



INVESTOR JOURNEY

In Public Authority for Special
Economic Zones and Free Zones

OPAZ STRATEGIC OBJECTIVES

OPAZ plays an essential role in the achievement of Oman's Vision 2040 by developing world-class infrastructure for local and international businesses establishing in Oman's zones and industrial cities. OPAZ is also responsible for ensuring a business-friendly investment environment that enables companies to efficiently establish and grow their operations in Oman. The delivery of OPAZ's mandate is guided by five strategic objectives:



Plan & Develop

Ensure that OPAZ zones plan for and provide property solutions that meet the needs of current and future priority sectors.



Regulate & Supervise

Ensure a business -friendly regulatory environment in OPAZ zones and supervise all zone plans and performance.



Facilitation & Aftercare

Deliver an investor centric approach to company facilitation and aftercare to ensure efficient company set-up and growth.



Activate & Accelerate

Work with partners to realise a new economic growth pole in Duqm by activating & accelerating core sub-zone development plans that compliments Oman's overall national offering.

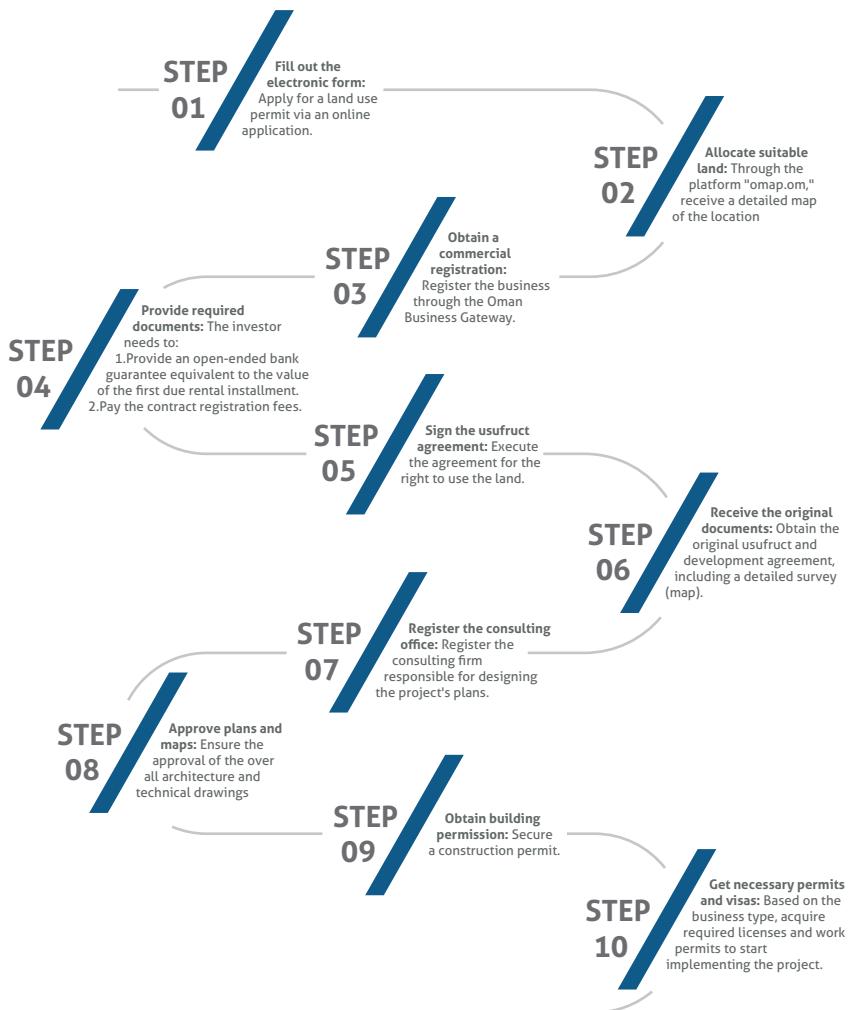


Market & Attract

Partner with key stakeholders to develop and promote sector specific value propositions that attract and deliver core target investors.

INVESTOR JOURNEY

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WHY OMAN?

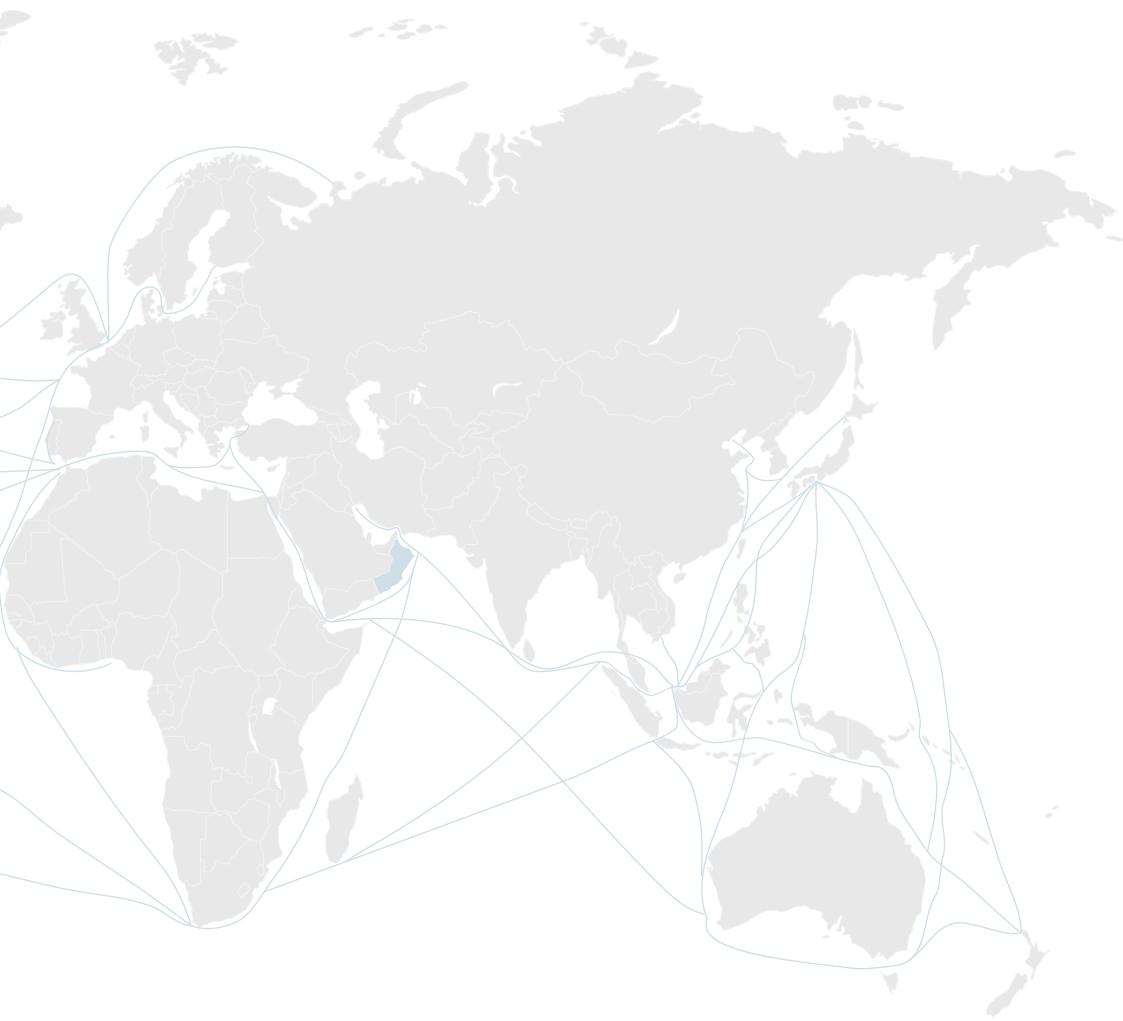
Oman is ideal in terms of location as it is located at the center of the east-west nexus which connects markets in Europe, Asia and North America.

Just outside the Arabian Gulf and the Strait of Hormuz, along busy shipping lanes carrying a significant share of the world's maritime commercial traffic, Oman has convenient access and connections to the Gulf, Africa, and the Indian subcontinent.

Oman is an economically, politically and socially stable country in the MENA region. In addition, Oman is a country with a modern business law framework, respect for free markets, a prime location, a business-friendly environment, a contract sanctity, and respect for property rights. Oman is a place with relatively low taxes, an educated and largely bilingual workforce, a modern transport infrastructure, and where it is easy to start your business.

Oman have Free Trade Agreements with the USA, Singapore, and European Free Trade Area (Iceland, Liechtenstein, Norway, and Switzerland)





OMAN IS A GLOBAL LEADER IN

- 01** / **Logistics and Transportation:** Oman has developed world-class ports and logistics hubs, making it a crucial gateway for trade between Asia, Africa, and the Middle East.
- 02** / **Tourism and Hospitality:** With its rich cultural heritage, diverse landscapes, and strategic investments in tourism infrastructure, Oman is becoming a premier destination for global travelers.
- 03** / **Renewable Energy:** Oman is investing heavily in renewable energy projects, particularly solar and wind energy, positioning itself as a leader in sustainable energy solutions in the region.
- 04** / **Free Trade Zones:** Oman's free trade zones, such as the Duqm Special Economic Zone, Salalah, Mazyuna, Muscat International Airport Free Zones and Sohar Freezone, offer attractive incentives for international businesses, making it a global leader in facilitating trade and investment.
- 05** / **Peaceful Diplomacy:** Known for its neutral and mediatory role in international conflicts, Oman is recognized globally for its diplomatic leadership and efforts in promoting regional stability and peace.

OMAN VISION 2040

Oman Vision 2040 reflects the Sultanate's aspirations for a prosperous and sustainable future in all fields, with a focus on enhancing the investment environment and attracting both foreign and local investments. The vision aims to achieve balanced and sustainable economic development through comprehensive reforms, infrastructure development, and enhancing the capabilities of the national workforce:

- 01 / Enhancing the Business and Investment Environment:** Simplifying government procedures to encourage investment. The Sultanate aims to provide a flexible legislative and legal environment that supports investors and removes obstacles.
- 02 / Diversifying the Economy:** Reducing dependence on oil and gas. Oman Vision 2040 aims to enhance diverse economic sectors such as tourism, technology, industry, and logistics.
- 03 / Infrastructure:** This is a fundamental pillar for achieving Oman Vision 2040. These investments include developing ports, airports, road and transport networks, and digital infrastructure.
- 04 / Developing National Competencies:** Enhancing the capabilities of Omani youth and providing them with the necessary skills to meet the changing market needs through education and continuous training.
- 05 / Encouraging Foreign Direct Investment:** The Sultanate seeks to attract foreign direct investment by offering attractive incentives to investors, including tax exemptions, foreign ownership facilities, and the establishment of free zones.
- 06 / Strategic Partnerships:** Promoting strategic partnerships with other countries and international organizations to exchange expertise and attract investments. This approach contributes to enhancing economic and trade relations with various countries.

Investments are a core component of this vision, as the Sultanate aims to create an attractive and stimulating investment environment, enhancing Oman's position as a leading investment destination in the region and the world.

In Public Authority for Special Economic Zones and Free Zones

VISION & MISSION

OUR VISION

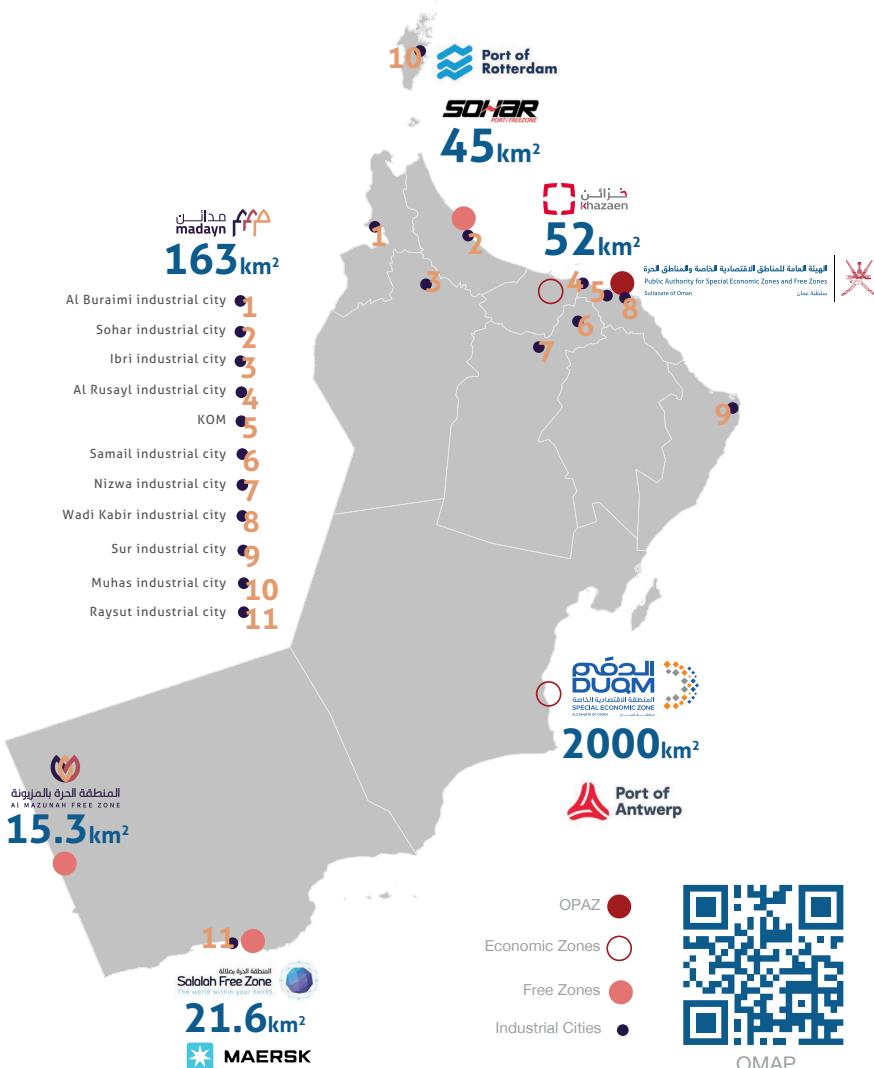
Investment Destination of Choice.

OUR MISSION

Developing and regulating the zones affiliated with OPAZ and providing an attractive and sustainable investment environment.

OPAZ SUPERVISED ZONES

(Operational zones)



OMAP

ABOUT OPAZ

The Public Authority for Special Economic Zones and Free Zones

The government Authority responsible for all Special Economic Zones, Free Zones & industrial zones.



Operational
Zones



(11) Established Industrial-Estates
(4) Under-establishment



(2) Established Special
Economic Zone
(2) Under-establishment



(3) Established Free Zones
(1) Under-establishment

21
billion RO

Total investment volume in
the zones affiliated to the
Authority to Dec 2023

OPAZ INCENTIVES

- Exemption from income tax for up to 30 calendar years.
- Exemption from customs tax on exports and imports.
- 100% foreign investment allowance.
- Integrated industrial complexes.
- Fees for all services are standardized.
- Spread of investment zones across various governorates of the Sultanate of Oman.
- Prime geographic locations on the Oman Sea and the Arabian Sea, and proximity to consumer markets in Asia and Africa.
- Availability of developed lands and equipped warehouses in many areas.

- Diverse investment fields available including industrial, commercial, tourism, real estate development, logistics, renewable energy, and others.
- Provision of services to investors through one-stop-shop with procedures characterized by efficiency, speed, and transparency.

• Various investment spaces available in different areas supervised by the Authority.

- Easy connectivity of the areas to local, regional, and global markets through ports, airports, or road networks.

- Issuance of necessary permits for the residency of foreign workforce through efficient and quick procedures.
- Flexible localization rates.
- Exemption from the minimum capital requirement.

ABOUT the Spacial Economic Zone at **DUQM**

6.3 Billion OMR

16.3 Billion USD

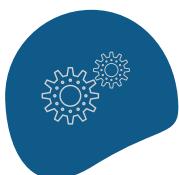
Total investment volume in the zones affiliated to the Authority until Dec 2023

2,000 km²

Total area



25,000* City population



2012 onwards



3 and 4 star hotels, apartments and labor accommodation



Local Airport – 1 hour flight to Capital Muscat, ready to be converted to an international airport at any given time



Deep sea Multi-purpose port – Managed and operated by the Port of Duqm Company



Family friendly to accommodate quality living necessities facilities

DUQM INCENTIVES

- Geographical location strate
- Spacious to up of area square (2000) kilometres
- Different fields: of investment, industrial, commercial, tourist, residential and logistics.
- All services through provided the stop-one shop
- Political stability and outstanding commercial and political relations of the Sultanate.
- Exemption from income tax for thirty renewable years
- Issue of foreign labours permits within five working days.

- Exemption from customs tax
- Exemption from rental fees for two years.
- Project capital can be fully owned by non Omanis.

- Exemption from the minimum requirement for the capital invested in the project.

- Exemption from any restrictions, on procuring, trading and exchanging of foreign currencies.

- Exemption from applying the provisions of Commercial Agencies Law
- Allowing projects to open commercial representative offices outside SEZAD
- All products assembled or produced in SEZAD shall be treated as locally made products when exported outside Oman.

INVESTMENT OPPORTUNITIES



Renewables



logistics



Healthcare



Tourism



Residential



Education



Commercial



Fisheries



Port & Drydock



Industries

SPECIAL ECONOMIC ZONES, FREE ZONE & INDUSTRIAL – COMPARISON

COMPARISON OF OPERATING COSTS (USD) \$		
	COST HEAD	DUQUM SEZ
REGISTRATION AND RENEWAL	APPLICATION FEE (ONETIME FEE)	NIL
	BUSINESS REGISTRATION	650
	LICENSE RENEWAL FEE	650
RENTAL RATES	LAND RENTAL (USD PER M ² PER YEAR) ¹	\$ 0.65 – 5
	PRE-BUILT WAREHOUSE RENTAL (USD PER M ² PER YEAR)	STARTED AT \$ 62.4
	OFFICE RENTAL	\$ 78 PER SQM PER YEAR
	SERVICE CHARGE (ANNUAL)	3% CPI / YEAR
LOCALIZATION	LOCALIZATION REQUIREMENT (%)	10%
UTILITIES	ELECTRICITY (PER KWH/MONTH)	SEASONAL TARIFF HIGH VOLTAGE (132 KV, 220KV, 400 KV) - SUMMER: \$ 0.075 / KWH - WINTER: \$ 0.042 / KWH - FLAT TARIFF HIGH VOLTAGE (132 KV, 220KV, 400 KV) \$ 0.055 / KWH
	WATER (PER M ³)	3.14
	NATURAL GAS (MMBTU = MILLION BRITISH THERMAL UNITS)	\$3.8-4.3/MMBTU WITH 3 % INCREASE EVERY YEAR
TAXES	PERSONAL INCOME TAX (%)	0%
	CORPORATE TAX (%)	15%
	EXEMPTION FROM CORPORATE TAX (YEARS)	30 YEARS AND FOR 30 YEARS RENEWABLE
PORTS AND CUSTOMS	CUSTOMS DUTY APPLIES TO PRODUCTS SOLD IN THE LOCAL MARKET AND THE GCC (GENERAL ITEMS) (%). (INTERNATIONAL SALES ARE NOT APPLICABLE.)	5%
	PORT HANDLING COST (USD)	FULL 20FT EXP 175 20FT IMP 142 40FT EXP 225 40FT IMP 175 EMPTY 20FT EXP 117 20FT IMP 99 40FT EXP 155 40FT IMP 127
	FREETIME FOR IMPORT (LADEN)	10 DAYS GC - 6 DAYS CONTAINER
	FREETIME FOR EXPORT (LADEN)	10 DAYS GC - 6 DAYS CONTAINER

* ¹THE RATES VARY BASED ON BUSINESS ACTIVITIES, BUT THEY GENERALLY FALL WITHIN A STATED RANGE.

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DUQM

ABOUT SOHAR

Free Zone

1.3 Billion OMR

3.4 Billion USD

Total investment volume in the zones affiliated to the Authority until Dec 2023

45 km²

Total area



263,894 City population



2010 onwards



Close Proximity In The City Of Sohar



domestic Airport



Deep Sea Port – Managed By Sohar Industrial Port Company



Available Within Close Proximity In The City Of Sohar Facilities

SOHAR INCENTIVES

- SOHAR Freezone offers its investors attractive incentive packages, including:
- One hundred percent (100%) foreign ownership
- No minimum capital requirements
- Corporate tax holiday up to 25 years

- One-Stop-Shop for all relevant clearances
- (0%) import or re-export duties

- (0%) personal income tax

- Low local labor requirements:
85% overseas workforce permitted

- 50% discount for SMEs
(Riyada card holders)

INVESTMENT OPPORTUNITIES



Renewables



logistics



Textile



Circular Economy



Pharma



Automotive



Metals



Chemicals



Plastic



Industries

SPECIAL ECONOMIC ZONES, FREE ZONE & INDUSTRIAL – COMPARISON

COMPARISON OF OPERATING COSTS (USD) \$		
	COST HEAD	SOHAR FZ
REGISTRATION AND RENEWAL	APPLICATION FEE (ONETIME FEE)	NIL
	BUSINESS REGISTRATION	650
	LICENSE RENEWAL FEE	650
RENTAL RATES	LAND RENTAL (USD PER M ² PER YEAR) ¹	STARTING PRICE OF \$ 7
	PRE-BUILT WAREHOUSE RENTAL (USD PER M ² PER YEAR)	\$ 87
	OFFICE RENTAL	\$ 5000 PER YEAR
	SERVICE CHARGE (ANNUAL)	2% CPI / YEAR
LOCALIZATION	LOCALIZATION REQUIREMENT (%)	15%
UTILITIES	ELECTRICITY (PER KWH/MONTH)	SEASONAL TARIFF HIGH VOLTAGE (132 KV, 220KV, 400 KV) - SUMMER: \$ 0.075 / KWH - WINTER: \$ 0.042 / KWH - FLAT TARIFF HIGH VOLTAGE (132 KV, 220KV, 400 KV) \$ 0.055 / KWH
	WATER (PER M ³)	3.14
	NATURAL GAS (MMBTU = MILLION BRITISH THERMAL UNITS)	\$3.8-4.3/MMBTU WITH 3 % INCREASE EVERY YEAR
TAXES	PERSONAL INCOME TAX (%)	0%
	CORPORATE TAX (%)	15%
	EXEMPTION FROM CORPORATE TAX (YEARS)	25 YEARS
PORTS AND CUSTOMS	CUSTOMS DUTY APPLIES TO PRODUCTS SOLD IN THE LOCAL MARKET AND THE GCC (GENERAL ITEMS) (%). (INTERNATIONAL SALES ARE NOT APPLICABLE.)	5%
	PORT HANDLING COST (USD)	20FT EXP 132 20FT IMP 105 40FT EXP 185 40FT IMP 145
	FREETIME FOR IMPORT (LADEN)	7
	FREETIME FOR EXPORT (LADEN)	7 DAYS

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SOHAR

ABOUT SALALAH

Free Zone

5.1 Billion OMR
13.2 Billion USD

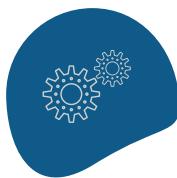
Total investment volume in the zones affiliated to the Authority until Dec 2023

21,6 km²

Total area



388,841 City population



2008 onwards



Range of 3* to 5* hotels



International Airport



Major transshipment hub, container, general cargo, cruise, and marine terminals



Top of the art medical and educational facilities to accommodate both individuals and families facilities

SALALAH INCENTIVES

- 100% foreign ownership
- Exemption from customs duties
- Tax exemption
- Work permits for 80% of the foreign workforce
- No minimum capital requirements

INVESTMENT OPPORTUNITIES



Renewables



logistics



Industries



Food



Pharmaceutical

SPECIAL ECONOMIC ZONES, FREE ZONE & INDUSTRIAL – COMPARISON

COMPARISON OF OPERATING COSTS (USD) \$		
	COST HEAD	SALALAH FZ
REGISTRATION AND RENEWAL	APPLICATION FEE (ONETIME FEE)	NIL
	BUSINESS REGISTRATION	650
	LICENSE RENEWAL FEE	650
RENTAL RATES	LAND RENTAL (USD PER M ² PER YEAR) ¹	\$ 1.30 – 5
	PRE-BUILT WAREHOUSE RENTAL (USD PER M ² PER YEAR)	BELOW 1,000 = \$ 64.93 ABOVE 1,000 = \$ 54.54
	OFFICE RENTAL	PACKAGE 1: SHARED OFFICE: \$9,350 (ISSUE FOR 3 YEARS) PACKAGE 2: SHARED OFFICE: \$14,026 (ISSUE FOR 3 YEARS) PACKAGE 3: FURNISHED OFFICE: \$23,376 (ISSUE FOR 3 YEARS)
	SERVICE CHARGE (ANNUAL)	5% CPI EVERY 5 YEARS
LOCALIZATION	LOCALIZATION REQUIREMENT (%)	20%
UTILITIES	ELECTRICITY (PER KWH/MONTH)	SEASONAL TARIFF HIGH VOLTAGE (132 KV, 220KV, 400 KV) - SUMMER: \$ 0.075 / KWH - WINTER: \$ 0.042 / KWH - FLAT TARIFF HIGH VOLTAGE (132 KV, 220KV, 400 KV) \$ 0.055 / KWH
	WATER (PER M3)	3.14
	NATURAL GAS (MMBTU = MILLION BRITISH THERMAL UNITS)	\$3.8-4.3/MMBTU WITH 3 % INCREASE EVERY YEAR
TAXES	PERSONAL INCOME TAX (%)	0%
	CORPORATE TAX (%)	15%
	EXEMPTION FROM CORPORATE TAX (YEARS)	30 YEARS
PORTS AND CUSTOMS	CUSTOMS DUTY APPLIES TO PRODUCTS SOLD IN THE LOCAL MARKET AND THE GCC (GENERAL ITEMS) (%). (INTERNATIONAL SALES ARE NOT APPLICABLE.)	5%
	PORT HANDLING COST (USD)	20FT EXP 85 40FT EXP 125 20FT IMP 85 40FT IMP 125
	FREETIME FOR IMPORT (LADEN)	7
	FREETIME FOR EXPORT (LADEN)	10 DAYS

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SALALAH

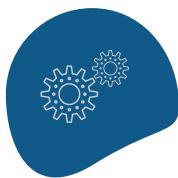
ABOUT Madayn

7.5 Billion OMR
19.5 Billion USD

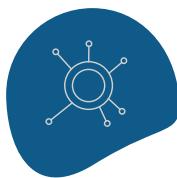
Total investment volume in the zones affiliated to the Authority until Dec 2023

163 km²

Total area



First establishment of Rusayl Industrial city in 1983



Co-working spaces, warehouses, infrastructure development,



commercial spaces, and residential complexes and industrial complexes

MADAYN INCENTIVES

- 50% discount on environmental permit fees for category B industries
- Rent typically just RO1 m2 pcm for first five years of industrial use
- **Lease**
 - 30 year renewable lease on land and facilities
 - Fair evaluation of all buildings and facilities at the end of lease
 - Sell infrastructure built on your land
 - Lease or mortgage the buildings and facilities you build
 - Involve new partners in lease
- **Incentives**
 - No tax on net profit for five years
 - No customs duties and tax on import of production inputs and machinery
 - No restrictions on imports, exports and sales
 - No foreign exchange controls
 - 15% pa fixed rate corporate tax
 - 5% fixed rate customs duties
 - PPP concessions up to 99 years

• Foreign Ownership

- 100% KOM and Al Mazunah Free Zone
- 70% all other Madayn business cities
- 100% GCC nationals
- 100% value-added projects

• Globally integrated

Benefit from Oman's international economic agreements and membership of trade blocs:

- GCC

- GCC Customs Union
- GAFTA

- US-Oman Free Trade Agreement

- Free Trade Agreements with Switzerland, Singapore, Iceland and Norway
- Worldwide bilateral agreements

INVESTMENT OPPORTUNITIES



Building Materials



logistics



Packaging



Technology



Pharma



Automotive



Metals



Chemicals



Plastic



Electricity



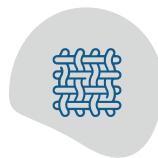
Furniture



Petrochemicals



Food Processing



Textile

SPECIAL ECONOMIC ZONES, FREE ZONE & INDUSTRIAL – COMPARISON

COMPARISON OF OPERATING COSTS (USD) \$		
	COST HEAD	MADAYN INDUSTRIAL PARK
REGISTRATION AND RENEWAL	APPLICATION FEE (ONETIME FEE)	NIL
	BUSINESS REGISTRATION	STARTING FROM 650\$ DEPENDS ON THE LICENSE
	LICENSE RENEWAL FEE	STARTING FROM 650\$ DEPENDS ON THE LICENSE
RENTAL RATES	LAND RENTAL (USD PER M ² PER YEAR) ¹	STARTING PRICE 2.6 \$ - 8 \$ INDUSTRIAL PLOTS – 2.6\$ RESIDENTIAL PLOTS – 5.2\$ SERVICE, LOGISTIC, COMMERCIAL – 7.8\$
	PRE-BUILT WAREHOUSE RENTAL (USD PER M ² PER YEAR)	NIL
	OFFICE RENTAL	EQUIPPED (7) RIALS/ SQUARE METER/ MONTHLY NOT EQUIPPED (6) RIALS/ SQUARE METER/ MONTHLY
	SERVICE CHARGE (ANNUAL)	
LOCALIZATION	LOCALIZATION REQUIREMENT (%)	35%
UTILITIES	ELECTRICITY (PER KWH/MONTH)	THIS DEPENDS ON THE OPTION SELECTED BY THE INVESTOR (ATTACHED) FYR
	WATER (PER M ³)	3.43-3.71 (2024)
	NATURAL GAS (MMBTU = MILLION BRITISH THERMAL UNITS)	\$3.91/MMBTU WITH 3 % INCREASE EVERY YEAR (MINIMUM) (2024)
TAXES	PERSONAL INCOME TAX (%)	0%
	CORPORATE TAX (%)	15%
	EXEMPTION FROM CORPORATE TAX (YEARS)	5 YEARS RENEWABLE FOR 5 YEARS (INDUSTRIAL PROJECTS)
PORTS AND CUSTOMS	CUSTOMS DUTY APPLIES TO PRODUCTS SOLD IN THE LOCAL MARKET AND THE GCC (GENERAL ITEMS) (%). (INTERNATIONAL SALES ARE NOT APPLICABLE.)	0%
	PORT HANDLING COST (USD)	
	FREETIME FOR IMPORT (LADEN)	
	FREETIME FOR EXPORT (LADEN)	

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ABOUT ALMAZUNAH

Free Zone (Operated by Madayn)

0.14 Billion OMR
0.36 Billion USD

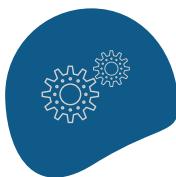
Total investment volume in the
zones affiliated to the Authority
until Dec 2023

15,3 km²

Total area



10,000 City population



1999 onwards



Commercial, Services
and Light Industries

INVESTMENT OPPORTUNITIES



Commercial



Service



Industries

ALMAZUNAH INCENTIVES

- Exemption from income tax on profits for 30 years, with no need to submit income tax returns.
- Freedom to trade and convert foreign currencies.
- Exemption from the Commercial Agency Law.
- Exemption from customs duties to and from the free zone.
- Permission to import all goods allowed for trade in the Sultanate.
- Exemption from the minimum investment requirement.

- The possibility for investors to own 100% of the project capital.
- Allowance for Yemeni labor to work in the area without entry visas.

- Reduction in the Omanisation rate, ranging between 10% - 20%.

- Acceptance of Yemeni customs declarations for goods imported into the area.

- Issuance of certificates of origin.
- Facilitation of residency and visa issuance for non-Omani investors.
- Permission to establish a representative office within the Omani customs territory

SPECIAL ECONOMIC ZONES, FREE ZONE & INDUSTRIAL – COMPARISON

COMPARISON OF OPERATING COSTS (USD) \$		
	COST HEAD	AL MAZYUNA FZ
REGISTRATION AND RENEWAL	APPLICATION FEE (ONETIME FEE)	
	BUSINESS REGISTRATION	STARTING FROM 650\$ DEPENDS ON THE LICENSE
	LICENSE RENEWAL FEE	650
RENTAL RATES	LAND RENTAL (USD PER M ² PER YEAR) ¹	STARTING PRICE 2.6 \$ - 8 \$
	PRE-BUILT WAREHOUSE RENTAL (USD PER M ² PER YEAR)	
	OFFICE RENTAL	
	SERVICE CHARGE (ANNUAL)	
LOCALIZATION	LOCALIZATION REQUIREMENT (%)	20%
UTILITIES	ELECTRICITY (PER KWH/MONTH)	
	WATER (PER M ³)	3.43-3.71 (2024)
	NATURAL GAS (MMBTU = MILLION BRITISH THERMAL UNITS)	\$3.8-4.3/MMBTU WITH 3 % INCREASE EVERY YEAR
TAXES	PERSONAL INCOME TAX (%)	0%
	CORPORATE TAX (%)	15%
	EXEMPTION FROM CORPORATE TAX (YEARS)	30 YEARS
PORTS AND CUSTOMS	CUSTOMS DUTY APPLIES TO PRODUCTS SOLD IN THE LOCAL MARKET AND THE GCC (GENERAL ITEMS) (%). (INTERNATIONAL SALES ARE NOT APPLICABLE.)	
	PORT HANDLING COST (USD)	
	FREETIME FOR IMPORT (LADEN)	
	FREETIME FOR EXPORT (LADEN)	

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MADAYN (sur)

ABOUT KHAZAEN

0.5 Billion OMR
1.3 Billion USD

Total investment volume in the zones affiliated to the Authority until Dec 2023

52 km²

Total area



2018 onwards



Available within close proximity to the city of Barka
5 star workers accommodation under construction



Khazaen Dry Port

- Allocated Area: 250,000 sqm
- Phase 1 Development Area: 100,000 sqm
- Developed by Marafi, Khimji Ramdas, & Al Madina Logistics Services
- 100% operation



50km from Muscat International Airport



Available within close proximity to the city of Barka

KHAZAEN INCENTIVES

- Developed lands equipped with services
- International dry port for export and import
- Strategic location on the growth and development axis of Muscat
- Proximity to Muscat International Airport (30 minutes)
- Full freedom in project management
- The city is located in the most densely populated areas of the Sultanate
- Two free zones for logistical and industrial activities and commercial activities
- Logistical and industrial lands located among strategic projects
- Investment contracts for a duration of 43 years

- Competitive prices
- Freehold ownership of residential and commercial units
- Exemption from customs duties on production inputs and raw materials

- Exemption from the minimum capital requirement for investors

- Exemption from income tax for 15 years, renewable for an additional 5 years
- Exemption from customs duties on exports and imports

- 100% foreign ownership of projects
- Customs areas
- Ready warehouses and industrial complexes of various sizes
- Availability of a one-stop shop
- Foreign labor percentage up to 70%
- Availability of a one-stop shop for licenses and commercial transactions for 43 years

INVESTMENT OPPORTUNITIES



Clean Energy



logistics



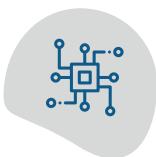
Industries



Food



Pharmaceutical



Tech & Business

SPECIAL ECONOMIC ZONES, FREE ZONE & INDUSTRIAL – COMPARISON

COMPARISON OF OPERATING COSTS (USD) \$		
	COST HEAD	KHAZAEN
REGISTRATION AND RENEWAL	APPLICATION FEE (ONETIME FEE)	
	BUSINESS REGISTRATION	
	LICENSE RENEWAL FEE	STARTING FROM 650\$ DEPENDS ON THE LICENSE
RENTAL RATES	LAND RENTAL (USD PER M ² PER YEAR) ¹	STARTING PRICE 2.6 \$ - 10.3 \$
	PRE-BUILT WAREHOUSE RENTAL (USD PER M ² PER YEAR)	STARTED AT 72 \$
	OFFICE RENTAL	
	SERVICE CHARGE (ANNUAL)	5 % CPI / YEAR
LOCALIZATION	LOCALIZATION REQUIREMENT (%)	35%
UTILITIES	ELECTRICITY (PER KWH/MONTH)	THIS DEPENDS ON THE OPTION SELECTED BY THE INVESTOR (NAMA)
	WATER (PER M ³)	
	NATURAL GAS (MMBTU = MILLION BRITISH THERMAL UNITS)	
TAXES	PERSONAL INCOME TAX (%)	0%
	CORPORATE TAX (%)	15%
	EXEMPTION FROM CORPORATE TAX (YEARS)	5 YEARS RENEWABLE FOR 5 YEARS (INDUSTRIAL PROJECTS)
PORTS AND CUSTOMS	CUSTOMS DUTY APPLIES TO PRODUCTS SOLD IN THE LOCAL MARKET AND THE GCC (GENERAL ITEMS) (%). (INTERNATIONAL SALES ARE NOT APPLICABLE.)	5% (CHANGED THIS BECAUSE IT WAS 0%) RAW MATERIAL AND MACHINERY 0%
	PORT HANDLING COST (USD)	20' CONTAINER: 26 USD 40' CONTAINER: 39 USD
	FREETIME FOR IMPORT (LADEN)	14 DAYS
	FREETIME FOR EXPORT (LADEN)	14 DAYS

★ ¹THE RATES VARY BASED ON BUSINESS ACTIVITIES, BUT THEY GENERALLY FALL WITHIN A STATED RANGE.

★ ²DG CONTAINER ADDITIONAL ON ABOVE RATE 50%, OOG CONTAINER ADDITIONAL ON ABOVE RATE 100%



KHAZEN

الهيئة العامة للمناطق الاقتصادية الخاصة والمناطق الحرة
Public Authority for Special Economic Zones and Free Zones
Sultanate of Oman

سلطنة عمان



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