

Incentives and Benefits of Foreign Investment in Iran

◆ Corporate Income Tax

- ❖ Fixed corporate income tax at a flat rate of 25%
- ❖ 80% Exemptions of Income for 4 Years in Production Activities
- ❖ 100% of Income for 10 Years in Less Developed Regions (All Activities)
- ❖ 100% of Income for 20 Years in Free Zones (All Activities)
- ❖ Agricultural: 100% of Income for No limited Time
- ❖ Tourism: 50% of Income for No limited Time
- ❖ Exports: 100% of Income Derived from Exportation for No limited Time

◆ Customs Exemptions

- ❖ Production Line Machineries and Equipment
- ❖ Raw Materials used for Production of Export commodities
- ❖ All Production Line Machineries and Raw Materials in Free Zones

◆ Investment Facilities in Free Trade Zones

➤ General Outline

- ❖ A 20 years tax exemption
- ❖ No visa for the entrance of foreigners
- ❖ Custom exemption
- ❖ Easy registration of Companies
- ❖ Easy circumstances for re-export and transit of commodities
- ❖ Possibility of exporting products to the mainland
- ❖ Long-term lease of the land for the foreigners
- ❖ Suitable rates for the energy consumption

➤ List of the Trade-Industrial Free Zones

1. Qeshm Trade-Industrial Free Zone
2. Chabahar Trade-Industrial Free Zone
3. Aras Trade-Industrial Free Zone
4. Anzali Trade-Industrial Free Zone
5. Arvand Trade-Industrial Free Zone
6. Kish Trade-Industrial Free Zone
7. Maku Trade-Industrial Free Zone

◆ Company Ownership by Foreign Nationals

- ❖ A company registered in Iran, regardless of its shareholders' nationalities, is considered as a local company and there is no legal restrictions in nomination of foreign shareholders as its managers. Therefore Foreigners can own all the shares of a company and be in full control of it

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