

Tenerife 360°

Visit, stay and invest

2021 ENGLISH VERSION



InfoCanarie

Climate • Beaches • Excursions • Sport • Health

Gastronomy and Carnival

10 reasons to invest and live in the Canary Islands

Economic potential of the area & tax system

Real estate investments

InfoCanarie: who we are & what we do



Tenerife

Location: Atlantic Ocean

Coordinates: 28°28'N 16°15'W

Area: 2.034 km²

Population: 917.841



1. Cruz del Carmen
2. Loro Parque
3. Drago Milenario
4. Basílica
5. Faro de Teno
6. Teleférico
7. Acantilado de Los Gigantes
8. Parchi Acquatici
9. El Médano

Welcome

This guide is an edition of InfoCanarie (InfoCanarie Promotion and Consulting S.L.) with the purpose of providing quick access to basic information about Tenerife (Canary Islands, Spain) and help to discover the many opportunities that this beautiful territory can offer, beyond the classic “Sun & Beach” vacation, including logistical, fiscal and strategic considerations. A useful tool to consult before a trip, an exploratory check in relation to a real estate investment, the launch of a start-up project or an economic activity.

It's very useful support to plan your next stay on the island or to share with your family, friends, colleagues or potential partners.

FABIO CHINELLATO

Sole Director of InfoCanarie



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Tenerife: an island to unwind and enjoy

Tenerife is the largest of the seven islands that make up the Canary Islands archipelago. Besides having the best climate in Spain, it is also a place to relax and have fun. This island, which has its enormous volcano called Teide, has picturesque villages, incredible landscapes and beautiful beaches. Also here you can enjoy the festivals where you can feel "tinerfeño". You can guess why five million tourists choose it as their destination. An island with a distinct volcanic origin and even active volcanoes, including the highest, "the Pico del Teide", which dominates the Island of Tenerife at an altitude of 3718 meters, this place, also known as the "Island of the Eternal Spring", is known for its pleasant climate, warm and enjoyable all year round. It also stands out for other peculiarities that are worth mentioning and that make this location even more interesting for tourists, entrepreneurs and investors.

The island boasts an excellent or-

ganization of tourism, as well as numerous cultural initiatives, as well as fun and entertainment, and, last but not least, by looking at the list of museums and historical, scientific and natural settlements in the area, it is clear that even those seeking a bit of culture will not return home empty-handed, quite the contrary! To ensure, in number and frequency, the connections with both Europe and other continents, the island has two international airports: Los Rodeos, located in the north of the island, and one on the southern side, the Reina Sofia. The same airports allow daily connections with the other islands of the Canary archipelago. The port of Santa Cruz, on the other hand, guarantees intercontinental maritime connections, both for the transport of goods and for the ferrying of passengers. The capital of the island, Santa Cruz de Tenerife, is particularly famous for its Carnival which every year floods the streets and public squares of the city with parties, parades of decorated carriages, samba schools and music.

Tenerife also offers many opportunities for anyone interested in nature, thanks to the various botanical sites and natural parks for wildlife conservation. The nearby island of La Gomera is a must-see and has been declared a U.N.E.S.C.O. World Heritage Site due to its unspoiled natural beauty.

Tenerife has two main tourist centers. In the northern part of the island we find Puerto de la Cruz, historically tourist resort and considered for many years the capital of tourism on the island, but today has been overshadowed by Las America, Los Cristianos and Costa Adeje, both emerged in the 80s and quickly developed. These two locations, located in the south of the island, are preferred by tourists because of the drier and warmer climate than what can be found in the north side of Tenerife.



Weather

Welcome to paradise

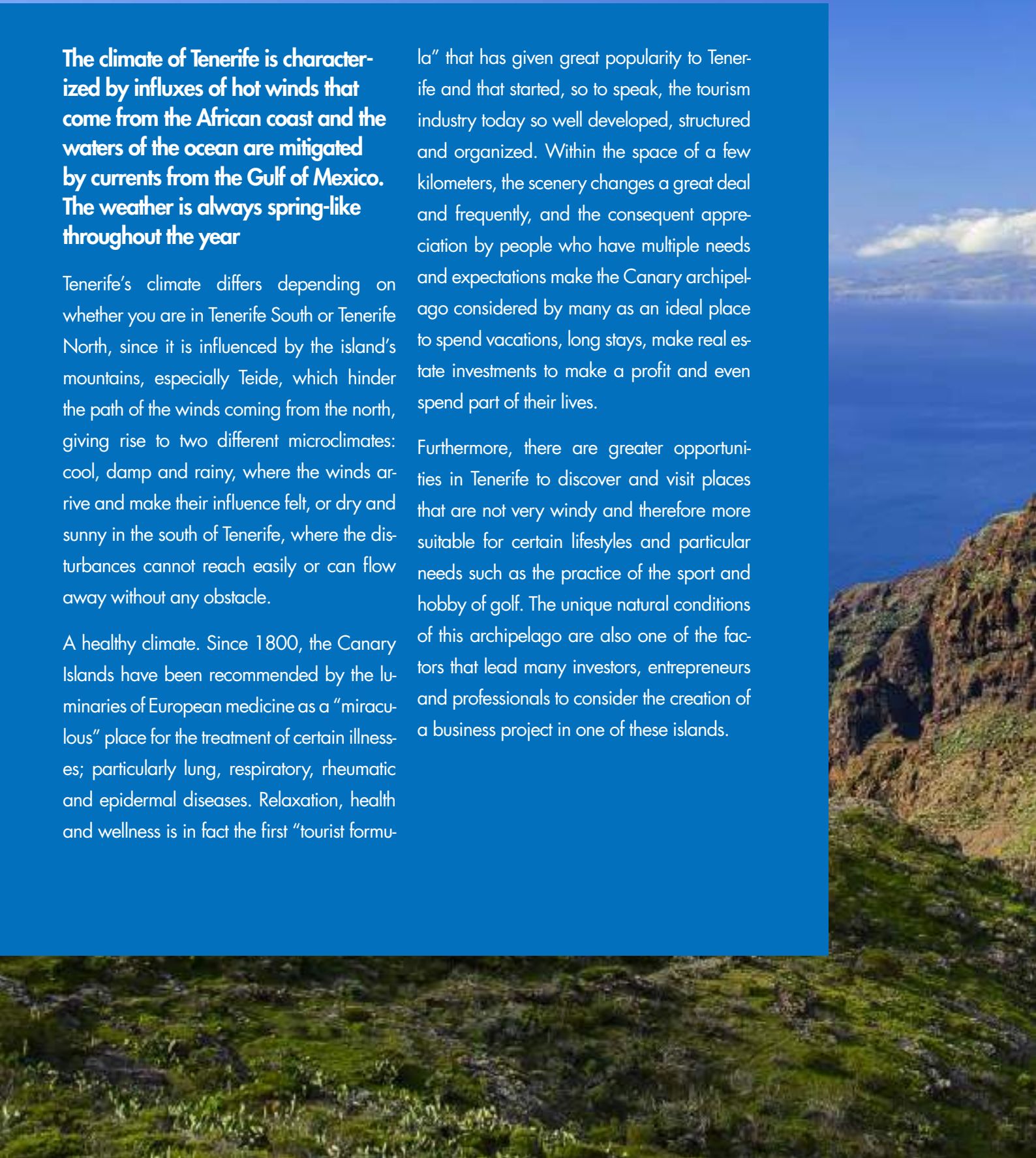
The climate of Tenerife is characterized by influxes of hot winds that come from the African coast and the waters of the ocean are mitigated by currents from the Gulf of Mexico. The weather is always spring-like throughout the year

Tenerife's climate differs depending on whether you are in Tenerife South or Tenerife North, since it is influenced by the island's mountains, especially Teide, which hinder the path of the winds coming from the north, giving rise to two different microclimates: cool, damp and rainy, where the winds arrive and make their influence felt, or dry and sunny in the south of Tenerife, where the disturbances cannot reach easily or can flow away without any obstacle.

A healthy climate. Since 1800, the Canary Islands have been recommended by the luminaries of European medicine as a "miraculous" place for the treatment of certain illnesses; particularly lung, respiratory, rheumatic and epidermal diseases. Relaxation, health and wellness is in fact the first "tourist formu-

la" that has given great popularity to Tenerife and that started, so to speak, the tourism industry today so well developed, structured and organized. Within the space of a few kilometers, the scenery changes a great deal and frequently, and the consequent appreciation by people who have multiple needs and expectations make the Canary archipelago considered by many as an ideal place to spend vacations, long stays, make real estate investments to make a profit and even spend part of their lives.

Furthermore, there are greater opportunities in Tenerife to discover and visit places that are not very windy and therefore more suitable for certain lifestyles and particular needs such as the practice of the sport and hobby of golf. The unique natural conditions of this archipelago are also one of the factors that lead many investors, entrepreneurs and professionals to consider the creation of a business project in one of these islands.



Average temperatures in °C

	Jan	Feb	Mar	Apr	May	Jun	Jul	Ago	Sep	Oct	Nov	Dic
Highest	24,5	25,0	27,0	25,3	25,7	27,8	27,8	29,5	27,0	26,7	25,8	24,7
Lowest	18,0	18,0	18,7	18,2	19,5	20,2	22,0	22,5	21,5	21,2	19,1	15,5
Average	19,6	18,6	19,0	19,0	19,5	20,4	22,4	22,6	23,0	23,0	22,0	20,0

Beaches

Diverse, varied and natural



Tenerife is a place where you can enjoy a wide variety of beaches with sands of many colors, the benefits of the sun and the immensity of its coasts. In addition, its beaches are among the best in the Canary Islands, 13 of which have been awarded the Blue Flag for water quality by ADEAC. The beaches, by their morphology and characteristics, clearly identify the origin and volcanic identity of this island that has multiple varieties of landscapes and microclimates.

The landscapes presented to your eyes range from vast and sandy beaches of clear or typically black volcanic color to small or medium-sized beaches with sand, gravel or pebbles.



 **Fañabé Beach - Costa Adeje**



South Tenerife

Las Americas

Beaches: Troya, El Bobo, La Cueva del Mar

Playa de Las Americas, or rather the zone of "Las Americas", was born in the sixties thanks to a privileged sunny environment and an ideal microclimate for any type of stay. This area is located a few hundred meters from the port of Los Cristianos and extends to the border with Playa Fañabé; Las Americas and Los Cristianos are frequented by about two million vacationers each year.

Los Cristianos

Las Vistas Beach

This resort, while trying to maintain its origin as a small fishing village, boasts a golden sandy beach around which a high-level seaside resort has been built, cared for and refined in all its aspects. Here, tourist facilities and services are of high quality and Los Cristianos offers the same opportunities as Las Americas but with the privilege of getting more and better moments of relaxation.

Costa del Silencio

Las Galletas Beach

With its tranquil surroundings and clear waters, Playa de Las Galletas is a coastal resort in the municipality of Arona, located about twenty kilometers from Tenerife South Airport and fifteen kilometers from the tourist resorts of Los Cristianos and Las Americas. Not far away you will also find the recently developed area of Palm Mar.

Once in Las Galletas, the origins of this place are immediately evident, still today linked to the life of fishermen and their commercial activity, but also to all the services related to sea life and water sports.

The small natural harbour has been enlarged to provide moorings to an ever increasing number of sport and recreational boats. As far as the fresh fish market is concerned, Las Galletas remains an important point of reference and meeting place in the south of Tenerife, both for fishermen and for commercial exchanges between professionals who, every morning, meet at the "Lonja de Pescado" (fish market) and at the pier. During the morning hours, anyone can take advantage of the fish market to buy tuna or other freshly caught native fish.

Costa Adeje

Beaches: La Pinta, Torviscas and Fañabé

These beaches have experienced their greatest expansion later than others found on the island of Tenerife, that is, towards the end of the 90s and nowadays, they are very popular and frequented by a top notch clientele. However, the offer, both from the tourist and real estate point of view, has always been addressed to a more selected and demanding clientele than Las Americas. Even the bathing establishments have been conceived and equipped in order to enhance at best a particular context with the presence of an important seafront promenade with restaurants, sea-terraces, stores, clubs etc.

Nearby, other interesting locations are "Le Caleta (Caleta de Adeje), "Bahía del Duque" and last but not least the brand new "Golf Costa Adeje" center.

On the coast of the district of "Costa Adeje", one of the most famous and prestigious tourist centers of the island, you will find the nearby beaches of Torviscas and Fañabé. These form a long and sunny coastline characterized by the particular microclimate, present all year round, and a fine golden sand and calm waters.

In recent years, the resort has increasingly attracted the in-



terest of attentive visitors and belonging to a certain stature, these beaches are in fact preferred by the so-called "new rich" from emergent economies, and, for this reason, strong efforts have been made to ensure that the tourist offer and facilities of all services (leisure, shopping, dining, entertainment, assistance and personal services) is of excellent level. The two beaches are connected by a charming and crowded promenade that, thanks to its promenade (paseo marítimo), allows access to the beach, public places, shopping centers, bazaars and stores.





El Médano

A place that has only recently been developed and organized as a bathing establishment, is very famous among the fans of windsurfing because there are constantly blowing strong winds and the waves of the sea are often very high.

The ease with which you can reach the nearby beaches of Las Americas or the resorts of Amarilla Golf, Golf del Sur or the typical fishing village "Los Abrigos", contribute to make this area interesting and an alternative tourist destination.

Los Gigantes, Port of Santiago, and La Arena Beach

The locality of Los Gigantes is about twenty minutes drive from Playa de Las Americas and is considered to be strategic because it allows you to enjoy the impressive vision of the vertical walls overhanging the sea (cliffs) called "Acantilados de Los Gigantes" and with a total feeling of relaxation attending the "Playa de La Arena", or go to the discovery of small as intimate and wild beaches that are derived from coves on the coast.

All beaches are made up of black sand and the services and hotel facilities are of a very good level. Not to be overlooked, the nearby presence of the port (protected area for the unusual presence of mullets) for water sports. Strategic position for those who want to explore the interior and visit the many and typical places such as Masca (ancient pirate village) or the Teide National Park through Chiguergue; or cross the mountainous ridge to the west of the island through Puerto de Santiago to Icod de Los Vinos and all the other interesting places nearby such as Garachico, S. Juan de la Rambla, to Puerto del La Cruz and beyond to the capital Santa Cruz de Tenerife.



North Tenerife

Las Teresitas Beach

The first and most famous artificial beach made by bringing sand from the nearby desert is Las Teresitas beach which is located in the northern part of Tenerife. Although it has been somewhat overshadowed by the “new” beaches in the south, Playa de Las Teresitas remains a major landmark both for the local population and for high level tourism. In fact, in this location take place important international events related to water sports and sailing in particular. The beach is frequented and becomes a point of reference for moments of relaxation during the appointments (many of these at high level) political and economic, to carry out seminars and cultural events and sometimes even social happenings that take place between the capital, La Laguna and Puerto de la Cruz. Las Teresitas beach is located five minutes from the capital Santa Cruz de Tenerife.



Puerto de la Cruz





Naturist beaches

Naturism has been widespread in the Canary Islands since the 1970s. Naturism in the Canary Islands is favored, on the one hand, by the morphology that these islands can still offer today (beautiful, natural spots that have not yet been spoiled by the tourism industry.) On the other hand, it is favored by the massive influx of Nordic tourists, who have always been more open to this type of tourism and who love naturism as a tourist.

These two factors have contributed to the spread, development and consolidation of this form of tourism and allow all tourists who flock to the beaches of the Canary Islands every year to experience the environment and the context in which they stay in a completely different way. Therefore, over time, there has been a positive evolution and an open approach both by the tourist offer and by the operators who have, year after year, improved the concept of hospitality towards nudists and created more and more services and tourist accommodation facilities suitable to accommodate (or exclusively) this type of guest.

Scouring the coastline, perhaps with the help of a map or Google Map, you may be lucky and find your favorite and exclusive cove:

Beaches worth mentioning

Granadilla: Beach of Montaña Pelada; Beach of Montaña Roja (vicino a La Tejita); Beach of Montaña Amarilla (Costa del Silencio); Beach of Los Patos (La Orotava); Beach of Las Gaviotas (Santa Cruz de Tenerife).

Gay friendly beaches

The island of Tenerife has very recently promoted gay tourism, as evidenced by the emergence, in recent years, of new clubs, meeting points and gay friendly or specifically dedicated to host gay people.

In Santa Cruz de Tenerife is the most famous gay disco on the island: "La luna y tú".

In La Laguna, where the university town is located, we find the gay bars most frequented by young people, especially on weekends, as well as cafes, restaurants and bookstores.

Near the more touristic Puerto de La Cruz there are gay clubs, saunas, discos and gay friendly restaurants.

Also in the south of Tenerife, the most touristically active and frequented part of the island, between Los Cristianos and Playa de Las Americas have opened new gay friendly clubs, bars, pubs, restaurants and discos.

Beaches worth mentioning

In Santa Cruz de Tenerife: Los Rusos, located at the end of Playa de Las Teresitas; Las Gaviota; In Puerto de La Cruz: Playa Jardín Castillo San Felipe, Playa de Los Patos, El Bolullo. In Playa de Las Americas: El Callao, located after Playa de Los Cristianos; Las Tejitas, also naturist, located in the area near Tenerife South Airport.



What to visit

Lots of excursions

Excursions in Tenerife

Tenerife is certainly an island to be discovered as there are many things to be visited. This is true both from the environmental and territorial point of view as well as for what concerns historical, cultural, architectural, scientific, traditions and enogastronomy.

In recent years, the authorities of the Canary Islands have given enormous emphasis to the recovery and revalorization of the historical and architectural heritage.

Also from the point of view of property restoration, many interventions have been carried out to preserve and renovate historic public and private buildings and even temples or places of worship. Many of these are now open to the public and house museums, cultural centers and even "rural hotels" (structures comparable to our agritourisms). The historical town of San Cristobal de La Laguna, declared by UNESCO "Cultural Heritage of Humanity", owes its popularity to the fact that it was the first capital of the island after the Spanish conquest.

The model of urban development, along with the architectural settings, of this city was "exported" and taken as a reference for the settlers of the new American continent.

Visiting or watching documentaries of many towns in South America one can notice the similarities, for example for the courtyards and patios, with the "old" part of San Cristobal de La Laguna.

Most interesting places to visit

The Teide Peak
Risco Bello, Punta Taganana
Las Tosquillas" Botanical Garden
Las Teresitas Beach
San Roque Park
La Casa de los Balcones
The Millennium Drago
The Drago Mariposario
La Bananera
Jardín Botánico
Bollullo Beach
Abaco (Mansion-Museum)
Cliff of Los Gigantes



“El balcón canario” (canarian balcony)

An architectural element that markedly distinguishes the historical constructions, both houses and palaces, of Tenerife (and the Canary Islands in general), is the Balcon Canario. Normally made of wood and using the sturdy “canary pine”, a typical local plant, the “balcón canario” features decorative elements in Arab-Hispanic style.

In order to admire the striking beauty and originality that this architectural element gives to the facades of the houses, it is necessary to go mainly to the historical centers of the island such as Masca, Icod de Los Vinos, Garachico, Villa de la Orotava, Los Realejos, La Laguna, Arona, although you can also find them outside the urban centers. In the rural areas, in fact, one can admire houses and buildings that have been embellished and made particularly interesting and welcoming thanks to the presence of the “balcón canario”.

Los Abrigos

Los Abrigos is a small village located on the coast, just a few minutes from the airport of Tenerife South and, nevertheless, only a few years ago has experienced a certain amount of urban development. It is easily accessible thanks to a good road network.

Costa del Silencio

Las Galletas and Costa del Silencio, very close to each other and characterized by the tranquility of the environment and the transparency of their waters, are coastal resorts belonging to the municipality of Arona and are located about twenty kilometers from Tenerife South airport and fifteen kilometers from the tourist resorts of Los Cristianos and Playa de Las Americas.

Not far from Las Galletas and Costa del Silencio, you can visit the recently developed area of Palm Mar.

El Médano

El Médano is a very famous coastal resort, especially for its long beach, more than two kilometers long, and popular with windsurfing enthusiasts because strong winds blow constantly there and the waves are very high and perfect for practicing this type of sport.





The Teide National Park

Visiting Teide is highly recommended as it is definitely one of the most important and interesting destinations in Tenerife, and if you decide to visit Teide, then treat yourself to at least a full day excursion.

For those who don't know what Teide is, let's clarify that it is a volcano, still active, which dates its last eruptions to 1798 and 1909, whose surrounding area is also a National Natural Park.



Los Gigantes

This area includes the "Acantilados de Los Gigantes", more commonly called "Los Gigantes" (Cliffs of the Giants), which offer each of its visitors a view and a landscape of extraordinary beauty.

Los Gigantes are high rocky cliffs (at a height of between 500 and 800 meters) that plunge perpendicularly into the sea creating a truly breathtaking landscape and view in the western part of the island.



Foto: Diego Delso

Garachico

Garachico is a wonderful village, a pearl of the sea, and one of the most important places of the island where you can enjoy interesting visits, for example going to the Castillo de San Miguel or the church of the parish. El Puertito is a beach with black sand that houses El Caletón, a bathing area formed by several natural pools.

Güimar

Güimar, situated in the valley of the same name, offers the visitor a surprising scenery characterized by large ravines ("barrancos") such as the Chinico, El Coto, El Río and Badajoz, all of them extraordinary, deep and very impressive gorges; there are also beaches, such as El Socorro or El Puertito, which boast about 1 600 meters of black sand and pebbles.

It is interesting to note the presence in the area of the "Pyramids de Güimar" (or "Majanos de Chacona"), located in the same municipality, with a category of Cultural Heritage Interest: five constructions, with agricultural function, pyramidal in shape, astronomically ordered and historically framed in the nineteenth century, the time of economic exploitation of cochineal in the Canary Islands.

You can visit them at the Parque Etnográfico de Las Piramides de Güimar and, in the museum, contemplate replicas of sculptures, models, ceramics, photographs and videos.



Steffen Löwe



Foto di Candelaria: Jose Mesa

Candelaria and its Basilica

Since the beginning of the 16th century, Candelaria has been recognized as a sacred place par excellence in the Canary Islands. According to some legends, the statue of the Virgin Mary, which is worshipped here, was seen walking along the shores of the sea and some "guanches" (original inhabitants of the island) then brought that statue before their king ("mencey") who, impressed, ordered that the statue be placed in a cave.

In 1496 Alfonso Fernandez de Logo conquered the island, and found the statue in the cave claiming that the island

already had faith before they brought the Catholic faith to him. Thus, with the consent of the clergy of Madrid, they declared the statue of the Virgin Mary to be the Patron Saint of all the Canary Islands, making Candelaria a place of pilgrimage. The statue was destroyed in 1826 and replaced with a replica that is still preserved in the Basilica. In Candelaria you can also visit the beach of Las Caletillas, formed by three small beaches guarded by three small bays, and the well organized historical center of the town.

La Orotava

The views from La Cuesta de la Villa are of the Orotava Valley and Puerto de La Cruz where you can admire the magnificent gardens, balconies and grand houses. Particularly fascinating are the views of La Concepción, with its baroque facade, and the hermitage of El Calvario.

An extraordinary collection of handmade objects from the Canary Islands and Spain can be admired in the Casas de Los Balcones, two residential buildings dating back to the 17th century, so called because of the balconies built with the wood of the island's typical old pine trees. Starting from L'Orotava it is impossible not to visit Las Cañadas del Teide after traversing the upper part of the valley and the forest of Aguamansa.



Puerto de la Cruz

Puerto de La Cruz is located in the northern part of Tenerife, in the Valle de La Orotava and on the slopes of Teide. It can be easily reached from the airport in the north and by means of the highway on the island.

One of the marvelous places located at the slopes of Teide, mainly famous for its wines and just as charming as La Orotava, is Icod de Los Vinos. When visiting this part of the island, do not forget to visit the church of San Marcos, El Cristo de las Aguas in the Franciscan church, Convento de San Agustín, Plaza del Pilar. Here you will find, among other things, the symbol of Tenerife.



Sports, something for every passion

For those who see their vacations as an excellent occasion to practice sports, Tenerife may as well have all the options they need.

Golf, as mentioned in detail in the previous pages, is one of the favorite sports of tourists who travel to Tenerife. Thanks to the extraordinarily favorable climatic conditions, golfers can practice 365 days a year.

Other popular activities include horse riding, diving, surfing, trekking, windsurfing, paragliding, cycling, mountain biking, yacht chartering, sailing, deep sea fishing, free climbing and karting.

For surfing, the best season is winter (November to March) thanks to the frequent and regular waves, often off-shore compared to those created during the other months of the year. There are several beaches in the north and south, such as Punta Blanca or El Socorro, which are among the most recognized.

The Canary Islands are not well known for diving and diving but, contrary to what many may think, they can give great satisfaction to those who practice diving.

Sunken boats, caves and volcanic tubes are the attraction for those who love underwater areas.

The seabed holds a real treasure and a territory to be discovered, made up of plants and flamboyant and multicolored animals. It is in fact very common to see rays, medregales, moray eels or other species of fish.

Deep-sea fishing is also a privilege that can be enjoyed thanks to the remarkable abundance of the aquatic fauna of this archipelago, the "great blue marlin" being the point of reference.

The beach of Los Cristianos is the most famous and frequented by fans and professionals of beach volleyball. The Spanish National Team chooses this context for its training and exhibitions. Since 2008, in the south of the island, are organized tournaments, events and demonstrations, often at international level. Walking paths and trails, always properly and appropriately marked, is an alternative way to get in direct contact with the natural beauty of the island that otherwise could not be visited.

For Trekking, there are maps prepared with paths and marked services, studied and designed for this activity.



Of the most famous paths, the most unique is the one that climbs to the top of Teide, 3,717 meters above sea level, which is very demanding and requires a special permit to get to the top. Its starting point is the area of Montaña Blanca, at 2,725 meters, where you can arrive through the track that starts from the visitors' center of El Portillo or from the one located 10 kilometers closer to the area of Montaña Blanca.

Both offer comprehensive information about this or that trail in the area.

Excursions are frequently organized for which it will be easy to get information from tourist agencies, information points or at the reception desks of your own hotels and lodges.

For the general reason of the good climate and air quality, Tenerife is a favorite destination for athletic training and professional or amateur cycling, allowing you to choose routes according to the type of competitive activity you are preparing.

Even the mountain biker will find information to organize tours, valid both from a technical and landscape point of view.

For sailing and yacht chartering, you will find excellent moorings in the modern ports of Tenerife.

If you don't have your own boat, you can contact one of the specialized agencies and rent with or without crew or a berth and thus enjoy all the best services for sailing and sea enthusiasts.

Another activity worth mentioning is the canyoning ("barranquismo") that counts, for its practice, with the fortunate orography of the island.

Speleology is also favoured by the distinct volcanic character of the territory. In fact, Tenerife is full of hundreds of tubes that join large caves and different underground forms. The famous "Cueva del Viento", in the municipality of Icod de los Vinos, in the north of the Island, is its most significant expression.




 Golf Los Palos

Golf Courses

On Tenerife Island there are 9 courses to play the best golf. Are you among those who play better with Teide views or do you rather play with the sound of the waves as you walk along the course?

Golf Costa Adeje

Finca de Los Olivos, Adeje

Located in the south of Tenerife, it surprises by its spectacular adaptation to its surroundings. Pepe Gancebo created here a particular layout, respecting the old agricultural terraces that descend in front of the sea and framed by original stone walls. Beautiful views of the island of La Gomera and the Adeje mountains. 27 holes, spacious greens with obstacles such as lakes and valleys.

Amarilla Golf

Urb. Amarilla Golf, San Miguel

At the edge of the sea, Donald Steel has created a course of 18 holes looking at the ocean and forcing the ball to play on the same waves to get to the green. There are 5 holes that are undoubtedly some of the most spectacular on the course. Palm trees, reeds, canary pines and water obstacles limit the course to the view of the Teide. The club has pitch & putt, swimming pool and horse riding.

Golf del Sur

Urb. Golf del Sur, San Miguel

This course was inaugurated in 1987 with a professional tournament, the beginning of an important sequence of sporting events. Pepe Gancedo designed the course that was later remodeled by Manuel Piñeiro, emphasizing the protected natural areas that surround its 27 holes, where the attractive native flora dominated by cacti, palms and other colorful species with views of Teide stand out. Hole 3 (par 5) and hole 4 (par 4) of the north course are particularly difficult.

Buenavista Golf

Buenavista del Norte, Buenavista

Located on a spectacular cliff in the impressive Parque Rural de Teno, this course was designed by Severiano Ballester. A large central lake, in front of the clubhouse between holes 9 and 18, and a waterfall are obstacles that make it a unique course with a fresh environment and magnificent views. The most demanding holes are the par 4s, followed by the par 3s that require more precision, especially the 15th and 17th, at the edge of the overhang.

Golf Las Américas

Playa de Las Americas, Arona

In the heart of Playa de Las Américas, one of the most popular tourist centers, this course is distinguished by its amphitheater-like terrain, offering spectacular views of the ocean and the island of La Gomera. It was designed by John Jacobs who gave priority to the water obstacles creating a cool and relaxing environment. The clubhouse has a large terrace to enjoy the view of the courses and the game. 18 holes, with par 72 and a total distance of 6,051 meters.

Real Club de Golf de Tenerife

El Peñon, Tacoronte

Founded in 1932, it is the second oldest club in Spain and still retains an air of British distinction. It is located 600 meters above sea level and has 18 holes of undulating roads that climb with spectacular views to Teide. Overhangs are present on several holes. Hole 4 is the most difficult and requires a second shot on the green. Imposing trees shadow the path.

Centro de Golf Los Palos

Guaza-Las Galletas, km 7, Arona

This 9-hole course, par 27, is an authentic garden of leafy and colorful vegetation. Virtually levelless, it is enlivened by refreshing water obstacles such as lakes and canyons, ideal for starting the sport or improving your game. Designed by Integral Golf Design, by José María Olazábal, it has a pleasant terrace overlooking the course.



Golf la Rosaleda

Camino Carrasco, Puerto de La Cruz

Just 5 minutes from Puerto de La Cruz with panoramic views of the entire Valle de La Orotava, el Teide and the Atlantic Ocean. Ideal for beginners or players who want to improve their game in a quiet and relaxing environment. The course has a golf school with professionals where you give individual or group classes in various languages. 9 holes, par 27.

Abama

TF-47, km 9, Playa de San Juan, Guía de Isora

You can enjoy a unique day of golf at this 18-hole course, an authentic work of art created by Dave Thomas. From any of the holes you will have beautiful views to the sea and the island of La Gomera. It counts with 22 ponds and 90,000 palm trees facing the sea in a quiet area with unparalleled surroundings.





Health and Wellness

Since 1800, the Canary Islands have been recommended by the luminaries of European medicine as a “miraculous” place for the treatment of certain ailments, especially pulmonary diseases. Relaxation, health and wellness is in fact the first “tourist formula” that gave great popularity to, among other islands, Tenerife. Thus began, so to speak, the tourist industry that is so well developed, structured and organized today.

The offer in these areas has expanded, improved and diversified over time for the treatment and analysis of various illnesses or simply for wellness and relaxation.

In some resorts are used local waters (rich in minerals) mixed with sea water for the treatment of chronic rheumatism, rehabilitation activities, skin and bone diseases, stress and fatigue.



All this is complemented by services using techniques such as algae, sea mud, hydrotherapy, thermotherapy, lymphatic drainage, reflexotherapy, whirlpools, sauna, massage, etc..

Famous athletes and teams of renowned athletes often come to Gran Canaria both to prepare their condition for their upcoming events and for rest and recovery after competitions.



 Aqua Club Termal

Thalassotherapy

Many tourists returning from their trip to the Canary Islands ask themselves why Thalassotherapy Centers are flourishing and why there are so many and, above all, how useful they are.

Thalassotherapy is a therapeutic methodology that is based on the use of all the elements of nature that come from the sea. First of all, the same seawater is used (ocean water in the case of the Canary Islands) to be consumed, injected (as Quinton's serum) or immersed (as in balneotherapy). In addition, an important role is played by the climate, the sand, the sea mud and the hydromassage.

Staying in a marine environment actually allows you to revitalize and rejuvenate.

Thalassotherapy is indicated for numerous pathologies, above all to combat rheumatic and allergic conditions; thalassotherapy also helps combat stress, ageing and cellulite.

The principle on which thalassotherapy is based is that the pores of the skin, in contact with ocean water, dilate and thus allow the passage of precious trace elements that are slowly released into the blood system correcting imbalances; all this is accompanied by the use of seaweed, with their antibiotic, bacteriostatic and antiviral powers.

The therapy may include external applications and mud or seaweed baths, sea water baths (it must be considered a cold bath considering that even in the summer months the temperature of sea water does not exceed 25-27 ° C) in special pools, showers, foot baths and walking in tubs, exercises while immersed in water and massages.





Cuisine & Enogastronomy

Fish, inexhaustible resource offered by the ocean, and meat are the main foods on which is based the typical cooking of Tenerife and of Canary Islands in general. Among the products which mainly accompany the table there are fish, meat, potatoes, cheese, plantains and, last but not the least, good wine.

Fish is ever-present and, above all, always fresh, especially if you consume it in the restaurants that are located in the small fishing villages, places easily identifiable thanks to the boats moored in the marinas.

Very often, fishermen's families are also the owners of the restaurants and therefore it will be a guarantee of good service and excellent cuisine.

Fish is usually fried, grilled or cooked in casserole with potatoes and aromatic herbs. Meats are also very much consumed by the inhabitants of the island and, normally, there is a preference for chicken, pork, goat, beef and rabbit.

The " Rancho Canario" is a dish originated in Gran Canaria and it is an emblematic dish of the cuisine of these islands and distinguishes the typical "unique dishes". Nor-



mally made with pork or chicken cooked in a casserole with potatoes, onion, garlic, saffron and other aromatic herbs, it is served covered with a kind of thick noodles.

The " Puchero " is of Spanish origin and is frequently found in the tables of Tenerife. It is a vegetable soup made of beans, American potatoes, corn on the cob, cabbage, "bubangos" (a type of zucchini), other mixed vegetables and pieces of pork.



The variety of potato recognized as the local potato of Tenerife is the “papa bonita”, a small variety that is used to boil together with the skin, which should be eaten, in a little water and covered with salt. Cooked in this way it takes the famous name of “papa arrugada”, that is the inevitable accompaniment of fish dishes. The same potato cooked in this way is usually accompanied by two very original types of sauce and of ancient Canarian tradition: “mojo verde” and “mojo picón”. The first one is a sauce made of olive oil, garlic and coriander while the second one, as the name suggests, is a spicy sauce made of olive oil, garlic and red chili pepper. With those sauces the “papa arrugada” can never seem to be enough.

Bananas are grown locally and are therefore found fresh and have their natural color: yellow but with strong shades of green. Other exotic fruits are grown on the island but most of the fresh fruit you will find in Tenerife comes directly from Spain or South Africa.

Tenerife supplies 50% of the wine production destined for the domestic use of the archipelago. Considering this reality it is easy to understand that a good part of its surface, if not the largest one, is destined to the cultivation of vine followed, in order, by potatoes and banana.

In the past, the most typical wines of Canary Islands were the so called “ dry wines” such as Malvasia. Nowadays, on the contrary, are mainly produced white, red and rose wines which are mainly to be consumed young and have a low alcohol by volume as opposed to passito wines.

For fans of fried meat and spicy sauces, try the “Pollo Mojado”, chicken fried with a special technique and totally immersed in “mojo picon”: a traditional dish originally from the historic-residential area of the town of Adeje and now spread to every aspect of the typical cuisine of the south of the island.

Potatoes are the favorite vegetable of Tenerife cuisine. There are many varieties of this tuber, initially due to trade with the Americas and more recently to trade with Europe.





Carnival of Santa Cruz de Tenerife

Certainly among the most important and remarkable events of Tenerife there is Carnival , of which the most famous and renowned takes place in Santa Cruz de Tenerife. However, another one, which is equally exciting and attractive, takes place in Puerto de La Cruz.

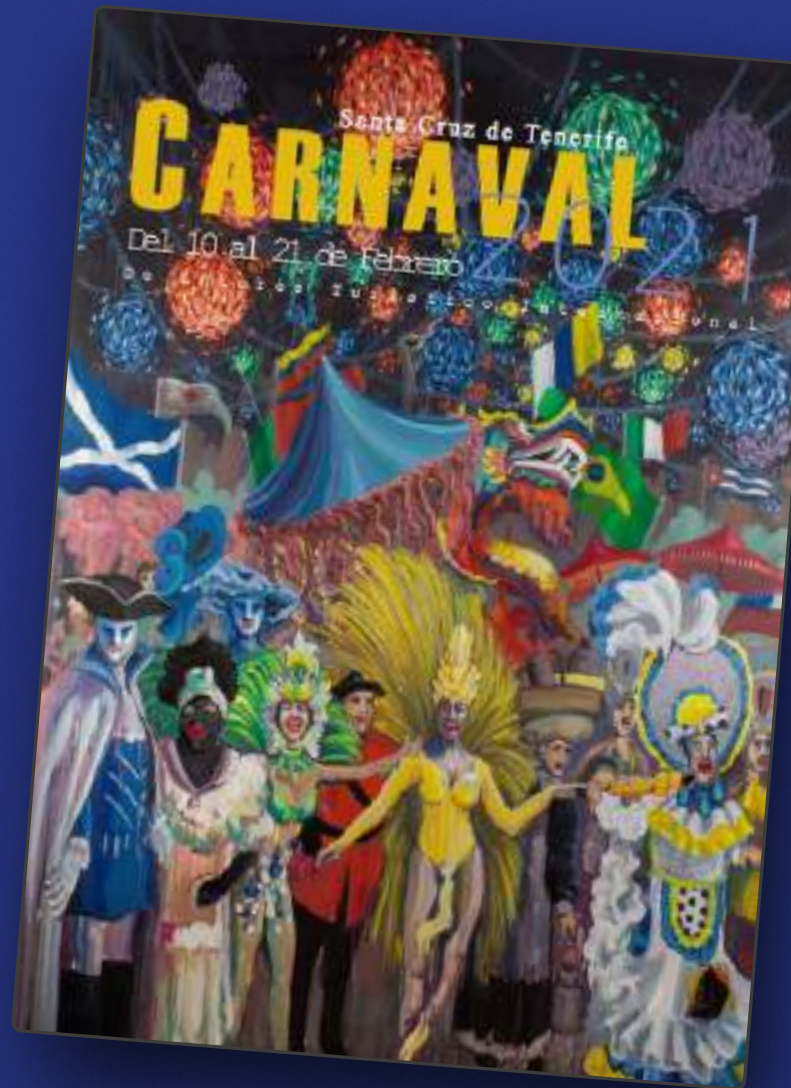
SADLY FOR 2021 THESE EVENTS HAVE BEEN CANCELLED DUE TO THE COVID19 PANDEMIC.

The Carnival of Santa Cruz de Tenerife is, together with that of Cádiz, the one that receives the highest consideration of the Spanish Ministry of Tourism.

It is regarded as the second most popular and internationally known carnival, after Rio de Janeiro. In fact, the city of Santa Cruz de Tenerife is twinned with the city of Rio de Janeiro for the same reason. It is also relevant that Father Anchieta, originally from Tenerife, founded the city at the same time as São Paulo in the 16th century.

Thousands of people take to the streets every year for more than a week. On January 18, 1980, it was declared a Festival of International Tourist Interest by the State Secretariat of Tourism. Today it aspires to become a World Heritage Site.

It has two distinct parts: the official carnival and the street carnival. The official one is represented by more than 100 groups with an average of 50 members such as the famous "murgas", or groups of extras and musical groups. The street carnival is represented by the citizens themselves who participate with their masks and dance to the rhythms of local orchestras.





Street markets and “Rastro”

In order to savor moments of true authenticity in the daily life of the place you are visiting, just go to the village market.

There is no experience that allows you to come into direct contact with the locals in a quicker or more direct way. In the markets you will be able to grasp the cultural essence of the local people: through the scents of the products, the flavors, the colors of the artifacts and, above all, by the attitudes of the sellers or buyers, with the kindness expressed in the conversations, clear indicators of what characterizes the Canary Islanders.

Santa Cruz de Tenerife

Nearby Edificio Múltiple (at the end of Avda. 3 de Mayo), Sunday mornings.
You can find a bit of everything.

Puerto de la Cruz (community market)

Saturday mornings.

Tacoronte

On Saturday and Sunday mornings, farmers display and sell their typical products: fruits, vegetables, wine, etc.

Costa Adeje

Monday mornings

Alcalá

Thursday and Saturday morning

Playa San Juan

Wednesday - 9:00 to 14:00

El Médano

Saturday mornings

La Matanza:

Saturday mornings

La Candelaria

Fridays from 10:00 to 15:00.

San Isidro

Fridays from 17:00 to 21:00.

Fruit and vegetable market, Saturday and Sunday mornings.

Los Abrigos

Tuesdays from 18:00 to 22:00.

Las Chafiras

Wednesday from 16:00 to 20:00.

Saturday and Sunday from 8:00 to 14:00.

Costa del Silencio

First Sunday of the month

8:00 a.m. to 2:00 p.m.

Los Cristianos

Sunday and Tuesday morning

Playa de Las Americas

Thursday and Saturday mornings at the C.C. Torviscas.

Playa de San Juan

Wednesday and Sunday

8:00 a.m. to 2:00 p.m.

Santiago del Teide

Fruit and Vegetable Market, Saturday and Sunday mornings from 8:00 am to 2:00 pm.

Trips and Tricks

Below is a series of useful information of general and daily use, suggestions and indications that will help you organize your trip to Tenerife.

Local festivals: Cheerfulness, color and fun. There are many traditional festivals that liven up Tenerife, the famous carnivals, the gastronomic "tapas" fairs and the traditional markets or "Rastros". Each village has its own unique way of celebrating and the programming of the festivities is always designed for all tastes.

Time zone: the time zone of the Canaries is one hour behind Italian time, even when daylight saving time is in force.

Language: the official language is Spanish. In the tourist areas English is widely spoken. Other languages that are quite widespread are German and Italian, thanks to our long-standing local community on the island.

Clothing: practical and light clothing is recommended throughout the year. When the sun goes down, it is advisable to wear a cotton sweatshirt or a light jacket, also useful to shelter from the wind on windy winter days. The coat is recommended in winter only to the most chilly.

Local currency: being Spanish territory, the currency adopted since March 2002 is the Euro.

Electricity: there you will find current 50Hz at 220 Volts. As in the rest of Spain, sockets normally only have two holes (no central hole mostly).

Documents: as in the rest of the European Community, a valid identity card or passport is all that is needed.

For minors, we recommend that you contact the appropriate office in your place of residence which, based on the age of the child, will issue an appropriate identification document.

Health care: public hospitals are free for all residents of the European Community, however a Health insurance card is indispensable.

For those who are affected by particular diseases, we suggest to bring with you a copy of the documentation of your health condition, as well as to bring with you the medications in use.

Precaution: tap water is desalinated water, although it is drinkable it may taste unpleasant, so it is advised to drink water and packaged drinks.

Vaccinations: Not required.

Store Hours:

Monday through Friday:

9:30 – 14:30 e 17:00 – 20:00

Saturday, mornings only. Large shopping centers and supermarkets are open all day and some are open on Sundays.

Museum Hours: Usually from 10:00 am to 6:00 pm Monday to Friday, in the morning on weekends.

Telephone use: To call Italy from the Canary Islands you must always dial the international code +39 and then the number of the intended user. To call Tenerife from Italy, dial +34 and then the number of the desired user.

Rent a car: We recommend renting a car in order to be able to discover the marvels of the island on your own, since both rental prices and fuel costs are much cheaper than in Italy.

Driving Vehicles: Driving in the Canary Islands means, for us Italians, enforce the road regulations in a stricter manner and raise our level of care, the roads are highly controlled and checks are frequent, especially those relating to alcohol.

IMPORTANT

- Respect pedestrian crossings, pedestrians always have the right of way.
- Strictly observe speed limits (80 or 100 km/h on main roads).
- Always use turn signals and wear your seat belt.
- NEVER drive while intoxicated.
- DO NOT use your mobile phone while driving, not even with an earpiece, as it is not allowed here.

Airports and Seaports

Airport in Tenerife

Tenerife has two airports, one in the north (the first one built) and the other in the south (developed according to the expansion of the tourism industry).

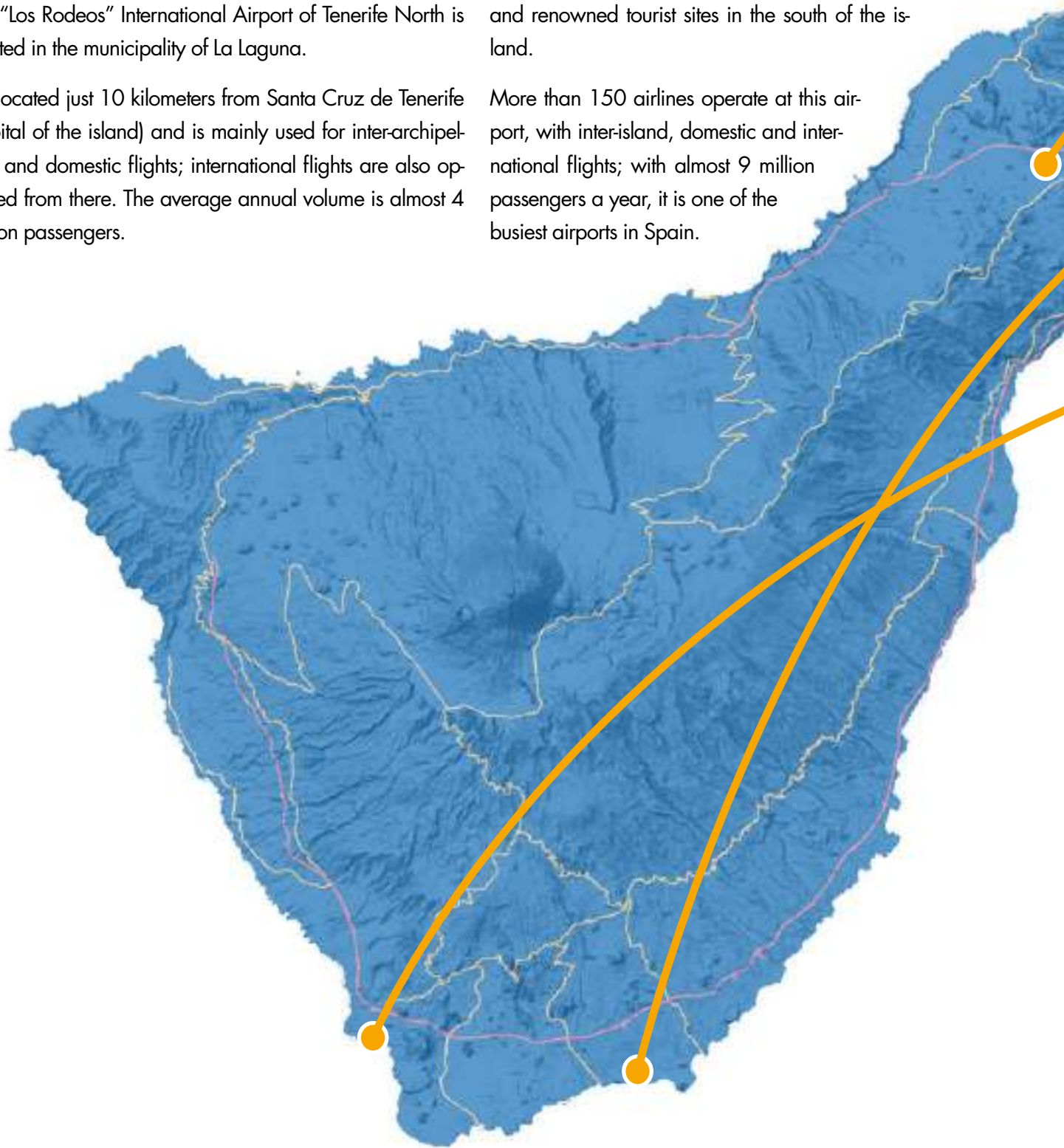
The “Los Rodeos” International Airport of Tenerife North is located in the municipality of La Laguna.

It is located just 10 kilometers from Santa Cruz de Tenerife (capital of the island) and is mainly used for inter-archipelago and domestic flights; international flights are also operated from there. The average annual volume is almost 4 million passengers.

The “Reina Sofía” (or “Tenerife Sur”) International Airport is located in the municipality of Granadilla de Abona.

It is located a few kilometers from the most important and renowned tourist sites in the south of the island.

More than 150 airlines operate at this airport, with inter-island, domestic and international flights; with almost 9 million passengers a year, it is one of the busiest airports in Spain.





Airport

North Airport (Tenerife Norte “Los Rodeos”)

South Airport (Aeropuerto “Reina Sofía”)

Seaports

Santa Cruz de Tenerife Port

Los Cristianos Port

Seaports

Tenerife has two main ports: Santa Cruz de Tenerife (North) and “Los Cristianos” (Arona, Tenerife South).

The Port of Santa Cruz is located on the coast of the island’s capital and logistically positioned very close to the city center. The activity is based on both an important freight and passenger traffic. From this port operate the shipping carriers that connect Tenerife with Gran Canaria and with the Spanish ports of Cadiz and Barcelona. Numerous cruise ships dock almost every day and use this port as their base or stopping point along their route. The port of Santa Cruz has recently undergone an ambitious reorganization and renovation project by Swiss architects Herzog and De Meuron.

The shipping companies operating in the Port of Los Cristianos, in the south of Tenerife, mainly carry out connection activities, both for residents and tourists, with the islands of La Gomera, El Hierro, and La Palma.

The traffic flow of passengers is considerable; many of them are tourists as there are many companies and boats that leave for tours and short cruises along the coast. Granadilla de Abona. This port, which is located in the appurtenances of the industrial area of the same name, will become a very important logistical base for the island and will perform the function of “relieving” the port of Santa Cruz from freight traffic.

Free trade zone of Tenerife

The Free Trade Zone of Tenerife is quite unique and is only similar in Europe to that of the port of Shannon (Ireland). The peculiarity of the Free Zone of Tenerife is that it does not concern a specific segregated and delimited area, but includes the entire port area of Santa Cruz (2,300,000 m²) and the port of Granadilla de Abona (2,500,000 m²).

10

Reasons to Invest & Live in the Canary Islands

1. Stable political framework

The Canary Islands are an integral part of the Spanish state. Their autonomy is, however, rather evident: in 1982 the Autonomous Community of the Canary Islands was constituted, which provides for a government and a parliament, to which are entrusted the internal policies of the islands, such as health and education.

2. Reduced taxes

The Economic and Fiscal Regime of the Canary Islands (henceforth REF) has provided the islands with exceptional conditions for trade and investment. The REF, in fact, allows for a more favorable application of European Community law and provides for a series of fiscal incentives for the creation and development of business activities.

The ports of the two capitals are Free Trade Zones, i.e., areas in which no charges, customs tariffs or indirect taxes are applied to the storage, transformation and distribution of goods.

Although the Canary Islands do not apply the Community VAT and other special taxes of the EU, they do have the IGIC, the Canarian Direct Tax. This tax is similar to the European VAT, but has a lower rate (approx. 7%).

3. Favorable geo-strategic location

The geographical location of the Canary Islands has always made them the crossroads of the main routes of international trade. As they are located in southern Europe, they are part of the economy of the European Union. At the same time, they have ports and connectivity with the southern hemisphere. For this reason, the islands are an excellent commercial platform for trade between north and south.

4. Priority allocation of European and national aids

The Autonomous Community of the Canary Islands, as an outermost region, is the recipient of certain sources of funding from the EU, such as the Structural Fund and the Cohesion Fund. For these areas, the European Economic Community also provides for specific initiatives in order to reduce the economic divergence from other member states.

Funding sources and specific initiatives are included in the Regional Development Program of the Canary Islands, so as to effectively and efficiently channel all forms of support.

5. Extensive representation of financial entities

Within the Canary Islands there are headquarters and branches of the most prominent national and international banks. In addition, the islands have their own savings bank, which has found its stability through the use of most of the inhabitants for deposits and credits.

The Canary Islands are the Spanish region with the highest percentage of savings per capita (source: ISTAC - Instituto Canario de Estadística).

6. A constantly growing local market

The Autonomous Community of the Canary Islands is, without a doubt, one of the most densely populated regions in Spain (source: ISTAC). If we consider not only the number of inhabitants of the islands but also the average number of visitors to the islands each year, it becomes clear that the potential market for companies located in the Canary Islands is far greater than that existing in other autonomous communities.

For more than 500 years the Canary Islands have been the center and crossroads of business between the major continents and are traditionally and logistically prepared to receive and develop investments at the international level and provide related services.

7. Competitive workforce

The average age in the Canary Islands is lower than that of mainland Spain (source: ISTAC). The population also boasts an excellent education thanks to an extensive network of primary and secondary school centers and the presence of two public universities. An alternative to the university are the professional training centers, in which the teaching of traditional professions is complemented and combined with that of new technologies.

In addition to the classic educational path, there are other options, such as bilingual colleges that offer the possibility of obtaining a good knowledge of English and German. The public sector is no exception: thanks to its collaboration with businesses, it offers training programs that are consistent with the real needs of companies.

This shows how the Autonomous Community of the Canary Islands continuously invests in young people and makes its workforce skilled and competitive.

8. Excellent service and communications infrastructure

Due to their strategic location, the Canary Islands have an important maritime and air infrastructure, which ranks among the largest in Spain in terms of movement of people and cargo as well as the quality of services. These infrastructures allow for the effective and efficient transportation of people and products, making the Canary Islands a stopover in intercontinental trade. There are no major problems of communication, since in all the islands is ensured high-speed Internet connection, and the mobile phone coverage. The Canary Islands are also the place where most of the world's submarine cables converge, thus allowing excellent communication with Europe, America and Africa.

9. Cutting-edge technological research

Over the last few years, the Canary Islands have been the Spanish region that has most increased its total spending on research and development. Most of this spending is carried out at the two universities and at the Public Research Organizations (OPIs), dependent on the autonomous and central administrations.

Among these university institutions and public research organizations, we should list the most relevant:

- The Technological Institute of the Canary Islands (ITC), basically centered on three areas: technological services, R&D and energy management;
- The Canary Institute of Astrophysics (IAC), a Spanish research center integrated into the European Nordic Observatory.
- The University Institute of Applied Microelectronics (IUMA), dependent on the University of Las Palmas de Gran Canaria.
- The Instituto Canario de Ciencias Maríneas (ICCM) whose work is directed towards fishing technology, marine aquaculture, marine environment, etc.

10. Unique natural conditions

The Canary Archipelago is characterized by a sub-tropical climate: the average annual temperature ranges between a maximum of 30 °C and a minimum of 15 °C. In addition, the islands boast a rich and varied vegetation, which contributes to the beauty of its landscapes, making them quite unique. Climate and natural environment, combined, provide an excellent ecosystem for tourism, but also for those who live there. The islands make it possible to combine business and pleasure.

The economic potential of the Canary Islands

For centuries, the Canary Islands have been the launching pad for commercial activities; in fact, they are located in a transit area between Europe, Africa and South America.

This is still the case today and raises the idea of the archipelago as a base for commercial exchanges. In addition to the geographical location, the political and economic situation is also favorable: the Autonomous Community of the Canary Islands is a full member of the European Union, receives funding from the same and has privileged fiscal conditions. In addition, the ports of the capitals are Free Zones, where it is possible to carry out entrepreneurial activities without any costs.

For these reasons, the image of the Canary Islands as the European center of global trade is reinforced: a point of contact between Europe, emerging African markets, Brazil, Argentina and other South American countries (and America, both South and North).

To bring West Africa even closer to the Canary Islands, the Spanish government has set up two projects: Casa Africa and NAPWACI.

Thanks to the Casa de Africa project, it has been possible to open offices and information and assistance points to support entrepreneurs with legal and logistical offices in the Canary Islands operating in African territories. On top of this, there are also events, forums and workshops organized with the aim of providing support to these entrepreneurs.

NAPWACI, on the other hand, is dedicated to the creation of modern and state-of-the-art ITC infrastructures for the enhancement of telematic transactions (such as trading and e-commerce), as well as all services for businesses and organizations.

All of the above unequivocally represents an ideal opportunity for the internationalization activities of companies, an activity that is also contemplated and encouraged by the European Union through subsidies for those companies that wish to establish themselves in the Canary Islands with the aim of diversifying their portfolio.

Logistical support (such as ports and airports), low taxation and the support of the European Union create interesting investment opportunities.

The institutions and political forces of the Canary Islands and mainland Spain are committed to the economic development of the Archipelago. To this end, they promote investment in the Islands in order to diversify commercial activities and to establish other economic driving forces to complement tourism and the ancillary activities it creates. Therefore, the activities that meet the following criteria are considered of strategic importance:

- Better exploitation, optimization and enhancement of resources (both human and non-human) that the various islands can offer;
- Projects dedicated to innovation, research and new advanced technologies (in the medical field, biotechnology, automation and robotics, nanotechnology, information technology and ITC);
- Services for business and commerce by means of information technology bases and platforms (Trading, logistics and advanced services, outsourcing and services for businesses, digital publishing productions, distance learning, tele-assistance international low-cost telephony etc.);

- Activities for the care, protection and conservation of the territory, new alternative and renewable energies, production projects with low environmental impact;
- Creation of new activities of production, processing and transformation;
- The production, processing and transformation activities that are potentially more qualified are those that can introduce and generate new professions.

However, the tourism sector has not been forgotten. Institutions encourage investments aimed at tourism that focuses on innovation, innovation and environmental sustainability.

In our opinion, the activities favored are those whose products are small in size, weight, volume and easily transportable; possibly with a discrete added value. Alternatively, those whose finished products are in demand and attractive to both the "old" European market and the markets of West Africa and Latin America. Currently, various industrial products are being exported to Africa, such as household appliances, new and used cars with relative spare parts, machinery and materials for building and construction and agro-alimentary products.

In order to make a proper analysis, we should also remember, that the special tax system used in the Canary Islands is, in reality, a tool conceived and created to diversify the islands' economy, to combat unemployment and to compensate, in some way, for the discomfort caused by the geographical distance from continental Europe and, in any case, to encourage outside investment. The distance from the European

continent is a condition that will never change, for this reason this Archipelago will always offer opportunities and a very interesting fiscal regime, especially if compared to the one in place in Italy.

Key Information

Fiscal Regulations

The Canary Archipelago has an economic and fiscal regime (REF) that is more advantageous than in other Spanish regions, since this Autonomous Community has been classified by the EU as an outermost region, thus granting it a lower tax regime than many other European states.

With the creation of this low tax zone and the concession of benefits, mainly of fiscal nature, Spain and the European Union aim to promote this area as an international business hub. The Canary Islands therefore become a low tax platform at the center of the main sea and air routes linking Europe to West Africa and Latin America.

It is important to remember that the Canary Islands (contrary to many uninformed consultants who have little knowledge of this specific subject) are NOT "Tax Havens" and are therefore NOT included on the "Black List" used by all the authorities and departments responsible for taxation.

REF (*Régimen Económico y Fiscal*)

The Economic and Fiscal Regime (REF in Spanish) provides a series of tax incentives and deductions aimed at the creation and development of business activities in the Canary Islands. It includes regulations relating to:

- Exemptions, in certain cases, from the tax on asset transfers and documented legal proceedings for newly incorporated companies with domicile in the Canary Islands;
- **IGIC** (*Impuesto General Indirecto Canario*);
- **RIC** (*Reserva de Inversiones Canarias*);
- **DIC** (*Deducciones para Inversiones Canarias*);
- **ZEC** (*Zona Especial Canaria*).
- 50% discount on the share of corporate tax (IS) equivalent to Italian **IRES** derived from the sale of goods produced in the Canary Islands, specifically for agricultural, industrial, livestock and fishing activities (compatible with the investment reserve).
- Discounts on corporate tax and **IRPEF** for investments made in the Canary Islands.

Billing

First of all, it is useful to remember that the Canary Islands are an integral part of Europe but, from the point of view of VAT, are extraterritorial. In other words, VAT is not payable.

This is an additional advantage for companies operating in the Canary Islands. For this reason they are more competitive and attractive in their role as consultants, intermediaries, service providers and suppliers of goods, in the invoicing process to entities located outside the Canary Islands and Spain.

When such firms need to interact with their customers (regular or new) in Italy or elsewhere, they will be able to :

- a) Invoice without VAT to companies;
- b) Invoice only 7% tax to individuals.

Corporate taxation

Royal Decree-Law 4/2013, of February 22, 2013, in order to foster and support entrepreneurship and economic growth in the Canary Islands, has determined that for the first two years of operation with a positive result, newly incorporated companies will be taxed at a reduced rate of 15%. Once this phase of preferential taxation is over, the company will be subject to a tax as determined by the specific RD which is issued each year and which contemplates criteria of billing volume and number of employees. In 2021 the maximum rate will be 25%; provisions are awaited for subsequent reforms of the REF.

IGIC / Impuesto General Indirecto de Canarias

The IGIC is an indirect tax similar to European VAT. In the Canary Islands the rate of the IGIC, in force since 1/6/2012 with Ley 4/2012, is equal to:

- 0% for the purchase of essential goods and services;
- Exemption, in specific cases, of the IGIC for the purchase of capital goods;
- 7% for "ordinary" and everyday goods and services;
- 13.5% for non-primary or luxury goods and services.

RIC / Canary Islands Investment Reserve

In the landscape of tax advantages and opportunities offered by the REF Canario (Economic and Fiscal Regime), we believe it is appropriate to highlight the RIC (Reserva para Inversiones en Canarias), a tool made available to companies and entrepreneurs who can use it to self-finance in order to strengthen, modernize, develop and expand their company or business.

To have access to the RIC, subject to specific procedures and procedures, entails various tax advantages, in relation to the activity developed in establishments, settlements or simple economic and professional activities (of any kind) located and operating in the Canary Islands.

Eligible to access and consequently use RIC:

- All companies and legal entities subject to corporate tax located in the Canary Islands;
- Individuals subject to the IRPEF, both professionals and companies (always active and located in the Canary Islands) and is calculated by direct estimation.

RIC allows for a reduction in the tax base of up to 90% of the undistributed benefits (BND) in corporate tax for the amounts that establishments located in the Canary Islands allocate of their benefits to the provision of RIC for investment in the Canary Islands. The RIC can be set aside for a maximum of 3 years; after this period (unless the conditions are met for being able to use the RIC before the expiry date set by the investor or the terms of the law) the RIC must, in any case, be materialized with fixed assets (tangible and intangible), the creation of new jobs, expansion of operations in West Africa (a situation to be examined in depth and contextualized) or, alternatively, payment of the portion to the Treasury. The essential condition for recourse to RIC is that the company, wherever it is domiciled, has a permanent establishment in the Canary Islands, or all of its installations, places of work, in a continuous and habitual manner, and carries out all or part of its activity, with the power to contract, in the name and on behalf of the non-resident. However, RD Law 7/1998 establishes the inapplicability of tax incentives to productive activities that fall within the sensitive sectors, such as: shipbuilding, synthetic fibers, automobile industry, steel and coal industry.

DIC / Investment deduction in the Canaries

The DIC (Deduction Inversion en Canarias) is a tax incentive, an instrument equivalent to that in force at national level, but more effective and relevant in the Canary Islands.

Eligible for this benefit:

A) all corporations and legal entities subject to corporate tax provided that:

- they are domiciled in the Canary Islands;
- alternatively, they have at least one permanent establishment in the Canary Islands.

B) All natural persons doing business or professionals operating in the Canary Islands who are subject to the regulations provided for by the REF (Economic and Fiscal Regime) of the Canary Islands.

The DIC is more attractive than the Deductions in force in the mainland because there is:

- A greater impact of tax optimization, thanks to a higher % of deduction applicable and, above all, a larger limit referred to the deductible amount.
- The ICD refers to the particular Economic and Fiscal Regime of the Canary Islands (REF).
- The deduction for investments in the Canary Islands can also be exercised (and is therefore compatible) on those fixed assets acquired using another instrument of the REF: the RIC.

Why invest



ZEC
Zona Especial Canaria
Canary Islands Special Zone

The ZEC is a public entity that reports institutionally to the Spanish Ministry of Economy and Finance. This entity is an economic instrument established to increase the economic and social development of the Canary Islands; it aims to achieve this objective by reducing taxes for all projects registered with the ZEC.

The ZEC was created through the promulgation of Law Decree 19/1994. Subsequently, it was modified and reformed until the current version (adopted and approved by the European Union) which determines its validity until 31/12/2026; however, the above stipulates that the registration of new entities to the ZEC must take place by 31/12/2021.

Benefits of the registering at ZEC

- 4% tax, in compliance with the regulations on state aid, on newly established companies; this rate may correspond to a maximum of 30% taking the revenue turnover as a reference. All this is regulated by a specific table that contemplates the islands of reference, different brackets of turnover and jobs created. From this it can be deduced that, except in special circumstances, NOT all the taxable income will be taxed at 4%.
- Exemption from payment of taxes on capital transfers and legal acts.
- Exemption, for specific operations and circumstances, of the payment of the General Indirect Canary Tax.
- The ZEC is compatible, for certain operations and circumstances determined by the European Union, with other benefits offered by the REF (Canary Island Economic and Fiscal Regime) such as the deduction for investments, the RIC and the Free Zones (of which we will speak later and/or see mention in other of our documents).
- Exemptions from Income Tax for NON-Canary residents (for both individuals and legal entities). Application of the Italy/Spain Convention on NON double taxation. This rule is applicable ONLY to those entities that are resident in countries and/or territories that can be unequivocally considered "Off Shore" or that lack a timely exchange of tax information.

Existing requirements to access the ZEC

- Be a newly created company with domicile and real registered office in the Canary Islands;
- At least one of the administrators must reside in the Canary Islands;
- Perform an investment (both in assets and capital goods), within 2 years of the company becoming operational and/or active, for a minimum amount of €100,000 if the activity is carried out and/or has its registered office in Tenerife and Gran Canaria; €50,000 if it is in Lanzarote, Fuerteventura, La Gomera, La Palma and El Hierro;
- The creation, within the first 6 months from the start of the activity, of 5 jobs if the activity takes place and/or is based in Gran Canaria and Tenerife; 3 if it is in Lanzarote, Fuerteventura, La Gomera, La Palma and El Hierro;
- Recruitment must be governed by Spanish regulations and the place of work must be located in the Canary Islands;
- Develop economic activities that are included in the list agreed with the European Union, which, let's not forget, has approved and recognized this special tax regime.



Free trade zones in the Canary Islands

The application in the Canary Islands of all Community policies and the integration into the customs territory of the EU, subject to certain specific exceptions deriving from the particular characteristics of the Canary Islands, is ratified with the entry into force of EEC Regulation 1911/91 regarding the application of Community law in the Canary Islands and in application of Decision 91/314/EEC, which establishes the Specific Options Program (PESEICAN).

Below is information on the “Canary Islands / Customs Affairs” report:

1. The Canary Islands Archipelago has been an integral part of the EU customs territory since 1/7/1991. Since 2001, the moment in which the regime was gradually reached, the CAA has been applied to imports from outside countries;
2. Since December 31, 2001, the ALEM was established in the Canary Islands.

This is the Arbitrator on the Importation and Exchange of Goods; this involves the replacement of the old Arbitrators on Production and Imports (APIC) and the Special Tariff to the Insular Arbitrator on the Entry of Goods.

The free trade zone is a customs area within which it is possible to carry out a series of activities such as the manufacturing and processing of products, semi-finished products and raw materials, storage, packaging and distribution of goods, all of which are carried out without applying charges or indirect taxes. The purpose of creating a free trade zone is to strengthen international trading activities.

The advantages of the Free Zones in the Canary Islands:

- Any goods may transit the Free Zone regardless of their origin;

- Goods may be sold freely both within the EU Common Market and, above all, to any other place in the world;

- All transactions carried out within the Free Zone will be tax exempt. VAT will be paid only if the goods are exported to the EU, not if the export is to third countries;

- Companies located in the Canary Free Zone will be able to enjoy (in accordance with the REF) the perk of “inward processing” operations not being limited by economic conditions because there are no requirements to compete with other companies in the EU.

Inward Processing” means the generation of added value through production or processing activities. This allows exemption from payment of tariffs for imported raw materials and components.

The Italy/Spain Convention

Law no. 663 of September 29, 1980, is the ratification and execution of the Convention between Italy and Spain for the avoidance of double taxation with regard to income taxes and the prevention of fiscal evasion, with additional protocol, signed in Rome on September 8, 1977 (S.O. to the Official Gazette no. 292 of October 23, 1980). This law came into effect on November 24, 1980.

Therefore, the Italian citizen residing in Spain, or any other of the islands, will be subject to local taxation (and the resulting tax returns) and not to Italian taxation.

The same protection, in order to prevent double taxation, is guaranteed to the Italian citizen not residing in Spain (Canary Islands included) but with financial interests in the Spanish territory.

Depending on the acquired profile (Italian citizen resident or non-resident in Spain) it will be necessary to make declarations to Italy as long as the status of “Italian citizen” is maintained.

Key Strategic Activities

Strategically viable and exciting business activities and projects other than restaurant operations.

- Cultivation of medicinal and pharmaceutical plants;
- Craftsmanship in small and medium industry: production and processing of raw materials and semi-finished products;
- Advanced and innovative technologies
- Biotechnology and Health Sciences
- Pharmaceuticals
- Computer Science and ITC
- Electronics Automation and robotics
- Optical Energy
- Transportation and Communication
- Aeronaval Industries Naval Aeronautics
- Recycling/ecology, environment and territory safeguard
- ITC: information and communication technologies
- Audiovisual productions
- Research for Innovation and Development / Design
- Research and Development: High Technology and Innovation
- Wholesale Trade / Trading
- Import/Export and G.D.O. activities
- Services for Companies and People
- Transportation Advanced Logistics
- Intermediation
- E-Commerce Call Center activities
- Training and E-Learning
- Tourism - alternative and/or quality tourism services
- Renovation, redevelopment, rehabilitation and recovery of property
- Health care and therapeutic services
- Amusement and theme parks

Activities that stand out for their technological stature, innovation, authenticity and professional depth:

- Research, innovation, development, design, prototyping, patent filing and management.
- Design and planning (fashion, architecture, interior design, design etc. etc.)
- Exploitation of intellectual property rights excluding copyrights (franchising management for example)
- Natural resources and waste disposal
- Machinery and mechanical equipment
- Machinery, materials and electronic equipment
- Robotics and automation
- Optical materials and equipment
- Optics and eyewear Chemistry
- Fishing, food, beverage and tobacco
- Packaging and leather goods, leather and footwear
- Paper, publishing, graphic arts and reproduction
- Furniture and other manufactures, recycling
- Bottling and packaging
- Transportation and related activities
- Renewable energy
- Information technology, telecommunications
- Training, consulting, assistance
- Construction and urban restoration
- Prefabricated buildings
- Building of recreational and sports boats
- Manufacture of drones
- Manufacture of bicycles and vehicles for people with disabilities.



Sustainable and alternative energy generation



Import/Export activities and G.D.O.



ITC: information and communication technologies



Transportation and Advanced Logistics

Services offered by InfoCanarie



In order to assure the most complete assistance to all those who are interested in investing in the Canary Islands, we propose ourselves as consultants in the sector.

In order to best achieve this goal, our team (composed of tax consultants, labor law, legal and real estate) also cooperate with external partners and permanently with Offices and Institutions of the Canary Islands Government and Local Authorities.

Our offer is based on these categories of services

- Strategic, infrastructure, logistics, geostrategic consulting and business guidance.
- Commercial and agricultural spaces;
- Real estate services for the acquisition or lease of commercial, agricultural, small business and industrial spaces, sales and related contracts;
- Tax consulting and international tax planning;
- Labor consulting;
- Legal;
- Translation services;
- Completion of formal and bureaucratic acts;
- Marketing and strategic consulting services and activities;
- Promotion of your business project through our specialized portals in the Canary Islands.

How the service is provided

Our assistance begins on the Web (www.infocanarie.com), through the "Investment Area" page. Here you will find tax, legal and bureaucratic information useful to all those interested in starting a business or investing in real estate in the Canary Islands.

During the first stage, which is carried out via the website, the investor will be invited to present his business project. InfoCanarie consultants will carry out a preliminary analysis of the project, issuing an explanatory report and an initial estimate for the project. This first assessment is free of charge.

Subsequent meetings, by appointment, will serve to deepen the subject and meet the needs of all kinds of investors. Given the increase in investments and the particular tax regime of the Islands, InfoCanarie collaborates with law firms, tax advisors and tax consulting firms present and/or represented in Tenerife and Gran Canaria (i.e. the strategic points of the economic, political and institutional life of the Canary Islands).

Thanks to InfoCanarie's assistance, these firms are well organized, prepared and used to maintaining relations with Italian, English and German-speaking clients. In relation to planning, the assistance may include direct meetings with agencies, offices and organizations of the Canary Islands government.

In addition to the online process, InfoCanarie periodically offers meetings, events, forums and workshops to deepen the related topics. These group meetings will be followed by one-to-one meetings to examine individual business projects.

Orientation, assistance and advice

List of services provided

- Analysis, preliminary checks and delivery of early information, useful information according to the business project presented by the transferor;
- Strategic guidance regarding logistics, geostrategic and infrastructural situation.
- We'll provide relevant information material, both on the chosen island and on fiscal matters;
- the end of this first phase we will formulate, according to what has been determined and planned for the realization of the single Entrepreneurial Project, cost forecasts, with corresponding payment methods, for the provision of all the services expected and necessary for the performance of the following activities:
 - International tax planning consulting for non-resident subjects in the Canary Islands (only in the case in which it is necessary to apply the Italy/Spain Convention and other international provisions);
 - International tax planning advice for future residents in the Canary Islands (only in cases where it is necessary to apply the Italy/Spain Convention and other international provisions);
 - Study and consequent identification of the corporate model and structure of the emerging company, especially in function of the application and optimization of the Canary Islands Tax Regime (REF; RIC etc.) and other solutions that allow further deductions and/or benefits in tax matters;
- Possible submission, if the conditions are met, of the business project to the offices in charge of the ZEC Consortium to obtain the right to benefit from a single reduced tax rate of 4%;
- Submission of the entrepreneurial project to the offices responsible for participation in any contributions and/or economic benefits;
- Identification and selection, also counting and using institutional channels, of professional and/or specialized personnel, that are functional to the needs of the company to be established.
- Preliminary tasks for the fulfillment of every bureaucratic activity foreseen for the constitution of the Company;
- Assistance for the completion of notarial acts, such as the authentication of signatures, original documents, apostilles, etc.;
- Practices for the constitution of a Limited Company or a Limited Company;
- Fiscal, personnel and accounting management of a Limited Company or Partnership;
- Legal advice (both civil and criminal) through affiliated law firms

Real estate consulting and assistance on contract negotiations for:

- The identification and acquisition of spaces (both purchase and lease) commercial, artisan, industrial, offices or otherwise functional purposes;
- The identification and acquisition of properties suitable as housing solutions or for income.
- A program of earning real estate acquired through us; service available only to our customers.

With regard to real estate consultations for the identification of the property, it should be noted that the same are provided free of charge and that, in case of purchase usually the fees due to us will be paid only by the seller (the buyer does not have to pay).

We remind you that the first consultations are provided at no charge and are not binding for the applicants.



Invest in Real Estate in the Canary Islands

With the number and quality level of real estate agencies and professionals working in the Canary Islands that are part of our real estate network, we are confident that we will be the most suitable and comprehensive partner to meet your expectations.

In fact, our company maintains stable and preferential relationships with building contractors, construction companies and skilled artisans, technical and design firms, banks, tax consultants, law firms and insurance consultants.

The advice offered and services provided include property purchases and sales (real estate offers and solutions, deeds, contracts, translation services, bureaucratic documents), mortgages, insurance products and furnishing solutions. These services are offered regardless of whether it is a vacation or residential apartment, a villa, a tourist facility, and the like.

We believe it is important to highlight that, in order to stay competitive and to be able to deliver an entire series of additional benefits to our customers, the running of the network has no economic repercussions or consequences for the buyer. Consequently, the buyer will not be required to pay an intermediation fee to the agency, which will be paid by the seller.

When it comes to contracts and bureaucracy, it is essential to exercise caution. That's why the real estate agencies associated and/or collaborating with "InfoCanarie" and operating in Tenerife, Gran Canaria, Fuerteventura and Lanzarote are managed by or represented by Italians and professionals who have a command of the Italian language. The contract documents will therefore be illustrated and (if required) subsequently translated into Italian.

Your request are the center of everything

The choice of a property or investment solution requires a personalized response as well as a direct on-site verification by the interested party.

State of preservation, location, urban context, noise, brightness, exposure to sun or wind of a property; these are characteristics that cannot be depicted and documented by means of a brochure or a website.

For this reason, your detailed request is the starting point for us to carry out a detailed research and a series of preparatory activities with the aim of proposing and analyzing, once you have come to Tenerife, Gran Canaria, Lanzarote or Fuerteventura for your real estate checks, only the solutions that correspond to your interest.



How can a “Property Finder” help you the most

The choice of a property or investment solution requires a personalized solution.

The choice of a property or investment solution requires a personalized solution.

Whatever real estate solution our customer is looking for, it should be tailored as much as possible to their expectations on the one hand, and on the other hand to the actual opportunities available and the trend of the real estate market on the island in question.

The attention to the customer and the search according to your requirements will be tailored as much as possible. For this reason a detailed and accurate inquiry from you will be the starting point for a precise search with the aim of providing you only with what you are interested in.

We will take care of your requests and we will be able to offer you various solutions for the purchase of real estate (an apartment, a bungalow or chalet, a villa), building and non-building land, commercial activities, tourist activities, spaces and land for industrial or handicraft use etc. etc. .

We have studied a method in order to give our interlocutors concrete and effective answers through the formulation of proposals that respond only to what is expressly requested and aimed at optimizing the time (for both parties) that must be dedicated to checks and exploratory visits.

About us

The InfoCanarie project was founded in 1999, as an initiative of Fabio Chinellato, with the goal of developing and promoting the Canary Islands Archipelago, Spain.

Over the years, InfoCanarie has become a Global Service Provider, providing entrepreneurs, investors and travellers with information, assistance and all-round consultation through the Spanish-registered company InfoCanarie Promotion and Consulting S.L., with fiscal code B 35976927, registered office in Gran Canaria and representative offices in Tenerife, Lanzarote and Fuerteventura.



Our mission statement

We believe it's essential and fundamental that people who choose to invest part of their wealth in the Canary Islands should be provided with a comprehensive assistance.

Our commitment is to ensure that any potential investors:

- Are in possession of reliable, up-to-date information and, above all, of Institutional origin;
- Have the opportunity to obtain the greatest possible economic benefit;
- Be able to maximize their tax savings;
- Can, at a later stage, advantageously plan the investment of accrued earnings.

How we intend to achieve our goals

Our team is comprised of several types of professionals and consultants (both internal and external personnel) who interact with each other and operate in the fields of real estate, tax planning, legal, accounting and labor; all in order to give the best assistance to entrepreneurs and investors to protect their resources and their invested assets.

What we do

We provide comprehensive assistance to those who need to plan the establishment, expansion, diversification and relocation of entrepreneurial, productive, economic and/or commercial activities in the Canary Islands.

The main operational role of InfoCanarie and the other associates and Partners, is to be the first point of contact and the coordination platform between interested investors and all the professionals and service providers needed by an entrepreneur or investor, who will then liaise with the various professionals on site.

Support starts from the Web, providing the first data through the "Investment Area" page. In case of effective interest follows a meeting by appointment, in order to deepen the issues and illustrate the needs of each type of investor.

Following planning and consultations, the support can eventually reach the allocation of complementary and accessory services. For specific and significant cases, it is possible to arrange direct meetings with the relevant entities, offices and bodies of the Canary Islands Government.

Our services

All this is done through the formulation of analysis, proposals, solutions and provision of the following services:

- Real estate for the acquisition or lease of commercial, agricultural, artisan and industrial spaces; buying and selling and related contracts;
- Real estate for the acquisition or lease of housing / dwelling.
- Completion of official and bureaucratic procedures;
- Fiscal consultancy;
- Labor consulting;
- Legal advice;
- Translation services;
- Marketing and strategic consulting services;
- Promotion of your business project through our specialized portals in the Canary Islands.

Credits & Acknowledgements

Over the years, as part of a process of improvement and expansion, InfoCanarie has received recognition for its merits from various Bodies, Offices and Functions appointed by the Canary Island Government and Local Governments, as well as numerous mentions in the specialist press (including Il Sole 24 Ore, Milioniare and Panorama).

In addition, on February 1, 2013, InfoCanarie obtained the certificate, from the European Commission Enterprise and Industry, the Canary Islands Technological Institute (ITC) and the Canary Islands Government, for joining the Erasmus Young Entrepreneurs Program, also obtaining the related "Green Seal".

June 2015, FUERTEVENTURA

The first company to settle in the new Fuerteventura Technology Park was Italian and was a project oriented, curated and assisted by "InfoCanarie".

[http://eldia.es/agencias/8164244-CANAR-
IAS-Parque-Tecnologico-Fuerteventura-estrena-compan-
ia-produccion-cinematografica-Italia](http://eldia.es/agencias/8164244-CANAR-
IAS-Parque-Tecnologico-Fuerteventura-estrena-compan-
ia-produccion-cinematografica-Italia)



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(Available only on Tuesday and Thursday from 17.00 to 19.00 Italian time).

Gran Canaria Province Branch (islands of Gran Canaria, Lanzarote and Fuerteventura)

Available by appointment only, in our offices or in the office of our area manager or real estate partner.*

GRAN CANARIA: Only by appointment in:
Las Palmas, Patalavaca and Puerto Rico (Real Estate only).

FUERTEVENTURA: By appointment only in:
Puerto del Rosario / Caleta de Fuste
/ Corralejo (only Real Estate).

LANZAROTE: By appointment only in: Arrecife.

Tenerife Province Branch (islands of Tenerife, La Gomera, El Hierro and La Palma).

*Available by appointment only, in our offices or in the office of our area manager or real estate partnerwz**.*

TENERIFE: By appointment only in: Costa Adeje, El Camisón (Arona) and Las Americas.

Please do NOT send us resumes or job applications:

InfoCanarie does not act as an "Employment Agency" but rather deals with Entrepreneurial Projects.

** InfoCanarie: ACCREDITED CERTIFICATION OF COLLABORATION AND PARTNERSHIP. WE WOULD LIKE TO EMPHASISE that ONLY those who are accredited DIRECTLY by our " Unified Coordination Center" are actually Representatives, professionals or Professional Studies who are part of the Organizational Structure of InfoCanarie.*

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Tenerife 360°
Visit, stay and invest

2021 ENGLISH VERSION