

Exempt and relief of corporate income tax

Tax rebate shall be offered to following infrastructure sectors	Volume of investment	Volume and percentage of tax rebates
<ul style="list-style-type: none"> - Energy, heat source - Engineering network - Pure water supply, - Sanitary system - Auto road - Rail way - Airport - Communication network 	Investment worth USD 500.0 or more	In corporate income tax credit equaling to 50 percent of its investment shall be offered to such entity in terms of its revenues generated from free zone.
Investment sectors offered tax rebate	Volume of investment	Volume and percentage of tax rebate
<ul style="list-style-type: none"> - Warehouse - Loading and unloading facilities - Hotel - Entertainment complex - Manufacturing facility to substitute import, or a manufacturing facility for export products 	Investment worth USD 300.0 or more	In corporate tax credit equaling to 50 percent of its investment shall be offered to such entity in terms of its revenues generated from free zone.
Industrial sectors offered tax rebate	Volume and percentage of tax rebates	
-Industries based on innovation and high technology	An entity engaged in innovation and high technology based production in a free zone shall be exempt from corporate income tax during the first five years from its commencement of economic operation.	
Other cases to use tax rebates	Volume and percentage of tax rebates	
Losses incurred by an entity investing to a free zone as shown in its tax statements	Shall be deducted from the taxable income of such entity during the first five years from its commencement of production or operation following its target construction.	

