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مَفُوضِيَّةُ تَشْجِيعِ اِسْتِمْرَارِ
اِسْتِمْرَارِ

INVESTMENT ENCOURAGEMENT COMMISSION

Administration of Business Promotion and Development

Investor Procedures Guidebook

Name of transaction

Application Procedures for Investment Transactions:

1) Application for Establishing a New Project:

Upon applying for establishing a new project, attach the following documents:

- 1) Fill out the relevant form at the Comprehensive Service Center of the Commission.
- 2) Original and copy of the project technical and economical feasibility study.
- 3) Copy of company articles of association and company certificate of incorporation (in case the project owner is a company)
- 4) Copy of I.D. card (passport or identity card) in case the project owner is an individual).
- 5) A contract of partnership duly notarized by an attorney (in case of partners).
- 6) A power of attorney or a proxy to follow up the procedures.
- 7) A resolution issued by the Board of Directors expressing its approval on applying for the project.

• Steps:

- 1) Refer the application to the relevant technical body (based on the project type) to obtain the technical opinion on setting up the project
- 2) Approval of the project by the Technical Committee.
- 3) Addressing the Business Names Registrar Unit at the Commission to register a Business Name for the project to be chosen from names proposed by the investor upon filling out the designated form.
- 4) Three (3) copies of the Business Name shall be deposited, after registration, at the Comprehensive Service Center, to prepare the License, including the accorded privileges, in a period not exceeding a maximum of (3) days.

(2) Registration of a Business Name:

- 1) Typed application to be submitted to the Business Names Registrar accompanied with the proposed names in Arabic and English. An applicant shall have a legal capacity that entitles him to do so (attorney or a proxy with a power of attorney).

- 2) Filling out the Business Names form and having it duly notarized by an attorney.
- 3) Copy of identity document of the owner, a proxy or an authorized representative for receipt.
- 4) Attachment of the concerned authority's approval (Investment Encouragement Commission- Khartoum State).
- 5) In case the project owner is a Limited Company: - submission of a resolution of the Board of Directors and a copy of the company articles of association and statute.
- 6) In case of a foreign company:- Submission of a resolution of the mother company Board of Directors regarding intent to invest in Sudan, including power-of-attorney to a proxy residing in Sudan, articles of association, the company certificate of incorporation and a list of names of Members of the Board of Directors of the mother company (All required papers shall be authenticated by the Sudanese Embassy in the relevant country).
- 7) In case of partnership: - submit a partnership contract duly notarized by an attorney.
- 8) When the above stipulations are fulfilled and the procedures are finalized, applicant shall receive two certificates of establishment (in Arabic and English) signed by the Registrar of Business Names and duly endorsed by the seal of the Commercial Registrar.

(3) Transfer of Ownership of a Business Name:-

- 1) Typed application to be submitted to the Business Names Registrar accompanied with the proposed names in Arabic and English. An applicant shall have a legal capacity that entitles him to do so (attorney or a proxy with a power of attorney).
- 2) Filing out the Business names particulars' change form and duly notarized by an attorney.
- 3) Attachment of the concerned authority's approval (Investment Encouragement Commission- Khartoum State).
- 4) Waiver or sale contract authenticated by an attorney.
- 5) Submission of a power of attorney in case of signing on the waiver contract.
- 6) Submission of the original copy of the previous Business Name or a loss certificate from the police if it is lost.

- 7) In case the project owner is a limited company: - submission of a resolution of the Board of Directors and a copy of the company articles of association and statute.
- 8) When the above stipulations are fulfilled and the procedures finalized, applicant shall receive two certificates of establishment (in Arabic and English) signed by the Registrar of Business Names and duly endorsed by the seal of the Commercial Registrar.

(4) Addition and Removal of Partners in a Business Name:-

- 1) Typed application to be submitted to the Business Names Registrar accompanied with the proposed names in Arabic and English. An applicant shall be of a legal competency that entitles him to do so (attorney or a proxy with a power of attorney).
- 2) Filling out the Business Names change form and partnership registration form which shall be stamped by duty tax seal (a single partner), as well as, filling out the Termination of Partnership Form (removal of a partner) or a change in partnership (in case of changing the partner) duly notarized by an attorney.
- 3) Attachment of the concerned authority's approval on admission or removal of a partner (Investment Encouragement Commission-Khartoum State).
- 4) Notarized partnership contract in case of adding a partner, or notarized waiver in case of removing a partner.
- 5) Submission of the original copy of the previous Business Name or a loss certificate from the police if it is lost.
- 6) Submission of a resolution of the Board of Directors on the change, and articles of association and the certificate of establishment, in case the partners or waivers are a limited company.
- 7) When the above stipulations are fulfilled and the procedures are finalized, applicant shall receive two new certificates of establishment and partnership (of a partner) (in Arabic and English) signed by the registrar of Business names and duly endorsed by the seal of the Commercial Registrar.

5) Changing the Business Name and its purpose by omission or addition:-

- 1) Typed application to be submitted to the Business Names Registrar accompanied with the proposed names in Arabic and English. An applicant shall be of a legal competency that entitles him to do so (attorney or a proxy with a power of attorney).
- 2) Filling out the Business Names particulars' change form which shall be duly notarized by an attorney.
- 3) Attachment of the concerned authority's approval (Investment Encouragement Commission - Khartoum State).
- 4) Submission of the original copy of the previous Business Name or a loss certificate from the police if it is lost.
- 5) When the above stipulations are fulfilled and the procedures are finalized, applicant shall receive two new certificates of establishment and partnership (of a partner) (in Arabic and English) signed by the registrar of Business names and duly endorsed by the seal of the Commercial Registrar.

(In case of changing the purpose of Business name, in addition to the form of change, a form for change in partnership shall be filled as well and attached.

6)

7) Changing the Business Name and Termination of Partnership:-

- 1) Typed application to be submitted to the Business Names Registrar regarding termination of the partnership. An applicant shall be of a legal competency that entitles him to do so (attorney or a proxy with a power of attorney).
- 2) Filling out the Business Names form which shall be authenticated by an attorney.
- 3) Attachment of the concerned authority's approval (Investment Encouragement Commission- Khartoum State).
- 4) Submission of the original copy of the Business Name certificate or a loss certificate from the police if it is lost.
- 5) Submission of a resolution of the Board of Directors on the termination, the articles of association and the certificate of establishment, and Form SH28, in case the owners are, or one of them is, a limited company.
- 6) When the above stipulations are fulfilled and the procedures are finalized, the applicant shall receive two certificates of establishment

(in Arabic and English) signed by the registrar of Business names and companies duly endorsed by the seal of the Commercial Registrar.

8) Suspension of a Business Name:-

- 1) Typed application to be submitted to the Business Names Registrar for suspension of a Business Name. An applicant shall be of a legal competency that entitles him to do so (attorney or a proxy with a power of attorney).
- 2) Filling out the form regarding Suspension of Business Names which shall be notarized by an attorney.
- 3) Attachment of the concerned authority's approval (Investment Encouragement Commission- Khartoum State).
- 4) Submission of the original copy of the Business Name Certificate or a loss certificate from the police if it is lost.
- 5) Submission of a resolution of the Board of Directors on the suspension, the certificate of establishment, and Form SH28, in case of a limited company.
- 6) When the above stipulations are fulfilled and the procedures are finalized, the applicant shall receive an extract as per article (9) signed by the registrar of Business names and duly endorsed by the seal of the Commercial Registrar.

(8) Rules and Regulations regarding Registration of a company founded by a Foreign Person:

Applicant for the registration form shall act as follows:

1. Submit an original plus a copy of an application form to be addressed to the Registrar of Companies at the Investment Encouragement Commission- Khartoum State, including the proposed names and notarized by an attorney or a competent person with a legal capacity.

Rules and Regulations regarding Registration of a company founded by a Foreign Person:

1. The minimum capital shown in the company's manual shall not be less than SDG 10,000. The capital allocations shall be divided properly.
2. Companies with a foreign partner are not allowed to deal in general business, import, export, shipping, unloading, press printing and publication. The company should be a single-purpose company.

Company Registration Procedures:

1. Typed application to be submitted to the Business Names Registrar at the Investment Encouragement Commission - Khartoum State accompanied with the proposed names in Arabic and English. An applicant shall be a legal entity (attorney, a proxy or an authorized representative with a power of attorney or an authorization attached thereto).
2. Attach the Company Articles of Association and Regulations.
3. After review of Company's Articles of Association and Regulation by the Registrar of Companies at the Investment Encouragement Commission- Khartoum State, the applicant shall receive an initial approval including the required modification and directives pursuant to the Companies' Law, as well as the accepted name for the company.

Post- initial approval:

1. Submission of three printed manuals wherein the stipulations set forth in the initial approval shall be considered.
2. Filling out form (SH 2) pertaining to the capital which shall be typed and signed.
3. Filling out form (SH 2) pertaining to the acknowledgement duly authenticated by a lawyer, typed and signed.
4. Printed judicial form (forms of publicity).
5. The aforementioned documents shall be stamped by Tax and Zakat authorities along with duty stamps affixed thereon.

Post -Revision:

1. Payment of final company registration fees.
2. Registration of the company in the registry and given a final number.
3. Two Certificates of Registration in Arabic and English, along with two books of establishment stamped by the Business Names Registrar's seal at the Investment Encouragement Commission - Khartoum State shall be received by the applicant, and the company shall be a legal corporate body.

(9) Application for Approval of Project Requirements List:

After receiving the License, the investor shall have the right to submit a list of the project requirements for approval by the Commission, according to the following procedures:-

1. Fill out the relevant form at the Comprehensive Service Center at the Commission.
2. Application with a list showing the requirements of the project.
3. Industrial registration certificate (for industrial projects).
4. Certification of registration of title of the site (certificate of ownership), or an approval of using a leased site.
5. Proxy or power of attorney to follow up the procedures.

Steps:

1. Refer the application to the competent technical authority (based on the project type) to obtain the technical opinion on project requirements list.
2. A letter shall be issued by the Investment Authorities to Customs to implement concessions on the approved list endorsed by the seal of the Technical Authority and the seal of the Investment Commission.
3. Import of the project requirements shall be allowed under the project Business Name only.

(10) Application to start business on a Leased Site;

When applying to start business on a leased site, attach the following documents:-

1. Fill out the relevant form at the Comprehensive Service Center, at the Commission.
2. Attach a valid lease contract for the leased site.
3. Copy of License and Business Name of the site intended to be leased.
4. Copy of certificate of registration of title of the leased site.
5. Proxy or authorization to follow up the process.

Note: Industrial sector projects shall only be set up inside the designated industrial areas and approved according to the zoning directives.

Steps:

- 1) Refer the application to Industrial Directorate of Khartoum State to obtain the technical opinion on setting up the project on the site to be leased.

- 2) A decision shall be issued signed by the Investment Commissioner on approval of setting up the project on a leased site for one year, annually renewable.

(11) Application for Land Concession for industrial project:

When applying for land concession for an industrial project, please attach the following documents:-

1. Fill out the relevant form at the Comprehensive Service Center, at the Commission
2. Copy of license and business name.
3. Certificate of financial position/capability.
4. Architectural layout.
5. Proxy or authorization to follow up the process.

Steps:

- 1) Refer the application to the Industrial Investment Lands Unit (Nomination Committee) to nominate a suitable plot of land.
- 2) The nomination shall be referred to the Technical Lands Committee.
- 3) Upon approval of the nomination by the Higher Committee of Land Commissioners thereafter the applicant shall be advised of nominated site for approval.
- 4) In two weeks' time the nomination shall be cancelled if the applicant does not finalize procedures.
- 5) Refer to the Lands Unit to pay the land value.
- 6) Upon settlement of 50% of the land value, the transaction shall be referred to the Investor Services Department to issue the land concession decision duly signed by the Commissioner.
- 7) Thereafter, the procedures for issuing the plan, building licenses and delivery of land on the ground shall be finalized by the Lands Unit.

(12) Documents Required to Complete Land Allocation

1. Copy of company Articles of Association and Certificate of Incorporation (in case the project owner is a company).
2. Three copies of the authorization of the company accredited by the General Commercial Registrar (in case the project is owned by a company).
3. The presence of the project owner or his representative holding a proxy notarized by an attorney certified by the General Commercial

- Registrar with identity card of the owner or his representative (in case the project is owned by an individual).
4. Copy of the Business Name, the license and the decision of the land concession.
 5. Money payment receipts and bills.
 6. Allocation form+ schematic site plan (the competent area engineer).
 7. Signed acknowledgement to pay the services fees (for AlGeili Industrial Area lands).

(13) Application for issuance of surveying schematic site plan:

Required documents:

1. Title Deed certificate (certificate of ownership) or the contract or a letter from the Investment Lands Unit.
2. Payment of the prescribed fees.

(14) Schematic site plan:

Required documents:

1. Letter from the planning/surveying commissioner.
2. Payment of the prescribed fees.

(15) Delivery on the ground:

1. Valid building license, issuance which shall not exceed one year.
2. Surveying schematic site plan.
3. Payment of the prescribed fees.

(16) Field site visits for the purpose of mortgage:

1. A letter from the concerned unit.
2. Payment of the prescribed fees.

(17) Procedures for Merging and Separating Land Plots:

Required documents:

1. An application from the investor.
2. Copy of the License and the Business Name.
3. Valid Title Deed certificate or a letter from the Head of Lands Unit.

4. Site schematic plan.
 5. Industrial Areas plans approved by the Central Planning Committee.
 6. Considering the applications submitted by courts.
- As for separation procedures all above steps apply in addition to a notarized contract concluded by owners.

(18) Application for issuance of New Building License:

When applying for issuance of a Building License for the first time, the following documents shall be attached:-

1. A letter to the Head of the Lands Unit.
2. An application form filled out by the owner or his authorized representative along with an ID.
3. A letter from the Head of Industrial Lands Unit.
4. A schematic site plan of the designated plot.
5. Report of field visit to the site.
6. Two duplicates of constructional and architectural plans signed by accredited architect and construction engineers for final revision.
7. Declaration from the designing engineer+ architect+ construction engineer and a supervisor.
8. Declaration by owner.

Procedures:-

1. Verify the completion and correctness of documents and signatures.
2. Revisions of architectural, constructional and electrical layouts.
3. If there are no observations, official action will be taken accordingly, but observations will be returned for revision.

(19) Application for Renewal of Building license:-

When applying for renewal of building license, attach the following documents:-

1. Valid Title Deed certificate or a letter from the Lands Unit.
2. Endorsed engineering layouts + building license + Schematic site plan + the contract or the letter or Title Deed certificate along with a declaration from the owner and the supervisor.
3. Signed technical report from the Supervising Engineer regarding the work.

Procedures:

- Field visit.
- Off

(20) Application for Modification or Addition or Extension to the building:-

- When applying for modification of status or addition to the building, attach the following documents:-
 1. Valid Title Deed certificate or a letter from the Head of the Lands Unit or a contract.
 2. Endorsed engineering layouts + Schematic site plan + the original building license.
 3. The new engineering layouts including the additions endorsed by specialist architect, specialist civil engineer along with filling out of declaration from the owner, an architect, civil engineer and a supervisor.
 4. Avowal certificate from a consultancy office.

Procedures:

- 1) Field visit and submission of a detailed report.
- 2) Lawful action (approval or rejection)

(21) Application for Building Completion Certificate:

When applying for the Building Completion Certificate, attach the following documents:-

1. A letter from the Head of the Lands Unit or recent Title Deed certificate or a contract.
2. Endorsed engineering layouts + Schematic site plan + the building license.
3. An application from the owner or his proxy.
4. Technical report from the supervising engineer verifying that buildings were executed in accordance with the approved engineering principles and layouts.

Procedures:

- 1) Field visit and submission of a detailed report.
- 2) Official action.

(22) Application for Means of Transportation for the Project:

Application for means of transport for the project shall be accepted only after importation of the capital equipment (machinery, equipment and raw material ...etc.) and commencing execution.

Required documents:

1. Fill out the relevant form at the Comprehensive Service Center of the Commission.
2. Application showing the requirements of means of transport for the project.
3. Copy of import certificates of the capital equipment for the project.
4. Title Deed Certificate of the site or approval for starting business on a leased site.
5. Drawing plan for the project site.
6. Provision of contact information.
7. A proxy or authorization to follow up the procedures.

Procedures:

- 1) A complete report shall be prepared on the progress of work execution based on a field visit.
- 2) After considering the application, a recommendation is prepared and signed by the Commissioner/ Head of the National Bureau of Investment approving necessary means of transport to the project in accordance with his powers as stated in the Law.
- 3) After the Head of the National Bureau of Investment approves the recommendation, a decision shall be issued signed by the Commissioner, then the procedures shall be completed at the Customs Unit.

(23) Application for Other Privileges for the Project (Hangars sheds, forklifts, exemption of State fees...etc.), attach the following documents:-

1. Fill out the relevant form at the Comprehensive Service Center at the Commission.
2. An application showing the privilege required by the project.
3. Title Deed certificate of the site or approval for starting business on a leased site.
4. A proxy or authorization to follow up the procedures.

(24) Application for Legal Transactions:-

When applying for a legal transaction (transfer of ownership, addition of partner, and termination of partnership or project mortgage) the following documents shall be attached:-

1. Fill out the relevant form at the Comprehensive Service Center at the Commission.
2. An application showing the type of the required transaction signed by the project owner.
3. An initial sale contract notarized by an attorney (according to the type of application) provided that it includes the whole project (the Business Name, License and land).
4. Copy of a newly issued Title Deed certificate of the project land.
5. Form SH 28 (if the project is owned by a company).
6. A resolution or decision of the company's Board of Directors and an authorization to follow up the procedures.
7. A letter from the bank showing the purpose of mortgage is for financing a component of the project and not for any other purpose.
8. A proxy or authorization to follow up the procedures.

(25) Application for Change of Project Activity:

When applying for changing project activity, attach the following documents:-

1. Fill out the relevant form at the Comprehensive Service Center at the Commission.
2. An application with the signature of the project owner.
3. The original and copy of a technical and economical feasibility study of the new activity.
4. Copy of the License and the Business Name of the previous activity and a copy of the new title deed certificate.
5. A proxy or authorization to follow up the procedures.

Steps:

1. Refer the application to the competent technical authority (based on the project type) to provide the technical opinion on the change of the project activity, within a period not exceeding three days.
2. Address the Business Names Registrar to modify the project Business Name according to the new activity.

3. Then, a new License for the new activity of the project shall be issued to be referred to the Technical Authority.
4. Address the Registrar General of Lands to change the project activity in the Lands Registrations Unit.

(26) Application for Addition of Production Line:

When applying to add a new production line to the project, the original activity shall continue to exist and the following documents shall be attached:-

1. Fill out the relevant form at the Comprehensive Service Center at the Commission.
2. An application signed by the project owner.
3. Original and copy of the technical and economical feasibility study of the new line.
4. Copy of a new Title Deed certificate of the project or an approval for starting business on a leased site.

(27) Application for Re-export:

When applying for re-export, attach the following documents:-

1. Fill out the relevant form at the Comprehensive Service Center at the Commission.
2. An application showing the type of the machinery, motors or raw material to be re-exported.
3. Import certificates and registration certificates of the motors to be re-exported.
4. Foreign capital registration certificate (in case the project is owned by a foreigner).
5. A decision from the Board of Directors in approval of re-export of capital goods(in case the project is owned by a company).
6. In case of **final liquidation of the project**, attach with the documents the business liquidation budget certified by a legal auditor and a certificate from the liquidator showing that the project has paid all its liabilities, along with the approval of the partners and shareholders, in case of companies and partnerships, notarized by an attorney and endorsed by the Commercial Registrar.
7. A proxy or authorization to follow up the procedures.

(28) Customs Privileges Implementation Procedures:

The Customs Authority shall implement the privileges stated in the Investment Promotion Law - Khartoum State through certain procedures. In order to implement the Customs privilege the following steps shall be followed:-

- The investor will apply for approval of the project requirements lists to the Investment Commission and after approval by the technical line Ministry; the Investment Commission will address the Customs Authorities to implement the customs concession.
- In order to complete the formalities of the customs privilege implementation, attach the following documents:-
 1. Copy of the project License and Business name.
 2. Project site (either allocated site or leased with the approval of the Investment Commission).
 3. Certificate of registration on Importers and Exporters Registry.
 4. Project list of requirements of capital goods and raw material, approved by the Investment Authority.
 5. Copies of goods invoices and bill of lading.
 6. Application to the Chairman of the Customs to implement the privileges.
 7. After checking the documents, a field visit shall be made by the Customs Authorities to the project site and a file will be opened for the project at the Customs Authority.
 8. Upon arrival of the project requirements (machinery, equipment, raw material...etc.) to the Customs station, the investor will present the shipping policy, invoices and certificate of origin to the clearance agent to complete procedures
 9. When preparing the project requirements (machinery, equipment, raw material and production inputs....etc.), you should import them under the project Business name only.

(29) Automatic Privileges:-

- Capital goods, such as machinery and equipment used in the industrial and agricultural production shall be subject to full customs exemption (import duty).
- Capital goods exempted from the table of tariffs are also, exempted from the value added tax (VAT) and development tax.
- Industrial production inputs, such as crude and intermediary material, packing material, animal production inputs and human medicines and veterinary medicines inputs are subject to the duty category (3%) in the table of Customs tariff as follows:-
 1. Products of chemical industries or related industries.
 2. Unrefined crude oils (except Olean oils).
 3. Bread additives.
 4. Raw plastic and plastic packing materials.
 5. Raw rubber.
 6. Newspapers paper, the type used in writing or typing and hardened paper (craft) for industrial production.
 7. Textile and weaving threads of cotton, wool and synthetic fibers and jute textile.
 8. Fertilizers used for agricultural production are exempted from the customs duties in the customs tariff table.

- **Customs Exemptions for Service Sector:**

The service sector shall be granted full exemption from customs duties on indispensable capital equipment, in accordance with the following table:

Sector	Basic equipment	Customs duties
1-Medical sector:- Hospitals, centers, medical services, medical labs centers, medical activities and other similar medical activities	Medical equipment and specialized furnishing equipment.	Full exemption
2- Education Sector:- Kindergartens, schools, institutes, universities and other educational activities.	Central air-conditioning and specialized modern means and technologies for education.	Full exemption
3- Publishing and communications Services:- Printing houses, advertising and publicity services, technical design, air transmission services (radio, television and communications) and other similar activities	Printing and design equipment and basic equipment for each service or activity	Full exemption
4- Economic Services: Investment banks, maintenance workshops, cleaning services and any other similar services.	Major equipment and machines for each activity.	Full exemption
5- Tourist and Environment services: Hotels/ International standard tourist restaurants/ parks/ entertainment centers/ marine diving, hunting and other tourist activities.	a. Sanitary and electric equipment, furnishings, 5-star restaurants and hotels equipment. b. central conditioning and equipment for each activity. c. Conditioners TV.s, small refrigerators for rooms and kitchens large refrigerators at the capacity of 3-star hotel minimum.	Full exemption
6- Air Transport Services: Maintenance services/ refueling aircraft catering/airports ground services and the other similar services.	Related equipment and machinery.	Full exemption
7- Contracting and Construction Services	Related equipment and machinery.	Full exemption
8- Security and Safety Services: All kind of security projects safety project and other similar projects.	Related equipment and machinery.	Full exemption
9- Oil and mining services.	Related equipment and machinery.	Full exemption

Important remarks:

- All exports are exempted from the export fees except raw hide (15%) and scrap iron (25%).
- Capital equipment, raw materials and inputs are imported firstly and thereafter the operation of the project, the transport means are to be imported.
- Project must be pre-located prior to granting custom privileges (either by approval of Investment Commission on a hired or allocated site).
- No Customs concessions shall be granted for building materials, tires, batteries, spare parts, cardboard and textile.

30) Foreign Laborers recruiting Procedures:-

● First: Applying for Initial Work Permit:

Filling out an application form for a work permit for non-Sudanese including the following:-

- 1) A letter from the employer for recruiting foreign laborers showing the nature of the institution's business, the jobs required along with the signature of the General Manager and the stamp of the institution.
- 2) Copy of the company's Articles of Association and statute.
- 3) Copy of the Investment License and the Business Name.
- 4) Copy of the foreign employees' passports.
- 5) Certificate of professional safety and health.
- 6) Foreign employee's certification of education and experience
- 7) A list of the number of national and expatriate employees and their positions (20% may be granted to expatriates).
- 8) A certificate from the competent professional authority shall be attained (medical council-education-aviation- tourism...etc.).
- 9) Employment contract.

● Second: Applying for the Final Work Permit:

When applying for the final work permission the following documents shall be attached:

- 1) Copy of the initial work permit + passport authentication.
- 2) Original documents (passport, educational and work certificates).
- 3) Copy of investment license and the Business Name.
- 4) The national staff training contract.
- 5) Copy of the entry date-visa.

(31) Applying for renewing the work permit:

- When applying for renewing the work permission the following documents shall be attached:
 - 1) A request letter from the employer.
 - 2) Copy of the previous work permit.
 - 3) List of National staff and Expatriate employees.

Important:- The Ministerial Decree No. (36) Of 2006 has provided for allocation of 20% for foreign staff and 80% for national staff.

32) Procedures for opening a tax file:

The tax file shall be opened at nearest tax office located in the area of activity for the individuals or Business Names, and the required documents are as follows:

- 1) Lease contract or Title Deed certificate (certificate of ownership) in case of proprietorship of the location of the activity.
- 2) Partnership contract if there is a partner.
- 3) Copy of the license and the Business name of the project.
- 4) Original and two copies of the authenticated by-laws and the articles of association.
- 5) A profile of the founders or the shareholders.
- 6) Should the company be owned by entities (Business Names) (an original certificate of registration and original Business Name ownership certificate) shall be provided.
- 7) Authentications (I.D, nationality card, passport, national number).

33) Procedures for Registration of Foreign Investment at the Bank of Sudan:

All projects owned by foreigners or those in which they own 10% of their capitals, foreign companies working in the field of petroleum, gold and other minerals shall register their capital and any finance to be paid to them in foreign currency at the Foreign Currency Administration of the Central Bank of Sudan.

34) Capital and loans to be paid in a foreign currency are intended to mean:

- 1) Foreign currency transferred to the project from abroad through the authorized banks.
- 2) Machineries, equipment and systems to be imported without value transfer in order to be used in the construction, rehabilitation or renovation of the project.

- 3) Services procured from abroad for the purpose of the construction, rehabilitation or renovation of the project.
- 4) Profits transferred abroad by a project that is registered at the Central Bank of Sudan (for the capital).

35) Documents required for registering a Foreign Capital:

- 1) Application for registering a Foreign Capital.
- 2) Power of attorney for following up the procedures with the Bank of Sudan.
- 3) Copy of the Investment License.
- 4) Copy of the Certificate of Registration issued by the commercial registrar.
- 5) Copy of the company's Statute and Articles of Association.
- 6) Copy of the Certificate of Association.

(36) In addition to the above the following are required for registering the financing:

- 1) Application for registering the financing.
- 2) Copy of the final agreement duly signed by both parties.

(37) For registering cash capital and cash financing the following documents should be provided:

- 1) In case of entry of the capital in cash, a copy of SWIFT transfer from the commercial bank through which the transfer was finalized shall be submitted in addition to the sale voucher (exchange) of the local currency from the same bank.
- 2) In case of importing against the investment account opened at one of the commercial banks that are authorized by the Bank of Sudan, a SWIFT transfer shall be produced in addition to the acknowledged receipt of the import certificate for the purposes of the Customs Authority.

(38) For registering service capital and financing the following documents should be provided:

- In case of entry of the capital and financing in kind, the voucher of import certificate receipt shall be submitted for the purposes of the Customs Authority to be evaluated.

(39) For registering service capital and financing:

- 1) Statement showing the nature and values of the payments made abroad and endorsed by a Chartered Auditor.
- 2) Documents of the payments made abroad.
- 3) A balance sheet to be audited by a resident Sudanese Chartered Auditor.
- 4) In case of a change in the structure of the shareholders, form (SH28) shall be submitted.

(40) For registering the capitalized profits of the investment transferred from abroad:

- 1) A resolution of the Board of Directors on their consent to capitalize the profits.
- 2) A certificate from a Chartered Auditor showing the realized profits and the shares of each shareholder separately and the portion to be capitalized.
- 3) Approval of the General Assembly on profit distribution.
- 4) It is to be observed that the certificate to be submitted shall be the original copy which shall be retained.

(41) Passport & Immigration Procedures:

- ✓ Issuance and renewal of residence permits, entry and re-entry visas for expats shall be conducted at the Foreigners' Affairs Department as follows:

No	Procedures at the Investor Services Office	Requirements
R	Issuance of yearly Residence Permit (Iqama) for the first time.	Letter of investment+ passport + papers of the institution + two photos + letter of request from the institution.
2	Renewal of Iqama	Renewal of the Letter of investment+ passport + papers of the institution.+ two photos + letter from the institution requesting the renewal of the Iqama.
3	Regular Iqama	Letter of investment+ passport + papers of the institution plus five continuous residence permits in Sudan without remittent period.
4	Special Iqama	Letter of investment+ passport + papers of the institution plus ten continuous residence permits in Sudan without remittent period.
5	Transfer of Iqama	Papers of the institution + the previous passport + the new passport. The procedures of iqama transfer shall be conducted in two cases: 1) Expiration of passport. 2) Damage of passport or completion of its pages.
6	Transfer of Sponsorship	Passport + papers of the institution to which he intends to transfer his sponsorship + discharge of responsibility from the previous institution.
7	Entry via airport	Copy of passport + papers of the institution + authorization + I.D of the authorized representative of the institution.
8	Entry via embassy	Copy of passport + papers of the institution + authorization + I.D of the authorized representative of the institution.
9	Multi-Entry visa for one year	Passport + papers of the institution + power of attorney + I.D of the authorized representative of the institution.
10	Transfer of multi-entry visa	Previous passport + new passport + papers of the institution + power of attorney + I.D of the authorized representative of the institution.
11	Exit-Re-entry visa	Passport + copy of the residence permit + papers of the institution + a request letter from the institution for the Exit-Re-entry visa
12	Multi Exit-Re-entry visa	Passport + copy of the residence permit + papers of the institution + a request letter from the institution for the Multi Exit-Re-entry visa
13	Final exit or Exit only visa	Passport + papers of the institution + power of attorney + I.D of the authorized representative of the institution + a request letter from the institution for the Exit only visa + Tax clearance certificate.
14	Extension of visit	Passport + papers of the institution + power of attorney +. Registration of Foreigners.
15	Registration of Foreigners	Passport + a request letter from the institution for the extension + power of attorney + I.D of the authorized representative of the institution.
16	Penalty for each day of delay.	Investor shall be subject to penalty if he remains in Sudan with an expired residence permit or extension thereof.

Remark:

- *Investor shall not be subject to medical check-up, work permit, as he shall not be subject to taxation when applying for an exit and re-entry or multi- entry visa except in the case of no-return visa.*
- *Investor shall be granted a residence permit for two years for himself and his family, as well as, a multi re-entry visa for two years for the second time. However, his family shall be subject to medical check-up.*
- *In case of a change in the structure of shareholders or shares Form (SH28) shall be submitted.*