



CIUDAD AUTÓNOMA
DE
MELILLA

WELCOME TO
MELILLA

INVESTMENT DESTINATION

COMMERCE SECTOR

sociedad pública

PROMESA

promoción económica de melilla



Melilla

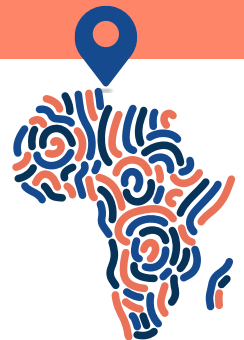
Melilla Autonomous City in Africa

Melilla is a Spanish autonomous city located in North Africa and bordered by the Mediterranean Sea.

Its strategic location and infrastructure enable connections with different points of the Spanish mainland and nearby regions.

2024 DATA

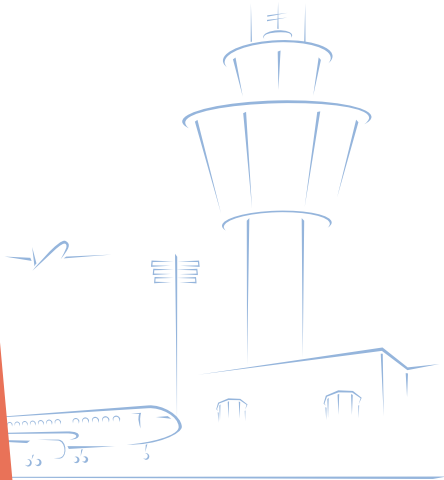
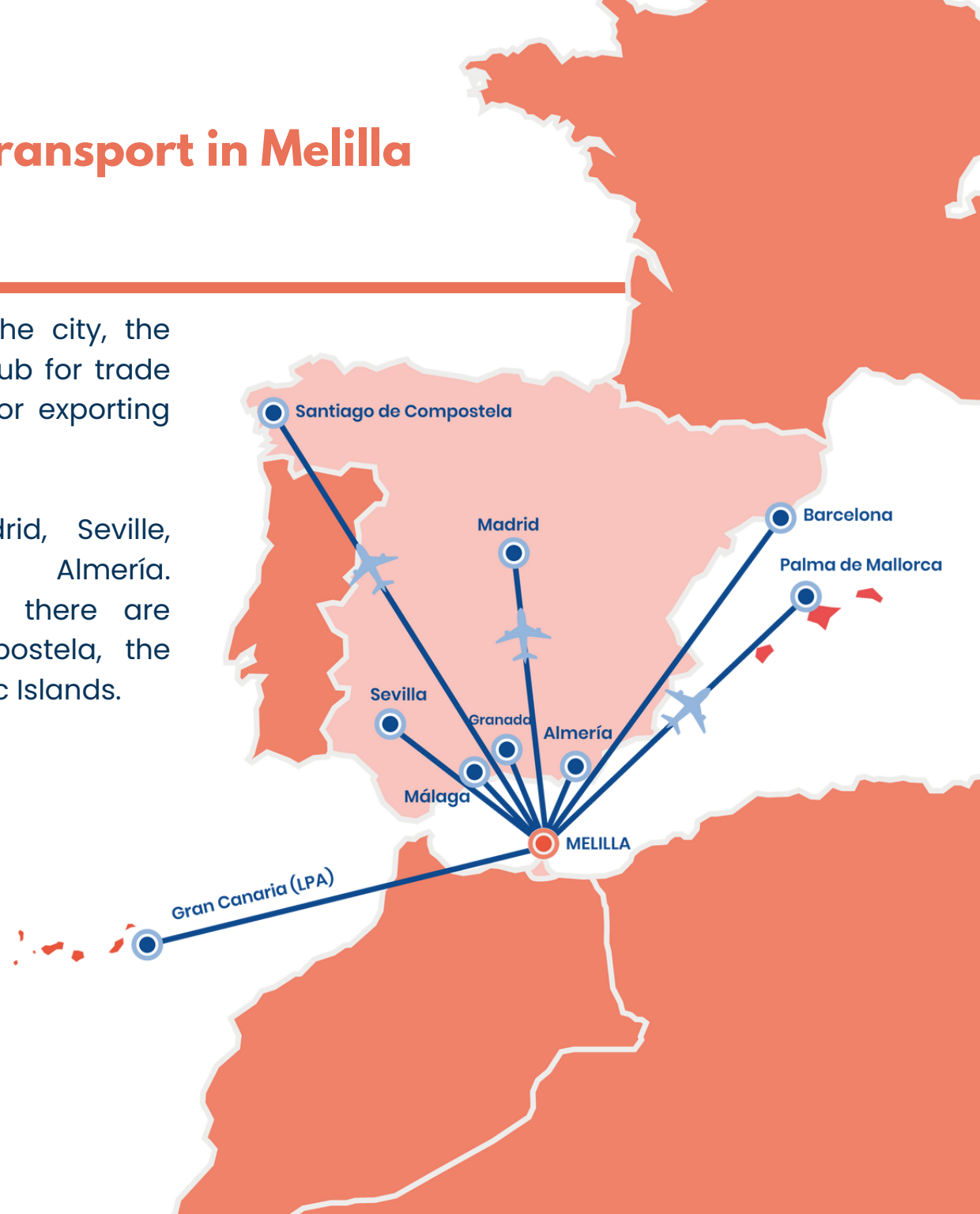
- **Population:** 85,491
- **Business Network:** 4,856 companies
- **Activity rate:** 61.08%



Connections and Transport in Melilla

Airport

- Located 3 km southwest of the city, the airport serves as a strategic hub for trade with the African market and for exporting local products.
- Connected to Málaga, Madrid, Seville, Granada, Barcelona, and Almería. Additionally, in the summer, there are flights to Santiago de Compostela, the Canary Islands, and the Balearic Islands.



Connections and Transport in Melilla

The city's strategic location and infrastructure allow for efficient connections with various parts of the Spanish mainland and nearby regions, as well as enabling large-scale storage of traded goods.

Its infrastructure allows easy access and mobility around Melilla

Roads

Melilla's road network connects the urban environment and improves communications with Morocco, including the ML-300 ring road, which provides access to and from the coastline.

Port

Direct ferry connections to Málaga, Almería, and Motril.

Tax Benefits and Incentives in Melilla

The Autonomous City of Melilla offers significant tax benefits and exemptions.

Direct Taxation

- **Corporate Tax:** 50% deduction.
- **Personal Income Tax (PIT):** 60% deduction.
- **Freight Transport:** 50% deduction for companies that transport goods originating from or destined for Melilla, applicable to shipping costs, handling fees, airport taxes, security charges, and fuel surcharges. The goods must either originate from or be destined for Melilla.
- **Inheritance and Gift Tax:** 50% deduction, which increases to 99% if the beneficiaries are the spouse, ascendants, or descendants.
- **Transfer Tax and Documented Legal Acts:** 50% deduction.
- **Wealth Tax:** 75% deduction.
- **Permanent Contracts:** 50% deduction for permanent contracts and substitutes for temporary disability. This also allows companies in certain sectors to reduce by 50% the Social Security contributions they must pay for specific types of employment contracts.





Social Security Benefits for Strategic Sectors in Melilla

According to Article 31 of Royal Decree-Law 1/2023, reductions in Social Security contributions are established to promote permanent employment in specific economic activities in Melilla. Beneficiary companies can reduce their Social Security contributions by up to 50% for general contingencies and other joint collection concepts.

Eligible Sectors

- Agriculture, fishing, and aquaculture.
- Industry (excluding energy and water).
- Commerce.
- Tourism.
- Hospitality.
- Other services (with certain exclusions).
- Other sectors legally designated.

Any individual or legal entity residing in Melilla can take advantage of these fiscal benefits.

Tax Benefits and Incentives in Melilla

Indirect Taxation in Melilla

In Melilla, Value Added Tax (VAT) is not applied. Instead, the Tax on Production, Services, and Imports (IPSI) is applied, with rates ranging from 0.5% to 10%.

- **Services taxed at 0.5%**

- Advertising and marketing.
- Services provided electronically.
- Ancillary and complementary management services for gambling activities that constitute the taxable events of gambling taxes and random combinations.

- **Special Taxes**

- Exemption from Special Taxes, except for the Special Tax on Certain Means of Transport, whose rate is zero, and the Special Tax on electricity.

Commerce Sector in Melilla

The digitalization of Melilla's traditional commerce is one of the priorities to boost the sector. Despite commerce being the most mature industry in Melilla and the foundation of its productive model in recent years, various sectoral opportunities exist that can be leveraged by new companies setting up in the Melilla territory.

- **Opportunities in the Commerce Sector**

- Development of online commerce.
- Development of internal clients.
- Trade in high-end products.

Digital management agencies have grown and are becoming key to the evolution and improvement of commerce. More and more small and medium-sized businesses request these services to position themselves in the market. Given the number of SMEs that are not yet digitalized, it can be considered a market with a lot of potential.



Melilla:

Strategic Destination for the Commerce Sector

Efforts are being made in Melilla to consolidate and develop urban commerce in the city, with a special focus on the historical commercial area, thanks to collaboration between institutional and private entities. The following objectives are being worked on:

- Position Melilla as a city of services.
- Strengthen the urban center as a reference area with projected positioning strategies.
- Increase public-private operational collaboration.
- Channel investment and entrepreneurship in Melilla's Urban Center.
- Improve the image and positioning of Melilla through city marketing strategies.



PROMESA Support Programs

PROMESA offers various grants and subsidies to support companies and promote local economic development.

Main Aid Programs that can cover up to 60% of the eligible investment for SMEs located in Melilla.

- Support for new investment projects, expansion, and diversification.
- Support for employment and self-employment initiatives.
- Regional incentives for large projects.





Training and Education in Melilla

Melilla has strongly supported education as a key driver of the city's economy, with various initiatives aimed at improving technical and professional training.



Educational offer by:

- **University of Granada (UGR)**
 - Campus in Melilla with faculties in Social Sciences, Education, Sports, and Health.
 - **Specific and targeted programs (INCYDE Foundation)** Training in e-commerce, marketing, and entrepreneurship.
- **Professional training (PROMESA)**
 - Courses tailored to the needs of companies based in or seeking to establish themselves in Melilla (training programs through professional or occupational certifications).
 - Internships in companies (Inserta T+ Program).



Future Projects in Education and Training

These initiatives represent a proactive approach to improving education and training in Melilla, preparing citizens for future challenges.

Main Projects

- **Adapting the training offer (Telefónica Foundation)**
 - Digital courses with a focus on blended learning (online and face-to-face).
- **Agreement with EOI**
 - Programs in collaboration with the National Cybersecurity Institute (INCIBE).
- **Academic development (Companies and universities)**
 - Postgraduate programs and continuing education.
- **Courses offered by PROMESA**



European Funds and Aid in Melilla

European funds will promote the modernization and digital transformation of Melilla, focusing on the region's innovative and smart growth.

Goals of the European Funds

- **Digital Transformation**
 - Promotion of the digital and green economy.
- **Economic modernization**
 - Sustainable development of urban and rural areas through digital tools.
- **Adaptation to climate change**
 - Implementation of structural changes in production and energy systems.



Benefits for Investors and Businesses in Melilla

Melilla offers a favorable environment for investment, with significant tax benefits and specific support programs for businesses.

Key Benefits

- **Favorable tax regime**
 - Substantial tax deductions and exemptions.
- **Access to European funds**
 - Financial support for innovative and sustainable projects.
- **Support network and subsidies**
 - Specific programs for startups and tech companies.





Contact and Business Support in Melilla

For more information and support, please contact:

- **PROMESA**
 - Website: promesa.net
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