Ceuta, Spain, European Union

Ceuta is a spanish city located on the south of the Strait of Gibraltar, barely 14 km away from the british city.

The city has an area of 20 km2 and a population of 85.000 people.

It's permanently connected to the Iberian peninsula by the last generation fleet (more than 20 daily departures and about 50 minutes journey duration).

There is a civil heliport that connects Ceuta with Algeciras (less than 10 minutes away) and Ceuta with the international airport of Malaga (25 minutes away).

Ceuta stands out for its infrastructures: last generation optical fiber connection (4 cables), commercial, cruise and marina port, University Hospital of Ceuta, Campus of the University of Granada UGR and the National University of Distance Education UNED, DUAL Vocational Training Institutes, private industrial estates and a new industrial estate of 40,000 m2 with available surfaces.

The City of Ceuta has a special economic and taxation regime with great advantages for companies and employees.

The city of Ceuta develops the following professional training courses

- CUSTOMER SERVICE
- CRM / VIP MANAGER
- PAYMENT AND FRAUD MANAGER
- PRODUCT MANAGER
- MARKETING MANAGER

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2025

TAX ADVANTAGES & LOCATION RULES

Ceuta tech hub

Your digital gateway to Europe

OASTCE SERVICIOS TRIBUTARIOS DE CEUTA

Ciudad Autónoma de Ceuta

OTHER TAX ADVANTAGES

OWN ECONOMIC AND TAX REGIME

CORPORATE INCOME TAX

- 60% discount.

CORPORATE CONTRIBUTION TO SOCIAL SECURITY

- 75% discount.

WEALTH TAX

- 75% discount.

INHERITANCE AND GIFT TAX

- 50% discount.

TRANSFER TAX AND STAMP DUTY

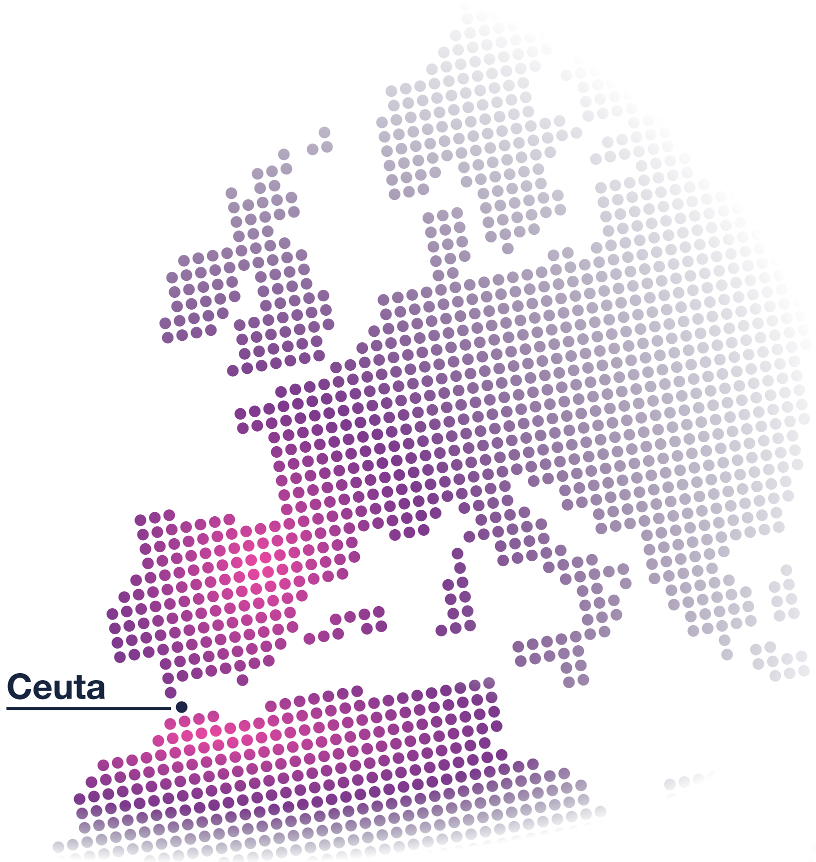
- 50% discount.

LOCAL TAXES

- 50% discount.

PERSONAL INCOMING TAX

- 60% discount.



FISCAL ADVANTAGES IN CONSUMER TAXES

TAX ON PRODUCTION, SERVICES AND IMPORTATION

IN CEUTA THE VAT IS NOT APPLIED

The services are subject to tax on Production, Services and Imports (I.P.S.I.).

The general rate of the I.P.S.I. is 4%.

The Finance Commission of the Autonomous City approved the following tax rates:

Super reduced rate of 0.5% the services that are detailed below:

a) Advertising services and similar.

b) Customer services (call center).

c) Electronically provided services.

LOCATION RULES

Telecommunications, broadcasting or TV and electronic services provided by entrepreneur established in CEUTA:

Recipient	Place of taxation
Final consumer or entrepreneur not established / non-resident in Ceuta	Not subject to I.P.S.I. Headquarters of the recipient.

Telecommunications, broadcasting or TV and electronic services provided by enterpreneur **NOT ESTABLHED** in CEUTA:

Recipient	Place of taxation
Entrepreneur STABLISHED IN CEUTA	I.P.S.I. CEUTA. The employer declares and enters the I.P.S.I. (investment taxpayer)
Final consumer resident / established in Ceuta	I.P.S.I. CEUTA