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Provisional Order

The National Investment Encouragement Act 2013

In accordance with Article 109(1) of the Sudan Interim Constitution 2005, the President of the Republic issued the following provisional decree:-

CHAPTER I PRELIMINARY PROVISIONS

Name and Commencement of Provisional Decree

- 1- This provisional decree shall be cited as “The National Investment Encouragement Act, 2013” and shall enter into force as from time of signature.

Repeal and Saving

- 2- (1) The Investment Encouragement Act, 1999, shall be repealed.
(2) Without prejudice to the provisions of s. (1), all regulations, orders, decisions, licenses, privileges, guarantees and exemptions issued in accordance with the mentioned Act in s. (1) shall remain in force, until repealed, or amended in accordance with this Act.

Application

- 3- The provisions of this act shall apply as to such extent as may achieve the objectives thereof, provided that the provisions of the same shall not prejudice such privileges, exemptions and guarantees prescribed to the existing projects at the time of commencement of this Act.

Prevalence of provisions of this Act

- 4- The provisions of this Act shall prevail in case of inconsistency with the provisions of any other law to the extent of removing such inconsistency.

Interpretation

- 5- In this act, unless the context otherwise requires:-
National Investment Land: means lands allocated for national investment, according to investment directives made in co-ordination with the competent ministries and States.

Rehabilitation : means any establishment, modernization or extension of an existing project, such as may guarantee the increase of the productive energy.

Secretary General : means the Secretary General appointed in accordance to s. 15.

Organ : means the national investment organ instituted in accordance to provisions of s. 11.

Investment Map : means document specifying policies of national investment, general directives and available investment resources.

Chairperson : means named chairperson of the Borad.

Organ chairperson : means chairperson of the organ appointed in accordance to s. 13.

Invested money : means;

a) local currency, paid by the investor and used in the establishment , operation, execution modernization or rehabilitation of the project according to the provisions of law organizing the same.

b) convertible foreign currency converted through one of the licensed banks through Central Bank of Sudan, which is used in establishment of the project, operation, extension, modernization or rehabilitation, according to the provisions of law organizing the same.

c) local currency, paid against satisfaction of Investor due obligations in foreign currency upon approval of competent bodies if used for establishment of the project, operation, modernization, rehabilitation or extension according to the provisions of laws organizing the same.

d) The corporeal capital, or any other corporeal rights such as mortgages, debts, securities, and all similar rights, dividends, shares, debentures pertaining to companies, and any form of participation therein, machineries, equipment, material and other imported and local requisites, and the means of transportation for establishing the project, operation, modernization, rehabilitation or extension according to the provisions of the law organizing the same.

e) rights of intellectual property, including copy rights, neighboring rights, trade marks, patents and industrial designs which is used in the project, provided that such rights satisfies conditions of protection in accordance with the provisions of the law pertaining to each and owned by the investor or licensed to use.

f) such profits as may be achieved by the project, if been capitalized or invested in any other project.

The Board : means the Higher Board for Investment established in accordance to Section 9.

The competent Court : means Court established pursuant to s. 40.

The Investor : means any Sudanese or non Sudanese who invests his assets in Sudan in accordance to the provisions of this Act.

The Project : means the national investment project, state project, or strategic as the case may be.

National Investment Project : means any registered project in accordance with the provisions of this Act in the name of company, business name or partnership owned to a company, or a business name of which site is extended to more than a state, or a foreign investment project or shared venture with foreign parties, or established within a special agreement with the Government of Republic of Sudan, or a project which is founded upon investment in national natural resources.

State Investment Project : means any economic investment activities within any of the investment fields organized in accordance with a state investment law and its legal form is a business name or partnership and to which the conditions of national investment project do not apply.

Strategic Investment Project : means the project provided for in Section 19.

Preferential Concessions : means concessions granted for the purpose of encouragement of investment in a specified geographical place, or a certain economical sector of a relative concession.

Competent Attorney General Bureau : means Attorney General Bureau instituted in accordance with the provisions of Section 41.

Competent Ministry : means any national ministry, specified for investment activity.

Competent Minister : any national minister specified for investment activity.

State Minister : means state minister who assumes investment affairs in the State.

CHAPTER II ENCOURAGEMENT OF INVESTMENT

Objectives of the Act

- 6- This Act targets the encouragement of investment in projects achieving objectives of the national strategy and development plans, investment initiations of Sudanese private sector, non

Sudanese cooperative sector, mixed, public, rehabilitation and extension of investment projects.

Fields of national investment

- 7- This Act encourages investment on the development and investment objectives, in the different fields as regulations may specify.

Prohibition of Discrimination between projects

- 8- (1) for purpose of this Act, no discrimination shall be made between investors for reasons of being Sudanese or non Sudanese, private or public, cooperative or joint sector.
- (2) No discrimination shall be made between such similar projects, as may be specified by the regulations, with respect to grant privileges or guarantees.

CHAPTER III THE BOARD

Establishment and Formation of the Board

- 9- (1) There shall be established a board named as “Higher Investment Board” formed by a decision of the President of the Republic under his presidency and membership of a number of persons representing bodies having connection.
- (2) The Chairman of the organ shall be a member and raportuer of the Board.

Functions and powers of the Board

- 10- The Board is the supreme authority, responsible for the investment activities, and without prejudice to the generality of the above mentioned, the Board shall have the following functions and powers, to:-
- a) Pass the general policies, strategies, plans, programmes necessary for achieving investment objects and follow up of the execution thereof.
 - b) Prepare the suitable climate which attracts investment, removing obstacles, and facilitating performance of duties.

- c) Specify field and priorities of investment, set out general directives according to the public policy and investment map.
 - d) Form technical committees, of which powers and functions are to be fixed by regulations.
 - e) Revise relative investment laws, directly or indirectly.
 - f) Approve the least developed areas subject to such as may be specified by regulations.
 - g) Make co-ordination between bodies having connection to investment, on national and state levels.
 - h) Supervise the good performance and consider reports submitted from the organ, and issue the suitable directives thereof.
 - i) Pass the estimated budget and final accounts prepared by the organ.
 - j) Approve the organizational structure, and terms of service of organ's employees.
 - k) Consider grievances and appeals of investors.
 - l) Set out internal regulation to organize its work and hold meetings thereof.
 - m) Any other functions or powers, granted in accordance to this Act, or deemed necessary to achieve its objectives.
- 2) the Board may delegate any of his powers to the chairperson.
- 3) The Board shall have executive office for co-ordination and follow up.

CHAPTER IV THE ORGAN

Establishment and Seat

- 11- (1) There shall be established an organ known as “The National Organ for Investment” shall have financial and administrative independence, corporate body, perpetual succession, general seal and right of adjudication in its own name.
- (2) The headquarters of the organ shall be at Khartoum State.

Functions and powers of the Organ

- 12- The organ shall have the necessary functions and executive powers for achievement of the objectives of this Act, and without prejudice to the generality of the above mentioned, shall have the following functions and powers, to:-

- a) prepare the proposal of investment priorities and submit to the Board.
- b) Prepare investment map, according to the state policy and sectorial map prepared by the competent ministries and submit to the Board.
- c) Grant preferential concessions for projects satisfying such conditions as specified by regulations.
- d) Provide basic information and demonstrate policies to investors.
- e) Prepare preliminary indicators for investment projects and propagates the same.
- f) Make recommendations to specify the least developed areas and submit to the Board for approval in accordance with the provisions of regulations.
- g) License investment applications, proceed on transactions pertaining to projects, and examination thereof, grant of license and concessions, and issuance of decisions in coordination with competent bodies in accordance with general policies.
- h) Expropriation of national lands allocated for investment which is not invested within the prescribed period in the regulation.
- i) Organize conferences, workshops, exhibitions, Seminars, participate therein with coordination with bodies having connection.
- j) Request data and information relating to investment.
- k) Coordinate with bodies having connection to investment in the national and state levels.
- l) Any other powers necessary for achieving the objects of this Act assigned by the Board.

Appointment of chairperson of the Organ

- 13- The Organ shall have a chairperson appointed by the President of the Republic. The appointment decree shall prescribe his grade, allotments and privileges.

Functions and powers of Chairperson

- 14- The Chairperson of the Organ shall be a member and rapporteur of the Board, and shall make the preparatory materials for the Board works and shall be responsible for management of the Organ, and without prejudice to the generality of the above mentioned, the chairperson shall have the following functions and powers, to:-
 - a) submit programmes, annual plans, periodical reports about the Organ works to the Board.

- b) present the Organ proposed budget and final accounts of the Board for approval.
- c) take any procedure deemed to be necessary for managing and organizing the Organ.
- d) represent the country in international and regional forums pertaining to investment.
- e) sign contracts and agreements and documents on behalf of the Organ in accordance with such as regulations may specify.
- f) grant licenses for national investment projects.
- g) total or partial grant of privileges and facilities provided for in this Act.
- h) delegate any of his powers and functions to other employees or to a formed committee with the suitable conditions and safeguards.
- i) undertake all necessary duties for execution of his functions and powers and any other duties assigned to by the Board.

Appointment of Secretary General

15. The Organ shall have a Secretary General appointed by the President of the Republic upon recommendation from the Organ Chairperson, the appointment decree shall prescribe his grade, allotments and privileges.

Functions and powers of Secretary General

16. The Secretary General shall be the first executive responsible to the Chairperson for performance, and without prejudice to the generality of the above mentioned, shall have the following functions and powers, to:-
 - a) spend money, within the limits of the approved budgets, laws and regulations organizing thereof.
 - b) take the necessary administrative procedure, pertaining to the performance of the Organ in accordance with such as may be specified by laws and regulations.
 - c) submit periodical reports about the Organ works to the Chairperson.
 - d) set out performance plans, criteria, indicators and basis of evaluations.
 - e) prepare technical studies, researches papers through the Organ departments and submit to the Chairman.
 - f) receive recommendations issued to the investment units in competent ministries and submit to the Chairperson.

g) cooperate and coordinate with investment units in States and competent ministries to guarantee the execution of investment policies.

h) undertake all necessary works for performing his functions or any other functions as agreed by the Chairperson.

Chapter V One-stop gate System and functions of competent ministries

One-stop gate System

17. (1) There shall be established a one-stop gate system with membership of delegates from competent ministries and bodies having connection with investment.
- (2) The delegates representing competent ministries and bodies having connection therewith shall be considered fully delegated from represented bodies and shall have same functions and powers granted thereto.
- (3) The delegates shall be administratively affiliated to the Organ and technically to the bodies they represent, in accordance to such as may be specified by regulations.
- (4) Notwithstanding the provisions of any other law, all procedure pertaining to presenting services to the investor shall end through the one-stop gate system including the payment of fees against such services.
- (5) Bodies undertaking investment affairs in the States shall establish the one-stop gate system as pattern of one-stop gate system of the Organ.

Duties of competent ministries in the fields of investment

18. competent ministries staff each in its field undertake the following duties, to:-
- a) specify the priorities and set out policies pertaining to investment.
 - b) prepare sectorial maps pertaining to investment.
 - c) The initial consent for establishment of the project upon the technical feasibility, economical, environmental, social study through the delegate of the one-stop gate system in accordance to the prescribed time.
 - d) The Organ shall provide the competent ministry with a copy of the final project licence.

e) follow up the execution of projects and submit periodical reports thereof to the Organ.

Chapter VI Strategic Investment Projects, Exemptions and Concession

The Strategic Investment Project

19. The project is deemed to be strategic if it satisfies any of the conditions as may be specified by regulations.

Exemption from Value Added Tax

20. The project imports of capital preparations shall be exempted from Value Added Tax according to the approved list of the National Investment Organ.

Exemption from custom fees

21. (1) The Organ may grant the project exemptions from:-
- a) custom fees on capital preparations, which is not provided for in custom tariff, in coordination with competent ministry, provided that the exemption for the State investment project shall be upon recommendation of the State Minister to the Chairperson of the Organ.
 - b) customs for means of transportation, excluding administrative cars (Saloons of more than 1000 C.C capacity – double cabinets pickup and stations wagons.
- (2) production inputs for investment project, which is not provided for in the custom tariff shall be subject to the same rate category impose on the production inputs in custom tariff to such as may be specified by regulations.

Survey and Demarcation of land allotted for national projects

22. (1) Notwithstanding the provisions of any other law, the Organ may allocate land for establishment of the national strategic investment project at encouragement rate in co-operation with the state authorities.
- (2) The Organ may renew the leasehold of the project land in coordination with the states authorities.
- (3) the competent bodies in states shall undertake the registration of industrial and service land, and make the technical and detailed

planning, making of necessary maps and deposit the same with the Organ for allotment.

(4) the competent bodies in states having connection shall undertake the registration of agricultural land, technical survey, detailed planning and deposit the same to the Organ for allotment.

23. The land allocated for the project shall be received within a minimum period of one month from the time of registration thereof, and shall be registered as soon as the project is completed.

Chapter VII Safeguards and procedure of grant of license

Establishment of the project

24. The Investor may establish any project after registration thereof, and obtaining of necessary license in accordance with the provisions of this Act and regulations thereof.

Grant of License

25. (1) the Organ shall, at the receipt of the license application, for any project, grant the initial license within a maximum period of one week if the project satisfies the requirements.
(2) The Organ shall grant the license within a period not exceeding one week from the time of receiving of the business name.
(3) If the license application is refused, the decision thereof shall be justified.

Appeal

26. The applicant for the license, may appeal to the Board for the non deciding in his application or refusal thereof, the Board shall decide on the appeal within a period not exceeding one month from the date of receiving the application.

Conditions for continuity of enjoying License

27. (1) The Investor may, with approval of the Organ, and recommendation of the competent Ministry, within the period of validity, undertake one of the following procedures:-
a) Make any amendment or change in the project size or purpose for which license is granted, or transfer the project from its prescribed place;

b) Utilization or sale of any specialized or auxiliary machineries or equipment or means of conveyance to which certain privileges are granted, for any other purpose, alter the purpose to which license is granted, whenever all due legal obligations are fulfilled.

c) Change the purpose of allocated land usage.

d) Mortgage the project, equipment, machineries, or transportation means of which privileges are granted.

(2) The allocated land shall not be sold, or mortgaged, unless fully or partially invested in accordance to such as regulations may specify.

Duties of the Investor

28. the Investor shall:-

a) execute the project, by establishing buildings, necessary constructions in accordance to the approved maps from the competent bodies, within a period not exceeding one year from the time of signature of contract, unless such period extended by an organ decision for any suitable period.

b) full exploitation of land granted to the project according to the licensed purpose and approved maps.

c) submit periodical reports every three months, within the validity of privileges, to the Organ and competent Ministry, about the process of execution operation.

d) hold regular books, keep records on which assets exempted from custom fees and imported exempted material are registered.

e) present to the Organ and competent Ministry, a copy of the annual project accounts within the period of privileges validity, which is approved from a legal auditor, and the Organ shall deposit a copy of the same with the Taxation Chamber.

f) notify the Organ and competent Ministry in case of final cease of project work and operation within a period of three months from the date of such cease.

Chapter VIII

General Provisions

Guarantees and Investment Facilities

29. (1)The existing project shall enjoy the following guarantees and facilities in accordance with this Act:-

a) Non-nationalization, seizure, confiscation or expropriation of the project assets and estates in whole or in part, save as for public policy and against a fair and immediate compensation.

b) non seizure on project funds, confiscation, expropriation, freezing, reservation or imposing custody thereof; save as by a judicial order, or order from the competent Attorney General Bureau.

c) Re-conversion of invested money in case of non execution of the project, liquidation, or disposal of it in any manner with the approval of Organ on condition that all legal obligations are fulfilled.

d) re-export, sale, waiver of machineries, equipments, goods, apparatuses, means of conveyances and other requirements imported for the project, in case of non execution of project in whole or in part whenever all due legal obligations are fulfilled.

e) transfer of profits and the cost of finance of foreign capital or loans in the currency dealt with at the Central Bank of Sudan or loan at the due date, after the payment of legal due obligations.

f) import required raw materials for the projects and products thereof.

(2) for the purpose of sub-section (1), the invested capital is to be determined in foreign currency, and the corporeal capital elements shall be assessed by the Organ, in coordination with the competent bodies.

(3) The Investor shall enjoy the following:-

a) import the licensed labours in accordance with the conditions and safeguards such as may be determined by laws and organizations organizing thereof.

b) obtain of the foreign Investor work licenses, residence for him and his family, throughout the term of execution and operation of the project in accordance with laws and regulations organizing the same.

(4) The wages and allowances of non Sudanese workers shall not be subject to Social Insurance.

Investment Map

30. The Organ shall prepare the National Investment Map in cooperation and coordination within competent bodies and States, in accordance to policies and general investment directives and shall submit the same to the Board for approval.

Ban of fees on project

31. Notwithstanding the provisions of any other law, fees, charges, duties, administrative fees, on the national investment project, or national, or state strategic project shall only be levied in

consultation and agreement with States and bodies having connection within the frame of the Board.

Protection of projects

32. Notwithstanding the provisions of any other law, the competent bodies shall execute exemptions, concessions and guarantees granted in accordance to the provisions of this Act.

Contraventions of provisions of this Act

33. (1) The Investor is deemed to commit a contravention to this Act, if he violates the provisions of Sections 24, 27 or 28.
- (2) Without prejudice to any other punishment provided for in any other law, the Organ may, upon recommendation of the competent Minister in case of Investor committing any of the contraventions provided for in sub-section (1), according to size of the contravention and circumstances of its commission and extent of detriments occurring to national economy, impose any of the following sanctions:-
- a) warning to remove the causes of the contravention, if any, within a specified period.
 - b) Reduction of any of the concessions granted to the project.
 - c) Deprivation of concessions, exemptions, and guarantees provided for in this Act.
 - d) whole or partial cancellation of concession and accordingly oblige the Investor to restitute the value of material benefits which are obtained as a result of any past concessions, if such benefits are the product of the cause promulgating the cancellation decision.
 - e) cancellation of license and granted privileges thereof and restitution of land lease granted in accordance to the provisions of this Act.
- (3) in case of expropriation of allocated land the Investor may be identified for the value of buildings and establishments, if any, in accordance to the provisions of regulations.
- (4) The Investor against whom a decision is passed in accordance to sub-section (2), may appeal to the Board, within a period of one month, from the date of the decision thereof, the decision on the appeal shall be final, provided that such decision shall not preclude the Investor to resort to competent Court.

Financial Provisions

34. The financial provisions of the Organ shall consist of:-
- a) Resources allocated by the Government;
 - b) any other resources approved by the Board.

Keeping Account Books and Auditing

35. the Organ shall keep accurate accounts satisfying its work, in accordance with sound accounting basis, provided for by the Financial and Accounting Procedure Act 2007, and regulations thereof.

Annual Budget

36. The Organ shall have annual budget assessed by the Secretary General and shall be submitted to the Board for approval.

Auditing

37. The National Audit Chambers shall audit the Organ accounts at the end of each financial year.

Statement of Final Account and report of National Audit Chambers

38. The Secretary General to the Chairman Organ shall annually submit, and within six months of the end of the financial year, statement of final accounts, accompanied by a report from the national audit Chambers, of which the Chairperson of the Organ shall submit to the Board.

Chapter X Settlement of Investment Disputes

39. (1) Save as investments governed by Agreements provided for in sub-section (2), if any legal investment dispute has arisen, it shall be initially presented to the competent Court, unless the parties had agreed to refer to arbitration or conciliation.
- (2) The provisions of Unified Agreement for Investment of Arabic Capital in Arab States 1980, the Agreement on Settlement of Investment Disputes 1974, the Agreement of Settlement of Disputes Between States and Nationals of other States 1965, the

General Agreement for Economic, Technical, and Commercial Cooperation among Members of Islamic Conference 1977, and any other Agreement in this respect of which Sudan is a party, shall be applicable on any legal disputes which arises directly from the said Agreement.

Establishment of Specialized
Courts

40. The Chief Justice shall establish special Courts to consider investment suits.

Establishment of Specialized
Attorney General Bureaus

41. The Minister of Justice shall establish specialized Attorney General Bureaus for investment contraventions.

Power of making regulations

42. (1)The Board may make necessary regulations for the execution of the provisions of this Act.
(2) Without prejudice to the generality of the above mentioned in sub-section (1), such regulations may imply:-
a) determination of kind and size of strategic projects, such as to be granted preferential privileges.
b) set out safeguards to prevent interventions between national and State investments.
c) procedure for granting license and privileges and determination of kind, size, or extend thereof.
d) determination of service fees.
e) safeguards, basis of supervision, following for licensed projects in accordance to the provisions of this Act.

临时法令
2013 年 国家鼓励投资法

依照 2005 年第 109 条（1）苏丹临时宪法，共和国总统发布以下临时法令：

第一章

导言

临时法令名称与生效期限

第一条 本法律名称为《2007 年鼓励投资法》（2013 年修订本）自签发之日期起生效。

撤销和例外情况

第二条 （1） 撤销《1999 年鼓励投资法》

（2） 不歧视任何条例（1）所有法规、法令、决定、执照、特权、担保和豁免权将根据本法条例发行（1）直至其被撤销或修改之日止，颁布的条令一直有效。

实施

第三条 贯彻本法条款以实施本法宗旨为准，其条例不得对在本法实施期间所立项目享有的优惠、免税待遇及其他既定保障构成损害。

本法律条例的权威性

第四条 如本法条款与任何其它法律相抵触，取消两者之间相抵部分以本法为准。

第五条 本法律条款有关名词仅含有以下意义：

国家投资土地：根据主管部门和国家制定的投资指示，土地为国家投资所有。

重建：设施、现代化或扩展现有项目，如保证增值的生产能源。

秘书长：根据第十五条法规，任命秘书长。

国家投资机构：根据第 11 条法规，建立国家投资机构。

投资规划图：文件中规划国家投资政策方针、可利用投资资源。

主席：董事会主席。

组织主席：根据第十三条法规任命主席。

本法律中“投资资金”指：

（一） 根据本法条例，投资者所支付的资金用于兴建、运营、执行新的或重建项目。

（二） 通过一家业已在苏丹银行登记的银行汇入并用于兴建、运营项目的可兑换外汇；

（三） 相对投资者应以外汇支付的款项，经相关机构批准可用当地货币支付，但须用于项目的兴建和运营。

（四） 用于建立和运营项目的实物资本或诸如抵押、债务担保和其他类似的实物权益以及公司股份、股票、证券及任何其他参与手段，进口的或国产的机械、设备、器材及其他物资和运输工具。

（五） 依据有关法规注册的、由投资者持有或经所有者特许使用的版权、领接权、商标、发明和工业设计专利等无形产权和知识产权；

（六） 用于完成或追加项目投资或投资于其他项目的项目利润。

委员会：根据第 9 条法规建立的最高委员会。

主管法院：根据第 40 条法规设立法院。

投资人：任何苏丹人或非苏丹人在苏丹投资都要遵循相关法令。

项目：国家投资项目，区域投资项目，战略投资项目。

国家投资项目：根据本法条例，国家投资项目为以公司名称、商号、合作伙伴公司、其他地区商号注册的项目和外国人投资项目，或是与外国组织共同承担风险的项目，或是在苏丹共和国政府建立的特别协定的项目，或是有关国家自然资源的投资项目。

地区投资项目：根据地区投资法和其法律形式，任何投资领域的经济投资活动，其法律形式是一个商号或合作伙伴，其条件不适用于国家投资项目。

战略投资项目：第 19 条法规中规定的项目。

特惠照顾：为了鼓励在某个特定地理位置的投资，或是对某些经济部门照顾，授予其特惠权。

总检察署：根据第 41 条法规，建立总检察署。

主管部门：国家主管部门规定投资活动。

主管：国家主管规定投资活动。

区域主管：区域主管规定该地区的投资事务。

第二章

鼓励投资

本法宗旨

第六条 旨于鼓励实现国家战略目标、发展规划，鼓励苏丹私营部门、非苏丹的合作部门、合资部门、国营部门、重建和扩展类的投资项目。

国内投资领域

第七条 本法鼓励在不同的领域开发投资项目及其投资目标。

禁止项目歧视

第八条

(一) 为实现本法宗旨，不得因投资者是苏丹人或非苏丹人，其公司是国营的或私营或合作或合资企业的而加以歧视。

(二) 在涉及到优惠或保障方面，对条例所规定的同类项目不得歧视。

第三章

董事会

董事会的建立与构成

第九条：(1) 建立 “最高董事会”，听命于现任总统以及与代表机构有联系的会员。

(2) 投资机构主席是董事会成员和报告者。

董事会的功能和权力

第十条：

(一) 董事会是最高权力机构，负责投资活动，不得与上述目标相悖。董事会设有下列职权：

- 1) 为实现投资宗旨和跟进执行进程，制定政策、战略、计划、以及必要步骤。
- 2) 创造能够吸引投资、消除障碍、促进执行职务的环境
- 3) 根据法规和投资计划，制定投资领域和投资重点，下达指示。
- 4) 组成技术委员会，根据规章其权职确定。
- 5) 直接或间接地修改相关投资法律。
- 6) 根据既定规章，批准最不发达地区的项目。
- 7) 协调与投资相关的国家或区域投资组织。

- 8) 监督效绩，审核投资机构上交的报告，并下达恰当指示。
 - 9) 通过投资机构的预算和决算。
 - 10) 批准组织结构和员工服务条款。
 - 11) 受理投资者的不满和诉求。
 - 12) 制定内部规章制度，组织投资机构工作并组织会议。
 - 13) 根据本法条例，授予其他功能和权力，旨在实施本法宗旨。
- (二) 董事会授予主席其权力。
- (三) 为了协调、并跟进工作进度，董事会可设立执行办公室。

第二章

国家投资机构

建立与职位

第十一条

- (1) 建立“国家投资机构”，其财政与行政权独立，作为独立的法人团体、拥有永久继承权、独立公章和终审权。
- (2) 机构总部设在喀土穆省。

组织的功能与权力

第十二条

投资机构的必要功能与行使权力以实施本法宗旨为准，但不得与上述(目标)相悖。
机构设有下列职权：

- 1) 设计投资方案并提交董事会
- 2) 根据各州法规和主管部门提供的扇形图准备投资地图，并提交董事会。
- 3) 授予符合法规规定的项目特惠权。
- 4) 投资者介绍基础信息和有关政策。
- 5) 准备投资项目及其宣传初步指标。
- 6) 根据本法条例，为最不发达地区提出议案，并将此提交董事会批准。
- 7) 投资许可证申请，根据相关规定，按照与项目和检查有关的汇报，授予与主管机构有合作的单位许可证、特许权和决策权。

- 8) 根据既定时间，为投资征用国家土地。
- 9) 组织会议、讲习班、展览、研讨会，参与到有组织的合作。
- 10) 收集与投资有关的数据与信息。
- 11) 与国家与地区投资相关组织合作。
- 12) 以实施本法宗旨为准的其他必要权力由董事会授予。

委任国家投资机构主席

第十三条 机构主席由共和国总统委任，委任状规定其级别、分配和特权。

主席的职能和权力

第十四条

机构主席是董事会的成员和报告人，为董事会工作准备材料，负责管理投资机构，但不得与上述(目标)相悖，主席拥有下列职权：

- 1) 向董事会上交关于投资机构的项目、年度计划和定期报告。
- 2) 向董事会提交预算和决算并等待其批准。
- 3) 采取必要的管理措施。
- 4) 代表国家出席国际或地区的投资论坛。
- 5) 根据既定规定，签署相关合同、协议和文件。
- 6) 授予国家投资项目许可证。
- 7) 根据本法条例，全部或部分给予特权和对设施建设拨款。
- 8) 在合适的条件与保障下，可将其权职授予雇员或委员会。
- 9) 行使其权职时，承担必要的以及其他董事会授予的职责。

任命秘书长

第十五条

投资机构秘书长由主席举荐、共和国总统任命，委任状规定他的级别、分配和特权。

秘书长的职能和权力

第十六条

秘书长是主席工作第一负责人，其职权不得与上述(目标)相悖，秘书长设有下列职权：

- 1) 根据机构预算与法规支出费用。
- 2) 根据既定法律法规，采取必要行政措施以改善效绩。
- 3) 向主席提交投资机构定期的工作报告。
- 4) 启动工作计划、标准、指标和评价基础。
- 5) 通过机构部门，准备技术研究及研究论文，并提交给主席。
- 6) 汇总主管部门与投资单位发来的建议，并提交给主席。
- 7) 配合与协调地区与主管部门的投资单位，保证执行投资政策。
- 8) 完成必要的工作，执行原有的以及主席授予他的职能。

第五章

一站式系统和主管部委的职能

一站式系统

第十七条

(1) 主管部门的代表和投资主体之间应建立一站式系统。

(2) 主管部门的代表，以及已建立联系的主体，都应被认为能够完全代表独立主体，两者拥有相同的功能和权力。

(3) 根据既定规定，代表们在行政上应附属于国家投资机构；技术层面上应附属于他们所代表的主体。

(4) 尽管相关法律已做出规定，任何向投资者提供服务的相关程序（包括与此种服务相悖的费用支出），遵循审核系统规范。

(5) 国家担保投资事务的主体应按国家投资机构一站式系统的模式，建立一站式系统投资机构。

投资领域主管部门的责任

第十八条

每个主管部门职员在工作领域履行以下责任：

- 1) 指定优先事项并设立与投资有关的政策。
- 2) 准备与投资有关的扇形图。

3) 依据既定时间, 代表一站式系统, 在技术可行性、经济、环境和社会研究的层面, 初步同意项目中的建设。

4) 国家投资机构应向主管部门提供最终项目牌照。

5) 监督项目执行, 并向国家投资机构定期提交报告。

第六章

战略性投资项目, 免税权与特许权

战略性投资项目

第十九条

若项目符合各项衡量标准, 那么项目被视为战略性投资项目。

增值税的免税权

第二十条

依据已被批准的国家投资机构列表, 此项目进口的资本筹备物品应被免除增值税。

海关税中的免税权

第二十一条

(一) 依据以下情况, 国家投资机构可能批准项目的免税权:

1) 来自筹备资本工作中的海关税, 若此种海关税不是由与主管部门一致的海关关税表提供, 则可由国务部长将此州立投资计划提请国家投资机构主席。

2) 来自运输方式的海关税, 包括行政车辆 (超过 1 升排量的轿车——两厢皮卡以及旅行车)

(二) 为了投资计划的生产投入在海关关税表中未被列出, 则应加收在海关关税表中的相同数量的生产投入费用, 必须缴纳海关关税。

国家项目中土地分配的调查和划分

第二十二条

(1) 尽管其他法律已作出相关规定，为鼓励与州级重要项目的合作，国家投资机构为国家战略性投资计划的建设分配土地。

(2) 为与州级重要项目相协调，国家投资机构会更新投资计划中的租赁权。

(3) 州立主管机构将担保已登记的工业以及服务性土地，并依据与国家投资机构相同份额的必要的地图和储备金，制定详细的专业计划。

(4) 各州主管部门的彼此联系，应为农业用地、专业调查、详细计划和与国家投资机构相同的分配储蓄的登记担保。

第二十三条

为投资计划分配的土地应在自登记开始后的一个月内接收到位。因此，当投资计划一旦完成，此土地便可登记注册。

第七章

许可证的颁发及保障

项目成立

第二十四条

登记后，投资者可以成立任何项目，并依据本法令规定，获得相关许可证。

许可证颁发

第二十五条

(一) 许可证申请提交后，若有任何项目满足各条件要求，国家投资机构应授予投资者初始许可证，该许可证执行时间不超过七日。

(二) 执照申请提交后，国家投资机构应于七日内授予许可证。

(三) 若许可证申请未能通过，国家投资机构应有正当理由对此决定予以解释。

申诉

第二十六条

许可证申请若未通过，申请人可向非决议委员会申诉。委员会在收到上诉后，视具体情况对申请作出裁决。

许可证维持条件

第二十七条

(一) 投资者在依照本法取得许可证和优惠的有效期内，未经国家投资机构及主管部依据具体情况做出批准，不得采取下述任何步骤：

1) 对项目规模加以任何调整或变更或为了获取许可证而对项目用途加以任何调整或变更或将项目迁离许可证所规定的地点。

2) 不管是否符合相关法律义务，对已享受优惠待遇的专业及辅助机械或器材、运输工具用于任何其他目的或将其出售，对项目用途加以调整。

3) 变更项目专门地的使用目的。

4) 将已享受优惠待遇的设备、器材、机械或运输工具作为任何其他用途的抵押。

(二) 投资者只有在以现行法律规定为据的情况下，对现有项目进行全部或部分处置，包括出售和抵押。

投资者责任

第二十八条

投资者应：

(1) 在合同签署起十二个月内着手项目的实施，根据主管部所批准的规划，建造必要建筑，除非国家投资机构同意适当延长上述期限。

(2) 依据许可证所规定的项目用途和规划，对于项目授予的土地进行充分开发。

(3) 在享受优惠待遇期限内，每三个月向国家投资机构和主管部提交有关项目的实施进程的定期报告。

(4) 定期记账并保留有关免征关税的项目资产和进口物资的记录。

(5) 在享受优惠待遇的期限内，每年向国家投资机构和主管部提交经法定审计师核准的项目年度账目副本。国家投资机构应与税务部门共同保管账目副本。

(6) 在项目投产或开业之日起三个月内，告知国家投资机构和主管部门。

第八章

总则

投资措施和保障

(一) 根据此法令，投资项目享有如下保障：

(1) 除非依据法律并给予公正补偿，否则不得全部或部分地剥夺项目的不动产或其投资国有化、扣押、没收或征用。

(2) 非经司法当局或主管检查局下令，不得没收、征用、冻结、封存、监管项目费用。

(3) 如果项目根本就未予实施，被清产或处置，在投资者依法偿还其全部债务的条件下，经国家投资机构批准，可退还投资资金。

(4) 如果项目根本就未予实施或部分实施，在偿还全部债务的条件下，在项目名下进口的机械、设备、货物、器材、运输工具和其他物资可再出口、销售或废弃。

(5) 在依法偿还债务之后，利润和外资融资费用按资金入境时或债务满期时的货币汇兑。

(6) 在投资项目自动履行完进出口商注册手续之后，即可进口项目所需的原材料或出口其产品。

(二) 上述第(一)条中所列各项，投资资本按外币计算，实物资本因素根据国家投资机构及相关机构评估

(三) 投资者享有如下保障：

(1) 可以根据法律或相关组织规定的条件和保障措施，雇佣外来合法劳动力。

(2) 根据法律和相关规定，在项目执行操作期限内，为外国投资者获取工作执照，为其家人办理居住证。

(3) 不对非苏丹工人的工资和津贴征收社会保险。

投资规划图

第三十条

国家投资机构按照委员会的政策和指示，制定国家投资规划图，并提交委员会批准；同时还应包括联邦各部委及各州负责投资事务的部委制定的产业投资规划图。

不得对联邦级项目征收费用

第十五条 无论其他法律或管理机构如何规定，除州政府或地方政府根据委员会规定框架所提供的一般性服务之外，任何州或地方不得对联邦批准的投资项目征收任何税费或州级或地方一级的报酬。

对项目享有的优惠和保障给予保护

第三十二条 无论其他法律如何规定，任何行政机构均不得拒不执行本法所规定的优惠和保障。

投资者违反本法条款的情形

第三十三条

(一) 投资者若为遵守本法条款的第二十四、二十七和二十八条的规定，视为违反本法条款。

(二) 在不与其他任何法律规定的任何惩处相抵触的情况下，国家投资机构得到主管部长的允许后，可根据投资者违反第(一)款规定的程度、违法环境以及对国民经济造成损害的情况，酌情给予如下处罚：

(1) 必要时责令其在规定期限内杜绝违法行为；

(2) 缩减授予项目的某种优惠期限或缩减优惠规模；

(3) 不授予项目以本法所规定的任何优惠和保障；

(4) 全部或部分取消优惠待遇。在此种情况下，投资者必须退回其从此前优惠待遇中获取的物质利益，如果该利益与取消优惠待遇有关。

(5) 吊销许可证，随之收回依据本法条款而提供的用地。

(三) 若分配用地被征用，根据规定条例，可依照建筑物及其它设施的价值确定用地投资者。

(四) 根据(二)款规定被决定而受到处罚的投资者，在接到处罚通知后一个月内，可视情向联邦或州级部长会议提出申诉。该决定为最终行政决定。但不妨碍投资者诉诸法律。

第九章

财务条款、结算及审核

财务条款

第三十四条

国家投资机构的财务条款应包括：

- (1) 政府分配的资源；
- (2) 委员会批准的其它资源。

账册及核查

第三十五条

根据 2007 年财会程序法令及其它相关规定，在账目健全的基础上，国家投资机构应始终保持账目准确性。

财政年度预算

第三十六条

国家投资机构需每年进行财务预算，经秘书长评估并提交委员会批准。

审核

第三十七条

国家审计署每年年底应对国家投资机构的账目进行审核。

账目最终报表及国家审计署报告

第三十八条

秘书长需在每年的下半年向机构主席提交会计决算报表及国家审计署的报告。机构主席将文件提交委员会。

第十章

投资纠纷的解决

(一) 除下述第(二)款列出的依据协议条款进行裁决的纠纷外，如发生任何涉及投资的法律纠纷，均可提交调节或仲裁。

(二) 因执行下述协议而发生的任何法律纠纷, 下述协议之规定有效。其中包括: 1980 年关于在阿拉伯国家的阿拉伯投资的统一协议、1974 年关于解决阿拉伯国家之间投资纠纷的协议、1965 年关于解决国家与其它国家公民之间投资纠纷的协议、1977 年关于伊斯兰会议组织成员国经济、技术和贸易合作总协定以及苏丹为一方的其它协议。

专门法庭的设立

第四十条

首席法官应设立专门法庭裁决各项投资事宜。

专门检查局的设立

第四十一条

司法部长应设立专门检查局处理投资违规行为。

执行条例的颁布权

第四十二条

- (一) 委员会有权颁布为实施本法之规定的执行条例。
- (二) 在不违背第(一)条的前提下, 可以包括下列内容:
 - (1) 确定享有特惠项目的类别和规模;
 - (2) 制定防止联邦和州级、地方性投资之间重复的办法;
 - (3) 制定申请许可证和优惠待遇的程序, 确定优惠待遇的种类和幅度;
 - (4) 确定服务收费标准;
 - (5) 制定按照本法批准的项目监督、跟踪的原则。