S Pass sub-DRC	
SECTOR	CURRENT
Services	10%

Manufacturing

**Marine shipyard** 

10%

20%

Construction 18% **Process** 

and to 15% from Jan 1, 2023

CHANGES

No change

as previously announced

To be reduced to 15% on Jan 1, 2023

Source: Ministry of Finance

To be reduced to 18% from Jan 1, 2022.