



Part Number: O2/GU/EN08
Version: 01
Date of application: 05 07 2018

Page 1 on 1

GUARANTEES GRANTED	ELIGIBLE ACTIVITIES		COMPONENTS REQUIRED FOR CERTAIN ACTIVITIES			
	MINIMUM INVESTMENT FLOOR		Commercial complexes	Port infrastructure	Railway infrastructure	Airport infrastructure
	15,000,000 CFA francs	100,000,000 CFA francs				
<ul style="list-style-type: none">❖ Equal treatment between nationals and foreigners;❖ Free recruitment of foreign staff;❖ Protection of property against nationalization, expropriation or requisition;❖ Guarantee of capital transfer and remuneration;❖ Access to raw materials;❖ Corporate rights and freedoms.	<ul style="list-style-type: none">○ Agriculture, fishing, livestock, storage activities, packaging and processing;○ Social sectors : health and education;○ Services: assembly, maintenance of industrial equipment and teleservices.	<ul style="list-style-type: none">○ Manufacturing activities of production, processing;○ Extraction or processing of mineral substances;○ Tourism;○ Air and sea transport;○ Cultural industries;○ Construction of port, airport or rail infrastructure;○ Construction of shopping complexes, industrial parks, tourist areas, cyber villages and craft centres.	<ul style="list-style-type: none">○ Area reserved for the administration of the centre;○ Commercial area and offices;○ Delivery areas, service and supply roads to the sales areas, car parks, truck access, pedestrian walkways.	<ul style="list-style-type: none">○ Installation of fixed equipment;○ Investments to improve the assistance provided to ships during embarkation and disembarkation;○ Increasing storage and conservation capacities;○ Infrastructure to improve the flow of port traffic	<ul style="list-style-type: none">○ Network equipment○ Passenger or goods transport equipment○ Equipment used in the context of interventions on the railway;○ Production/Operational Infrastructure	<ul style="list-style-type: none">○ Installation of fixed equipment,○ Utility equipment intended for the ground handling of aircraft,○ Technical and commercial premises dedicated to airport activity
TAX AND CUSTOMS BENEFITS						
FOR CREATIVE PROJECTS			FOR EXTENSION PROJECTS			
<ul style="list-style-type: none">✓ Import Customs Exemption on Production Equipment (03 years)✓ Suspension of VAT on goods and services dedicated to production (03 years)✓ VAT exemption on agricultural equipment✓ Tax credit of 40% of the investments made (70% if the company is outside Dakar), to be deducted for 5 years, up to 50% of the taxable profit per year.✓ Exemption from the CFCE = five (05) years and eight (08) years if at least 100 jobs are created or if 90% of the jobs created outside the Dakar region;			<ul style="list-style-type: none">✓ Customs Exemption on Import Production Equipment (03 years)✓ Suspension of VAT on goods and services dedicated to production (03 years)✓ VAT exemption on agricultural equipment✓ Tax credit of 40% of the investments made (70% if the company is outside Dakar), to be deducted for 5 years, up to 25% of the taxable profit per year.✓ Exemption from the CFCE = five (05) years and eight (08) years if at least 100 additional jobs are created or if 90% of the jobs created outside the Dakar region;			
<input type="checkbox"/> Issuance of a list of exempt commercial vehicles after obtaining approval for the operation phase (at the rate of one (1) vehicle per 150 million CFA francs invested)						
NON-TAX BENEFITS						
<input type="checkbox"/> Possibility of entering into fixed-term contracts for a period of five (5) years						