



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

PRODUCT MANAGER

CRM / VIP MANAGER

MARKETING MANAGER

PAYMENT AND FRAUD MANAGER

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Ceuta (Spain): the best place in Europe for iGaming operators



TAX ADVANTAGES FOR ONLINE GAMBLING OPERATORS

TAX ON GAMBLING ACTIVITIES

Tax on gaming activities provided from Ceuta: 10% of net profit, compared to 20% if the service is provided from any other place in Spain.

REQUIREMENTS:

Operators must have a tax residence and it must be actually based in Ceuta.

- a) More than 50 percent of the operator's personal resources (its workforce) are attached to its headquarters in Ceuta or Melilla and have their usual residence there.
- b) More than 50 percent of the company's total personnel costs (wage bill) correspond to the employees assigned to its headquarters in Ceuta or Melilla and have their habitual residence there.
- c) The set of services received by the operator of other companies of the group (intra-group services) does not exceed 50 percent of the total costs of the operator, regardless of the location of the operator, regardless of the location of the other companies in the group.

OTHER TAX ADVANTAGES

OWN ECONOMIC AND TAX REGIME

CORPORATE INCOME TAX

- o Overall cash rate of 12.5%.
- o The first two years of implementation with a 7.5% benefit.

CORPORATE CONTRIBUTION TO SOCIAL SECURITY

- o 50% discount, resulting in an effective quota of 11.80%.

WEALTH TAX

- o 75% discount.

INHERITANCE AND GIFT TAX

- o 50% discount.

TRANSFER TAX AND STAMP DUTY

- o 50% discount.

LOCAL TAXES

- o 50% discount.

PERSONAL INCOMING TAX

- o 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.

Super reduced type of 0.5% service provision whose addressees are online gambling operators.

- a) General advisory services (financial, tax, legal, etc.) and in terms of fraud prevention.
- b) Data processing and information provision services in relation to online gambling operation.

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 entrepreneur **NOT ESTABLISHED** 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

