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# **OFFICIAL GAZETTE OF THE REPUBLIC OF CUBA**

## **MINISTRY OF JUSTICE**

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**MINISTRIES**

**FINANCE AND PRICES**

**RESOLUTION No. 139/2014**

WHEREAS: Law No. 117, "State Budget for the Year 2014" of December 20, 2013 establishes, under Article 57, the application, during that fiscal year, of a Personal Income Tax, according to Law No. 113, "Tax System", a wage tax as well as a tax on all other benefits that might be considered as such, for those workers who have been hired by the entities designated to supply the labor force to concessionaires and customers located at the Special Development Zone of Mariel, thus entrusting the Minister of Finance and Prices with the power of establishing the tax rate as well as the forms or procedures for the calculation, payment and liquidation of this tax; and taking into account the need to establish the complementary regulations to meet such purposes;

THEREFORE: In the exercise of the faculties vested upon me by virtue of Article 100 (a) of the Constitution of the Republic of Cuba,

I HEREBY RESOLVE:

FIRST: That the tax on personal incomes, which include the wages and other benefits that might be considered as such, to be imposed on the workers who have been hired by the entities responsible for

supplying the labor force to concessionaires and customers at the Special Development Zone of Mariel will amount to five (5) per cent.

SECOND: The entities referred to *supra* shall retain the tax amount on the occasion of every payment made to the workers and will contribute it to the State Budget within the first twenty (20) natural days following the month in which such retentions are made, by virtue of paragraph 052032 entitled "Others" of the Financial Resources Codifier.

To be published in the Official Gazette of the Republic of Cuba.

Let the original be filed at the Legal Division of this Organ.

Issued in the City of Havana, on the tenth day of the month of March of 2014.

Lina Olinda Pedraza Rodríguez  
Minister of Finance and Prices

#### **RESOLUTION No. 149/2014**

WHEREAS: Agreement No. 7334 of the Council of Ministers of December 19, 2012, established the objective, specific functions and attributions of this Ministry, among them the function described under Paragraph 2 (10), about managing and controlling the implementation of the policy related to the control, appraisal and use of the State Patrimony;

WHEREAS: As a result of the creation the Special Development Zone of Mariel, it becomes necessary to approve the minimum value of the land for every area of the North Side of Sector A, according to its level of development and urbanization, prior to the negotiations of the requests to be submitted by concessionaries and customers;

THEREFORE: In the exercise of the faculties vested upon me under Article 100 (a) of the Constitution of the Republic of Cuba,

## I HEREBY RESOLVE

FIRST: To approve for every area of the North Side of Sector A of the Special Development Zone of Mariel the minimum value of the land owned, which shall be modified according to a correction coefficient, with the purpose of determining, on a case by case basis, its value as a property granted as a surface right or in usufruct.

The minimum values of the land owned are listed in Annex No. 1, which is one (1) page-long and is an integral part of this Resolution.

SECOND: To approve the correction coefficient to be applied on the minimum value of the land owned, in order to determine the minimum value of the land granted as a surface right or in usufruct, according to the validity period of every franchise, as established in Annex No. 2, which is one (1) page-long and is an integral part of this Resolution.

THIRD: The minimum values established in Paragraph I correspond with the current level of development and urbanization of Sector A.

FOURTH: The minimum values approved are a required reference when calculating the value of the land in every negotiation.

FIFTH: In order to determine the land value, an appraisal that is certified by the Ministry of Finance and Prices is required.

To be published in the Official Gazette of the Republic of Cuba.

Let the original be filed at the Legal Division of this Ministry.

Issued in the City of Havana, on the eighteenth day of the month of March of the year 2014.

## ANNEX No. 1

### MINIMUM VALUE OF THE LAND OWNED FOR EACH AREA OF THE NORTH SIDE OF SECTOR "A".

Code	Area	Value (USD/m <sup>2</sup> )
A7 A3	Port Activities High-Tech Industrial Park	44.00
A1 A4 A5 A6 A10	Reserve Oil Activity Logistic Activities Transportation Activities TECHNO-PARK	31.00
A8	Agro-food Processes	22.00
A2 A9	West Ecologic Park Agricultural Development	2.00

## ANNEX 2

**CORRECTION COEFFICIENT TO BE APPLIED TO THE MNIMUM VALUE OF THE LAND OWNED IN ORDER TO DETERMINE THE VALUE OF THE LAND GRANTED IN USUFRUCT OR AS A SURFACE RIGHT.**

Years	Correction Coefficient	Years	Correction Coefficient	Years	Correction Coefficient	Years	Correction Coefficient
1	0.039	26	0.652	51	0.882	76	0.968
2	0.077	27	0.666	52	0.887	77	0.970
3	0.113	28	0.680	53	0.893	78	0.972
4	0.148	29	0.693	54	0.897	79	0.974
5	0.182	30	0.706	55	0.902	80	0.976
6	0.214	31	0.718	56	0.907	81	0.978
7	0.245	32	0.729	57	0.911	82	0.979
8	0.275	33	0.741	58	0.915	83	0.981
9	0.303	34	0.751	59	0.919	84	0.982
10	0.331	35	0.762	60	0.923	85	0.984
11	0.357	36	0.772	61	0.927	86	0.985
12	0.383	37	0.781	62	0.931	87	0.987
13	0.407	38	0.790	63	0.934	88	0.988
14	0.431	39	0.799	64	0.937	89	0.989
15	0.454	40	0.808	65	0.940	90	0.990
16	0.476	41	0.816	66	0.944	91	0.991
17	0.496	42	0.824	67	0.947	92	0.993
18	0.517	43	0.831	68	0.949	93	0.994
19	0.536	44	0.839	69	0.952	94	0.995
20	0.555	45	0.846	70	0.955	95	0.996
21	0.573	46	0.852	71	0.957	96	0.997
22	0.590	47	0.859	72	0.960	97	0.997
23	0.606	48	0.865	73	0.962	98	0.998
24	0.622	49	0.871	74	0.964	99	0.999
25	0.638	50	0.877	75	0.966	100	1.000

### **LABOR AND SOCIAL SECURITY RESOLUTION No. 14/2014**

WHEREAS: Resolution No. 49 of September 20, 2013, issued by the undersigning, establishes the procedure to pay for the labor force as well as for the salary that is to be paid to the workers in the Special Development Zone of Mariel, and also establishes, under Paragraph 4 (c) that the designated Cuban entity will take into account the

previously established correction coefficient when calculating the salaries that are to be paid to the workers;

THEREFORE: In the exercise of the faculties vested upon me by virtue of Article 100 (a) of the Constitution of the Republic of Cuba and the First and Final Provision of Decree No. 316, "Regulations of the Special Development Zone of Mariel",

### I HEREBY RESOLVE

FIRST: That the correction coefficient to be taken into account by the Cuban entity designated to supply the labor force to the foreign concessionaires and customers of the Special Development Zone of Mariel when calculating the workers' salaries is set to be 10.

SECOND: That the correction coefficient referred to in Paragraph I be reviewed during the first quarter of every year.

THIRD: That this Resolution will enter into force as of April 8, 2014.

For transmittal to the Director General of the Special Development Zone of Mariel's Office, the minister of Foreign Trade and Investments and the minister of Finance and Prices, as well as whoever might be concerned.

To be published in the Official Gazette of the Republic of Cuba.

Let the original be filed in the protocol of the Legal Division of the Ministry of Labor and Social Security.

Issued in Havana on the eighth day of April of the year 2014.

Margarita M. González Fernández  
Minister of Labor and Social Security