

The Republic of the Sudan

The National Investment Authority

Procedures Manual
2013

In the Name of Allah Most Gracious Most Merciful

This Guide has been compiled with the aim of facilitating the investment task in relation to the measures to be taken to have access to the diverse investment transactions, in the hope that it is comprehensive enough to cater for all the required aspects for internal and external investors, alike.

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1- Investment body

Investor can choose any of the following investment

Formulas:

- Individual property
- Partnership system
- Corporate system
- A branch of a foreign company

2-Business registration procedures:

- Application addressed to the commercial registrar on the proposed name
- Contract and regulations of the establishment of company

The Procedures after the initial approval:

- Preparation of the company headquarters
- Provision of three copies of establishment regulation sealed from the tax and zakat chamber.

- Form filling(12) of the capital of the company
- Filling the approval form (S2)
- Judiciary form(publication form)

3-procedures of registration of the branch of the foreign company

- Application of the registration to the commercial registrar
- Memorandum of association and regulations of the parent company
- Registration list or documents of establishing the parent company
- Documented authorization from the company to a person resident in Sudan to receive judiciary notification.
- Resolution of the Board of Directors of the parent company to start a branch in Sudan
- Opening of the previous documents with the seal of the company in order to be documented from the ministry of

foreign affairs of the investing country or the Sudanese embassy in the country of registration.

4-procedures of the registration of the business name.

The applicant must comply with the following:

- Submission of application on the proposed names to register the business name in English and Arabic.
- Form filling of registration of the business name and its notarization by a notary public.
- Bringing the approval of the competent authority.
- Upon the completion of the previous measures, the applicant delivers two incorporation certificates in Arabic and English and signed by the business names registrar and bearing the seal of the general commercial registrar.

5-Immigration measures:

All immigration transactions such as the entry visa, residence, registration of the foreign investors and renewals take place at the foreign passport unit in the ministry of interior.

6-Foreign labor in Sudan:

- Dealing with foreign labor according to the promotion of national investment act of the year 2013 and the labor act of 2007 and all the measures of foreign employment take place at the ministry of labor and the commissions and departments of investment in the states.

6-The required documents for registration of foreign capital.

- Authorization:
- A copy of contract and regulation of the establishment of the company.
- A copy of incorporation certificate
- A copy of registration certificate from the commercial registrar.

In the case of cash capital:

- Document proves the amount transfer from abroad (by Swift System).
- Notification of exchanging to local currency

In the case of in-kind capital:

- Import certificates of machinery and equipment and devices or (im) forms:

In the case of service capital:

- Lists of the amounts that have been paid approved by a certified Sudanese auditor resident in Sudan.

8- Procedures of the issuance of the log of the exporters and importers.

- The final license of investment
- Business name
- Membership of the chamber of commerce and industry
- Statement from a bank by the account number of the project.
- In the case of companies the memorandum of association the incorporation certificate documented from the registrar of the companies
- In case of the renewal of the log of the companies and cooperative societies, institutions and bodies and bringing of the deposits from the office of the attorney general (S28) (S5)
- The commercial license for individuals of the current year for the purpose of import and export must be renewed

9-Procedures for obtaining the license and investment transactions:

1- The new license:

The required documents:

- Feasibility study certified from one of investment house of experience (original copy + copy)
- Application of a new license on the signing of the owner of the project
- Certified power of attorney by a lawyer or a court for the purpose of investment procedures.
- Attachment of a copy of the memorandum of association (in case of the companies)
- Attachment of copy of the incorporation certificates (in case of the companies).
- Partnership contract (in case of partnerships between individuals).

2- The overall tax on the investment:

Basic information:

- Service projects 15% of the business profits tax.
- Industrial projects 10% of the business profits tax.
- Agricultural projects, full exemption from the business profits tax.

3- Modern means of transport:

The required documents:

- A copy of the license
- A copy of the business name
- A new title deed
- Sketch map for a visit
- Telephone number, the name
- Power of attorney or authorization from the Board of Directors certified by a lawyer or a court.
- Memorandum of association
- Certificate of establishment of the company in cases of the companies.
- A report of the recent field visit
- Application signed by the owner of the project

- Import certificate
- A valid title deed of means of transport (for transportation projects)
- Budget approved by the tax department (in case of the private vehicles of the strategic projects)

4/ List of needs

- The required documents
- Two copies of license
- Two copies of business name
- List of needs of equipment and machinery (two copies)
- Fresh title deed for the plot of land
- Upon implementing the list with the Customs. Attaching the approval of work at a hired location is required (in case of hired location.
- Approval of the technical authority of the list of needs and the approval are made in compliance with the regulation
- Tourist activities (hotels- resorts- etc) shall grant a list of needs of the leased location (long- term lease of five years and more)

5- How to get customs privilege for the project list of needs

- Investor approaches the customs administration to apply for customs privilege and be granted privileges and the reduction of customs duties

Documents under which the privilege is granted:

- License or the decision to establish the project and the advantages granted to it
- Project list of needs of capital goods and raw materials
- Copy of invoices and bill of lading for goods
- Copy of the business name and lease and the approval of investment on the leased location
- ID taxation and the commercial investment registry.

- The above documents shall be attached with a request to the Director of the General Administration of customs to apply the privilege addressed as.....
- The department of privilege opens the file for the investor and enters its business name in computer for the new projects and machinery and equipment
- Providing capital equipment firstly bringing capital equipment and then the raw materials
- Upon the arrival of the needs of the definite project (machinery- raw materials,.....etc) to the customs station
- The investor submits the following documents to the clearance agent.
- A-Bill of lading B-invoices-institution certificate+ copy of the follow-up after the application of privilege

Customs exemption applies as the granted privilege under the investment promotion act of 2013 as follows:

A-Capital equipment: exemption from import fees set at 100% and the value- added tax (VAT) per 100%

B-Production inputs and raw materials can be obtained by 3% of the import fees+ value-added tax (VAT) at the percentage 17%

C- means of transport like minibuses whose capacity is not less than 24 passengers and buses and lorries and trucks and the half transport and 4×4 pick-ups single cab and the specialized vehicles that serves a single purpose and the saloon cars with the capacity of less than 1000cc and limousine cars exemption from import fees at 100% and pay the tax on value-added by 17%

6- Working on a leased location:

The required documents:

- Filling out the forms clearly
- Copy of the business name and the license of the tenant project

- Copy of the business name and the license of the less or project
- Copy of the valid title deed
- Copy of the valid title deed
- Copy of the initial lease contract
- Copy of customizable documents and receipt of the land of the project

7-Allocation of land plot:

- The required documents:
- Copy of the license
- Copy of the business name
- Documented power of attorney by a lawyer or the business name
- Memorandum of association
- Incorporation certificate (in case of the companies)
- The name and the telephone number
- Admitting of not possessing a land

8-Addition of the production line:

- The required documents:
- Copy of the license
- Copy of the business name
- Fresh title deed
- Sketch map for the purpose of visit
- The telephone number and the name
- Power of attorney or authorization from the Board of Directors certified by a lawyer or a court
- Memorandum of association
- Certificate of the establishment of the project in the case of companies
- Feasibility study(original copy)
- Implementation of the first activity is required (the first production line)

- The line must have relation with the first activity
Application bearing the signature of the project's owner

9- Gable application(request)

The required documents:

- Copy of the license
- Copy of the business name
- Telephone number and the name
- Power of attorney or authorization from the Board of Directors certified by a lawyer or a court
- Memorandum of association
- Certificate of the establishment of the company (in case of the companies)
- Determination of the size of the required gable by 75% of the required size
- Title of deed or contract

10-NIL VALUE transfer (purchase of the capital equipment at the bank rate)

The required documents:

- A form filling (im)
- Copy of the license
- Copy of the business name
- List of capital equipment certified from the investment and custom authorities
- Bill of lading
- Capital equipment bill

Project disposition procedures:

1- Disengagement of partnership

The required documents:

- Copy of the license
- Copy of the business name fresh title of deed of the land
- Certified power of attorney by a lawyer or a court

Report of recent field visit

- Sketch map for the purpose of the visit
- Application of signature of the owner of the project
- Import certificate
- Valid title deed of means of transport (for transportation projects)
- Initial contract of disengagement
- Resolution of the Board of Directors of the approval on the disengagement of partnership (of the companies)
- Power of attorney or authorization from the Board of Directors certified by a lawyer or a court(for the companies)
- Matching of signing of the disengagement of partnership contract with the request
- Involvement
- Partnership disengagement shall not be effective except after the implementation and operation of the project.

2-Involvement of a partner

The required documents:

- Copy of the license
- Copy of the business name
- Fresh title deed of the land
- Initial partnership contract
- An approved power of attorney by a lawyer or a court
- Application of the signature of the owner of the project
- Resolution from the Board of Directors certified by a lawyer or a court
- Import certificate
- Fresh and valid title deed of the means of transport (for transportation projects)
- Matching the signature on the partnership agreement with that of the application for consistency

3- Property transfer

The required documents:

- Copy of the license
- Copy of the business name
- Fresh title deed
- Requesting the signature of the owner of the project
- The telephone number and the name
- Power of attorney or authorization from the Board of Directors certified by a lawyer or a court
- Memorandum of association
- Certificate of the establishment of the company in case of the companies
- Initial sale contract
- Report on the status of the buildings
- Sketch map for the purpose of the visit
- Resolution from the Board of Directors of the approval of the sale or the freedom of actions
- Import certificate for the means of transport (with the number of trucks)
- Valid title deed of the means of transport)with the number of trucks)
- Matching the signature on the sales contract with that of the application to compare the signatures for conformity
- In the case of limousine attach 35 copies of vehicles title deed as minimum residual
- In case of trucks/ tankers/radiator/tippers (10) vehicles minimum

4- Vehicle provision**The required documents:**

- Copy of the license
- Copy of the business name
- Certified power of attorney by a lawyer
- Import certificate

- Valid title deed
- Letter of the signature of the applicant
- The name and the telephone number

5-Mortgage:

The required documents:

- Copy of the license
- Copy of the business name
- Application of the signature of the owner of the project with the clarification of the purpose of the mortgage
- Title deed of the means of transport
- Sketch map +telephone number for the purpose of the visit
- New title deed
- Approval of the bank concerning the mortgage along with a clarification of the purpose of the mortgage (attachment of initial mortgage contract)
- Resolution from the Board of Directors of the approval of the mortgage
- An approved power of attorney by a lawyer
- Matching the signature of the mortgage contract with that of the application to compare the signatures for conformity
- The name and the telephone number

6-Re export:

The required documents:

- Copy of the business name
- Fresh title of deed.
- power of attorney by a lawyer
- Import certificate of equipment and machinery to be back
- Letter of the signature of the applicant to clarify the purpose of the re-export
- The name and telephone number

7-Change of activity:

The required documents:

- Copy of the license
- Copy of the business name
- Fresh title deed
- An approved feasibility study from the house of experience investment (original copy +copy)
- Requesting of a new license signed by the project's owner
- An approved power of attorney by a lawyer or a court for the purpose of investment procedures
- Attachment of copy of memorandum of association (in case of the companies)
- Authorization from the Board of Directors for the purpose of follow-up the investment procedures (in case of the companies)
- Partnership contract(in case of the partnerships between the individuals)
- Activity is changed providing the implementation of the first activity
- The name and telephone number

License fees and investment transactions:

Statement	Fees (in SDG)
Application for every investment transaction	156
License of investment project	--
Exemption of transportation 50%	1000(for every vehicle)
Approval of working at a hired place	3000

8\ Transactions fees to act in the project:

Statement	Fee(in SDG)
Involvement of a partner	750
Disengagement of partnership	750
Change of purpose	750
Change of purpose of dry stores	5000
Mortgage	1000
Ownership transfer according to the area	Class fee(in SDG)
1- small projects of less than1000 meters	1500
2- medium projects between1000-5000	2000
3- large projects of more than5000	50000
Ownership transfer according to the number of vehicles	Class fee(in SDG)
1- One vehicle	1500
2- Between 5 – 10	2000
3- Between 10 – 20	3000
4- More than 20	5000

9\ Business name registration fees:

Statement	Class fee(in SDG)
registration of business name –individuals -companies	283
Business name registration partnership	534
Fee of change of business name	223
Fees of change of partnership	382
ban fees	120
Fees of an original copy	42
Company fees estimated from(quarter of the company's capital.	-
Stamp of company fees	350

Prices of investment land:

Documents required for a location:

- Copy of the license
- Copy for allocation of land from the owner for the project.
- Copy from the business name
- Certified power of attorney by a lawyer or a business name
- Memorandum of association (in case of the companies).

the prices of land in Khartoum state(2013):

Region	Price per square meter of the distinctive location in pound	Price per square meter of the corner location in pound	Price per square meter of the ordinary location in pound
Khartoum Old industrial area	2000	1500	1000
new industrial area	2000	1500	1000
Derby (horse-race area) Square 1-2-4-5	500	400	300
Horse race (derby area) Square 6-7	700	600	500
Local suk Square 35	500	400	300
Industrial area at <i>Shajara</i> and <i>Hamadab</i>	300	250	200
Industrial area at <i>Shajara</i> square3	300	250	200
Suba Industrial area	100	80	70
Bahry square 1-8 Industrial	500	300	200
Square 11-12	500	300	200

Kafuri Industrial Square2	500	300	200
Algayli	25	20	15
Omdurman square 2/5 Industrial Part 1 (A)	250	280	250
Part 2 (B)	275	250	200

Prices of land in Gezira state2013:

Region	Prices in pound
Maringan	35
Shendifoag	20
ShargElniel	7.5
Fadasi	15
ElHasaheesa square13	25
North & south ElHasaheesa	20
EljadeedElthawra	35
Elmanagil	20
Rofaa& East of Gezira	10
ShargElniel	10
Abu oshar	15

Service Lands are subject to the committee of estimates pursuant to the location of land:

Region	Square	Price in pound
Rabak industrial	1	8-10
Kosti industrial	2.1	8-10
Tandalti industrial	-	5
Elduim industrial	-	8

Economic services on the roads and highways of 10 – 15 pounds:

Prices of land in the Red sea state:(2013):

Region	Price in pound per meter
Service(transportation)	20

Industrial	8

The prices of land in the northern state(2013)

Region	Price per square meter (SDG)	Notes
Industrial	5	Paid to land authorities
Service	5	Paid to land authorities
Underground agricultural	16(per acre)	Paid to land authorities

Prices of land in Sinnar State(2013):

Region	Price per square meter(SDG)
Sinnar industrial square30&31	10
Fuel Stations at trade price	30
Stations for rural areas at the promotional price	5
Industrial area Sinnar locality (banat ALNefedia	1.5 – 3
Singa industrial area	10
ALDinder industrial	5
Suki industrial	3
Abu Hajjar industrial	3
ALDali&ALMazmum industrial	1.5
Service areas:ALDinder&ALSuki&AbuHajjar ALDali&ALMazmum	1.5

Land prices in the River Nile State (2013):

Region	Price in pound
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Industrial land fees	25 square meter
Price of agricultural land	61 (per feddan)

Land prices in the Blue Nile State:

Region	Price in pound
Prices of agricultural rain fed land(annual fare of land)	1.5 (per feddan)
Prices of industrial and service land	6 (per square meter)

Prices of industrial and service land in Northern Kordofan State(2013)

Region	Price in pound
Industrial and service Um Rawaba&ALRahad&Ghibaish	10-15(per square meter)
Shiekan	15-20(per square meter)

Prices of agricultural land in Northern Kordofan State(2013)

(All the agricultural land directly by the people)

Region-number	Agricultural Rain fed	Price In pound Per feddan	Agricultural horticultural (price in pound per Feddan)									
			Soil type	sandy	Gardud	Clay soil	Sedimentary Soil	sandy	Gadud	clay	sed	
Shiekan	1500	2000				2000	3000					
Bara	350	-				-	-		1000	-	-	2000
AumRawaba	116	130				260	-		116	214	520	-
ALRahad	98	116				173	-		578	694	650	578
Sudary	-	-				-	-		-	-	1000	-
ALKhawi	-	-				-	-		-	-	1200	-
ALNihood	-	-				-	-		1200	-	2000	-
ALAudia	72	116				145	-		2468	4046	4620	-
ABuzabad	-	-				-	-		-	-	1500	-
Wad banda	65	101				-	-		2468	-	2179	-
Ghibaish	58	-				-	-		-	-	-	-
West Bara	300	-				-	-		1500	-	2000	-
Gabra	The average											

region	per acre between 1000-2000 pounds of horticultural land and rain fed land							
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Land prices in Gedaref State (2013)

Region	Price in pounds
Industrial and service region	2 (per square meter)
Breeding & fattening of cattle farms & pastoral & dairy production	2(per feddan)

Land prices in Kassala State(2013)

Region	Price per square meter(SDG)
Popular Industrial	3
Reeba industrial	4
ALGerba industrial	1
HalfaALGadeema industrial	2
HalfaALGadeeda industrial	1

Prices of land in Southern Darfur state:(2013):

Region	Price per square meter(SDG)
Industrial & service(commercial	1500 – 1200
Promotional	50 – 700(Depending on the location andfeatures)
The Farm land: Promotional	150 – 3000 per feddanDepending on the location andfeatures
Commercial	2000-9000 per feddan

Prices of services in Khartoum State (2013):

1- Water prices (2013):

Interpretation	Minimum	Minimum	What has
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	meters	pound	exceeded the minimum pound
Commercial	60 meters	95	what has exceeded×2
industrial	60 meters	95	What has exceeded×2

Electricity prices2013:

Sector	Price per kilo watt per hour pound
Industrial	0.18
Agricultural	0.16

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