MINISTERIO
DE HACIENDA
Y FUNCIÓN PÚBLICA

CANARIAS
ZEC
Invest & Live

The Canary Islands Special Zone (ZEC) is a low tax area authorized by the European Commission.

The main advantage for ZEC companies is a reduced rate in corporate income tax (4%).

ZEC offers a great opportunity for global startups and any other companies, working from Canary Islands to the world.

# 4%

## CORPORATE TAX RATE

- Talent
- Up to 75% deduction for investment in R&D
- 4% Corporate tax rate
- Nomads destination
- 7% VAT
- Full legal security
- Quality of life
- Direct flights to main European cities
- 0% Worldwide withholding tax

Case study → Application for authorisation → Grant of authorisation → Registration → Create jobs → Make investment (exceptions)

Gobierno de Canarias

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