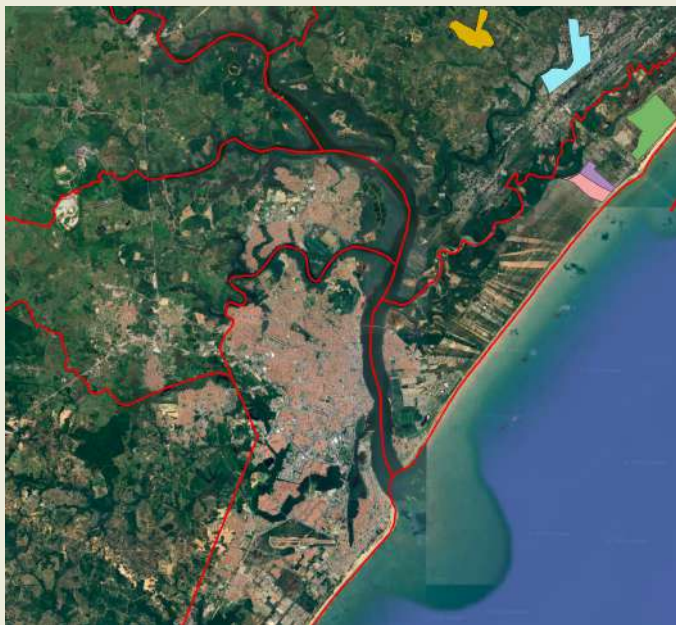


# ZPE - PORT OF SERGIPE

Brazil's Strategic Free Trade Zone for Export-Oriented Investment

**More than 600 Ha Available for Private Enterprises**



## What are ZPEs (Export Processing Zones)?

ZPEs are free trade areas designed for the production of goods and services aimed at export markets. In addition to fostering an export-oriented business culture and strengthening Brazil's trade balance, ZPEs contribute to local development and help reduce regional inequalities.

As a tool of industrial policy, ZPEs aim to attract

foreign investment, increase the competitiveness of the Brazilian market, create jobs, and encourage the diffusion of new technologies. Companies operating within ZPEs benefit from special tax, foreign exchange, and administrative treatment, as defined by Federal Law No. 11.508/2007.

## Why invest in a ZPE?

### Key Business Advantages:

- **Full Currency Freedom:**

Companies can permanently keep 100% of their export earnings abroad and use them for investments, financial operations, or payments.

- **Waiver of Federal Licenses:**

Most federal licenses for foreign trade operations are not required (except for public health, national security, or environmental reasons).

- **Legal Certainty:**

Benefits are guaranteed for at least 20 years, regardless of future political or legal changes.

- **End of Export Commitment Rule:**

Companies are no longer restricted to exporting 80% of their production. They may now sell domestically, provided suspended taxes are paid.

## Tax and Fiscal Incentives

For exports, companies benefit from full tax suspension or exemption on:

- IPI (Federal Excise Tax)
- PIS/Cofins (Social Contributions)
- Import Tax
- AFRMM (Freight Surcharge for Merchant Marine Renewal)

These incentives apply to both new and used capital goods, raw materials, intermediate goods, and packaging.



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Companies located in areas covered by **Sudene, as Sergipe is**, may also receive:

- 75% reduction in corporate income tax (IR) for 10 years.
- Strategic credit lines are available through partner banks — including BNDES, BNB, and Banese — to support investment and industrial growth in Sergipe.

**State and Local Tax Benefits**

- **ICMS Exemption** (State VAT) for imports and purchases from the domestic market, as authorized by CONFAZ Agreements 99/1998, 119/2011, and 97/2012.
- **Municipal Incentives:** Municipalities may offer **IPTU (property tax) exemption** and, due to export immunity, **ISSQN (services tax)** may not apply.

**Expansion to Service Companies**

Law No. 14.184/2021 broadened ZPE eligibility to include export-oriented service companies, such as:

- **IT and software**
- **Engineering and architecture**
- **Water and waste treatment**
- **Cargo transport**

Other service types may also be authorized by the National ZPE Council.

**ZPE Sergipe's Competitive Edge**

- **Strategic Location:** Direct maritime access to Europe, Africa, and the Americas via the Port of Sergipe.
- **Road Infrastructure:** Connected to BR-101 and BR-235, reaching over 50 million people within 1,000 km.
- **Industrial Land Available:** More than 600 hectares of public land available for private ventures.
- **Water Supply:** Up to 200,000–300,000 liters/hour from the Marituba aquifer.

- **Energy Supply:** Direct access to 1.2 to 2 GW of clean, low-cost, renewable electricity through the Sergipe Power Substation — ideal for hydrogen production.
- **Hydrogen Leadership:** Sergipe has the lowest levelized cost of hydrogen (LCOH) in the world.
- **Industrial Ecosystem:** Existing demand from sectors like data centers, fertilizers, chemicals, green steel, biofuels, cement, natural gas, port logistics, mining and others.
- Integrated Logistics and Port Operations with strong development potential.

**Public Investment Overview**

Total Public CAPEX	Total Public OPEX:
<b>USD 46.13 million Annual*</b>	<b>USD 3.55 million Annual*</b>

*\*Estimated costs.*

**Public CAPEX Breakdown (USD):**

Item	Amount (USD)
Earthworks and urbanization	14.52 million
Internal roads and drainage	6.45 million
Power system and public lighting	3.23 million
Water supply and sewage network	2.42 million
Data and telecommunications network	1.61 million
Security and customs control system	3.23 million
Administrative buildings and sorting center	4.03 million
External road access	4.84 million
Licensing and technical project development	1.61 million
Contingency and technical reserve (10%)	4.19 million
<b>Total Public CAPEX</b>	<b>46.13 million</b>



Annual Public OPEX Breakdown  
(USD/year):

Item	Amount (USD/year)
Infrastructure and road maintenance	1.29 million
Asset and customs security	806.5 thousand
Administrative management	645.2 thousand
Investment promotion and attraction	483.9 thousand
Operational services and support	322.6 thousand
<b>Total Annual Public OPEX</b>	<b>3.55 million</b>





**SERGIPE**  
GOVERNO DO ESTADO

**DESENVOLVE-SE**  
AGÊNCIA SERGIPE DE DESENVOLVIMENTO