

MELILLA

CIUDAD AUTÓNOMA DE MELILLA

sociedad pública

PROMESA
promoción económica de melilla

MELILLA

Where investing makes sense



MELILLA IS MUCH MORE THAN A LOCATION: it is an environment designed to drive business projects with guarantees, competitive advantages, and international projection.

Located between Europe and Africa, and with a solid legal framework within Spain and the European Union, the city offers the perfect balance between security, profitability, and growth.

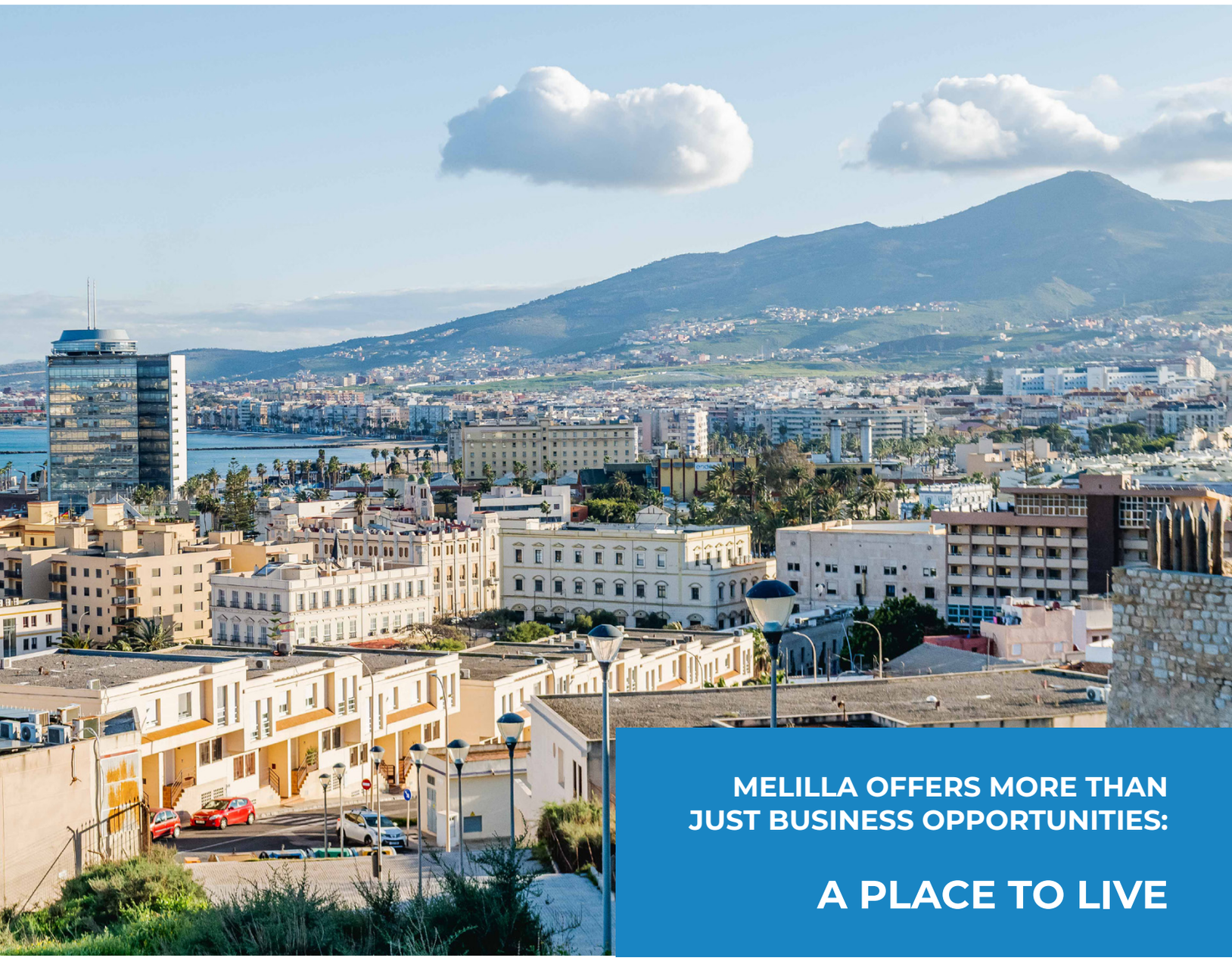
An environment that facilitates investment

Investing in Melilla means having the necessary conditions to launch a project in an agile, efficient manner, with institutional support.

KEY ADVANTAGES FOR BUSINESSES

- AN ENVIRONMENT THAT FAVOURS THE RAPID IMPLEMENTATION OF PROJECTS
- ACCESS TO GRANTS AND INVESTMENT INCENTIVES
- SUPPORT PROGRAMMES FOR EMPLOYMENT AND TRAINING
- ADAPTED BUSINESS SPACES:
  - BUSINESS INCUBATORS
  - TECHNOLOGY CENTRE
- INSTITUTIONAL SUPPORT THROUGHOUT THE ENTIRE PROCESS





MELILLA OFFERS MORE THAN JUST BUSINESS OPPORTUNITIES:

A PLACE TO LIVE

A place where living also adds value

Melilla not only offers advantages for businesses, but also an environment that enhances the quality of life of those who are part of them.

An **accessible, safe** city with its own identity, combining history, culture, and diversity. Its significant architectural heritage —which makes it the second modernist city in Spain— and the **coexistence of different cultures** make Melilla a unique setting within the national landscape.

Quality of life that drives talent

Melilla is able to attract and retain talent thanks to its lifestyle, its privileged environment, and its balance between the professional and the personal.

- **SAFE CITY**
  Quiet and welcoming
- **IDEAL ENVIRONMENT**
  To balance personal and professional life
- **EVERYTHING JUST MINUTES AWAY**
  Greater day-to-day efficiency
- **MEDITERRANEAN CLIMATE**
  Pleasant conditions all year round

Greater profitability, lower tax burden

Melilla offers a highly competitive tax environment within the Spanish and European legal framework, designed to improve the profitability of companies operating in the city, support their sustainable growth, and facilitate new investment opportunities.



KEY TAX ADVANTAGES

Companies operating from Melilla can benefit from significant tax incentives:

60% **RELIEF**
On Corporate Income Tax liability.

60% **DEDUCTION IN PERSONAL INCOME TAX**
On income linked to the city.

75% **RELIEF**
On Wealth Tax.

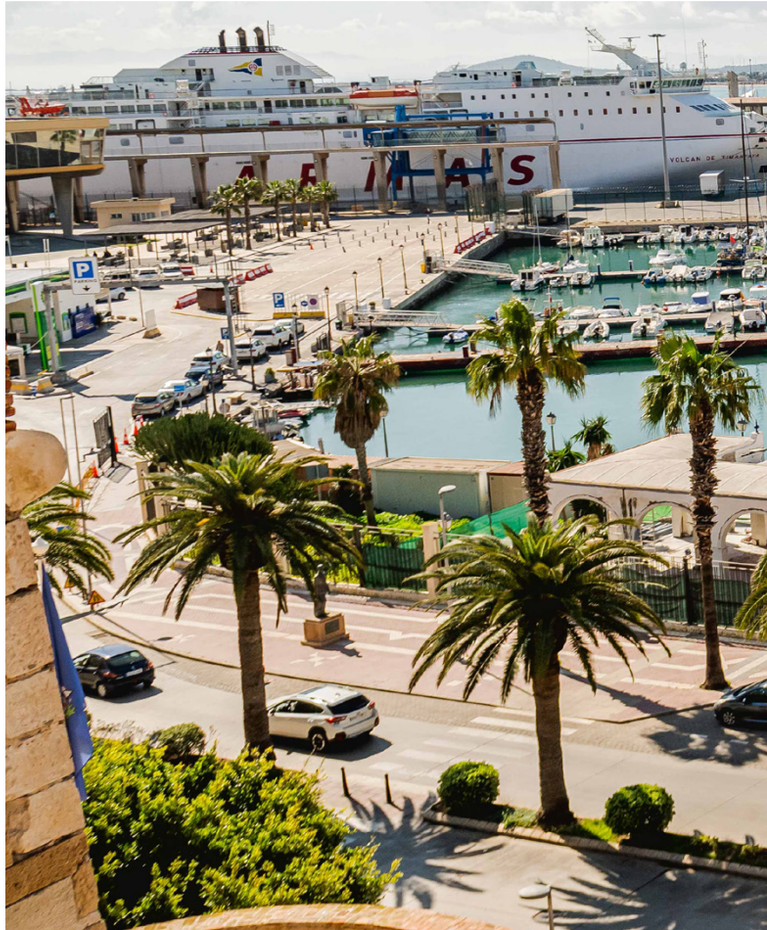
50% **RELIEF**
On Gaming Tax liability.

50% **REDUCTION**
In Inheritance and Gift Tax.

UP TO 99% **RELIEF**
In Inheritance and Gift Tax.

50% **RELIEFS**
On local taxes (IBI, IAE, ICIO, among others).

75% **RELIEF**
In the Social Security contributions for common contingencies paid by self-employed workers and companies in most sectors.



An environment adapted to business activity

Beyond direct incentives, Melilla has a distinctive tax model that supports companies' day-to-day operations.

DIFFERENTIAL ELEMENTS

No VAT or customs duties. Application of a local tax (IPSI) with very low tax rates.

Reduced costs in operations, services, and imports.

Advantages for commercial activities and service provision.

A particularly favourable environment for:

- Digital companies
- Remote services
- International operations

Support that drives every project

Melilla's ecosystem combines tax advantages with different support schemes that facilitate business setup and growth.

MAIN SUPPORT LINES

- Incentives for initial investment
- Support for job creation
- Subsidised training programmes
- Relief on labour costs and Social Security contributions
- Technical support throughout the project development

LOWER COSTS, GREATER SUPPORT, AND AN ENVIRONMENT PREPARED TO DEVELOP SOLID, EFFICIENT PROJECTS WITH STRONG POTENTIAL.



A strategic location between continents

Melilla is positioned as a unique enclave between Europe and Africa, offering companies a solid base to operate in international markets. Its location, together with its status as a Spanish and European territory, makes it possible to combine global reach with legal certainty.

ADVANTAGES OF ITS LOCATION

- GATEWAY TO EUROPEAN AND AFRICAN MARKETS.
- STRATEGIC POSITIONING IN THE MEDITERRANEAN.
- AN IDEAL ENVIRONMENT FOR INTERNATIONAL OPERATIONS.
- EUROPEAN LEGAL FRAMEWORK WITH GLOBAL REACH.



Connectivity that drives activity

Melilla has transport infrastructures that ensure continuous connection with mainland Spain and facilitate the mobility of people and goods.

- DAILY AIR LINKS
  with the international airports of Madrid and Málaga and other Spanish cities.
- REGULAR MARITIME CONNECTIONS
  with Málaga, Almería, and Motril.
- EFFICIENT TRANSPORT
  for people and logistics operations.



MELILLA NOT ONLY CONNECTS TERRITORIES, IT CONNECTS OPPORTUNITIES

Digital infrastructure and growth opportunities

Melilla combines advanced technological infrastructure with an environment especially prepared for the development of new business models, enabling companies to operate with efficiency, stability, and international reach.

STRATEGIC SECTORS

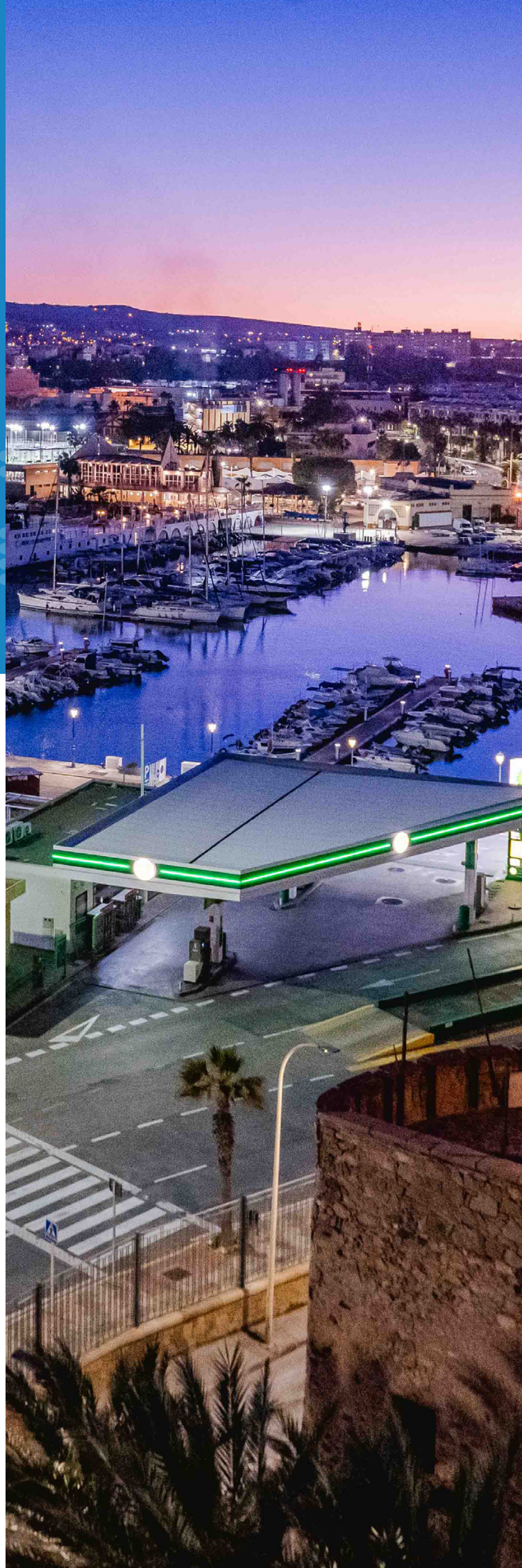
HIGH-CAPACITY FIBER OPTIC NETWORK

HIGH AVAILABILITY AND CONNECTION STABILITY

OPTIMAL ENVIRONMENT FOR REMOTE OPERATIONS

FAVOURABLE ECOSYSTEM FOR DIGITAL SECTORS

- Technology and telecommunications
- Cybersecurity
- Big Data and artificial intelligence
- Call centers and digital services
- Online gaming





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PROMESA

promocióneconómica**de****melilla**

Calle La Dalia 36 - Polígono SEPES
52006 Melilla (Spain)

952 679 804
info@promesa.net

promesa.net