

## Incentive system to investment

Two incentives schemes are planned:

- general scheme which applies to current investments carried out outside zones to be developed;
- special scheme which applies to current investments carried out within zones to be developed and those presenting a particular interest for the State.

Main incentives granted by the system:

### General Scheme

1- Incentives as regard carrying out of project:

- exemption from customs duties on goods non excluded, imported and involved directly in the carrying out of investment;
- VAT exemption for goods and services non excluded, imported or acquired locally involved directly in the carrying out of investment;
- Transfer fee exemption on all property acquisitions carried out in the framework of the concerned investment.

2- Incentives as regard operating and for a period of three (3) years after acknowledgment of activity beginning made by fiscal services at the behest of the investor:

- corporate income tax exemption;
- professional activity tax exemption.

### Special Scheme

• **Zones, the development of which requires a particular contribution of the State:**

1- Incentives as regard project's carrying out:

- transfer fee exemption on all property acquisitions carried out within the investment framework;
- implementation of registration fee at reduced rate of 2 ‰ for memorandum of association and increase in capital;
- partial or total taking in charge by the State, after the Agency's assessment, of expenditures concerning infrastructure works necessary to the implementation of investment;
- VAT exemption on goods and services non excluded of incentive involved directly in carrying out of investment;
- customs duties exemption on goods imported, non excluded from incentives, involving directly in carrying out of investment.

N.B : For more information, please see CD-Rom A  
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### 2- Incentives as regard operating:

After acknowledgement of commissioning established by fiscal services at the behest of the investor, the investment benefits from:

- exemption, during a period of ten (10) years of real activity, from corporate income tax and professional activity tax;
- exemption, from the date of acquisition, from the land tax on properties coming into the framework on investment for a period of ten (10) years.

#### • Investment presenting a particular interest for the national economy (Convention):

Incentives likely to be granted to investments can include all or part of the following incentives:

#### 1- Incentives as regard project carrying out for a maximum duration of five (5) years:

- exemption from duties, taxes, taxation and other deductions of taxes imposed on acquisitions carried out through both import and national market, of goods and services necessary to the carrying out of investment;
- registration fee exemption related to transfers of real estates assigned to production as well as legal advertisement;
- land tax exemption on real estates assigned to production.

2 – Incentives as regard operating, for a period of maximum duration of ten (10) years from the acknowledgement of commissioning established by fiscal services, at the behest of the investor:

- corporate income tax exemption;
- professional activity tax exemption.

Further to incentives above mentioned, the National Council of Investment can decide other incentives in accordance with laws in force.

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