

## Incentives for investment in Special Economic Zones

- Import of goods from the above mentioned zones for domestic consumption would be subordinate to export and import regulations, and export of goods from these areas will be carried out without any formalities.
- Import of goods from abroad or free trade zones or industrial area-would be carried out with minimal customs formalities and good internal transit cases would be performed in accordance with the relevant regulations.
- Log entry of merchandise subject to this article will be done without any customs formalities.
- Goods imported from outside or industrial areas or other commercial zones can be exported without any formalities of the country.
- Management of the region is allowed to assign the region to qualified natural or legal persons after classification and valuation.
- Owners of goods imported to the region can send all or part of their goods for temporary entry in to the country after doing customs clearance regulations.
- If the processing of imported goods is to some extent that changes the tariff of goods, the rate commercial benefit of the goods would be calculated equal the commercial benefit of raw materials and spare parts of the country.

- Importers of goods are allowed to hand over to others part or all of their products against warehouse receipt to be issued by the district administration, in this case the breakdown warehouse receipt holder would be the owner of the goods.
- The management of each district is authorized to issue certificated of origin for goods per applicant out of the area with the approval of the customs.
- All the goods imported to the region for the required production or services are exempted from the general import-export laws. Imports of goods to other parts of the country will be subordinated to export and import regulations.
- Percentage of goods produced in the zone, based on paragraph (d) of clause (25) of the law of the second economic, social and cultural development plan of the Islamic republic of Iran imported to the country, the proportion of total value added and domestic parts and materials used in the total price of the commodity production is allowed without any limitation and in addition to not having to order and open letter of credit.
- Goods manufactured in special economic zones, as well as raw materials and imported CKD parts into the country is not subject to price regulation due to unutilized resources and allocated currency

**The list of the special economic zones of the Islamic Republic of Iran are as follows:**

1-Salafchegan special economic zone

2-Shiraz special economic zone

3-Assaluye special economic zone

4-Arge Jadid special economic zone

5-Payam Airport special economic zone

6-Persian Gulf special economic zone

7-Lorestan special economic zone

8-Amirabad port special economic zone

9-Bushehr Port special economic zone

10-Shahid Rajaei Port special economic zone

11-Sarakhs special economic zone

12-Sirjan special economic zone

13-Yazd special economic zone

14-Bushehr special economic zone