The Investment Encouragement Act 1999
Amended (2007)

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Be it hereby, approved by the National Assembly and signed by the president of the Republic, in accordance with the provisions of the Interim Constitution of the Republic of the Sudan, 2005, the following Act:-

Chapter I
Preliminary Provisions
Title and commencement
1. This Act may be cited as the “Investment Encouragement (Amendment) Act 2007” and shall come into force as of the first day of January 2008.

Repeal and saving
2. The Investment (Encouragement) Act, 1996 shall be repealed; provided that the regulations and orders made, and measures taken thereunder, shall remain in force, as if they have been made, under the provisions of this Act, until revoked, or amended.

Provisions of the Act to prevail
3. The provisions of this Act shall, in case of inconsistency with the provisions of any other law, prevail to the extent of removing the inconsistency between them.

Application
4.(1) The provisions of this Act shall apply, as to such extent, as may achieve the objects thereof; provided that the provisions of the same shall not prejudice such privileges, exemptions and otherwise of guarantees, as may be pre-
scribed to the projects existing at the time of coming into force of this Act.

(2) Notwithstanding the provisions of sub-section (1), all the exemptions granted to imports of the projects, in accordance with the provisions of the previous Investment Acts, shall be revoked, and there shall apply, with respect thereto, the provisions of section 11, hereof; provided that there shall be excluded, from the same, such projects, as may be existing, at the date of coming into force of this Act, which are organized by special agreements, concluded with the Government of the Republic of the Sudan.

**Interpretation**

5. In this Act, unless the context otherwise requires, :-

"Competent Minister", means any of the Federal Ministers;
"Invested money", means :-
(a) the local currency paid by the Investor and used in the establishment, operation, of the project;
(b) the foreign convertible currency converted through one of the banks registered with the Bank of Sudan, which is used in the establishment, operation, of the project;
(c) the local currency, by which satisfaction, upon the approval of the competent bodies, is made to meet obligations due for payment to the Investor, in foreign currency, where the same is used in the establishment, operation, of the project;
(d) the corporeal capital and any other corporeal rights, such as mortgages,
debt securities and all the similar rights, dividends, shares and debentures pertaining to companies, and any form of participation therein, the machinery, equipment, apparatuses, materials and other requisites and the means of conveyance imported, from abroad, or the local ones, for the establishment, operation, of the project;

(e) the incorporeal rights and intellectual property rights, and include copy rights, trade marks, patents, industrial designs, which are used in the project; provided that such rights shall be registered, in accordance with the provisions of the law pertaining to each, and owned, by the Investor, or licensed to use the same, on the part of the proprietor thereof;

(f) such profits, as may be achieved by the project, where the capital of the project is completed therewith, or invested into any other project;

"Investor", means the person who invests his funds, in accordance with the provisions of this Act, into any project, whether he is Sudanese, or non-Sudanese;

"Minister", means the Minister appointed by the President of Republic of Sudan;

"Ministry", means the Ministry of Investment;

"Project", means any economic activity, whatever the legal form thereof, which is includ-
Chapter II
Encouragement of Investment
Objects of encouragement of investment
6. This Act targets encouragement of investment into such projects, as may achieve the objects of the development policy, and the investment initiatives, on the part of the Sudanese and non-Sudanese private sector, the co-operative, mixed and public sector. Without prejudice to the generality of the foregoing, it aims at encouragement of investment into the projects of any of the fields set out in section 7.

Fields of investment
7. This Act encourages investment, into the fields of agricultural, animal and industrial activities, energy and mining, transport, communication, tourism and environment, storage, housing, contracting, infrastructure, economic, administrative and consultative services, information technology, education, health, water and culture and information services and any such other field, as the Council of Ministers may specify.
Discrimination between projects prohibited

8.(1) For the purposes of this Act, no discrimination shall be made between invested money, by reason of its being local, Arab or alien, or by reason of its being public, private, co-operative or mixed sector.

(2) No discrimination shall be made between such similar projects, as may be specified by the regulations, with respect to granting privileges or guarantees.

Chapter III
Privileges and Guarantees

Branch I
Strategic projects

9.(1) Investment, in the following fields, shall be deemed strategic investment, namely :

(a) relating to infrastructure, roads, ports, electricity, dams, communications, energy, transport, contracting business, education, health and tourist and information technology services and water projects;
(b) relating to extraction of subterranean and deep seas wealth;
(c) agricultural, animal and industrial production;
(d) crossing more than one state;
(e) any such other fields, as the Council of Ministers may prescribe.

(2) The regulations shall specify the strategic projects in the fields provided for in sub-section (1).

Exceptional Provisions

10.(1) The strategic and non strategic projects which practise their activity or production shall continue to enjoy the exemption from taxes which have been granted thereto, pending the end of the period specified for such exemption.
(2) The strategic projects which have been granted exemption from taxes and have not practise the activity or production shall continue to enjoy such exemption where they practise the activity or production within three years of the date of coming into force of this amendment.

(3) The non-Strategic projects which have been granted the exemption from taxes and have not practise the activity or production shall continue to enjoy such exemption where they practise the activity or production within one year of the date of coming into force of this amendment.

**Exemption from customs duties**

11.(1) Subject, to the provisions of section 19, each of such strategic and non-strategic projects, as may be specified in the regulations, after registration thereof, in accordance with the laws organizing the same, shall enjoy such customs privileges, as the Council of Ministers may prescribe.

(2) Notwithstanding the provisions of sub-section (1), customs privileges shall, with respect to cars, salon cars, box cars and station wagons, be granted as the regulations may specify.

(3) The Council of Ministers may, upon the recommendation of the Minister, amend the prescribed customs privileges, as he may deem fit.

**Project granted the privileges of allocation of land and depreciation account**

12. The Minister may grant such strategic and non-strategic projects, as may be specified in the regulations :

(a) the land necessary for the strategic project free of charge, and at the encouragement price for the non-strategic project, in co-ordination with the bodies concerned, from such lands, as may have been planned by the competent
bodies;
(b) the privilege of depreciation account of the assets, as to such renewal value, as may be specified by the regulations, and in accordance with the circuits of operation work;
(c) deeming any such loss, as may have occurred, during the period of exemption, provided for in sections 10, as if it is such loss, as may have occurred during the last year of such period.

Grant of privileges to State projects

13. The State Minister may grant such state project, as may be specified in the regulations, the following privileges: -
(a) total, or partial exemption, from such taxes and fees, as may be levied by a state, or local law, for a period not exceeding five years; provided that he may, upon the approval of the State Council of Ministers, extend such exemption for another similar period;
(b) any such other state taxes, or fees, as may subsequently be levied on the project;
(c) allocation of the land necessary for the state project, at the encouragement price, in co-ordination with the bodies concerned, from the lands allocated by the competent bodies.

State projects granted federal privileges

14.(1) The Minister, upon the recommendation of the State Minister, may grant a state project the privileges provided for in section 11.
(2) The State Minister, upon delegation by the Minister, may grant a state project the privileges, provided for in section 11, as to such conditions and safeguards, as the Minister may deem fit.
No taxes or fees levied on federal projects

15. No state, or locality shall levy any state, or local taxes, fees or rates, on any investment project federally licensed, during the period of the exemption, provided for in sections 11, save in consideration of such services, as may be of public nature, performed by the state, or the locality.

Preference privileges

16.(1) The Minister, upon the approval of the Minister of Finance, and in consultation with the Competent Minister may grant preference privileges to such projects, as may satisfy any of the following features: -
(a) direct investment towards the least developed areas;
(b) assist in the development of export capabilities of the country;
(c) contribute to achievement of integrated rural development;
(d) create great chances of work;
(e) strive to encourage charitable trust;
(f) strive to develop scientific and technological research;
(g) re-invest the profits thereof.

(2) For the purposes of sub-section (1), privileges mean any of the privileges provided for in section 10, or 11, with respect to the size, extent, or term thereof, as the regulations may specify.
Branch III
Guarantees
Investment guarantees

17.(1) An Investor shall enjoy the following guarantees:-

(a) the non-nationalization, or non-confiscation of his project, non-acquisition of all, or part of the estates of the project thereof, or his investments, for public interest, save by law and in consideration of just compensation;

(b) the non-attachment, non-confiscation, non-custody or non-sequestration of the property of his project;

(c) the re-remission of the invested money, in case of the non-execution of the project, at the outset, liquidation, or disposal of the same, in any of the ways of disposal totally, or partially, in the currency, in which it has been imported; on condition of satisfying all the obligations legally due thereon, and in the case of non-execution of the project, at the outset, machinery, equipment, apparatuses, means of conveyance and other requisites, which have been imported for the project, may be re-exported, whenever all the obligations, mentioned in this paragraph have been satisfied;

(d) the remission of the profits and the cost of financing for the foreign capital, or loans, in the currency in which the capital or loan has been imported, at the date of accrual, after payment of the obligations legally due on the project;

(e) the import of such raw materials, as the project may need, and the export of the products thereof, after the automatic registering, of the investment project, onto the Exporters and Importers Register.

(2) For the purposes of paragraph (c) of sub-section (1), the invested capital shall be specified in foreign currency; and the elements of the capital in kind shall be evaluated
by the customs authorities by the customs certificate of value (CCV), or the import form (IM).

**Privileges and guarantees of the project protected**

18. Notwithstanding the provisions of any other law, no administrative body shall refrain from implementing the Privileges and guarantees, granted under the provisions of this Act.

**Chapter IV**

**Safeguards of Investment**

**Investor licensed to establish a project**

19. (1) Subject to the provisions of section 4, no person shall establish any project, in the Sudan, save after obtaining a licence therefor, from the Minister, or the State Minister, as the case may be, in accordance with the provisions of this Act.

(2) Subject to the provisions of sub-section (1), no licence shall be granted, for mixed or foreign investments, by states, save after approval of the Minister.

**Feasibility study of the project presented**

20. No project shall be granted licence, nor shall it be granted any such privileges and guarantees, as may be set out in this Act, save after presenting a technical and economic feasibility study of the project.

**Grant of licence and privileges requested**

21. An application, for the grant of licence, for any project, or of any of the privileges provided for in this Act, shall be presented, on the prescribed form as follows: -

(a) strategic and non-strategic federal projects, to the Ministry;
(b) strategic and non-strategic state projects, to the State Minister.
Grant of licence
22.(1) The Ministry, or the State Ministry shall, upon receipt of a satisfied licence application, for any project, transfer the application to the federal Competent Minister, or the State Minister, as the case may be, within one week, to obtain the primary approval of establishing the project.
(2) The federal Competent Minister, or State Minister, as the case may be, shall determine the application for primary approval, and send the same, to the Ministry, or State Ministry, as the case may be, within seven days, of the date of receipt of such application.
(3) In case of not sending the primary approval, in the period provided for in sub-section (2), the Minister, or the State Minister, shall determine the application, after lapse of such period.
(4) In all cases, the Minister, or the State Minister, as the case may be, shall determine the licence application, within a period not exceeding thirty days, of the date of receipt of the satisfied application, from the Investor.
(5) Every applicant, for licence, shall be entitled to grievance, to the Federal, or State Council of Ministers, as the case may be, against the non-determination of his application, in accordance with the provisions of sub-section (1), to determine his grievance, within the period of one month, of the receipt of the satisfied grievance.

Land allocated for the project delivered
23. The Federal, or State Competent authority, shall deliver the land allocated for the project, within a maximum period of one month, of the date of granting the licence.

Conditions of the continued enjoyment of the licence and privileges
24. No Investor shall take any of the following measures, dur-
ing the period of validity of the licence and privileges, granted under the provisions of this Act, without obtaining a written approval, from the Minister, or the State Minister, as the case may be, the measures being to:-

(a) conduct any amendment, or alteration, of the size of the project, or the object for which the licence has been granted, or transfer the project, from the place thereof prescribed in the licence;

(b) use, or sell any of the equipment, machinery, apparatuses, materials or spare parts, with respect to which privileges have been granted, for any other purpose, other than the purpose, for which the licence has been granted;

(c) change the purpose of use of the land allocated for the project, sell, mortgage or hire the same totally, or partially.

**Duties of the Investor**

25. The Investor shall :-

(a) commence executing the project, within a maximum period of twelve months, of the date of receipt of the land, unless such period has been extended, on the part of the Minister, or the State Minister, for any such period, as he may deem fit;

(b) submit, to the Minister, the Competent Minister and the State Minister, periodical reports, every six months, during the period of validity of privileges, on the progress of the operation of executing the project, up to the date of commencement of production, or practice of activity;

(c) keep regular books, and maintain records, whereon shall be entered the assets of the project exempted from customs duties, and the exempted imported materials;

(d) present, to the Minister, the Competent Minister and the State Minister, annually, during the period of validity of the privileges, a copy of the annual accounts of the project, approved by a certified auditor;
The Investor contravening the provisions of this Act

26.(1) An Investor shall be deemed to have committed a contravention of the provisions of this Act, where he :-
(a) contravenes the provisions of sections 19, 24 and 25;
(b) delivers false, or misleading information, or uses such unlawful methods, as may result in obtaining any benefit, in accordance with the provisions of this Act, for himself, or any other person;
(c) suspends the project, without reasonable cause;
(d) contravenes the laws of the country, in such way, as may endanger the security and safety thereof.
(e) Contravenes licence condition.

(2) Without prejudice to any such penalty, as may be provided for in any other law, the Minister, or the State Minister, as the case may be, may in case of commission, by the Investor, of any of the contraventions, provided for in subsection(1), impose any of the following sanctions, in accordance with the size of the contravention and the circumstances of commission thereof, and the extent of such damages, as may affect the national economy :-
(a) warning him, to remove the grounds of the contravention, if the same is required, within such period, as he may specify;
(b) decrease the period of any of the privileges granted to the project, or the size thereof;
(c) not granting him any of the privileges and guarantees provided for in this Act;
(d) total, or partial revocation of the privileges, and the same shall result in binding the Investor to restitute the value of the material benefit gained thereby, from obtaining any previous privileges, where gaining such benefit results, from occurrence of the ground which led to the issue of the decision of revocation;
(e) revocation of the licence, and the same shall result in acquisition of the land granted to him under the provisions of this Act.

(3) An Investor in respect of whom a decision, under the provisions of sub-section (2), has been passed may submit his grievance, to the Federal, or State Council of Ministers, as the case may be, within one month, of the date of his being notified of the decision, and the decision, in this respect, shall be final; provided that this provision shall not prevent the Investor from access to courts.

Chapter V
Investment Organs
The ministerial committee
27. The Council of Ministers, upon the recommendation of the Minister, may constitute a ministerial committee under the chairmanship of the Minister, and membership of the Minister of Finance and the Competent Minister, and the regulations shall specify the functions thereof.

Constitution of the committee of commissioners
27A. The Minister shall constitute the committee of commissioners, from a chairman and a number of members, representing the competent bodies, having a relation to investment, from the ministries and competent government units; provided that the post of any of them shall not be less than the head of the unit, or whoever may deputize therefor, and shall fully be officially authorized, by the body which he represents, and the committee shall include representatives of the private sector.
Functions of the Committee

28.(1) The Committee of Commissioners shall have the following functions, to:-
(a) consider the extent of compatibility, by strategic projects, with the priorities of investment, in the strategic fields;
(b) consider the needs, by strategic projects, to infrastructure and basic services, needed by the project, and the extent of availability, or possibility of providing the same;
(c) consider the needs of the project, to manpower and the specialized one, procured from abroad, in accordance with the prevailing laws;
(d) achieve the sector investment plans, by the approved and proposed investment projects;
(e) co-ordinate, between the Ministry, and the Competent Ministries, and the states, in every such thing, as may concern investment projects, especially on the map of investment lands.

(2) The Committee may call any person, or body of competence, upon discussing any such subject, as may fall within the competence of such Committee, and he shall not be entitled to vote.

Functions of federal ministries

29. Federal ministries, having connection with investment, shall have competence, as to the following :-
(a) specify priorities, and lay down the investment policies, at their ministries;
(b) prepare sector investment maps;
(c) approve, on point of principle, the establishment of the project, upon such primary feasibility study, as may be transferred thereto, by the Ministry; provided that the final feasibility study of the project shall be presented to the Ministry;
(d) follow-up the execution of the projects concerning the Competent Ministry, and submit periodical reports, as the Minister may require.

**State Investment**

30. An investment Act in the states shall be promulgated, by a state law, as to the form of Federal Investment Encouragement Act, 1999.

**Chapter VI**

**Final Provisions**

**Investment maps**

31. The Ministry shall lay down the national investment map, in accordance with the policies and directives of the National Economic Planning Council; provided that the same shall include particular percentages, of the federal projects, in the states, and submit the same, to the Council of Ministers, for approving the same; provided further that the investment map shall include such sector investment maps, as may be prepared by the federal ministries and ministries of investment in the states.

**Settlement of Investment disputes**

32. (1) Saving such disputes, as may be governed by the provisions of the agreements set out in sub-section (2), where any legal dispute, relating to investment, arises, the same shall be submitted to conciliation, or arbitration.

(2) The provisions of the Investment of Arab Capitals, in Arab States, Consolidated Agreement, 1980, the Settlement of Investment Disputes, Between Arab States, Agreement, 1974, the Settlement of Investment Disputes, Between States and Citizens of other States, Agreement, 1965, the Economic, Technical and Trade Co-operation, Between States Parties, to the Islamic Conference Organization, General Agreement, 1977 and any such other agreement,
in this respect, as the Sudan may be a party thereto, shall apply to every such legal dispute, as may directly arise out of any of such agreements.

**Power to make regulations**

33. The Council of Ministers, upon the recommendation of the Minister, may make such regulations, as may be necessary, for the implementation of the provisions of this Act. Without prejudice to the generality of the foregoing, such regulations may include the following matters:

(a) specification of type and size of such projects, as may be granted preference privileges;

(b) laying down safeguards for the prevention of overlapping, between federal, state and local investments;

(c) specification of strategic and non-strategic projects;

(d) the procedure of applying, for the grant of licence and privileges, and specifying the type and size thereof;

(e) specifying services fees;

(f) the safeguards and bases, pertaining to control, and follow-up, of the projects licensed, under the provisions of this Act.
Republic Of The Sudan
Ministry Of Investment

The Investment Encouragement Regulations, 2000
Amended (2003)
SCPP
In the Name of Allah, the Gracious, the Merciful

The Investment Encouragement Regulations, 2000 (Amended 2003)

In exercise of the powers conferred upon him, under the provi-
sions of section 33, of the Investment Encouragement Act, 1999,
the Council of Ministers upon the recommendation of the Minis-
ter hereby make the following Regulations :-

Chapter I
Preliminary Provisions
Title and commencement
1. These Regulations may be cited as the, " Investment Encour-
agement Regulations, 2000" amended 2003, and shall come
into force, as from the date of signature.

Revocation and saving
2. The Investment Encouragement Regulations, 1990 shall be
revoked; provided that all the licences and measures, taken
there under, shall remain in force, until revoked, or amended .

Interpretation
3. In these Regulations, :-
(a) the words and phrases, set out therein, and interpreted in the
Investment Encouragement Act, 1999, shall have the same
meanings assigned therein thereto ;
(b) unless the context otherwise requires, :-
"Act", means the Investment Encouragement
Act, 1999;
"Federal project", means every project, the site of the fa-
cilities of which extends for more than
one state, a foreign investment, or joint
with foreign parties, works under li-
cences from foreign companies, or es-
established, under a special agreement,
"State project", means, other than the federal project, such project, as the site of the facilities of which may be in the state, and works according to a licence granted, in accordance with the provisions of the Act, and these Regulations, in the state.

Chapter II
Investment Projects, Least Developed Areas and Procedure of Applying for Licence

Strategic projects specified
4. For the purposes of section 9, of the Act, the projects specified in Schedule I, hereto, shall be strategic projects.

Least developed areas
5.(1) The Council of Ministers, upon the recommendation of the Minister, may specify the least developed areas.

(2) Without prejudice, to the provisions of sub-regulation (1), the following areas shall be deemed from least developed areas:

(a) such areas, as in which the infra-structure, and the basic development constituents may not be available;
(b) such areas, as may not have existing investment projects;
(c) border areas;
(d) such areas, as the establishment of investment projects in which may lead to the achievement of the balanced rural development.
**Licensing applications presented**

6.(1) The applications, pertaining to licensing the establishment of a new project, in accordance with the provisions of the law, shall be presented, to the Ministry, or the State Ministry, in Form No.(2), hereto; provided that the technical and economic feasibility study shall be attached.

(2) The Ministry, or the State Ministry shall examine the presented application, and verify that it satisfies the basic information, and the things attached thereto, mentioned in sub-regulation (1), and submit the same satisfied, to the Minister, or State Minister, as the case may be, to issue the approval, within one week, of the date of the issue thereof; and in case of rejection, the decision shall be grounded.

**Preliminary approval**

7. The Minister, or the State Minister, may grant the applicant, for any investment project, a preliminary approval, in the form No.(3), hereto, upon the recommendation of the Competent Ministry, and a primary study of the project including the security and safety measures of the project; provided that the project, or activity shall be among the investment projects, set out in the Act; and the period of validity of such approval shall be three months, unless renewed by the Minister, or State Minister, for another period, not exceeding one month, for substantive reasons.

**Grievance**

8. An applicant, in case of non-determination of his application, in accordance with what is provided for in section 22(5), of the Act, may present a grievance to the Federal, or State Council of Ministers, who shall determine the grievance, within one month, of the date of receipt of the satisfied application.
Duties of an investor towards the licensing application

9.(1) In case of notifying the applicant of the preliminary approval, he shall register a business name, in accordance with the provisions of the Business Names (Registration) Act, 1931, or any law as may substitute the same. Where the applicant is a branch of a foreign company, he shall register the branch of the company, in the Sudan, in accordance with the laws organizing the same; on condition that the certificate evidencing the registration of the business name, or branch of the foreign company, shall be presented, within a maximum period of two months, of the date of his obtaining the preliminary approval.

(2) Notwithstanding the provisions of sub-regulation (1), the Minister may extend the period of presenting the certificate, for a period, not exceeding one month, of the date of the first period.

Grant of licence

(10) Grant of licence for a new project including privileges shall be as shown in form (4) appended to the regulations.

Chapter III
Privileges, Facilities and Guarantees
Exemptions granted

11.(1) The Minister may grant the strategic and non-strategic project, after being registered in accordance with the provisions of the organizing laws, the customs privileges for the means of conveyance belonging thereto, as follows:

(a) minibuses, the capacity of which is not less than 24 passengers / buses / lorries / trucks / semi-trucks 4 wheel drive cars (pick up) / specialized cars which serve one purpose;

(b) salon cars the capacity of the engine of which is less than 1000 c.c.;
(c) specialized investment projects cars (limousine) such that they shall not be less than (35) new cars lump sum; and on condition that the engine capacity shall not be less than 1500 (one thousand five hundred) c.c..

(2) Subject, to the provisions of sub-regulation (1), the Minister may exceptionally grant the project a customs exemption for the cars set out hereunder, during the age of the project, the capital of which is not less than three milliard Sudanese Dinars; on condition that the exemption shall not exceed 50% of the duties prescribed for the following cars:

(a) salon car; or
(b) box car; or
(c) station wagon.

(3) The Minister, upon the recommendation of the State Minister, may grant the state project the privileges provided for in sub-regulation (1), as to such conditions and safeguards, as he may deem fit.

(4) The production inputs, hereinafter set out, shall enjoy the same rate of import duty prescribed on the production inputs, set out in the Customs Tariff, in accordance with a list approved by the Ministry and the Competent Ministry:

(a) the inputs of assembly industry, such that the percentage of manufacture is not less than 26%, as value added; provided that the same shall annually be increased, as is set out in the licensing conditions;
(b) the inputs of production of metal and wood industries;
(c) the inputs of food industries, and include milk powder, greases and oils.

(5) The Minister, upon the approval of the Ministerial Committee, provided for in regulation 27(c), hereof, may grant the projects of the services sector customs exemption on the imports of the project, as to such conditions and safeguards, as the Ministerial Committee may specify; provided that the rate of customs duty shall be speci-
fied for every case individually.

(6) The imports of the investment projects shall be subject to the Value Added Tax Act.

(7) Accumulators, tyres, textiles, building materials and corrugated carton shall not be granted any customs privileges.

**Conditions and safeguards of the period of tax exemption in accordance with the provisions of section 10 (2), of the Act specified**

11A. The Council of Ministers, upon the recommendation of the Minister, and upon the application of the investor, may extend the period of tax exemption, in accordance with the provisions of section 10(2), of the Act, as to the following conditions and safeguards:

(a) the strategic project shall be from such strategic projects, as may be governed by a special agreement concluded with Sudan Government, providing for extension of the exemption;
(b) the project shall be from such projects, as may achieve strategic targets for the State, and effectively contribute to increasing the national income;
(c) where the project establishes infra-structures, in the rural areas, in such way, as may effectively contribute to the establishment of specific industries in the area.

**Similar projects**

12. For the purposes of granting privileges, to similar projects, the following standards shall be taken into consideration:

(a) the invested capital;
(b) the size of employed labour;
(c) the productive capacity of the industry, and animal production projects;
(d) the areas for rain fed, or artificially irrigated by the Nile, or subterraneously;
(e) the site.
Land granted to project

13.(1) The Minister, or State Minister, as the case may be, in consultation with the competent bodies, shall specify the appropriate area, for the project, and license the same, in accordance with the sectoral investment map, prepared for this purpose.

(2) The Minister, or the State Minister, as the case may be, upon the approval of the competent bodies, may specify the encouragement price of the land allotted to the project.

Import of the project requirements

14.(1) The investor shall present, to the Ministry, an application for the import of the project requirements of the means of conveyance, relating to production, and employees service.

(2) The Competent Ministry or the State Ministry shall, within one week, of the date of receipt of the application, study the same with all the bodies concerned.

(3) In case of total, or partial objection, to the import application, the investor shall be notified, in writing, of the reasons of such objection; and the investor shall have the right to appeal, to the Minister, or the State Minister.

(4) The investor shall procure the capital equipage collectively, upon the beginning of the project, or as to such programme, as may coincide with the stages of implementing the project, which are approved by the Ministry, the Competent Ministry or the State Ministry, as the case may be.

Fixing the commencement of commercial production, or service activity and exemption from the business profits tax

15.(1) The Ministry, or State Ministry, shall fix the date of commencement of commercial production, or practice of service activity, and it may, in order to verify the same, pe-
ruse all such documents, as may be necessary, take the field visits, as may be mandatory and viewings, as may be essential therefor.

(2) An investor may object to the decision, concerning the date of commencement of commercial production, or practice of service activity, to the Minister, or State Minister, within fifteen days, of his being notified of such decision; and the Minister, or State Minister shall determine the objection, within fifteen days, of the date of receipt thereof grounded.

(3) The Ministry, or the State Ministry shall notify the Taxes Chambers and the other competent bodies, of the date of commencement of commercial production, or practice of service activity, within one week, as a maximum, of the date of the issue of the decision.

Chapter IV
The Capital and Foreign Financing
The foreign component of the invested capital

16. The foreign capital, which enters into establishment of the project, shall consist of the following:

(a) the value of machinery, equipment, instruments, materials, spare parts, chassis, pre-fabricated buildings, means of conveyance and handling, which are imported from abroad, for the purposes of the project, and approved by the Competent Minister, and imported, from the capital of the investment project;

(b) such services, as may be rendered, to the project, in the establishment stage, such as feasibility studies, technical studies and otherwise of services, and such intellectual rights, as may be used in the project, such as patents and otherwise; provided that the same shall be paid in foreign exchange, acceptable to the Bank of Sudan and charged, against the capital of the project, or loans.
Foreign capital evaluated

17.(1) Components of the foreign capital shall be evaluated, as has been set out in regulation 16, by a committee, to be constituted by the Minister, from the bodies having connection. Evaluation shall include examination and auditing all the necessary documents, presented by the investor, and viewing the units; provided that the committee shall submit the report thereof, to the Minister, within a maximum period of sixty days, of the date of presenting the application.

(2) There shall be delivered, to the investor, a copy of the report of the committee, to express his opinion. Where he does not object thereto, within fifteen days, the report shall be valid, after approval thereof, by the Minister.

(3) Where the investor objects, his opinion shall be submitted, to the same committee, to study it. Where they accept the same, evaluation shall be repeated, in the light thereof. Where they do not accept it, the Minister shall form, within a maximum period of fifteen days, another committee, for re-evaluation, and submit the report thereof, within a maximum period of fifteen days, of the date of formation of the same, and the decision thereof, in this respect, shall be final.

(4) The investor shall bear payment of all the evaluation costs.

Foreign capital registered

18.(1) The foreign capital in the project shall be registered with the Bank of Sudan, and a certificate to this effect, from the Bank of Sudan, shall be delivered to the investor. For the purposes of such registration, the investor shall present the following documents:

(a) a copy of the legal deed for the establishment of the project;

(b) in case of entry of the capital in cash, a copy of the
form specified therefor shall be presented, approved by one of the commercial banks, through which any part of the foreign capital has been transmitted, into local exchange;
(c) in case of import, from the account of investment, opened with one of the commercial banks, accredited by the Bank of Sudan, the certificate of customs value shall be presented;
(d) in case of entry of the capital in kind, a copy of the bills of lading and the original of the customs value certificate, and a copy of the report of evaluation, set out in regulation 17;
(e) in case of withdrawal of part of the capital, to pay for services, rendered to the project, in the establishment stage, a copy of the necessary bills and documents, together with a certificate, from a certified auditor.

(2) For the purposes of registration of funding, with the Bank of Sudan, the investor shall present the following documents:

(a) the form, prepared therefor, approved by the commercial bank, through which part of the value of funding has been transmitted, into local exchange, or meeting the import of the needs of the project;
(b) in case of funding in kind, a copy of the customs value certificate, and the report of the evaluation, set out in regulation 17, shall be presented;
(c) in case of use of part of the funding, for payment of services rendered, to the project, in the establishment stage, a copy of the necessary bills and documents shall be presented, together with a certificate, from a certified auditor.
19. The foreign funding of a project shall consist of the following:-
   (a) the foreign funds transmitted, into free foreign exchange, acceptable to the Bank of Sudan;
   (b) the loans in kind, to import the needs of the project, upon the approval of the Minister.

The project accounts in foreign exchange
20. Accounts, in foreign exchange, may be opened for the project, in the banks accredited to the Bank of Sudan, the resources of which shall consist of the capital, and loans paid in foreign exchange, and used to respond to the needs of the project from abroad.

Profits and funding obligations transmitted in foreign exchange
21.(1) The investor shall present the application for transmission of the profits, to the commercial bank, with which he deals; provided that it shall be accompanied by the following documents :-
   (a) the budget and the final accounts, pertaining to the period concerned, being audited and approved by a certified auditor in the Sudan, and sealed by the Taxation Chambers; provided that such accounts shall show the net profits due to the investor, capable of transmission in foreign exchange;
   (b) a copy of the certificate of registration of the foreign capital;
   (c) a certificate of clearance, from the Taxation Chambers;
   (d) in case of companies, a copy of the decision of the general assembly approving the budget, the final accounts and the decision of distribution of profits, and the date of the same.

(2) The investor shall present the application for transmission
of the funding obligations due, to the commercial bank, with which he deals; provided that it shall be accompanied by the following documents:

(a) a copy of the loan agreement, approved by the Bank of Sudan;
(b) a certificate of the registration of the loan, with the Bank of Sudan;
(c) a certificate of clearance, from the Taxation Chambers.

Re-export of the invested capital
22.(1) The foreign capital invested in the project shall be re-exported abroad, upon an application, presented by the investor, and approved by the Minister, in case of disposal of the project totally, or partially, or in case of its final liquidation.

(2) In case of partial liquidation of the project, after approval of the Minister, the investor shall attach, to the application, the following documents:

(a) such documents, as may prove the disposal transferring ownership, authenticated by a competent court, or advocate;
(b) a certificate, from the competent bodies, that the investor has paid all his taxes obligations, and any other entitlements upon the investor;
(c) a copy of the certificate of registration of the foreign capital with the Bank of Sudan.

(3) In case of final liquidation of the project, there shall be attached to the application, the following documents:

(a) the budget of liquidating the project, approved by a certified auditor in the Sudan;
(b) a certificate, from the liquidator, in proof of payment, by the project, of all its obligations legally due, and the net share of the investor capable of transmission;
(c) consent of the partners and subscribers, in case of partnerships, or companies, to liquidation, authenticat-
ed by an advocate, and approved by the Commercial Registrar General, at the Ministry of Justice, or the decision of the Competent court for liquidation.

(4) In case of foreign capital imported in kind, the investor, after approval of the Minister, may re-export the same, in the same form it has originally been imported.

**Foreign workmen and experts employed**

23.(1) The project may employ foreign workmen and experts, with respect to such required experiences, as may not be available in the Sudan, in accordance with the laws in force in this respect.

(2) The Ministry shall notify the Bank of Sudan of the transmission of the savings of foreign employees, as the Bank of Sudan regulations may specify, after presenting all the documents necessary therefor.

**Chapter V**

**Safeguards of Control and Bases of Follow-up of the Project**

**Control safeguards**

24.(1) An investor shall supply, the Ministry and Competent Ministries, with a specific time programme, to execute the licensed project, within six months, of the date of issue of the licence.

(2) An investor, in addition to the obligations, provided for in the Act, shall abide at all the stages of executing the project, by the following, to :-

(a) supply the Competent Ministry, with elaborate progress reports of the time programme, every six months; provided that such reports shall include data on the steps taken, and such impediments, as may have faced the execution (if any) and the amendments consequential to the same, to the programme;
(b) enable those deputed by the Ministry, the Competent Ministry or the State Ministry, as the case may be, to visit the project site, to get acquainted with the stages of the execution thereof, and their perusal of such data and documents, as may enable them to perform their tasks, and submit a detailed report thereon, to the Minister or the Competent Minister or the State Minister.

(3) The Competent Ministry shall prepare periodical reports, on the progress of executing such projects, as may be licensed, and submit the same, to the Minister, including the recommendations thereof, about the continuity of validity of the licence, or any other recommendations.

(4) There shall be presented, to the Ministry, during the period of validity of privileges and facilities, a copy of the project’s annual accounts, which are approved by the certified auditor, and also a copy to the Taxation Chambers.

Follow-up of the performance of projects after commencement of commercial production, or practice of the service activity

25. The Competent Ministry shall follow-up the performance of projects, and submit reports thereon, to the Minister, every six months, or as the Minister, the Competent Minister or State Minister, may require, during the period of validity of the privileges and facilities; provided that such reports shall include the recommendations thereof, in the light of evaluation of performance of such projects, and extent of abidance thereof, by the conditions of licence.

Chapter VI
General Provisions
Services fees

26. An investor shall pay the fees of services rendered thereto, in accordance with the provisions of these Regulations, and in
accordance with Schedule II, hereto; and the Minister may amend the Schedule and fees, as he may deem fit.

**Functions of the Ministerial Committee**

27. The Ministerial Committee, constituted under the provisions of section 27, of the Act, shall be competent, as to the following, to :-

(a) consider granting preferential privileges, to strategic and non-strategic projects, in the least developed areas;
(b) lay down the priorities and policies, in co-ordination with the Competent Ministries;
(c) consider granting the privileges, set out in regulation 11(5) of these Regulations;
(d) any other matters, as may be transferred thereto, by one of the Committee’s members.

**Penalties and sanctions**

28. In addition to any penalties, as may be provided for in any other law, whoever contravenes the provisions of these Regulations, shall have any of the sanctions, provided for in section 26, of the Act, inflicted thereon.

I certify that the Council of Ministers have made the Investment Encouragement Regulations, 2000, Amended 2003 in their sitting No.(358), on the 12th of Gamad Elakher, 1424, A.H., being the 10th , August, 2003. A.D.

**Lieutenant General (P.S.C.)**
(Signed and sealed)
**Omar Hassan Ahmad Al-Basheir**
Schedule I
Specification of Strategic Projects
(See regulation 4)

For the purposes of section 9, of the Act, the following projects shall be deemed as strategic projects, in the following fields:-

(1) In the fields of energy and mining :-
    (a) infra-structure projects, in the fields of thermal, hydraulic nuclear and solar generation, or other sources of electrical energy, of not less than 15 Megawatts;
    (b) projects for rendering integrated electrical services, including generation, transmission lines, distribution grids, maintenance, operation and marketing; provided that the produced energy shall be within one Megawatt and above;
    (c) major mining projects for metals, such as gold, copper, silver, iron and otherwise, which are usually established under agreements of production sharing, between the State and the Investor;
    (d) projects of extracting petroleum and gas, which are usually established under agreements of production sharing, between the State and the Investor;
    (e) projects of pooling operations, in the field of petroleum and gas, such as petroleum distillation plants, storage utensils and pipelines for transport of petroleum, and liquefied gas;
    (f) projects of utilization of new and renewable energy, of the investment size of not less than one milliard Sudanese Dinar, and include :-
        (i) assembly and installation of solar cells, windmills and biogas units for generating electricity, or mechanical energy;
        (ii) manufacturing and assembly of accumulators, which work for storage of electric energy generated by solar
energy or winds; provided that such industries shall be established under specifications approved by the competent technical body.

(2) **In the field of industry :-**

(a) such major projects of engineering industries, and mining industries, as may rely upon procuring modern technology, and use local raw materials, to provide new products, to substitute the imports of basic materials, such as iron and steel, craft paper, writing paper, within the limits of three thousand tons, plane glass of the types thereof, cement and building materials and plastic materials (granules and the like of chemical substances, as inputs of industry); such that the capital used, for the purposes of investment, shall not be less than three milliard Sudanese Dinar;

(b) such major engineering industries, as may produce tractors and agricultural machinery, such as engines, equipment and instruments, as may be used in industrial operations and basic services, in health, education, transport, communications, information and otherwise; such that the capital used, for the purposes of investment, shall not be less than three milliard Sudanese Dinar;

(c) such projects, as may concern petrochemical industries, such as fertilizers, pesticides, asphalt, rubber and other chemical substances;

(d) such projects, as may concern such industries, as may achieve the value added to agricultural, animal and mining products, and earth moving machinery, and otherwise; on condition that the same shall be of a great productive capacity, and the capital used, for investment purposes, shall not be less than three milliard Sudanese Dinar;

(e) such projects, as may concern the basic, essential and medicinal industries, for the State, such that the capital used,
for the purposes of investment, shall not be less than three milliard Sudanese Dinar.

(3) **In the field of agricultural and botanic production :-**

(a) projects of building dams, weirs and irrigation structures, for major irrigated agricultural projects, the irrigated area in which shall not be less than ten thousand feddans;

(b) agricultural projects irrigated by flooding, or pumps, from rivers, of not less than five thousand feddans, and artesian wells, of not less than two thousand feddans;

(c) projects of major pastoral farms, for the service of production in the areas of traditional pastures, by dispersal of seeds for planting grasses, and providing water services and veterinary care and protected diseases free zones;

(d) projects of services of mechanized farming, of such capacity, as may suffice to render services to farms, the area of which shall not be less than two hundred thousand feddans annually;

(e) projects of the post-harvest services, for integrated gardening products, which include specialized transport, from the field, plants of separation, classification, gradin, packing, cold storage, cold and specialized conveyance to markets, or export ports, of a capacity, which shall not be less than three thousand tons annually;

(f) projects of the rain fed mechanized farming, or the mechanization, in which not less than forty thousand feddans are cultivated;

(g) projects of forests and environment, such that the area of the irrigated forests shall not be less than five thousand feddans, and rain forests shall not be less than twenty five thousand feddans (the size of investment in mixed projects shall be specified, such that it shall not be less than two milliard Sudanese Dinar);

(h) projects of irrigation machinery and manufacture of products in the irrigated sector.
(4) In the field of animal production:

(a) projects of meat production, of large quantities, not less than seven thousand heads of mother sheep, or two thousand of mother cows, or camels, in the pastoral farms;
(b) establishment of modern abattoirs, of such specifications, as may qualify them for export, together with the presence of integrated services, and depots for storage of meat;
(c) integrated projects for production of milk, of large capacities, not less than five hundred productive cows (of high productivity); together with the establishment of dairy plants, and means of cold conveyance, for distribution;
(d) manufacture of milk and dairy products, such that the size of investment therein shall not be less than two and a half milliard Sudanese Dinar;
(e) projects of poultry production, of large capacities, not less than two million eggs annually, in the field of eggs production, and two thousand tons, and more annually, in the field of meat chicken production;
(f) projects of integrated veterinary services, in the traditional areas, for animal rearing, including breeds improvement centers, vaccines production, establishment of veterinary quarantines, having integrated services, establishing stationery and mobile treatment hospitals and providing veterinary medicines for animals;
(g) fishes and aquatic organisms fisheries, in freshwaters and the Red Sea waters, and equipping them with boats, vessels, machinery, modern preparation equipment, ice factories, cold storage and means of cold conveyance, manufacture of fish products, of a capacity, not less than one thousand tons annually;
(h) projects of fish cultivation, in fresh waters, and the Red Sea waters, by use of modern technology, in this field, and equipping the same with all the modern equipment
and instruments, of a size of production, not less than three thousand tons annually.

(5) Transport and Communications Projects :-
   (a) projects of conveyance by rail ways :-
       in the construction of new lines, strengthening, habilitation and modernizing the infra-structure, and operating trains, or operating specific sectors of the national railways network, promoting and modernizing the equipment and operation supports, and maintenance workshops; provided that the investment shall not be less than one milliard Sudanese Dinar;
   (b) Projects of land conveyance :-
       (i) the trucks, or flat cars fleet shall not be less than fifty trucks, and the date of the manufacture thereof shall not exceed three years, of such load, as may not be less than (35) tons; provided that the commencement of the project shall not be less than (25) trucks; on condition of the presence of stationery and mobile maintenance workshops, together with training the technical cadres. The cars may be diversified for conveyance of dry, liquid and bulk materials, cold conveyance and cattle conveyance;
       (ii) the fleet of across towns travel coaches shall not be less than fifty coaches, and the date of manufacture of the same, shall not exceed two years, of a load of (45) passengers, and they shall be modern, airconditioned and supplied with the necessary services and equipment, as the competent bodies may specify; provided that the project shall have centres for maintenance and equipment; on condition that operation shall commence with a number not less than (25) coaches;
       (iii) the cattle cars fleet shall not be less than (20) trucks, of a load not less than (30) tons; provided that the date of manufacture thereof shall not exceed three years;
       (iv) the cold conveyance cars fleet shall not be less than (20)
cars, of a load, not less than (30) tons; provided that the date of manufacture thereof shall not exceed three years;

(c) **River Conveyance Projects** :-

projects of river vessels, and include the following :-

(i) **passengers conveyance projects** :-

the vessel shall be new and overhauled, with new main and auxiliary engines; provided that the load shall not be less than (250) passengers, and provided that it shall satisfy all such conditions and standards, as the regulations of classifications of ship building for internal navigation may specify;

(ii) **projects of conveyance of the general goods, containers and petroleum and gas substances** :-

provided that the total load of the project shall not be less than Forty thousand tons; provided further that the size of investment shall not be less than two milliard Sudanese Dinar, thereof; provided further that the project shall satisfy the conditions and regulations of classifications of vessels for internal navigation;

(iii) **projects of conveyance of cattle and fishes** :-

provided that the total load shall not be less than Five thousand heads and one hundred fifty tons of fishes; provided further that the project shall satisfy such conditions, as the regulations and specifications of ship building for internal navigation may specify;

(iv) **projects of mixed conveyance** :-

provided that the size of invested capital shall not be less than one milliard Dinar, or the equivalent thereof; provided further that the project shall satisfy such conditions, as the regulations and specification of ship building, for internal navigation, may specify;

(v) **projects of loading and unloading** :-

the size of the capital invested in preparation, equipage and machinery shall not be less than one milliard Sudanese Dinar;
(d) drainage and harbours:—
projects of habilitation of drainage and harbours at strategic areas, on the main Nile course and the distributaries thereof; provided that the invested capital shall not be less than one milliard Sudanese Dinar;

(e) projects of sea conveyance: include the following:—

(i) conveyance, by vessels, for carriage of goods, passengers, petroleum materials, cattle, natural gas and otherwise, and the integrated projects accompanying the same, such as clearance, transport, storage, loading, unloading, marine agency, depots, dry docks, wharfs and otherwise of projects having connection with marine conveyance, with the size of investment, not less than three milliard Sudanese Dinar, thereof;

(ii) establishment of sea ports, as the competent bodies, at the Sea Ports Corporation may specify, with the size of investment, not less than three milliard Sudanese Dinar, thereof.

(f) Goods & Passengers air transport:—
air craft fleet must not be less than three air-crafts registered at the Civil Aviation Authoriteis in the name of investor with minimum capacity of hundred passengers or forty tons each.

(i) project of construction of air ports in production zones and remote areas.

(ii) Planes maintenance centers and workshops and earthen instrument service of investment size not less than three milliard Sudanese Dinar.

(iii) construction, building maintenance of roads, bridges, dams and irrigation means equipped with necessary machinery, devices, pumps, mixers, asphalt, sprayers cranes electrical generators, compressors mobile work-shops, vehicle ... According to the volume of the construction facility as not be less than three milliard Sudanese Dinar.
(g) **Communication :-**

Established of wire and wireless communication net works and information technology services, provided that the invested capital must not be less than three milliard Sudanese Dinar.

(6) **In the field of services :-**

(a) medical and health services :-

(i) projects in the fields of modern specializations, such as transplanting and surgery of kidneys, the heart, the brain, the nerves and malignant tumors; provided that the same shall not be less than fifty clinical units;

(ii) projects of large integrated hospitals, including health services, which include outpatient units, laboratories, operating rooms, blood banks, casualties units, besides integrated clinical services; provided that the number of clinical units shall not be less than one hundred beds;

(iii) projects of diagnostic centers; provided that the investment size thereon shall not be less than one milliard and a half Sudanese Dinar;

(b) educational services : include various projects of technical and professional education and qualification institutes, in the engineering, agricultural, veterinary, medical and applied fields, which are equipped with specialized equipment, laboratories, workshops and instruments, and human cadres qualified therefore; provided that the invested capital shall not be less than two milliard Sudanese Dinar.

(7) **In the field of tourism and environment :-**

(a) projects of zoological gardens, and wild life reserves and farms; provided that the capital invested thereon shall not be less than two milliard Sudanese Dinar (gazelles, ostriches, rare birds) ; provided further that the invested capital shall not be less than two milliard Sudanese Dinar;
(b) projects of development of archaeological and historical areas, which render tourist services, rest houses and the services of tourist accommodation, entertainment, and guidance, and major tourist complexes, in remote areas; provided that the invested capital shall not be less than two milliard Sudanese Dinar;

(c) projects of environment and protective zones and sewers; provided that the invested capital shall not be less than two milliard Sudanese Dinar.

(8) In the field of culture and information:–

(a) projects of cultural and scientific publication houses, which provide the services of printing and distribution; provided that the invested capital shall not be less than one milliard Sudanese Dinar;

(b) projects of information, television, cinematographic and theatrical production; provided that the capital, invested in such projects, shall not be less than one milliard Sudanese Dinar.
**Schedule II**  
*(See regulation 26)*

I : Licence fees :

<table>
<thead>
<tr>
<th>Number</th>
<th>Particulars</th>
<th>Rate of fee in Sudanese Dinar</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Application for licence of the privileges and facilities of an investment project</td>
<td>150 thousand Sudanese Dinar</td>
</tr>
<tr>
<td>2</td>
<td>Licence of investment project</td>
<td>100 thousand Sudanese Dinar</td>
</tr>
<tr>
<td>3</td>
<td>A) Decision of preferential/ additional privileges</td>
<td>50 thousand Sudanese Dinar</td>
</tr>
<tr>
<td></td>
<td>B) The mean of conveyance</td>
<td>100 thousand Sudanese Dinar</td>
</tr>
</tbody>
</table>

II : Fees of granting federal privileges to State projects

<table>
<thead>
<tr>
<th>States</th>
<th>Services</th>
<th>Industrial</th>
<th>Agricultural</th>
</tr>
</thead>
<tbody>
<tr>
<td>Khartoum</td>
<td>15 thousand Sudanese Dinar</td>
<td>10 thousand Sudanese Dinar</td>
<td>5 thousand Dinar</td>
</tr>
<tr>
<td>Gezira</td>
<td>15 thousand Sudanese Dinar</td>
<td>10 thousand Sudanese Dinar</td>
<td>5 thousand Dinar</td>
</tr>
<tr>
<td>Gedarif</td>
<td>15 thousand Sudanese Dinar</td>
<td>10 thousand Sudanese Dinar</td>
<td>5 thousand Dinar</td>
</tr>
<tr>
<td>Blue Nile</td>
<td>15 thousand Sudanese Dinar</td>
<td>10 thousand Sudanese Dinar</td>
<td>5 thousand Dinar</td>
</tr>
<tr>
<td>Sennar</td>
<td>15 thousand Sudanese Dinar</td>
<td>10 thousand Sudanese Dinar</td>
<td>5 thousand Dinar</td>
</tr>
<tr>
<td>White Nile</td>
<td>15 thousand Sudanese Dinar</td>
<td>10 thousand Sudanese Dinar</td>
<td>5 thousand Dinar</td>
</tr>
<tr>
<td>Rest of states</td>
<td>15 thousand Sudanese Dinar</td>
<td>5 thousand Sudanese Dinar</td>
<td>5 thousand Dinar</td>
</tr>
</tbody>
</table>
### III: Fees of transactions of disposal of the project

<table>
<thead>
<tr>
<th>Number</th>
<th>Transaction</th>
<th>Prescribed rate in Sudanese Dinar</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Introducing a partnership</td>
<td>50 thousand Sudanese Dinar</td>
</tr>
<tr>
<td>2</td>
<td>Dissolution of partnership</td>
<td>100 thousand Sudanese Dinar</td>
</tr>
<tr>
<td>3</td>
<td>Change of purpose</td>
<td>100 thousand Sudanese Dinar</td>
</tr>
<tr>
<td>4</td>
<td>Mortgage</td>
<td>50 thousand Sudanese Dinar</td>
</tr>
<tr>
<td>5</td>
<td>Transfer of ownership</td>
<td>100 thousand Sudanese Dinar</td>
</tr>
</tbody>
</table>

### IV: Fees of the register business name

<table>
<thead>
<tr>
<th>Number</th>
<th>Transaction</th>
<th>Prescribed rate in Sudanese Dinar</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Business name registration</td>
<td>3.5 thousand Sudanese Dinar</td>
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<tr>
<td>2</td>
<td>Business name registration partnership</td>
<td>10 thousand Sudanese Dinar</td>
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</tbody>
</table>

### V: Transaction of disposal of the project

Transfer of ownership land in Industrial project

<table>
<thead>
<tr>
<th>Number</th>
<th>Transaction</th>
<th>Prescribed rate in Sudanese Dinar</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Project less than 1000 m²</td>
<td>100 thousand in Sudanese Dinar</td>
</tr>
<tr>
<td>2</td>
<td>Medium project area more than 1000.m², less than 5000.m²</td>
<td>300 thousand Sudanese Dinar</td>
</tr>
<tr>
<td>3</td>
<td>Project area more than 5000 m²</td>
<td>500 thousand Sudanese Dinar</td>
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</tbody>
</table>
VI : Transaction of disposal of the project transfer of ownership (Service Sector)

<table>
<thead>
<tr>
<th>Number</th>
<th>Transaction</th>
<th>Prescribed rate in Sudanese Dinar</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(5) or less truck or buses</td>
<td>100 thousand Sudanese Dinar</td>
</tr>
<tr>
<td>2</td>
<td>More than (5) up to (10) truck</td>
<td>200 thousand Sudanese Dinar</td>
</tr>
<tr>
<td>3</td>
<td>More than (10) up to (20) truck</td>
<td>300 thousand Sudanese Dinar</td>
</tr>
<tr>
<td>4</td>
<td>More than (20) truck</td>
<td>500 thousand Sudanese Dinar</td>
</tr>
<tr>
<td>5</td>
<td>The rest of the service sector</td>
<td>200 thousand Sudanese Dinar</td>
</tr>
</tbody>
</table>

VII : Fees of transactions of appeal

<table>
<thead>
<tr>
<th>Number</th>
<th>Transaction</th>
<th>Prescribed rate in Sudanese Dinar</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>First appeal</td>
<td>5 thousand Sudanese Dinar</td>
</tr>
<tr>
<td>2</td>
<td>Second appeal</td>
<td>10 thousand Sudanese Dinar</td>
</tr>
<tr>
<td>3</td>
<td>Third appeal</td>
<td>20 thousand Sudanese Dinar</td>
</tr>
</tbody>
</table>
Republic of the Sudan
Ministry of Investment

Form No. (1)
Application to benefit by the Investment Encouragement Act, 1999
Date of presenting the application :
No. of the application :

Dear generous investor :
The objective of filling the attached form is easiness, in obtaining the basic information, about your project; therefore, you are kindly requested to fill it accurately and thoroughly, in order that the competent persons may be able to approve granting the project the privileges, and customs and taxes exemptions, provided by the Investment Encouragement Act, 1999.

- Having known that section (20), of the Act provides for the necessity of presenting a technical and economic feasibility study.
- Section (21), as well, provides for presenting the application, for granting the licence, to any project, or granting any of the privileges, provided for in the Investment Encouragement Act, 1999, in the form prescribed there for.
- In accordance with the purport of section 22, of the Act, which provides for the necessity of determining the licence applications, within thirty days, of the date of presenting the satisfied application, the Ministry of Investment, shall be bound to satisfy that.

Your co-operation, by presenting the application, in the shown form, enables expedience in taking the decision.
Allah is the Guarantor of Success

Director General of Investor Services
And Promotion Department

- 30 -
Republic of the Sudan
Ministry of Investment

Form No.(2)
Name of applicant .......................... Nationality .....................
Address ........................................ Site ...............................
Telephone number .......................... Fax .............................
E-mail .............................

Type of investment .......................... New .............................

<table>
<thead>
<tr>
<th>Field of project</th>
<th>Irrigated agricultural</th>
<th>Rainfed agricultural</th>
<th>Mixed agricultural</th>
<th>Animal</th>
<th>Industrial</th>
<th>Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Main products of project</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subsidiary products of project</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Invested capital

Sources of funding

Legal form

Sudanese labour

Foreign labour

Privileges and facilities :
1. ........................................................................................................
2. ........................................................................................................
3. ........................................................................................................
4. Name of applicant :----------------------------------------------------

Signature :--------------------------------------------------------------
Republic of Sudan
Ministry of Investment

Form No.(3)

Sayed/ ---------------------------------------------------------------

Salutation of peace, mercy and blessing of Allah be on you

Preliminary Approval of the Establishment of an Investment Project
In accordance with section 19(1), of the Investment Encouragement Act, 1999, amended 2003 and after perusal of the primary technical and economic feasibility study of the project, and the approval of the Competent Ministry (Ministry of -------------) It has been decided to grant ---------------------------------- a preliminary approval, to establish a project, at the place ---------
You are requested to kindly present a technical and economic feasibility study, in accordance with the purport of section 20, of the Investment Encouragement Act, 1999, in order that we may be able to issue the final approval, to establish the project, having known that section 22, of the Act, provides for the necessity of determining the application for licence, within a period, not exceeding thirty days, of the date of receipt of the application.

Allah is the Guarantor of Success

Director General of Investors Services
And Promotion Department
In accordance with the provisions of sections 10, 11 and 16, of the Investment Encouragement Act, 1999, and in exercise of the powers, conferred thereon, under the provisions of section 19 (1), thereof, the Minister of Investment has decided to grant the licence to: -----------------------------------------------------------------

Business name and its number : .....................................................
Name of owner : ............................................................................
Name of company : ........................................................................
Object : ...........................................................................................
To establish : .................................. , at the place : ......................
and granting him the following privileges and facilities :-
  1. ............................................................................................
  2. ............................................................................................
  3. ............................................................................................
  4. ............................................................................................
  5. ............................................................................................

In accordance with the conditions and safeguards, set out in page (2), hereof:-
Made on the ........... day, of the month of ..........., 142  , A.H. ,
being the ........... day, of the month of ..........., 200    , A.D.

Minister of Investment
Licence and Concession Continuity Condition

(1) No investor shall adopt any of the following measures, during the period of validity of the licence, and the privileges and facilities, granted thereto, under this Act, without obtaining a written approval, from the Minister, or the State Minister, as the case may be, the measure being:

(a) conducting any amendment, or change in the size of the project, or the purpose, for which the licence has been granted, or transfer of the project, from the place prescribed therefor in the licence;

(b) use, or sale of any of the equipment, machinery, instruments, materials or spare parts, with respect to which privileges have been granted, for any other purpose, other than the purpose, for which the licence has been granted;

(c) change of the purpose of use of the land, allotted to the project, sale, mortgage or hire of the same wholly, or partially; provided that the investor may dispose of the existing project, without changing the permitted purpose, wholly, or partially, by sale, gift, mortgage, hire or partnership, in accordance with the provisions of the laws in force.

(2) The investor shall:

(a) start executing the project, within a maximum period of twelve months, of the date of delivery of the land, unless such period is extended, on the part of the Minister, or State Minister, to any period, as he may deem fit;

(b) submit, to the Minister, the Competent Minister or the State Minister, periodical reports, every six months, during the period of validity of the privileges, on the progress of the operation of executing the project, to the date of commencement of production, or practice of activity;
(c) keep regular books, and keep records, in which there shall be entered the assets of the project, exempted from customs duties, and also the exempted imported materials;

(d) present, to the Minister, the Competent Minister or the State Minister annually, during the period of validity of the privileges, a copy of the annual accounts of the projects, approved by a certified auditor.

(3) Important warning:
contravention of any of the conditions, shown above, subjects the body benefiting by the licence, to the penalties, provided for in section 26, of the Act.
Republic of Sudan
Ministry of Investment

Application for Additional and Preferential Privileges and Facilities

Form No.(5)
Name of establishment Type of activity
Date of obtaining the licence ---------------------------------------
Date of start of production ---------------------------------------

Production capacity ---------------------------------------
1. Maximum capacity ---------------------------------------
2. Actual capacity ---------------------------------------
Total of investment ---------------------------------------

Position of execution :- --------------------
1. Delivery of land (showing number of plot) --------------------
2. Position of buildings --------------------
3. Expected date for start of production --------------------

Required (Additional/Preferential) Privileges and Facilities
1. -------------------------------------------------------------------
2. -------------------------------------------------------------------
3. -------------------------------------------------------------------
4. -------------------------------------------------------------------

* Justifications of the application:-
  1. -------------------------------------------------------------------
  2. -------------------------------------------------------------------
  3. -------------------------------------------------------------------

* Name of applicant: ------------------------
* Signature: ------------------------
Republic of Sudan  
Ministry of Investment  
Decision to Grant the Project Additional privileges  
And facilities

Form No.(6)  
Decision No. (____)  

In accordance with the Provisions of sections 10 , 11 and 16 , of the Investment Encouragement Act, and in pursuance of the powers conferred thereon, under the provisions of section 19 (1), of the Investment Encouragement Act, 1999 , the Minister of Investment has decided to grant :-  
Business name and its number : .................................................................  
Name of the company : ........................................................................  
Object : ....................................................................................................  
The following additional / preferential privileges and facilities :-  
  1.  
  2.  
  3.  
  4.  
  5.  
  6.  

Made on the .......... day, of the month of ..........., 142 , A.H. ,  
being the .......... day, of the month of ..........., 200 , A.D.

Minister of Investment