



**IDAL**  
INVEST IN LEBANON



INVESTMENT DEVELOPMENT  
AUTHORITY OF **LEBANON**  
Presidency of the Council of Ministers

# INVESTMENT PROJECT BY ZONE

## IPZ

## INVESTMENT INCENTIVES SCHEMES

Foreign and local companies investing in Lebanon can benefit from set of financial and non-financial incentives depending on the sector in which they operate. The Investment Development Authority of Lebanon (IDAL), Lebanon's national investment promotion agency, provides companies operating in 8 economic sectors with a set of financial and non-financial incentives. Other governmental and non-governmental institutions also provide a set on incentives that you can benefit from.

### ➤ TWO INCENTIVE SCHEMES ARE AVAILABLE

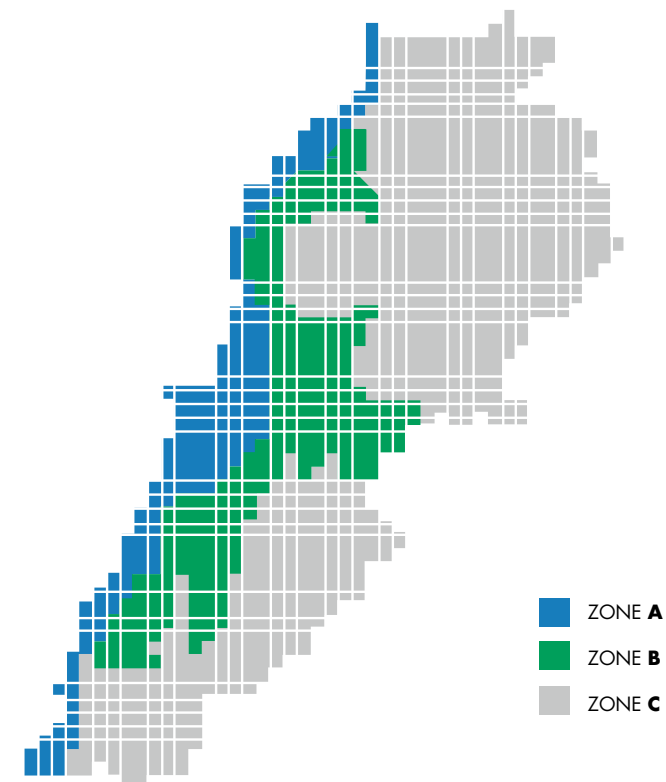
Investment Project by Zone (IPZ) Scheme	Package Deal Contract (PDC) Scheme
<p>A scheme mostly catered for small and medium sized projects and designed to provide the highest support to projects located in the regions with the highest socio-economic challenges.</p> <p>The criteria used to determine an investment project's eligibility for this scheme include:</p> <ul style="list-style-type: none"> <li>»The project's geographical location</li> <li>»The project's investment size (capital investment)</li> <li>»The project's sector type</li> </ul>	<p>A scheme mostly catered for large scale projects which have a high impact on employment.</p> <p>The criteria used to determine an investment project's eligibility for this scheme include:</p> <ul style="list-style-type: none"> <li>»The project's investment size (capital investment)</li> <li>»The number of jobs created</li> <li>»The project's sector type</li> </ul>

## INVESTMENT PROJECT BY ZONE (IPZ)

### INCENTIVES GRANTED

Based on Geographical Distribution and Investment Size

ZONE A	ZONE B	ZONE C
<ul style="list-style-type: none"> <li>» Work permits for all categories.</li> <li>» Full exemption from corporate income tax for a two-year period provided that at least 40% of the company's shares are listed on the Beirut Stock Exchange.</li> </ul>	<ul style="list-style-type: none"> <li>» Work permits for all categories.</li> <li>» A 50% reduction on corporate income tax and taxes on project dividends for a five-year period.</li> <li>» Full exemption from corporate income tax for two additional years provided that at least 40% of the company's shares are listed on the Beirut Stock Exchange.</li> </ul>	<ul style="list-style-type: none"> <li>» Work permits for all categories.</li> <li>» Full exemption from corporate income tax and taxes on project dividends for a ten-year period.</li> <li>» Full exemption from income tax for two additional years provided that at least 40% of the company's shares are listed on the Beirut Stock Exchange.</li> </ul>



## ELIGIBILITY CRITERIA

Sectors	Minimum Investment Required (USD)		
	Zone A	Zone B	Zone C
Tourism	10.000.000	4.000.000	1.000.000
Industry	5.000.000	3.000.000	1.000.000
Agro-Industry	2.000.000	1.500.000	1.000.000
Agriculture	1.500.000	1.000.000	500.000
Information Technology	200.000	200.000	200.000
Technology	200.000	200.000	200.000
Telecommunication	200.000	200.000	200.000
Media	200.000	200.000	200.000

## ADDITIONAL CRITERIA

In addition to the “Eligibility Criteria”, the following criteria are taken into account when assessing a project fit for an Investment Project by Zone scheme:

- » Socio-economic impact.
- » Environmental impact and extent of natural resources preservation.
- » Impact on the local labor force and potential for job creation.
- » Market for local consumption and/or export potential.
- » Extent of technology transfer and provision of technical training.
- » Impact on similar industries (backward linkages) and on consumers.
- » Compatibility with national government priorities and development policies.
- » Establishment of research and development centers.
- » Value of both hardware and software for ICT projects.

### EXISTING INVESTMENT PROJECTS (APPLICABLE FOR PDC AND IPZ SCHEMES)

Expansion of an existing project through new investments. The value of expansion will be pro-rated using the amount of the original investment as a basis. The same applies for the relocation of a project from one Investment Zone to another.



## CONTACT US

INVESTMENT DEVELOPMENT  
AUTHORITY OF LEBANON



T +961 (1) 983306/7/8  
F +961 (1) 983302



LAZARIEH TOWER, 4TH FLR,  
EMIR BECHIR STREET,  
RIAD EL-SOLH,  
BEIRUT, LEBANON  
**P.O.BOX:** 113-7251



invest@idal.com.lb  
export@idal.com.lb



[investinlebanon.gov.lb](http://investinlebanon.gov.lb)