

Investment Regulations

Chapter 1. (Preliminary Provisions)

Title and commencement

1. These Regulations may be cited as the, " Investment Encouragement Regulations, 2000" amended 2003, and shall come into force, as from the date of signature.

Revocation and saving

2. The Investment Encouragement Regulations, 1990 shall be revoked; provided that all the licences and measures, taken there under, shall remain in force, until revoked, or amended.

Interpretation

3. In these Regulations, :-

(a) the words and phrases, set out therein, and interpreted in the Investment Encouragement Act, 1999, shall have the same meanings assigned therein thereto ;

(b) unless the context otherwise requires, :-

"Act", means the Investment Encouragement Act, 1999;

"Federal project", means every project, the site of the facilities of which extends for more than one state, a foreign investment, or joint with foreign parties, works under licences from foreign companies, or established, under a special agreement, with the Republic of the Sudan, or that the project is established on investment in the federal natural resources;

"State project", means, other than the federal project, such project, as the site of the facilities of which may be in the state, and works according to a licence granted, in accordance with the provisions of the Act, and these Regulations, in the state.

Chapter 2. (Investment Projects)

Procedure of Applying for Licence

Strategic projects specified

4. For the purposes of section 9 , of the Act, the projects specified in Schedule I, hereto, shall be strategic projects.

Least developed areas

5.(1) The Council of Ministers, upon the recommendation of the Minister, may specify the least developed areas.

(2) Without prejudice, to the provisions of sub-regulation (1), the following areas shall be deemed from least developed areas :-

(a) such areas, as in which the infra-structure, and the basic development constituents may not be available;

(b) such areas, as may not have existing investment projects;

(c) border areas;

(d) such areas, as the establishment of investment projects in which may lead to the achievement of the balanced rural development.

Licensing applications presented

6.(1) The applications, pertaining to licensing the establishment of a new project, in accordance with the provisions of the law, shall be presented, to the Ministry, or the State Ministry, in Form No.(2), hereto ; provided that the technical and economic feasibility study shall be attached.

(2) The Ministry, or the State Ministry shall examine the presented application, and verify that it satisfies the basic information, and the things attached thereto, mentioned in sub-regulation (1), and submit the same satisfied, to the Minister, or State Minister, as the case may be, to issue the approval, within one week, of the date of the issue thereof; and in case of rejection, the decision shall be grounded.

Preliminary approval

7. The Minister, or the State Minister, may grant the applicant, for any investment project, a preliminary approval, in the form No.(3), hereto, upon the recommendation of the Competent Ministry, and a primary study of the project including the security and safety measures of the project; provided that the project, or activity shall be among the investment projects, set out in the Act; and the period of validity of such approval shall be three months, unless renewed by the Minister , or State Minister, for another period, not exceeding one month, for substantive reasons .

Grievance

8. An applicant, in case of non-determination of his application, in accordance with what is provided for in section 22(5), of the Act, may present a grievance to the Federal, or State Council of Ministers, who shall determine the grievance, within one month, of the date of receipt of the satisfied application.

Duties of an investor towards the licensing application

9.(1) In case of notifying the applicant of the preliminary approval, he shall register a business name, in accordance with the provisions of the Business Names (Registration) Act, 1931, or any law as may substitute the same. Where the applicant is a branch of a foreign company, he shall register the branch of the company, in the Sudan, in accordance with the laws organizing the same; on condition that the certificate evidencing the registration of the business name, or

branch of the foreign company, shall be presented , within a maximum period of two months, of the date of his obtaining the preliminary approval .

(2) Notwithstanding the provisions of sub-regulation (1), the Minister may extend the period of presenting the certificate, for a period, not exceeding one month, of the date of the first period.

Grant of licence

(10) Grant of licence for a new project including privileges shall be as shown in form (4) appended to the regulations.

Chapter 3. (Facilities & Guarantees)

Exemptions granted

11.(1) The Minister may grant the strategic and non-strategic project, after being registered in accordance with the provisions of the organizing laws, the customs privileges for the means of conveyance belonging thereto, as follows :-

(a) minibuses, the capacity of which is not less than 24 passengers / buses / lorries / trucks / semi-trucks 4 wheel drive cars (pick up) / specialized cars which serve one purpose;

(b) salon cars the capacity of the engine of which is less than 1000 c.c.;

(c) specialized investment projects cars (limosine) such that they shall not be less than (35) new cars lump sum; and on condition that the engine capacity shall not be less than 1500 (one thousand five hundred) c.c..

(2) Subject, to the provisions of sub-regulation (1) , the Minister may exceptionally grant the project a customs exemption for the cars set out hereunder, during the age of the project, the capital of which is not less than three milliard Sudanese Dinars; on condition that the exemption shall not exceed 50% of the duties prescribed for the following cars :-

(a) salon car ; or

(b) box car; or

(c) station wagon.

(3) The Minister, upon the recommendation of the State Minister, may grant the state project the privileges provided for in sub-regulation (1) , as to such conditions and safeguards, as he may deem fit.

(4) The production inputs, hereinafter set out, shall enjoy the same rate of import duty prescribed on the production inputs, set out in the Customs Tariff, in accordance with a list approved by the Ministry and the Competent Ministry:-

(a) the inputs of assembly industry, such that the percentage of manufacture is not less than 26% , as value added; provided that the same shall annually be increased, as is set out in the licensing conditions;

(b) the inputs of production of metal and wood industries;

(c) the inputs of food industries, and include milk powder, greases and oils.

(5) The Minister, upon the approval of the Ministerial Committee, provided for in regulation 27(c) , hereof, may grant the projects of the services sector customs exemption on the imports of the project, as to such conditions and safeguards, as the Ministerial Committee may specify; provided that the rate of customs duty shall be specified for every case individually.

(6) The imports of the investment projects shall be subject to the Value Added Tax Act.

(7) Accumulators, tyres, textiles, building materials and corrugated carton shall not be granted any customs privileges.

Conditions and safeguards of the period of tax exemption in accordance with the provisions of section 10 (2) , of the Act specified

11A. The Council of Ministers, upon the recommendation of the Minister, and upon the application of the investor, may extend the period of tax exemption, in accordance with the provisions of section 10(2), of the Act, as to the following conditions and safeguards :-

(a) the strategic project shall be from such strategic projects, as may be governed by a special agreement concluded with Sudan Government, providing for extension of the exemption;

(b) the project shall be from such projects, as may achieve strategic targets for the State, and effectively contribute to increasing the national income;

(c) where the project establishes infra-structures, in the rural areas, in such way, as may effectively contribute to the establishment of specific industries in the area.

Similar projects

12. For the purposes of granting privileges, to similar projects, the following standards shall be taken into consideration :-

(a) the invested capital;

(b) the size of employed labour;

(c) the productive capacity of the industry, and animal production projects;

(d) the areas for rain fed, or artificially irrigated by the Nile, or subterraneously;

(e) the site.

Land granted to project

13.(1) The Minister, or State Minister, as the case may be, in consultation with the competent bodies, shall specify the appropriate area, for the project, and license the same, in accordance with the sectoral investment map, prepared for this purpose.

(2) The Minister, or the State Minister, as the case may be, upon the approval of the competent bodies, may specify the encouragement price of the land allotted to the project.

Import of the project requirements

14.(1) The investor shall present, to the Ministry, an application for the import of the project requirements of the means of conveyance, relating to production, and employees service.

(2) The Competent Ministry or the State Ministry shall, within one week, of the date of receipt of the application, study the same with all the bodies concerned.

(3) In case of total, or partial objection, to the import application, the investor shall be notified, in writing, of the reasons of such objection; and the investor shall have the right to appeal, to the Minister, or the State Minister.

(4) The investor shall procure the capital equipage collectively, upon the beginning of the project, or as to such programme, as may coincide with the stages of implementing the project, which are approved by the Ministry, the Competent Ministry or the State Ministry, as the case may be.

Fixing the commencement of commercial production, or service activity and exemption from the business profits tax

15.(1) The Ministry, or State Ministry, shall fix the date of commencement of commercial production, or practice of service activity, and it may, in order to verify the same, peruse all such documents, as may be necessary, take the field visits, as may be mandatory and viewings, as may be essential therefor.

(2) An investor may object to the decision, concerning the date of commencement of commercial production, or practice of service activity, to the Minister, or State Minister, within fifteen days, of his being notified of such decision; and the Minister, or State Minister shall determine the objection, within fifteen days, of the date of receipt thereof grounded.

(3) The Ministry, or the State Ministry shall notify the Taxes Chambers and the other competent bodies, of the date of commencement of commercial production, or practice of service activity, within one week, as a maximum, of the date of the issue of the decision.

Chapter 4. (Capital & Foreign Financing)

The foreign component of the invested capital

16. The foreign capital, which enters into establishment of the project, shall consist of the following :-

(a) the value of machinery, equipment, instruments, materials, spare parts, chassis, pre-fabricated buildings, means of conveyance and handling, which are imported from abroad, for the purposes of the project, and approved by the Competent Minister, and imported, from the capital of the investment project;

(b) such services, as may be rendered, to the project, in the establishment stage, such as feasibility studies, technical studies and otherwise of services, and such intellectual rights, as may be used in the project, such as patents and otherwise; provided that the same shall be paid in foreign exchange, acceptable to the Bank of Sudan and charged, against the capital of the project, or loans .

Foreign capital evaluated

17.(1) Components of the foreign capital shall be evaluated, as has been set out in regulation 16, by a committee, to be constituted by the Minister, from the bodies having connection . Evaluation shall include examination and auditing all the necessary documents, presented by the investor, and viewing the units; provided that the committee shall submit the report thereof, to the Minister, within a maximum period of sixty days, of the date of presenting the application.

(2) There shall be delivered, to the investor, a copy of the report of the committee, to express his opinion. Where he does not object thereto, within fifteen days, the report shall be valid, after approval thereof, by the Minister.

(3) Where the investor objects, his opinion shall be submitted, to the same committee, to study it. Where they accept the same, evaluation shall be repeated, in the light thereof. Where they do not accept it, the Minister shall form, within a maximum period of fifteen days, another committee, for re-evaluation, and submit the report thereof, within a maximum period of fifteen days, of the date of formation of the same, and the decision thereof, in this respect, shall be final.

(4) The investor shall bear payment of all the evaluation costs.

Foreign capital registered

18.(1) The foreign capital in the project shall be registered with the Bank of Sudan, and a certificate to this effect, from the Bank of Sudan, shall be delivered to the investor. For the purposes of such registration, the investor shall present the following documents :-

(a) a copy of the legal deed for the establishment of the project;

(b) in case of entry of the capital in cash, a copy of the form specified therefor shall be presented, approved by one of the commercial banks, through which any part of the foreign capital has been transmitted, into local exchange;

(c) in case of import, from the account of investment, opened with one of the commercial banks, accredited by the Bank of Sudan, the certificate of customs value shall be presented;

(d) in case of entry of the capital in kind, a copy of the bills of lading and the original of the customs value certificate, and a copy of the report of evaluation, set out in regulation 17;

(e) in case of withdrawal of part of the capital, to pay for services, rendered to the project, in the establishment stage, a copy of the necessary bills and documents, together with a certificate, from a certified auditor.

(2) For the purposes of registration of funding, with the Bank of Sudan, the investor shall present the following documents :-

(a) the form, prepared therefor, approved by the commercial bank, through which part of the value of funding has been transmitted, into local exchange, or meeting the import of the needs of the project;

(b) in case of funding in kind, a copy of the customs value certificate, and the report of the evaluation, set out in regulation 17, shall be presented;

(c) in case of use of part of the funding, for payment of services rendered, to the project, in the establishment stage, a copy of the necessary bills and documents shall be presented, together with a certificate, from a certified auditor.

Foreign funding

19. The foreign funding of a project shall consist of the following:-

(a) the foreign funds transmitted, into free foreign exchange, acceptable to the Bank of Sudan;

(b) the loans in kind, to import the needs of the project, upon the approval of the Minister.

The project accounts in foreign exchange

20. Accounts, in foreign exchange, may be opened for the project, in the banks accredited to the Bank of Sudan, the resources of which shall consist of the capital, and loans paid in foreign exchange, and used to respond to the needs of the project from abroad.

Profits and funding obligations transmitted in foreign exchange

21.(1) The investor shall present the application for transmission of the profits, to the commercial bank, with which he deals; provided that it shall be accompanied by the following documents :-

(a) the budget and the final accounts, pertaining to the period concerned, being audited and approved by a certified auditor in the Sudan, and sealed by the Taxation Chambers; provided

that such accounts shall show the net profits due to the investor, capable of transmission in foreign exchange;

(b) a copy of the certificate of registration of the foreign capital;

(c) a certificate of clearance, from the Taxation Chambers;

(d) in case of companies, a copy of the decision of the general assembly approving the budget, the final accounts and the decision of distribution of profits, and the date of the same.

(2) The investor shall present the application for transmission of the funding obligations due, to the commercial bank, with which he deals; provided that it shall be accompanied by the following documents :-

(a) a copy of the loan agreement, approved by the Bank of Sudan;

(b) a certificate of the registration of the loan, with the Bank of Sudan;

(c) a certificate of clearance, from the Taxation Chambers.

Re-export of the invested capital

22.(1) The foreign capital invested in the project shall be re- exported abroad, upon an application, presented by the investor, and approved by the Minister, in case of disposal of the project totally, or partially, or in case of its final liquidation.

(2) In case of partial liquidation of the project, after approval of the Minister, the investor shall attach, to the application, the following documents :-

(a) such documents, as may prove the disposal transferring ownership, authenticated by a competent court, or advocate;

(b) a certificate, from the competent bodies, that the investor has paid all his taxes obligations, and any other entitlements upon the investor;

(c) a copy of the certificate of registration of the foreign capital with the Bank of Sudan.

(3) In case of final liquidation of the project, there shall be attached to the application, the following documents :-

(a) the budget of liquidating the project, approved by a certified auditor in the Sudan;

(b) a certificate, from the liquidator, in proof of payment , by the project, of all its obligations legally due, and the net share of the investor capable of transmission;

(c) consent of the partners and subscribers, in case of partnerships, or companies, to liquidation, authenticated by an advocate, and approved by the Commercial Registrar General, at the Ministry of Justice, or the decision of the Competent court for liquidation .

(4) In case of foreign capital imported in kind, the investor, after approval of the Minister, may re-export the same, in the same form it has originally been imported.

Foreign workmen and experts employed

23.(1) The project may employ foreign workmen and experts, with respect to such required experiences, as may not be available in the Sudan, in accordance with the laws in force in this respect.

(2) The Ministry shall notify the Bank of Sudan of the transmission of the savings of foreign employees, as the Bank of Sudan regulations may specify, after presenting all the documents necessary therefor.

Chapter 5. (Safeguards of Control)

Bases of Follow-up of the Project

Control safeguards

24.(1) An investor shall supply, the Ministry and Competent Ministries, with a specific time programme, to execute the licensed project, within six months, of the date of issue of the licence.

(2) An investor, in addition to the obligations, provided for in the Act, shall abide at all the stages of executing the project, by the following, to :-

(a) supply the Competent Ministry, with elaborate progress reports of the time programme, every six months; provided that such reports shall include data on the steps taken, and such impediments, as may have faced the execution (if any) and the amendments consequential to the same, to the programme;

(b) enable those deputed by the Ministry, the Competent Ministry or the State Ministry, as the case may be, to visit the project site, to get acquainted with the stages of the execution thereof, and their perusal of such data and documents, as may enable them to perform their tasks, and submit a detailed report thereon, to the Minister or the Competent Minister or the State Minister.

(3) The Competent Ministry shall prepare periodical reports, on the progress of executing such projects, as may be licensed, and submit the same, to the Minister, including the recommendations thereof, about the continuity of validity of the licence, or any other recommendations.

(4) There shall be presented, to the Ministry, during the period of validity of privileges and facilities, a copy of the project's annual accounts, which are approved by the certified auditor, and also a copy to the Taxation Chambers.

Follow-up of the performance of projects after commencement of commercial production, or practice of the service activity

25. The Competent Ministry shall follow-up the performance of projects, and submit reports thereon, to the Minister, every six months, or as the Minister, the Competent Minister or State Minister, may require, during the period of validity of the privileges and facilities; provided that such reports shall include the recommendations thereof, in the light of evaluation of performance of such projects, and extent of abidance thereof, by the conditions of licence.

Chapter 6. (General Provisions)

Services fees

26. An investor shall pay the fees of services rendered thereto, in accordance with the provisions of these Regulations, and in accordance with Schedule II, hereto; and the Minister may amend the Schedule and fees, as he may deem fit.

Functions of the Ministerial Committee

27. The Ministerial Committee, constituted under the provisions of section 27, of the Act, shall be competent, as to the following, to :-

- (a) consider granting preferential privileges, to strategic and non-strategic projects, in the least developed areas;
- (b) lay down the priorities and policies, in co-ordination with the Competent Ministries;
- (c) consider granting the privileges, set out in regulation 11(5) , of these Regulations;
- (d) any other matters, as may be transferred thereto, by one of the Committee members.

Penalties and sanctions

28. In addition to any penalties, as may be provided for in any other law, whoever contravenes the provisions of these Regulations, shall have any of the sanctions, provided for in section 26, of the Act, inflicted thereon.

I certify that the Council of Ministers have made the Investment Encouragement Regulations, 2000, Amended 2003 in their sitting No.(358), on the 12th of Gamad Elakher , 1424, A.H., being the 10th . , August, 2003. A.D.

Lieutenant General (P.S.C.) (Signed and sealed) Omar Hassan Ahmad Al-Basheir

Schedule I

Specification of Strategic Projects

(See regulation 4)

For the purposes of section 9, of the Act, the following projects shall be deemed as strategic projects, in the following fields:-

(1) In the fields of energy and mining:

(a) infra-structure projects, in the fields of thermal, hydraulic nuclear and solar generation, or other sources of electrical energy, of not less than 15 Megawatts;

(b) projects for rendering integrated electrical services, including generation, transmission lines, distribution grids, maintenance, operation and marketing; provided that the produced energy shall be within one Megawatt and above;

(c) major mining projects for metals, such as gold, copper, silver, iron and otherwise, which are usually established under agreements of production sharing, between the State and the Investor;

(d) projects of extracting petroleum and gas, which are usually established under agreements of production sharing, between the State and the Investor;

(e) projects of pooling operations, in the field of petroleum and gas, such as petroleum distillation plants, storage utensils and pipelines for transport of petroleum, and liquefied gas;

(f) projects of utilization of new and renewable energy, of the investment size of not less than one milliard Sudanese Dinar, and include :-

(i) assembly and installation of solar cells, windmills and biogas units for generating electricity, or mechanical energy;

(ii) manufacturing and assembly of accumulators, which work for storage of electric energy generated by solar energy or winds; provided that such industries shall be established under specifications approved by the competent technical body.

(2) In the field of industry :

(a) such major projects of engineering industries, and mining industries, as may rely upon procuring modern technology, and use local raw materials, to provide new products, to substitute the imports of basic materials, such as iron and steel, craft paper, writing paper, within the limits of three thousand tons, plane glass of the types thereof, cement and building materials and plastic materials (granules and the like of chemical substances, as inputs of industry); such that the capital used, for the purposes of investment, shall not be less than three milliard Sudanese Dinar;

(b) such major engineering industries, as may produce tractors and agricultural machinery, such as engines, equipment and instruments, as may be used in industrial operations and basic services, in health, education, transport, communications, information and otherwise; such that the capital used, for the purposes of investment, shall not be less than three milliard Sudanese Dinar;

(c) such projects, as may concern petrochemical industries, such as fertilizers, pesticides, asphalt, rubber and other chemical substances;

(d) such projects, as may concern such industries, as may achieve the value added to agricultural, animal and mining products, and earth moving machinery, and otherwise; on condition that the same shall be of a great productive capacity, and the capital used , for investment purposes, shall not be less than three milliard Sudanese Dinar;

(e) such projects, as may concern the basic, essential and medicinal industries, for the State, such that the capital used, for the purposes of investment, shall not be less than three milliard Sudanese Dinar.

(3) In the field of agricultural and botanic production:

(a) projects of building dams, weirs and irrigation structures, for major irrigated agricultural projects, the irrigated area in which shall not be less than ten thousand feddans;

(b) agricultural projects irrigated by flooding, or pumps, from rivers, of not less than five thousand feddans, and artesian wells, of not less than two thousand feddans;

(c) projects of major pastoral farms, for the service of production in the areas of traditional pastures, by dispersal of seeds for planting grasses, and providing water services and veterinary care and protected diseases free zones;

(d) projects of services of mechanized farming, of such capacity, as may suffice to render services to farms, the area of which shall not be less than two hundred thousand feddans annually;

(e) projects of the post-harvest services, for integrated gardening products, which include specialized transport, from the field, plants of separation, classification, gradin, packing, cold storage, cold and specialized conveyance to markets, or export ports, of a capacity, which shall not be less than three thousand tons annually;

(f) projects of the rain fed mechanized farming, or the mechanization, in which not less than forty thousand feddans are cultivated;

(g) projects of forests and environment , such that the area of the irrigated forests shall not be less than five thousand feddans, and rain forests shall not be less than twenty five thousand feddans (the size of investment in mixed projects shall be specified, such that it shall not be less than two milliard Sudanese Dinar);

(h) projects of irrigation machinery and manufacture of products in the irrigated sector.

(4) In the field of animal production:

(a) projects of meat production, of large quantities, not less than seven thousand heads of mother sheep, or two thousand of mother cows, or camels, in the pastoral farms;

(b) establishment of modern abattoirs, of such specifications, as may qualify them for export, together with the presence of integrated services, and depots for storage of meat;

(c) integrated projects for production of milk, of large capacities, not less than five hundred productive cows (of high productivity); together with the establishment of dairy plants, and means of cold conveyance, for distribution;

(d) manufacture of milk and dairy products, such that the size of investment therein shall not be less than two and a half milliard Sudanese Dinar;

(e) projects of poultry production, of large capacities, not less than two million eggs annually, in the field of eggs production, and two thousand tons, and more annually, in the field of meat chicken production;

(f) projects of integrated veterinary services, in the traditional areas, for animal rearing, including breeds improvement centers, vaccines production, establishment of veterinary quarantines, having integrated services, establishing stationery and mobile treatment hospitals and providing veterinary medicines for animals;

(g) fishes and aquatic organisms fisheries, in freshwaters and the Red Sea waters, and equipping them with boats, vessels, machinery, modern preparation equipment, ice factories, cold storage and means of cold conveyance, manufacture of fish products, of a capacity, not less than one thousand tons annually;

(h) projects of fish cultivation, in fresh waters, and the Red Sea waters, by use of modern technology, in this field, and equipping the same with all the modern equipment and instruments, of a size of production, not less than three thousand tons annually.

(5) Transport and Communications Projects:

(a) projects of conveyance by rail ways:

in the construction of new lines, strengthening, habilitation and modernizing the infrastructure, and operating trains, or operating specific sectors of the national railways network, promoting and modernizing the equipment and operation supports, and maintenance workshops; provided that the investment shall not be less than one milliard Sudanese Dinar;

(b) Projects of land conveyance:

(i) the trucks, or flat cars fleet shall not be less than fifty trucks, and the date of the manufacture thereof shall not exceed three years, of such load, as may not be less than (35) tons; provided that the commencement of the project shall not be less than (25) trucks; on condition of the presence of stationery and mobile maintenance workshops, together with training the technical cadres . The cars may be diversified for conveyance of dry, liquid and bulk materials, cold conveyance and cattle conveyance;

(ii) the fleet of across towns travel coaches shall not be less than fifty coaches, and the date of manufacture of the same, shall not exceed two years, of a load of (45) passengers, and they shall be modern, airconditioned and supplied with the necessary services and equipment, as the competent bodies may specify; provided that the project shall have centres for maintenance and equipment; on condition that operation shall commence with a number not less than (25) coaches;

(iii) the cattle cars fleet shall not be less than (20) trucks, of a load not less than (30) tons; provided that the date of manufacture thereof shall not exceed three years;

(iv) the cold conveyance cars fleet shall not be less than (20) cars, of a load, not less than (30) tons; provided that the date of manufacture thereof shall not exceed three years;

(c) River Conveyance Projects:

projects of river vessels, and include the following :-

(i) passengers conveyance projects :-

the vessel shall be new and overhauled, with new main and auxiliary engines; provided that the load shall not be less than (250) passengers, and provided that it shall satisfy all such conditions and standards , as the regulations of classifications of ship building for internal navigation may specify;

(ii) projects of conveyance of the general goods, containers and petroleum and gas substances :-

provided that the total load of the project shall not be less than Forty thousand tons; provided further that the size of investment shall not be less than two milliard Sudanese Dinar, thereof; provided further that the project shall satisfy the conditions and regulations of classifications of vessels for internal navigation;

(iii) projects of conveyance of cattle and fishes :-

provided that the total load shall not be less than Five thousand heads and one hundred fifty tons of fishes; provided further that the project shall satisfy such conditions, as the regulations and specifications of ship building for internal navigation may specify;

(iv) projects of mixed conveyance :-

provided that the size of invested capital shall not be less than one milliard Dinar, or the equivalent thereof; provided further that the project shall satisfy such conditions, as the regulations and specification of ship building, for internal navigation, may specify;

(v) projects of loading and unloading :-

the size of the capital invested in preparation, equipage and machinery shall not be less than one milliard Sudanese Dinar;

(d) drainage and harbours:

projects of habilitation of drainage and harbours at strategic areas, on the main Nile course and the distributaries thereof; provided that the invested capital shall not be less than one milliard Sudanese Dinar;

(e) projects of sea conveyance: include the following :

(i) conveyance, by vessels, for carriage of goods, passengers, petroleum materials, cattle, natural gas and otherwise, and the integrated projects accompanying the same, such as clearance, transport, storage, loading, unloading, marine agency, depots, dry docks, wharfs and otherwise of projects having connection with marine conveyance, with the size of investment, not less than three milliard Sudanese Dinar, thereof;

(ii) establishment of sea ports, as the competent bodies, at the Sea Ports Corporation may specify, with the size of investment, not less than three milliard Sudanese Dinar, thereof.

(f) Goods & Passengers air transport:

air craft fleet must not be less than three air-crafts registered at the Civil Aviation Authorities in the name of investor with minimum capacity of hundred passengers or forty tons each.

(i) project of construction of air ports in production zones and remote areas.

(ii) Planes maintenance centers and workshops and earthen instrument service of investment size not less than three milliard Sudanese Dinar.

(iii) construction, building maintenance of roads, bridges, dams and irrigation means equipped with necessary machinery, devices, pumps, mixers, asphalt, sprayers cranes electrical generators, compressors mobile work-shops, vehicle... According to the volume of the construction facility as not be less than three milliard Sudanese Dinar.

(g) Communication:

Established of wire and wireless communication net works and information technology services, provided that the invested capital must not be less than three milliard Sudanese Dinar.

(6) In the field of services:

(a) medical and health services :-

(i) projects in the fields of modern specializations, such as transplanting and surgery of kidneys, the heart, the brain, the nerves and malignant tumors; provided that the same shall not be less than fifty clinical units;

(ii) projects of large integrated hospitals, including health services, which include outpatient units, laboratories, operating rooms, blood banks, casualties units, besides integrated clinical services; provided that the number of clinical units shall not be less than one hundred beds;

(iii) projects of diagnostic centers; provided that the investment size thereon shall not be less than one milliard and a half Sudanese Dinar;

(b) educational services : include various projects of technical and professional education and qualification institutes, in the engineering, agricultural, veterinary, medical and applied fields, which are equipped with specialized equipment, laboratories, workshops and instruments, and human cadres qualified therefore; provided that the invested capital shall not be less than two milliard Sudanese Dinar.

(7) In the field of tourism and environment:

(a) projects of zoological gardens, and wild life reserves and farms; provided that the capital invested thereon shall not be less than two milliard Sudanese Dinar (gazelles, ostriches, rare birds) ; provided further that the invested capital shall not be less than two milliard Sudanese Dinar;

(b) projects of development of archaeological and historical areas, which render tourist services, rest houses and the services of tourist accommodation, entertainment, and guidance, and major tourist complexes, in remote areas; provided that the invested capital shall not be less than two milliard Sudanese Dinar;

(c) projects of environment and protective zones and sewers; provided that the invested capital shall not be less than two milliard Sudanese Dinar.

(8) In the field of culture and information:

(a) projects of cultural and scientific publication houses, which provide the services of printing and distribution; provided that the invested capital shall not be less than one milliard Sudanese Dinar;

(b) projects of information, television, cinematographic and theatrical production; provided that the capital, invested in such projects, shall not be less than one milliard Sudanese Dinar.