

URGENT MEASURES TO STRENGTHEN CEUTA'S APPEAL FOR COMPANIES AND SELF-EMPLOYED PROFESSIONALS

New incentives and tax measures to boost economic activity, investment and employment.

SELF-EMPLOYED PROFESSIONALS

More support for those who start and carry out their business activity in Ceuta.

- Increase to 10% for Certain Personal Income Tax (IRPF) deductions.
- Direct grant of €5,000, exempt from Income Tax.

COMPANIES

Direct grants based on Net Turnover (exempt from Corporation Tax).

Net Turnover (€M)	Direct Grant (€)
≤ €1 M	€10,000
> €1 M ≤ €2 M	€20,000
> €2 M ≤ €6 M	€40,000
> €6 M ≤ €10 M	€80,000
> €10 M	€150,000

60% Corporation Tax liability.

- For companies carrying out genuine and substantial business activities in Ceuta.
- Applicable to Spanish companies, foreign-owned Spanish companies, and foreign companies operating through permanent establishments.
- Simple and business-friendly eligibility criteria, based solely on the number of employees during the first two years.

EMPLOYMENT

More jobs, greater incentives.

- 75% rebate on Social Security contributions for permanent contracts and replacement contracts due to temporary disability.
- Direct grants of €10,000 for companies hiring new employees.

INVESTMENT

A historically favourable environment for developing business projects.

- The indirect tax charged is IPSI instead of VAT, with very low rates, especially for services.
- Currently offers the most attractive aid conditions in Spain.
- Maximum direct investment aid reaches 50% for large companies, 60% for medium-sized companies and 70% for small companies.

In 2026, Ceuta is strengthening its value proposition for companies, investors and entrepreneurs through tax incentives linked to economic activity and employment.