

Indicator	Kaliningrad SEZ	RusSEZ* (32 Special economic zones in Russia)	Priority development areas
Territorial constraints	Any location in the Kaliningrad region	Dedicated area	Dedicated area
Income tax	0% first 9 years, 10% from year 9 to 15, 20% after	Starting from 2% (for some SEZ 15,5%) first 5 years	0% first 5 years, 12 % - next 5 years, 20% - after
Land tax	0% for 5 years from the date of obtaining property rights	0% for 5 years from the date of obtaining property rights	0% for 5 years from the date of obtaining property rights
Property tax	0% for 6 years from the date of registration, 1.1% from year 7 to 12, 2.2% after	0% for 5 years	0% for 5 years

Customs payments and import VAT	Free-trade zone (FTZ) on the territory of the whole region. In addition: compensation of customs duties on import if final good is produced in the Kaliningrad region	Free-trade zone (FTZ) on the territory of SEZ	Free-trade zone (FTZ) on the territory of Priority development area
Social contributions tax*	7.6% for 10 years	Reduced (around 15%)	7.6% for 10 years
Infrastructure	6 industrial parks with ready infrastructure and low rental rates – 1700 EUR per year per 1 hectare. The rate already includes 0.18 MW of electricity and connection to utilities (gas, water and sewage).	Industrial parks	Industrial parks

Visa regime	Electronic visas for foreign citizens	Visa regime	Electronic visas for foreign citizens
Location	By the sea, 40 km from the EU border	Normally in suburb areas (40-50 km from the city)	Normally in suburb areas (40-50 km from the city)
Duration	Until 2045	Different (usually 49 years since the establishment of a special zone)	Different (usually 70 years since the establishment of a zone)
Required amount of investments to obtain the status of SEZ resident	<p>Investments should be made in 3 years:</p> <p>11 000 EUR for IT and R&D sectors</p> <p>110 000 EUR for Medical sector (production and services)</p> <p>550 000 EUR for tourism, production and agriculture sectors</p> <p>1 660 000EUR - other sectors</p>	1 300 000 EUR CAPEX	Starting from 5 500 EUR

Specialization	Except for mining, excisable goods, retail and wholesale trade, real estate operations and financial services	Specialization of each zone	Limited range of activities
Documents for obtaining status	Standard documents on legal entity, investment declaration (4 sheets)	Business plan, documents on legal entity, detailed investment declaration	Business plan, documents on legal entity, detailed investment declaration
Restrictions on subsidiaries	No	no	yes
Simplification of administrative procedures	yes	yes	yes
VAT	20%	20%	20%, simplified reimbursement procedure in special cases

**State guarantee
on invariability
of business (tax)
conditions for
residents**

yes

no

yes

Priority social and economic development

Dedicated area

0% first 5 years

0% for 5 years from the date of obtaining property rights

0% for 5 years

Reduced import duties on foreign goods within the Priority social and economic development area

7.6% for 10 years

Industrial parks

Visa regime

Normally in suburb areas (40-50 km from the city)

Different (usually 70 years since the establishment of a zone)

Starting from 27 000 EUR and 10 workplaces

Limited range of activities

Business plan, documents on legal entity, detailed investment declaration

yes

yes

20%, simplified reimbursement procedure in special cases

no

