

7% single tax – a unique concept in the world

Replacing the entire direct tax burden for the Company and its employees:

1. Corporate income tax (12%)
2. Personal income tax (12%)
3. Social security contributions due by employer (24%)
4. Health insurance contributions due by employee (9%)
5. Local taxes (depending on region)
6. Road taxes (depending on vehicle)
7. Real estate taxes (0.3%)

7% single tax on sales*

8 years state guarantee

Ensuring that no interventions will be made by the state to the 7% single tax regime until 31 December 2025.

The lowest tax burden in CEE



* But not less than 165 USD monthly per employee

** Does not cover:

- VAT (0% on exports)
- Withholding taxes (6% on dividends and 12% on other payments made to non-residents – under local legislation, more favourable WHT rates might be available under [50 DTTs](#))