

Eligible activities:

Incentives are granted to investment projects carried out in the economic activities covered by the framework of the Investment Law and **excluding the following:**

Extraction and commercialization of structural material as raw products; Financial and insurance services; Telecommunication networks operators and Internet service providers; Retail and wholesale trade; Restaurants and cafes services and on-site consumption services except classified touristic restaurants and cafes; Production and distribution of electricity, gas and fuel except production of Renewable energies; Real estate, civil engineering and associated services civil; Real estate and rental services; Services provided by small businesses; Shaving and beauty services; Transportation; Travel agencies; Agriculture, fishing and aquaculture; Liberal professions; Paramedical and pharmaceutical services and clinical laboratories; Celebration Halls; Baking, desserts and sweets production; Miscellaneous condiment processing and coffee grinding; Unstructured Handcrafts industry (less than 5 employees);

Financial Incentives:

1- Investment grants :

- For the first group of regional development areas:
 - 15% of the approved investment cost with a maximum amount of 1.5 Million Dinar for investment project located in the first group of the regional development areas;
 - 65% of the total cost of the infrastructure with a maximum of 10% of the approved investment cost and a maximum amount of 1 million Dinar for industrial projects located in the first group of regional development areas;
- For the second group of regional development areas:
 - 30% of the approved investment cost with a maximum amount of 3 Million Dinar for the investment project located in the second group of the regional development areas;
 - 85% of the total cost of the infrastructure with maximum amount of 10% of the approved investment cost and a maximum amount of 1 million Dinar for industrial projects located in the second group of regional development areas;

2- Coverage of social contributions :

- For investment project located in **the first group** of regional development areas: Total payment of employers' social contribution by the state for the first 5 years as from the effective date of operation of the project for the salaries paid to Tunisian employees hired for the first time permanently;
- For investment project located in **the second group** of regional development areas: Total payment of employers' social contribution by the state for the first 10 years as from the effective date of operation of the project for the salaries paid to Tunisian employees hired for the first time permanently;

3- Participation in the capital of Enterprises created whose investment volume does not exceed (15) million dinar including working capital as well as expansion investments as follows:

- **60% of the capital** : for investment projects costing less than or equal to (2) million dinar
- **30% of the capital** : for investment projects costing more than (2) million dinar

Tax Incentives:

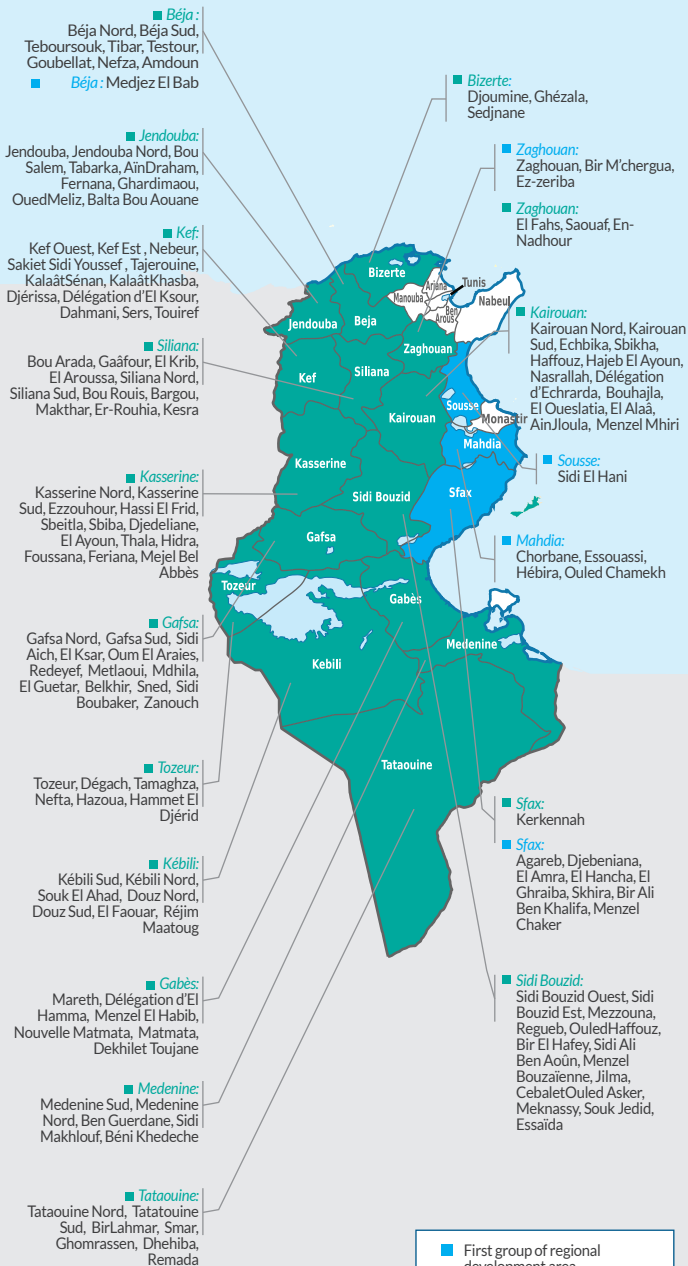
In terms of investment:

- Are fully deductible, the income or profits reinvested in the subscription to the initial capital or its increase of the enterprises established in regional development areas

In terms of exploitation:

- Total deduction of corporate tax for the first 5 years as from the effective date of operation of the project for the project located in the first group of regional development areas;
- Total deduction of corporate tax for the first 10 years as from the effective date of operation of the project for the project located in the second group of regional development areas;

Regional development areas



■ First group of regional development area

■ Second group of regional development area