



PARAGUAY

MANNAH

ZONA FRANCA

PROVIDES
DUTY FREE IN BRAZIL
WITH THE BEST COST AND AGILITY

PONTA
PORA

FOZ
DE
IGUAZU

GUAIRA

Distribute your products and increase the presence of your brand taking advantage of the benefits that Paraguay offers with the free zone

www.zonafranca.mannah.com.py

OPPORTUNITIES

There are currently 3 duty free shop (stores) in Foz de Iguazu / (iguazu Falls), 46 new stores are expected to be inaugurated in the next few years, the neighboring city is listed as one of the preferred destinations for Brazilian tourism and normally visitors look for a duty free shop



Fuente: Portal da Cidade Foz do Iguazu



ABOUT MANNAH ZONA FRANCA

MANNAH S.R.L Group operates in the duty free shop category, designated to cover the needs and desires the duty free shops must have to establish commercial network to carry out and accomplish the required logistic operations, including the legal framework that regulates this business model.

In these years, several brands reached the tri-national market through Mannah. The international trajectory and expertise is capitalized in a new business model that provides logistics efficiency (agility with lower cost) to suppliers of products and brands that want to enter or increase their presence into Duty Free in Foz de Iguazú.

¿How does it work?

Mannah has a large warehouse suitable for storing different types of products where Paraguayan and foreign brands can store, preserve, display, and sell their products to the Brazilian market, benefiting from Paraguay's law 523/95, whose only tax is 0.5%.

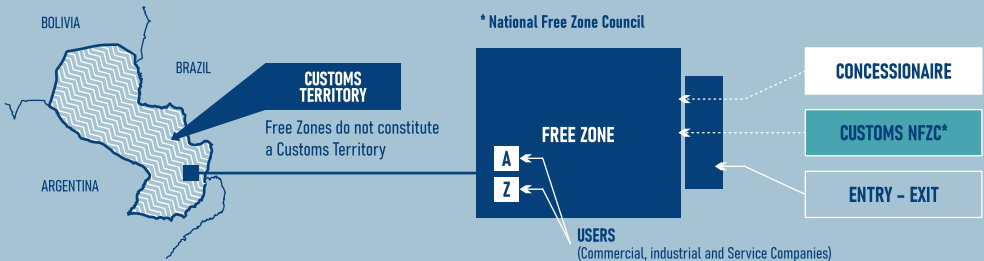
| CONCEPT | VALUE |
|--|-------|
| Importation of raw materials and machinery | 0% |
| VAT | 0% |
| Service And Trade Between Free Zone Users | 0% |
| Export To Other Countries (500 usd for each 100.000 usd) | 0,5% |

In the neighboring country. Duty-free stores that purchase brand-name products from that warehouse also benefit, protected by the IN RFB No. 1,799 / 2018 of Brazil, which ensures suspension of import taxes.

¿What is the main benefit?

Obtain efficient commercial and logistics operations in sales to duty-free stores in the neighboring country, paying only 0.5% tax on products that enter a free warehouse in Paraguay bound for Brazil, which ensures the best price both for duty free as well as for brand consumers who purchase products on their tourist trips to Foz de Iguazú and the region.

As an additional, in the case of a requirement to nationalize products for the Paraguayan market, Mannah also has the experience necessary for the operation to be carried out within the framework of the law, with all legal guarantees.



ADVANTAGES - MANNAH FREE ZONE

- Differentiated tax treatment;
- Less bureaucracy for export or nationalization;
- Physical safety for the merchandise and legal safety for the brand
- Low operation costs.
- Agility in delivery time of goods and continuous supply, without breaking the inventory of the free store.
- Allow the Duty to maintain reasonable levels of stock without the need to nationalize the brand's merchandise that were not sold within the two-years period established by art. 17 of IN RFB No. 1,799 / 2018, since the merchandise can easily be forwarded to the MANNAH free warehouse and re-exported to the store in Brazil, extending this term.

| SERVICES OFFERED BY MANNAH ZONA FRANCA | | | For each brand, a set of facilities | |
|---|--------------------------------|---|---|--------------------------------------|
| Closed circuit television | Monitoring and alarm system | Safety | Refrigeration | Air conditioner |
| Forklift, load handling, automated multi-load | Stowage, unloading of products | Courtyard with capacity for multiple containers | Covid-19 protection and prevention measures | Warehouse, showroom and sales office |



CONTACT

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LOCATION

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