

SCZone's Incentive Package

Financial Incentives Other Major Tax Incentives	
Income Tax (No. 91\2005)	The investor could receive a preferential treatment of a 50% tax exemption from the investment cost over a seven- year time-period.
Value-Added Tax VAT (No.67\2016)	• The VAT is <u>only</u> applicable on products exported to the local market. • Customs are withheld in the jurisdiction of the Zone.
Custom tax (No.66\1963)	All imports are exempted from Customs on the following conditions: 1- Material that deems necessary for the production (equipment- raw material – spare parts – or any other necessary material). 2- Re-Exports. 3- Custom exemptions are granted when the final product is exported out bound. (Out of Egypt). 4- Customs are due on the foreign components imported <u>only</u> when the final product is exported to Egypt.
Other fees and taxes	All other types of taxes are not applicable in the Zone i.e. Stamp Duty, Real Estate Tax...etc.

Non-financial incentives

Location	The zone is strategically located at the crossroads of major maritime international trade routes. It is the main entrance to the African Continent and connects the East to the West.
Labor	Egypt has an abundant labor resources with competitive wages.
Authorities	SCzone is administered by an autonomous Board of Directors comprised of representatives from different concerned ministries and private sector stakeholders.
The One-Stop- Shop	One-Stop-Shop provides investors with registration and after registration services.
International Agreements	Egypt is a signatory of a number of international\ regional trade agreements to sustain the most business-friendly environment (Aghadir – COMESA – EU Partnership – QIZ.. etc). Egypt's Free Trade Agreements ensure free entry to <u>1.8 Billion</u> consumers in Europe, Asia, the Middle East and Africa.
Simple Customary procedures that facilitate international trade movement	- Products inspection. - A pricing system that complies with international standards. - Samples examination is highly censored to secure a precise and thorough check-up at a single place. - Fast issuance of the certificate of origin. - Rules and regulations of the imported products are transparent, simple and clear.

Certificate of origins	The Authority issues certificates of origin.
The Zone does not apply the general-law regulatory framework on imports and exports	1- Investors can import objects\products directly or through a third party. 2- Companies in the zone do not need to register at the exporters\importers registrar 3- Companies and other operative entities can export products directly or through a third party with no need for an official permit.