

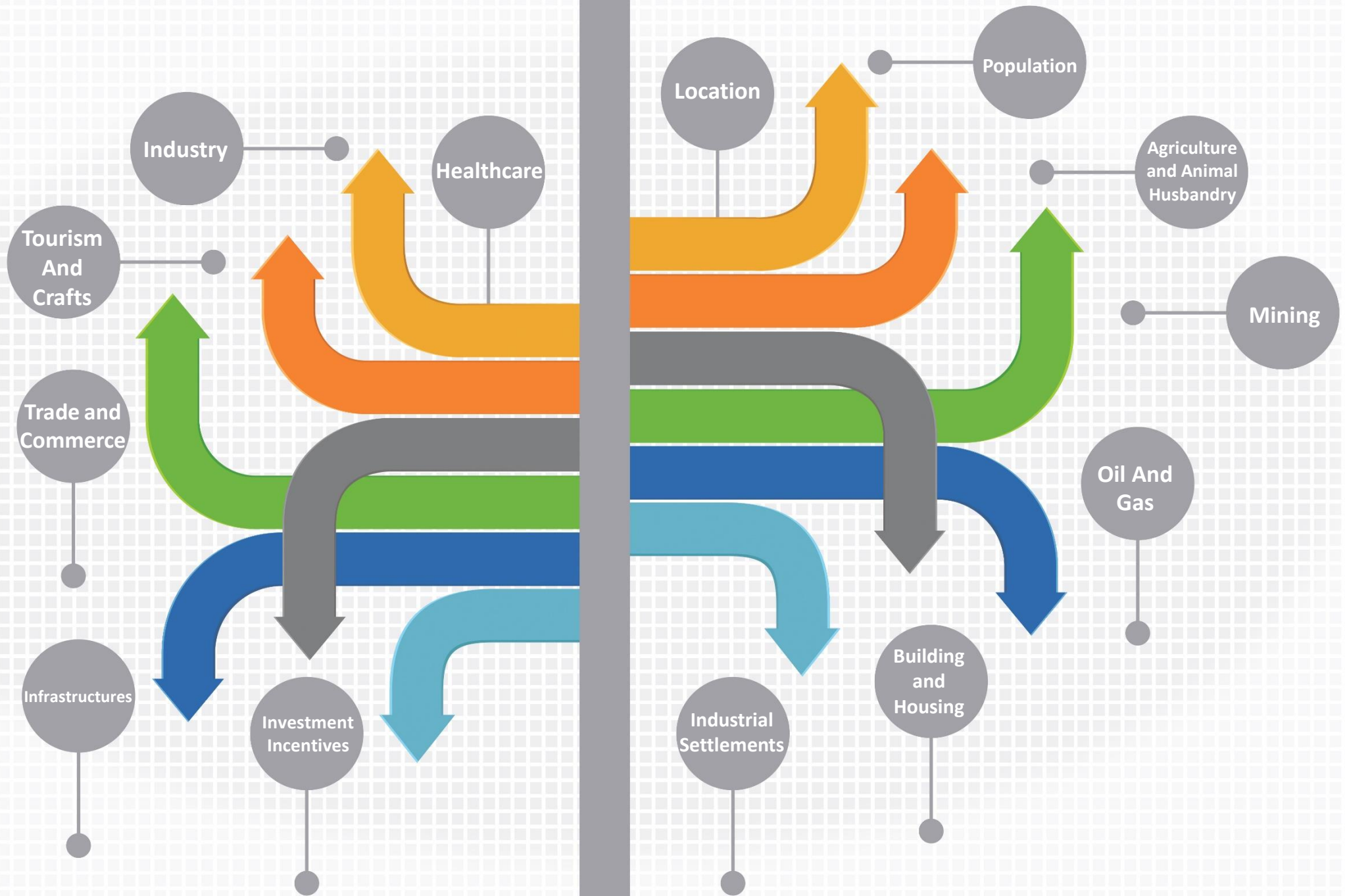


*Kermanshah Chamber Of Commerce,  
Industries , Mines & Agriculture*



# **Kermanshah** **The Land of Golden** **Opportunities**



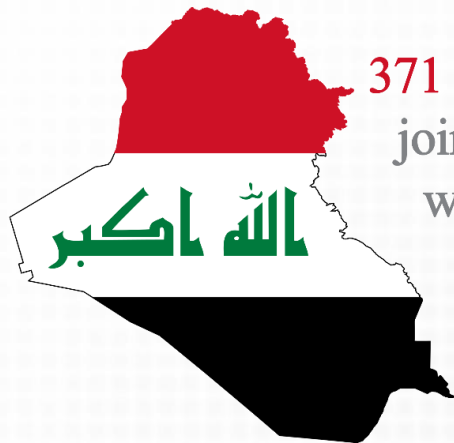


# Location of Kermanshah Province

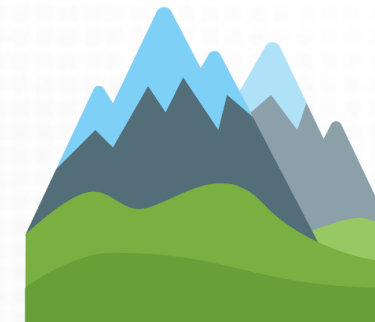


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371 kilometer  
joint border  
with Iraq



Kermanshah province is located in the  
mountainous region with an area of 25,900  
square kilometer in the west of the Iran



In the main route of transit of  
goods and services to Iraq and  
in the main route of Atabat Aliat  
(Karbala and Najaf Ashraf)



It has  
14 towns  
21 cities  
31 districts  
86 rural districts  
2793 villages



14 towns of  
Kermanshah  
province  
respectively area



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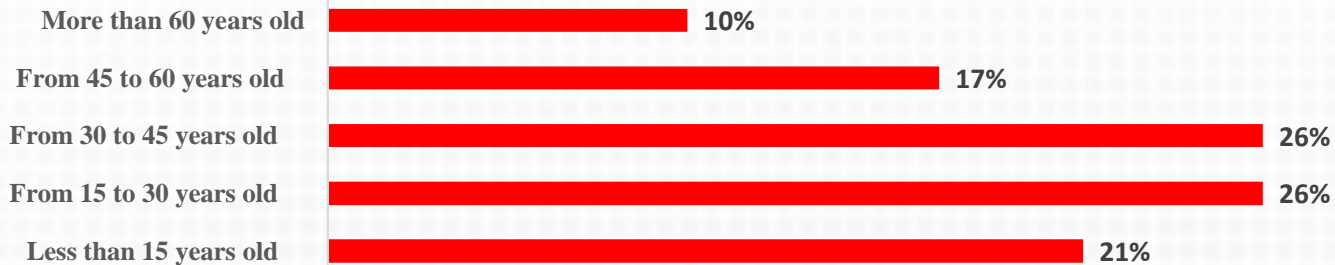


# Population



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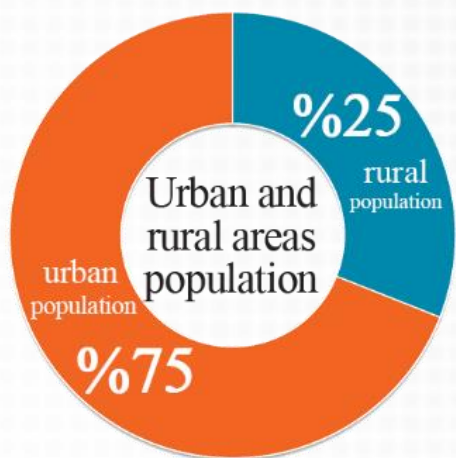
70%  
of the  
population  
of  
Kermanshah  
province  
are **active**



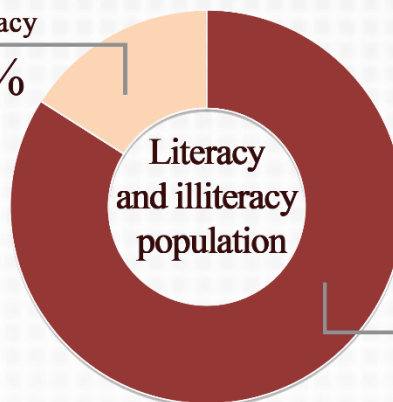
1/95

million

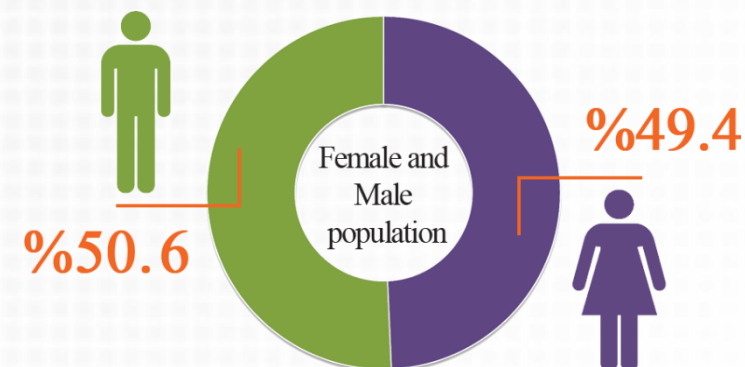
Total  
population of  
Kermanshah  
province



Illiteracy  
16%



Literacy  
84%

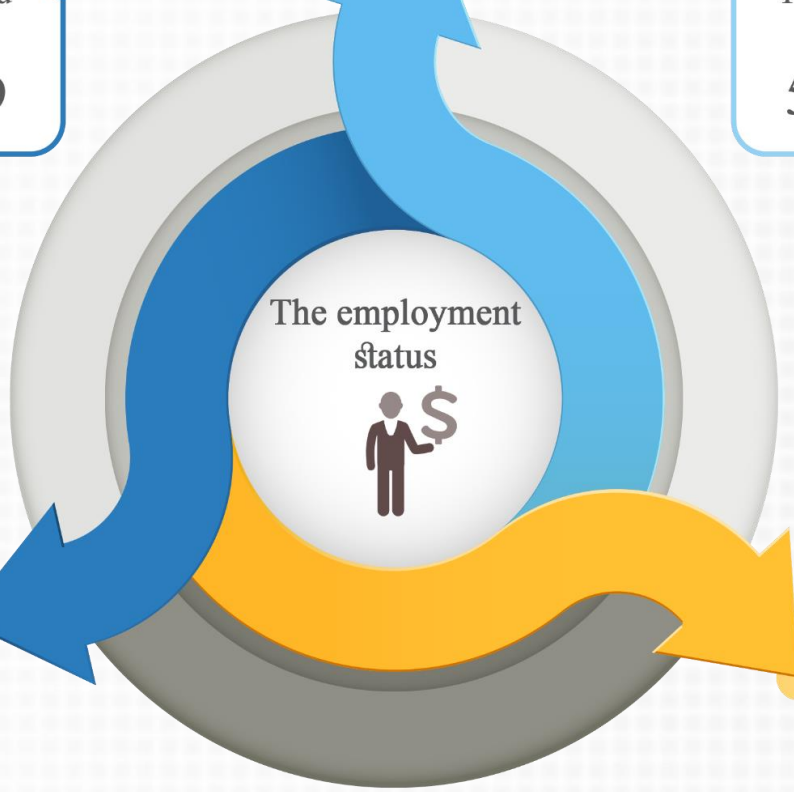


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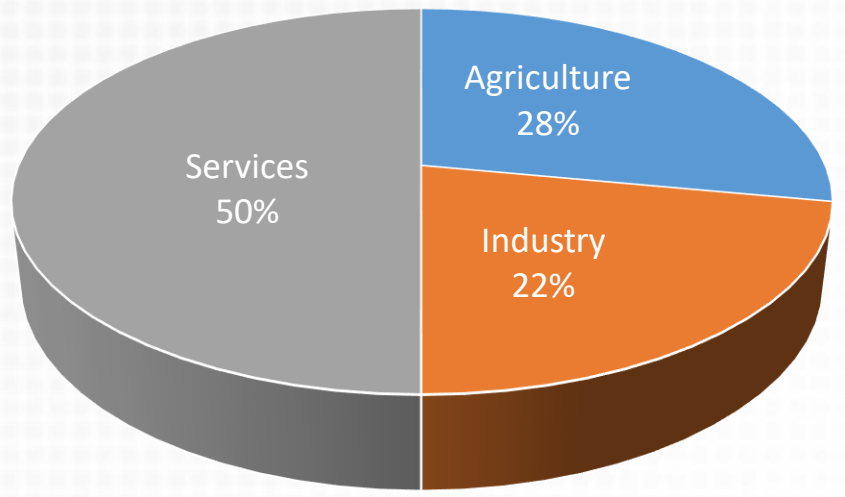
The literate working population: %88.7

The illiterate working population: %11.3




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The employment in major economic sectors







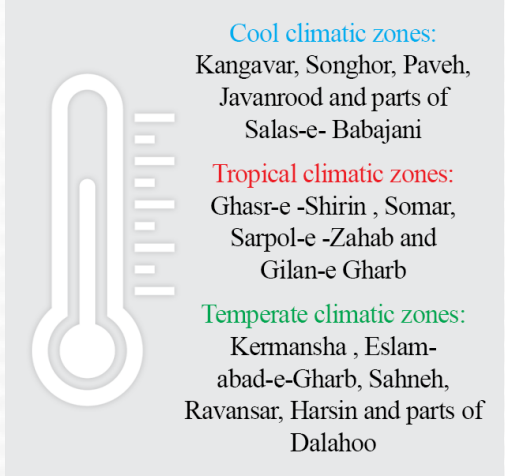
# Agriculture and Animal husbandry

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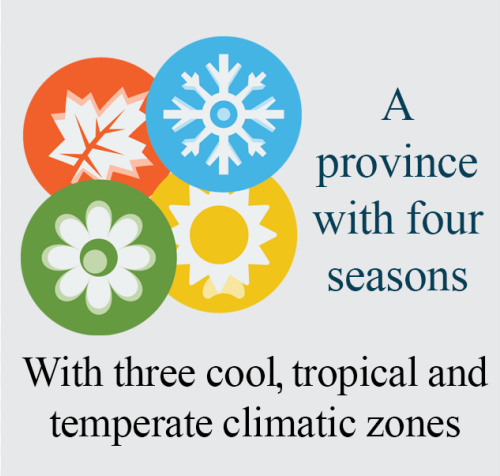
Due to the favorable environmental conditions and fertile lands, the province has high abilities in different fields of **agriculture, horticulture, animal husbandry (livestock, poultry and bee) and aquaculture.**



**Cool climatic zones:**  
Kangavar, Songhor, Paveh, Javanrood and parts of Salas-e Babajani

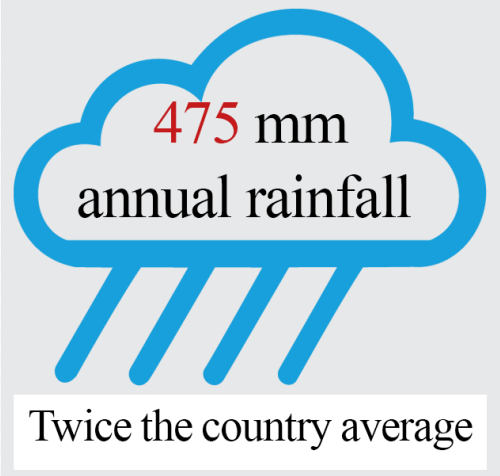
**Tropical climatic zones:**  
Ghasr-e -Shirin , Somar, Sarpol-e-Zahab and Gilan-e Gharb

**Temperate climatic zones:**  
Kermansha , Eslamabad-e-Gharb, Sahneh, Ravansar, Harsin and parts of Dalahoo



A province with four seasons

With three cool, tropical and temperate climatic zones



**475 mm** annual rainfall

Twice the country average



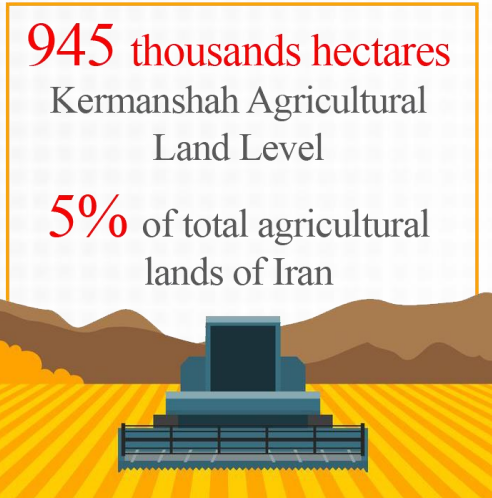
**79%** of agricultural lands, is dry land



**39** thousands hectares **garden lands**



**906** thousands hectares **agricultural lands**



**945** thousands hectares Kermanshah Agricultural Land Level

**5%** of total agricultural lands of Iran

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Suger beet, wheat, barley, beans, nucleated fruits and animal husbandry

Eslamabad  
-e  
Gharb

Corn, beans, vegetable and fruits (tomato, cucumber and potato) nucleated fruits and animal husbandry

Sarpol-e  
Zahab

Vegetable and fruits, citrus and fisheries

Ghasr-e  
Shirin

Nucleated, grainy and dried fruits and animal husbandry

Javanrood

Grainy and dried fruits, pomegranate and fishery

Paveh

wheat, oil seeds, barley, forage, vegetables, nucleated, grainy and dried fruits, medicinal plants, fishery and animal husbandry

Kangavar

Wheat, grainy and dried fruits (apple) and animal husbandry

Salas-e  
Babajani

Kermanshah

Wheat, corn, barley, sugar beets, beans, nucleated fruits, grainy fruits, vegetable and fruits, animal husbandry and beekeeping

Dalahoo

wheat, beans, nucleated and grainy fruits, animal husbandry and fishery

Gilan-e  
Gharb

wheat, forage, animal husbandry and grainy fruits

Songhor

wheat, sunflower, beans, forage, nucleated and grainy fruits and animal husbandry

Ravansar

wheat, corn, rapeseeds, barley, grainy fruits, vegetable and fruits and animal husbandry

Sahneh

sugar beets, barley, vegetable and fruits, nucleated and grainy fruits, dried fruits, medicinal plants, animal husbandry and beekeeping

Harseen

wheat, corn, sugar beet, forage, beans, vegetable and fruits (potatoes and onions), nucleated, grainy and dried fruits, medicinal plants, animal husbandry and

Every  
city's  
major  
products

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**1** The first place, in terms of the level and production of chickpeas, in the country



**2** The second place, in terms of the level and production of barley, in the country



**2** The second place, in terms of the level and production of corn, in the country



**4** The fourth place, in terms of the level and production of sugar beet, in the country



**4** The fourth place, in terms of the level and production of rapeseed, in the country



**4** The fourth place, in terms of the level and production of wheat, in the country



**1** Ranked the first in the country, in terms of performance in sugar beet and corn units

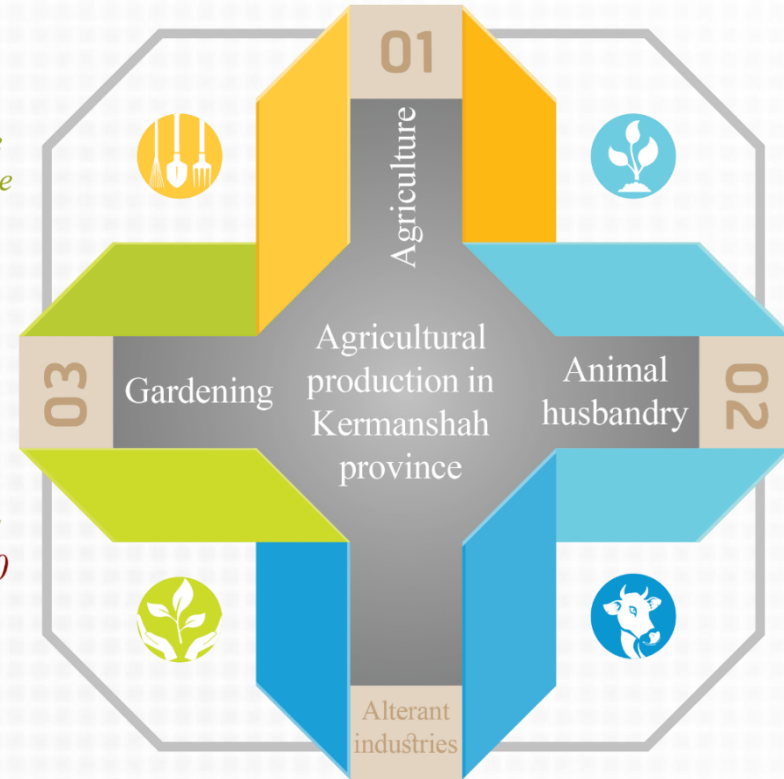


Wheat, barley, peas, corn, sugar beet, rapeseed and sunflower

*Paveh' pomegranate  
Dalahoo' fig and olive*

*The 12th place in the country by producing 85 million flower*

*The 17th place in the country with a production of 4500 tons of off-season products*



*Sanjabi race ship, Kord race horses, industrial dairy units*

**Existence of large factories of an iterant industries:**

Rojin Tak Company (tomato paste production), Nazgol Company (oiling the oil seeds), corn cultivation development company (corn hybrid seed production), disinfecting units for wheat and barley seeds, production units of livestock and poultry feed, poultry slaughterhouse units, corn drying units and ...

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# Mining

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1.1 billion tons of reserves identified in the province, is about 2 percent of the total mineral resources of the country



Of the 68 types of minerals identified in the country, 20 of them are in Kermanshah province

Includes: bitumen, decorative stones (4 types of marble, lime stone, travertine, granite), Lashe stone, mixtures, gypsum, feldspar, industrial soil, dolomite, silica, mica, calcite, manganese, ironstone (Hematite and magnetite), copper, lime and marl, pozzolan, precious and semi-precious stones



The country's first rank in term of reserves of bitumens



250 permits for mineral exploitation with a job creation of 2,600 people and an investment of 1,300 billion rials



World famous Harseen Marble

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## Mine specifications of the province

| type of mineral  | numbers | Definite storage | Annual Exploitation |
|------------------|---------|------------------|---------------------|
| Carcass stone    | 119     | 315.5            | 9392                |
| Bitumen          | 20      | 1.3              | 74                  |
| Dolomitic marble | 27      | 23               | 287                 |
| Decorative stone | 26      | 20               | 628                 |
| Mountain mix     | 19      | 43               | 1394                |
| Gypsum stone     | 10      | 40               | 520                 |
| Silica           | 5       | 31               | 119                 |
| Feldspar         | 4       | 1                | 80                  |
| Maarl lime       | 3       | 5.5              | 4200                |
| Industrial soil  | 4       | 3.8              | 74                  |
| Manganese        | 1       | 0.21             | 3                   |
| pegmetamitis     | 1       | 0.22             | 5                   |
| Ironstone        | 1       | 0.27             | 25                  |

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Important mines of the province

01

.....● There are 33 bituminous mines with a final reserve of 1.3 million tons

02

.....● There are 50 decorative mines with a fixed reserve of 46 million tons and annual extraction of 550 thousand tons

03

.....● There are 3 lime and marl mines with a definite reserve of 360 million tons and an annual extraction of 4.2 million tons

04

.....● There are 10 gypsum mines with a fixed yield of 40 million tons and annual extraction of 520 thousand tons

05

.....● There are 4 Feldspatts mines with a definite reserve of 1.4 million tons and annual production of 80 thousand tons

06

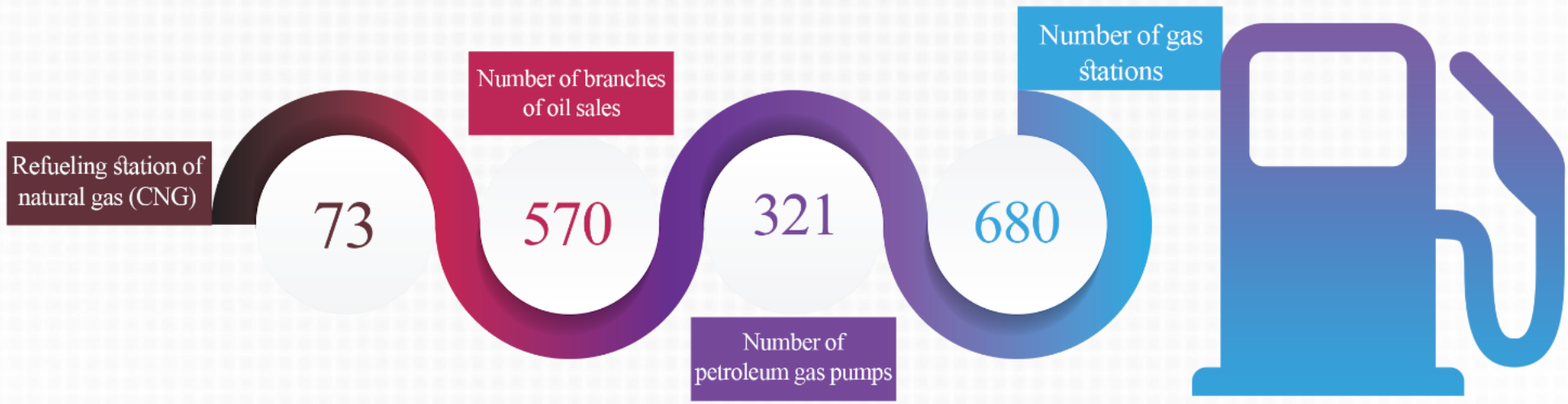
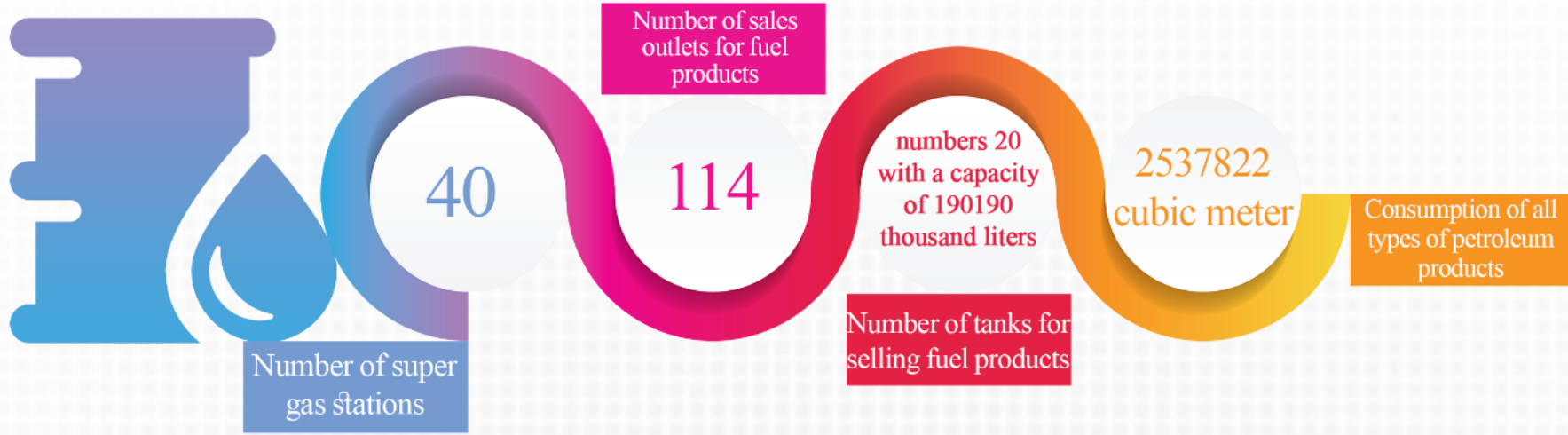
.....● There are 6 silicon mines with a definite reserve of 21.5 million tons and an annual extraction of 145 thousand tons



# Oil And Gas

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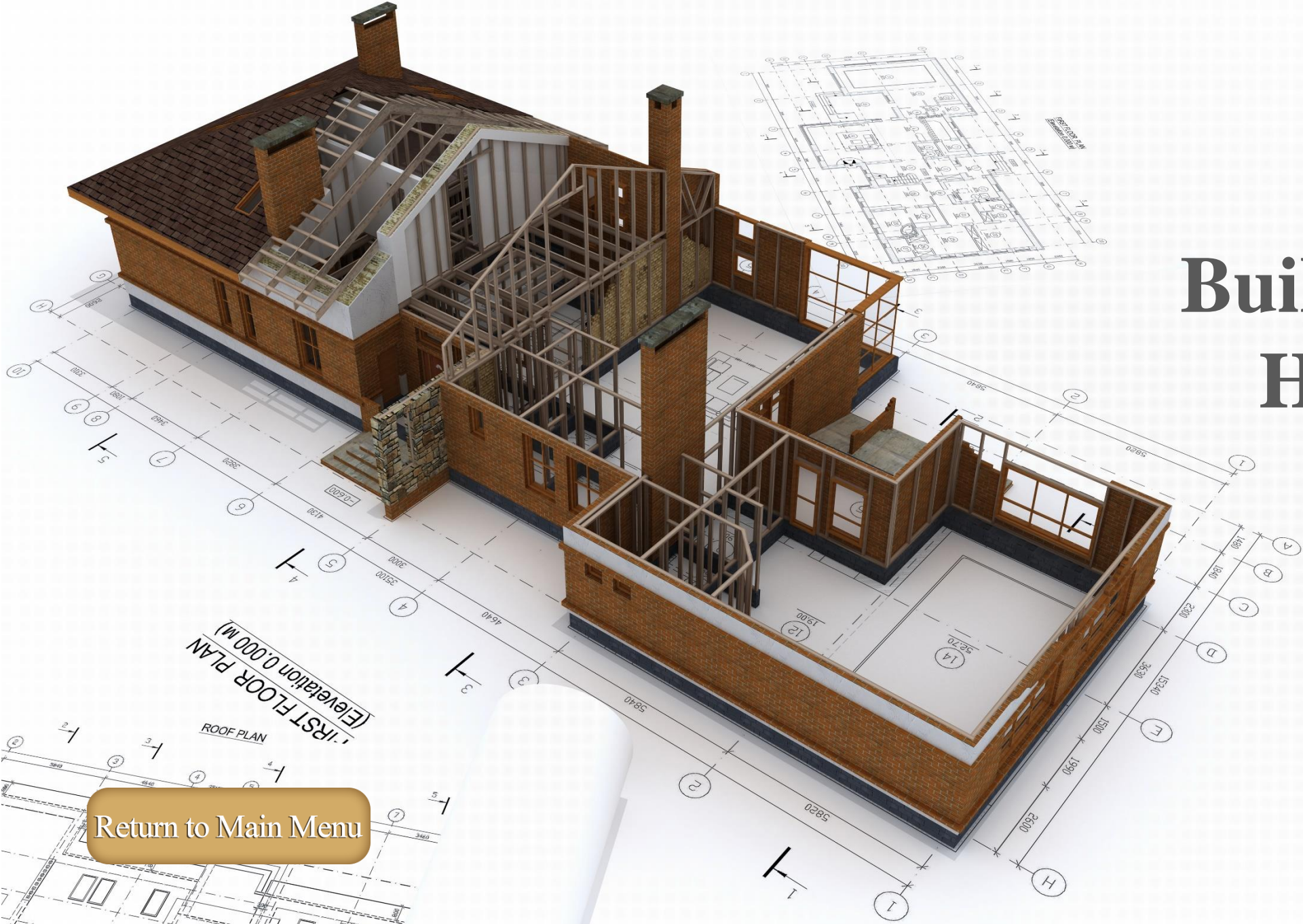


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# Building and Housing



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Industrial,  
educational and  
sanitary licenses

18



Issued  
commercial  
licenses

156



Residential and  
workshop  
licenses

102



*Residential  
licenses*

1736



The average price of one  
square meter of land on the  
residential buildings: **2956**  
thousand Rials

average price of one  
square meter substructure  
of residential units: **9998**  
thousand Rials

average monthly rental  
rent in contract concluded  
between the landlord and  
tenant, for per square  
meter substructure of  
residential unit: **46045** Rials

*1321710  
square meters  
(land area)*

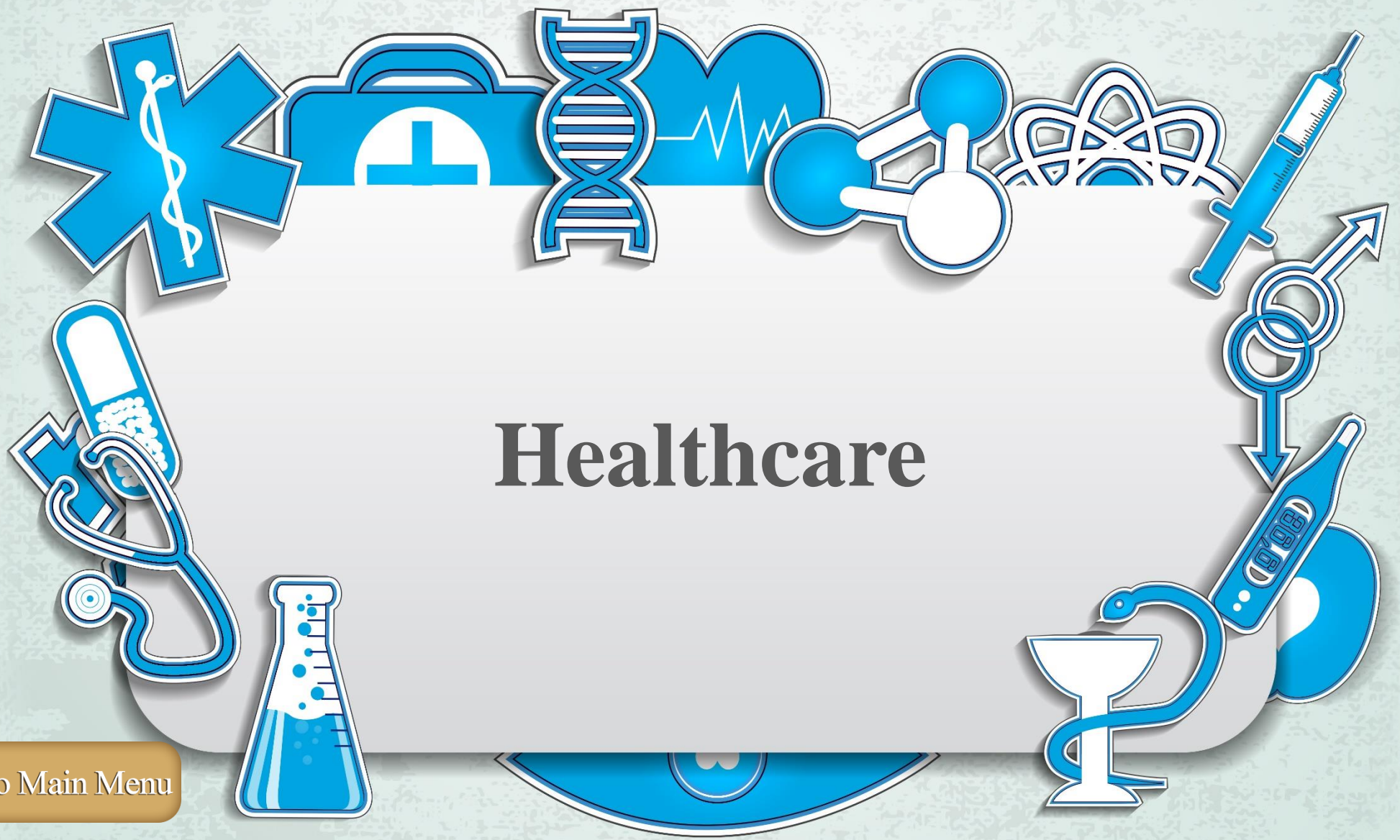
*Building permits  
issued for  
construction:  
2013 items*

*917306  
square meters  
(foundation area  
of the floors)*



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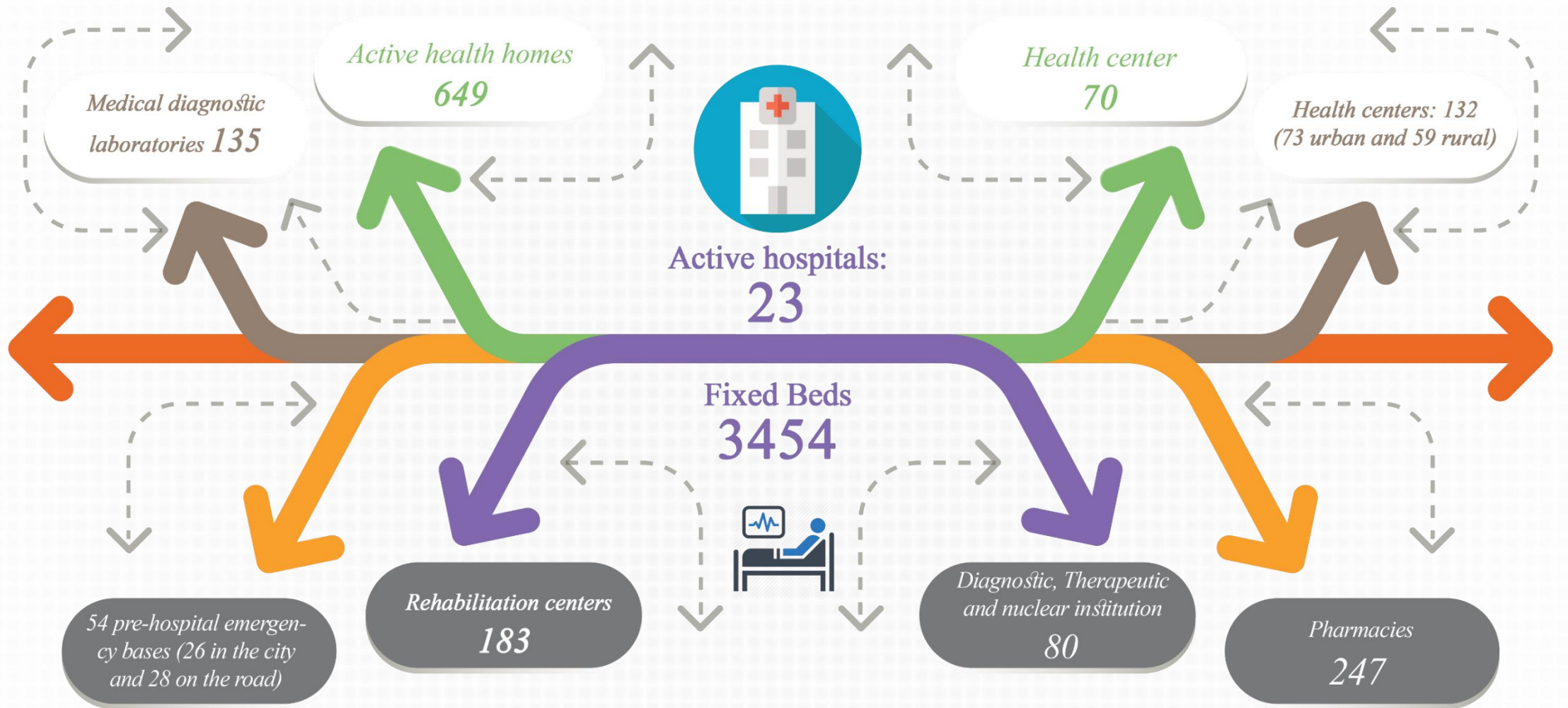




# Healthcare

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**Veterinary pharmacy: 53**



**Tentacle centers: 31**



**Veterinary clinic: 46**



**Hospital: 1**



**Veterinary laboratories: 3**

**Traditional poultry slaughterhouse**

number: 6  
slaughterhouse capacity: 1200 pieces per hour

**Non- industrial slaughterhouse**

number: 12  
heavy trap capacity: 44  
livestock trap capacity: 175

**Industrial slaughterhouse**

number: 1  
heavy trap capacity: 100  
livestock trap capacity: 100



*The number of nongovernmental veterinary staff*

**202**



*The number of governmental veterinary staff*

**201**



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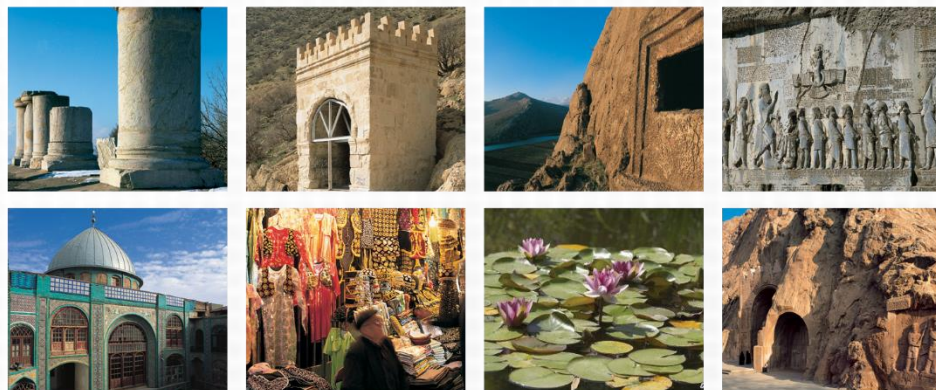




# Tourism And Crafts



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The most **important attractions** of the province are:

Historical and cultural center of Bisotun, Tagh-e-bustan, traditional market, Jame mosque, Gur dakhmeh, historical Hill of Ganj Dare, Darius Inscription, Shah Abbasi Carvanserai, Anahita Temple, Niloofar Sarab, Sahneh Sarab, Rijab River, Yazdgerd Castle, Abu Dhajaneh Tomb, Quri Qalah Cave, Ravansar Sarab, Rijab waterfall, Hajij village, shamshir village, Bazi Deraz Mount, Goor Dakhmeh Direh

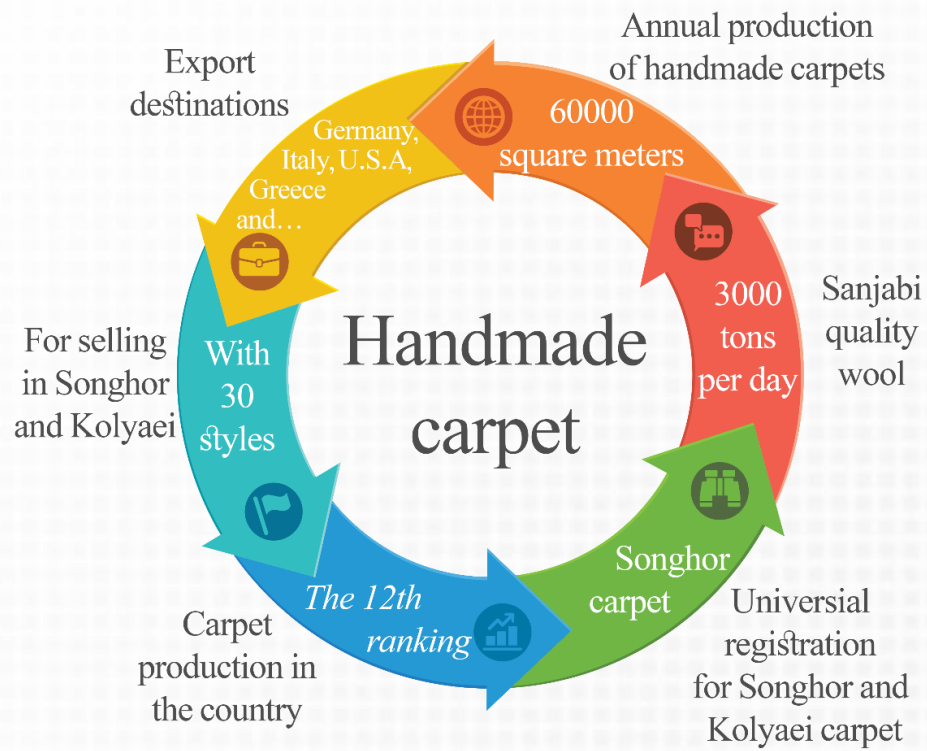
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Tagh-e-bustan, Moavenol Molk, Anahita Temple, Khosrow Palace and Ouramanat are on the world recording temporary directory

Kermanshah Tourism Ranking in terms of the Number of Attractions in the country **3**







**The most important handicraft products in Kermanshah province:** Carpets, rugs, traditional instruments, Jajim weaving, sculpture and metal tools, mosaic, woodworks, leather artifacts and local jewelry, metalworking, traditional sewing, Embossed flower rugs, pottery, traditional designing, basket waving, textile, glass cutting, traditional dyeing, carpet designing, illumination miniature, woodturning and ...



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# Industrial Settlements

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*23 settlements  
and active industrial  
zones*  
(21 governmental industrial area  
and towns and 2 non-governmental  
industrial towns)

The total  
amount of the land  
available to the  
industrial  
settlements and  
areas is more than  
2 thousand  
hectares

*About 10 Km  
from the  
center  
of the province  
or city*

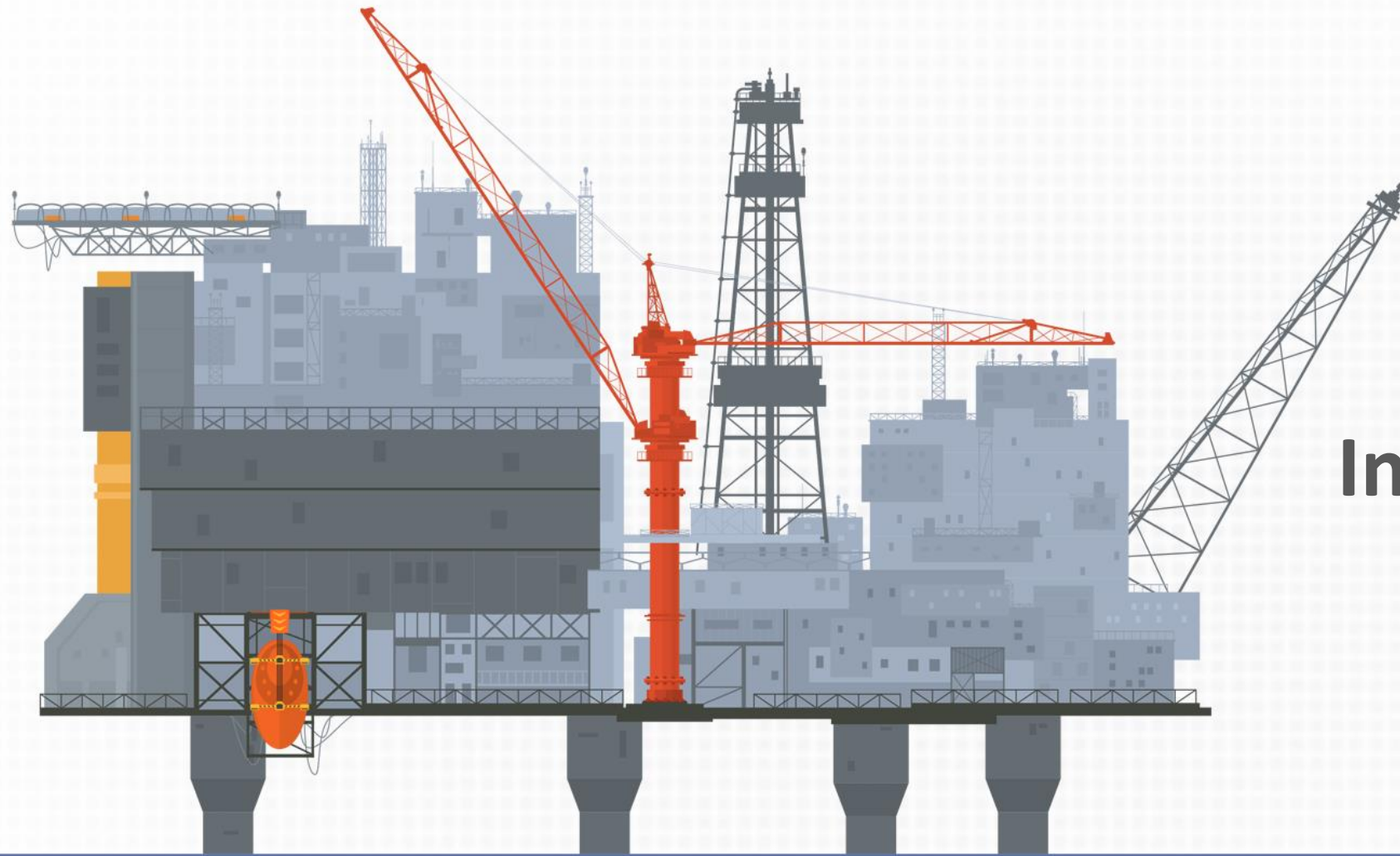
It has infrastructure facilities  
,such as: water, electricity  
telephone and gas, and is ready  
to accept investors in the  
geographical area of the  
province



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# Infrastructures

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*Being on the road of Atabat-e-Aliat*



*914 km main road*



*393 km highway*




*Communication pass for 2796 kilometers*



The international airport of Shahid Ashrafi Esfahani, the largest airport in the west part and with a capacity of 120 flights per week

The western railway of Arak-Kermanshah is on the operation and the Kermanshah – Ghasr-e-Shirin railway is under the construction



  
Kermanshah refinery  
Bisotun powerhouse  
oil and gas reserves

 HOTEL  
Hotel numbers  
26

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# Industry

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*In the investment sector,  
2000 license  
have been issued to create  
57,000 new jobs*



*The most important industrial projects in the province:*

*150,000 barrel refinery plan,  
polypropylene production plan,  
petrochemical development plan  
with urea and ammonia fertilizer;  
iron melting, 2-piece aluminum  
can, bioethanol, corn oil, bone  
bio implant, calcium carbonate  
paper design*

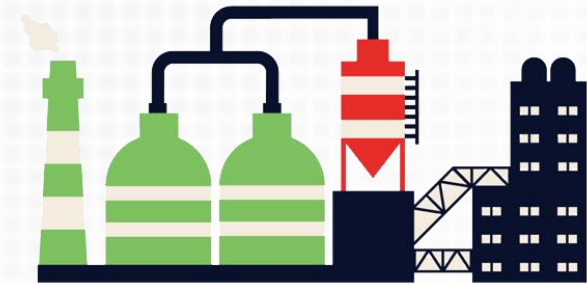
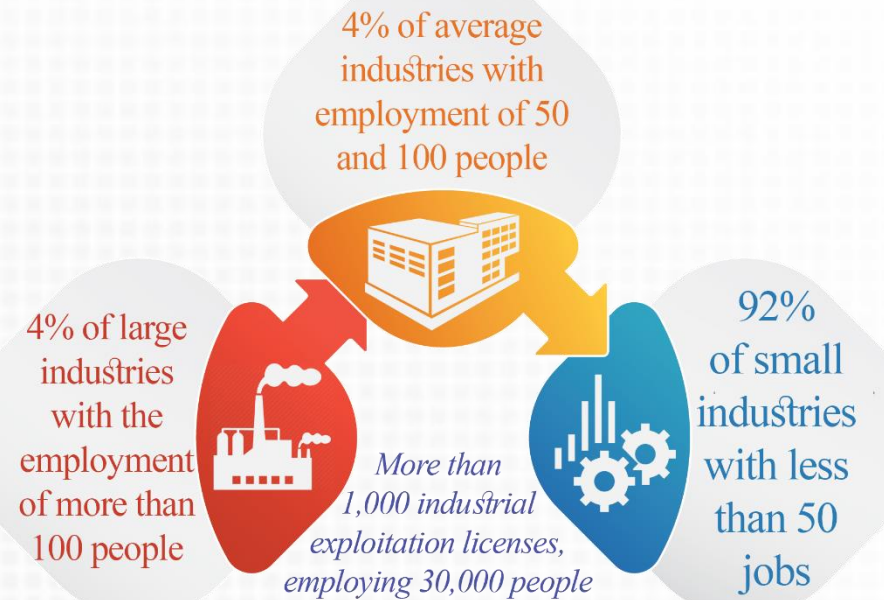
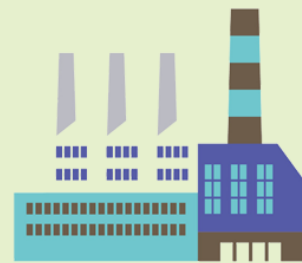


Due to the strategic situation and the cooperation with the **Iraq** state, this province has the best investment situation in producing industrial products and exports to Iraq and other countries



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*The most important industrial units production units of autos, vegetable oils, cement, ceramic tiles, dairies, rebar and beam, types of drugs, sugar and tomato paste*



**3 petrochemical units are in operation and production**

The fourth petrochemical plan, in special economic areas of Islamabad-e-Gharb, and the Kermanshah petrochemical development plan are in progress.





### Important units of manufacturing and industrial products

- ❖ 4 units for the production of multilayer plastic bags with the capacity of 40 thousand tons
- ❖ 12 unit of steel skeletons for the construction of 125,000 tons
- ❖ 1 unit of prefabricated building components and ... with a capacity of 1.5 million tons
- ❖ 3 liqueur processing units with a capacity of 5000 tons
- ❖ 1 unit of processing plants of medicinal plants with a capacity of 1200 tons
- ❖ 40 units of automotive parts production including: (3 units of plastic products – 26 units of metal parts – 2 units of automotive electronics – 4 units of automobile filters – 1 unit of battery production – 4 units of automobile)
- ❖ 1 unit of production of precisions industrial parts (casting) with a capacity of 700 tons
- ❖ 1 production unit of municipal services machinery with a capacity of 3400 units
- ❖ 2 units for a production of the box with a capacity of 600 thousands units
- ❖ 1 unit of production of a car chassis with a capacity of 80 thousand units
- ❖ 7 livestock and poultry slaughterhouses with a capacity of 340 tons per day

- ❖ 3 operating petrochemical plants, with production of one million tons per year (urea and ammonia- alkyl linear gasoline – heavy polyethylene) (production of heavy polyethylene: 300 thousand tons – production of linear gasoline 50 thousand tons- production of urea and ammonia fertilizer: 660 thousand tons)
- ❖ 1 unit of automobile production with a capacity of 50 thousand units in the first phase
- ❖ 2 units of cement production capacity of 3.6 million tons
- ❖ 3 ceramic tile production units with a capacity of 24.5 million tons
- ❖ 3 units for the production of rebar and beam with a capacity of 600 thousand tons
- ❖ 1 unit of production of Ferro-manganese with a capacity of 5 thousand tons
- ❖ 3 tomato paste production units with a capacity of 60 thousand tons
- ❖ 1 unit of vegetable oil production capacity of 300 thousand tons
- ❖ 2 sugar production units of sugar beet with a capacity of 120 thousand tons
- ❖ 16 units of dairy products with a capacity of 460 thousand tons
- ❖ 2 units for the production of a variety of drugs with a capacity of 340 million units of medicine and 200 thousand tons of drug raw materials
- ❖ 1 unit for the production of pesticides with a capacity of 3 thousand tons
- ❖ 16 units of flour production capacity of 600 thousand tons
- ❖ 19 units of livestock and poultry production with a capacity of one million tons
- ❖ 33 block units with a capacity of 650 thousand square meters
- ❖ 5 units for the production of gypsum construction with a capacity of 675 thousand tons
- ❖ 1 unit production of all types of fabric with a capacity of 10 million square meters

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*Major operational and  
under construction industrial  
designs*

- ❖ Construction of 150 thousand barrel refinery per day to produce gasoline, diesel oil and ... with a capacity of 3 million tons
- ❖ **In the course of construction of 1 plan for petrochemicals to produce heavy polyethylene and polypropylene capacity of 735 thousand tons**
- ❖ Kermanshah's Petrochemical Development plan is under construction to produce 660 tons of urea and ammonia
- ❖ **At the beginning of the construction of an industrial plan to produce Bioethanol with a capacity of 76 thousand tons**
- ❖ Zamzam canister production plan for producing 12,000 tons (can) aluminum cans
- ❖ **In the course of the construction of two industrial designs for the production of light steel ingot 300 tons**
- ❖ At the beginning of the construction of an industrial plan for the production of crude corn maize with a capacity of 182 thousand tons
- ❖ **At the beginning of the construction of an industrial plan for industrial European production of bread in 9 thousand tons**
- ❖ At the beginning of the construction of an industrial plan for the production of bone marrow bio membranes with a capacity of 300 thousand hands
- ❖ **The construction of an industrial design for the production of paper from calcium carbonate with a capacity of 7,500 tons**
- ❖ In the construction of two industrial designs for the production of 50,000 tons of Ferrocylium

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# Trade And Commerce



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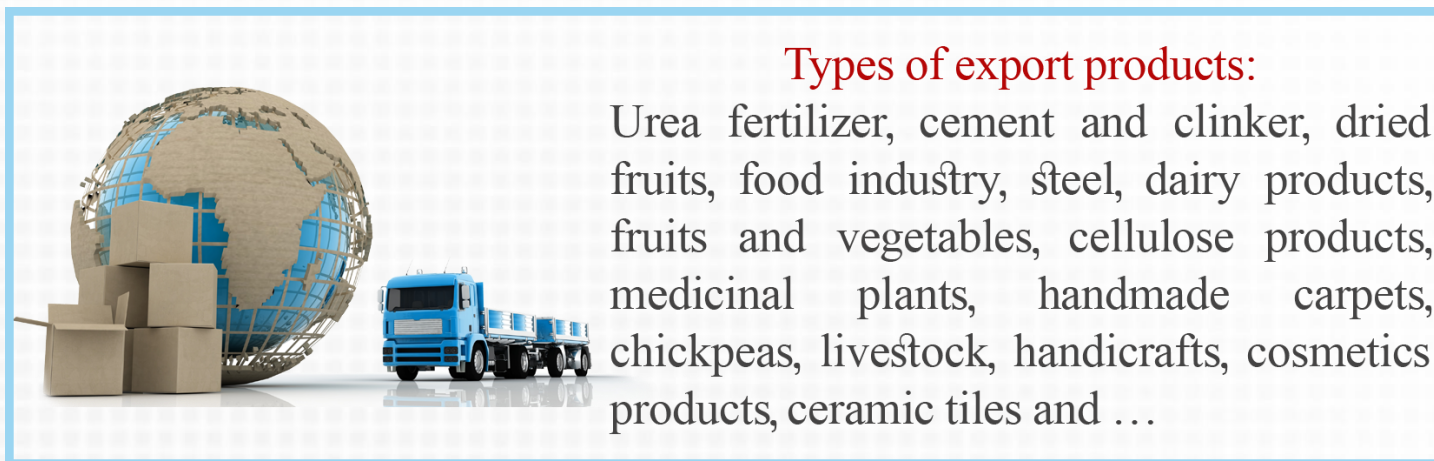
371

km  
joint border  
with Iraq



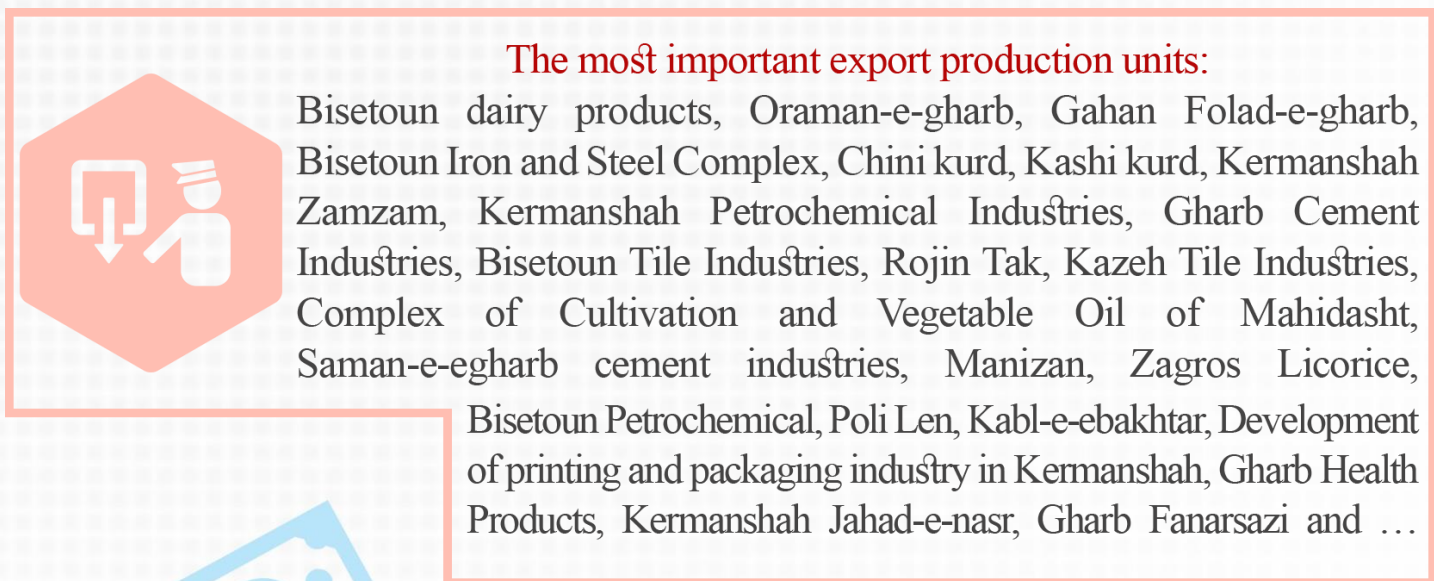
Neighboring Iraq, provides the fields of exchanging goods, services and tourists, and also, transferring technical knowledge for Kermanshah province

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### Types of export products:

Urea fertilizer, cement and clinker, dried fruits, food industry, steel, dairy products, fruits and vegetables, cellulose products, medicinal plants, handmade carpets, chickpeas, livestock, handicrafts, cosmetics products, ceramic tiles and ...

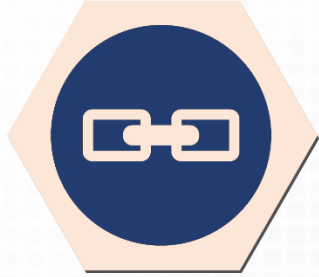


### The most important export production units:

Bisetoun dairy products, Oraman-e-gharb, Gahan Folad-e-gharb, Bisetoun Iron and Steel Complex, Chini kurd, Kashi kurd, Kermanshah Zamzam, Kermanshah Petrochemical Industries, Gharb Cement Industries, Bisetoun Tile Industries, Rojin Tak, Kazeh Tile Industries, Complex of Cultivation and Vegetable Oil of Mahidasht, Saman-e-egharb cement industries, Manizan, Zagros Licorice, Bisetoun Petrochemical, Poli Len, Kabl-e-ebakhtar, Development of printing and packaging industry in Kermanshah, Gharb Health Products, Kermanshah Jihad-e-nasr, Gharb Fanarsazi and ...







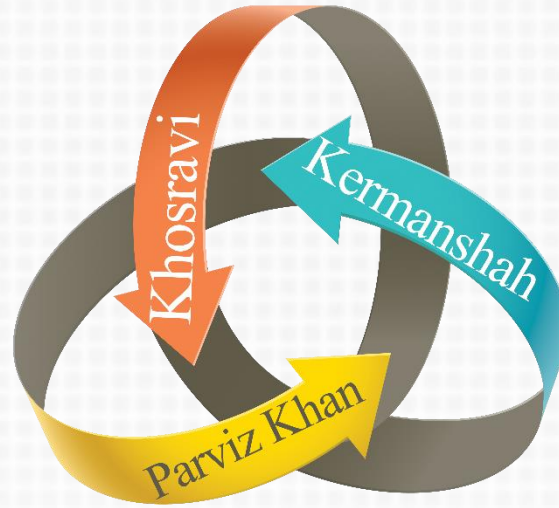
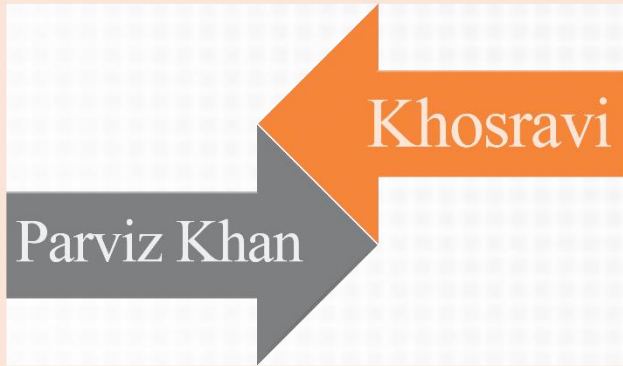
Especial economic zone  
Islamabad-e-gharb

## *Two special economic zones*

Especial economic zone  
Ghasr-e-shirin



## Two official



Three main customs

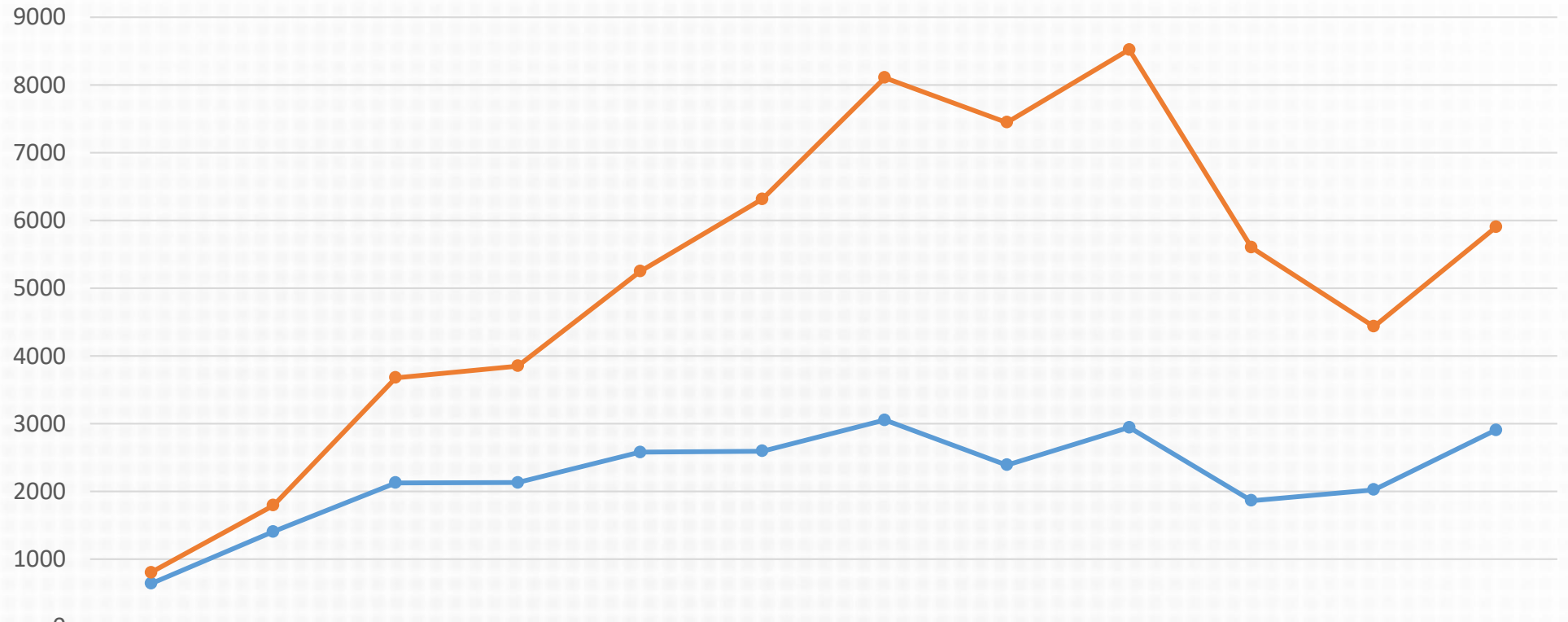


Five border markets

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## Ten years performance of the Foreign Trade Department of the province during 2007 – 2018



|                         | 1386 | 1387 | 1388 | 1389 | 1390 | 1391 | 1392 | 1393 | 1394 | 1395 | 1396 | 1397 |
|-------------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| Value (million dollars) | 640  | 1406 | 2125 | 2128 | 2578 | 2595 | 3052 | 2390 | 2942 | 1863 | 2023 | 2904 |
| Weight (thousand tons)  | 801  | 1791 | 3676 | 3849 | 5246 | 6315 | 8107 | 7446 | 8518 | 5599 | 4433 | 5900 |

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# Investment Incentives

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- ✓ **The Law of Encouragement and Protection of Foreign Investments Features and Law's Facilities**
- ✓ **No Limitation on the Size and Percentage of Foreign Investment Contribution**
- ✓ **Possibility to register Iranian company with 100% foreign investment**
- ✓ **The transfer of capital, capital gains and the benefits derived from the use of capital in the form of currency or commodity**
- ✓ **Enjoying foreign investors from the same behavior as domestic investors**
- ✓ **The possibility of investment for individuals and foreign legal entities and Iranians living abroad**
- ✓ **The possibility of investing in all areas for the private sector**
- ✓ **Providing protection coverage to all foreign investment methods**
- ✓ **The short and fast process of accepting an application for foreign investment and approving it**
- ✓ **Issue a three-year residence permit for investors, managers, foreign experts and their first-degree relatives**



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## The main advantages and incentives to invest in Kermanshah province

### General incentives:

- Obtaining the necessary permits (natural environment, environmental, etc.). Tracking and reducing the time required for issuing licenses.
- Customs exemption for machinery and equipment.
- Tax exemption of 100% for 13 years for taxable income of all units, located in deprived areas,
- Special tax deductions for all operating licenses for tourism,
- Tax exemption at the rate of 80 percent of the income of production and mining activities, at the provincial level,
- Tax exemption of 50% of the profit for private cooperative companies with the goal of rehabilitating and developing industrial and mining units in the province,
- Providing the necessary arrangements for using foreign exchange facilities, from the National Development Fund, with special discounts and reduced contributions compared to other provinces of the country,
- Discounts and special tax, customs and banking interactions,
- Land transfer with minimum price in industrial settlements of the province,

### General Advantages:

- The existence of a suitable and safe social and economic space for attracting domestic and foreign capital and developing economic activities, trade with Iraq and the Kurdistan region.
- Establishment on the northwest and south, in the transit route with Iraq and Kurdistan and the southern ports
- Establishment on the pilgrimage way of Karbala and tourism in the northwest and west of the country and on the way of millions of pilgrims and travelers
- Helping to create the required infrastructure, such as water, gas, etc., for projects
- High ecotourism capacity due to climate diversity, forest, plant and animal diversity
- Appropriate access to ground and airways
- The existence of an investment service center and an active investment headquarters
- Average rainfall in this province is twice the average rainfall in the country (with an average of 475 mm)
- The existence of two special economic zones of Qasr Shirin (with the free zone approach) and Islamabad West
- Health and Medical Education Center in the west of the country
- The existence of the western railway and the connection of Kermanshah to the Iraqi and Syria railways
- There are 25 vocational training centers and 48156 students
- There are 8 dams in operation, at 832 million cubic meters
- There are 393 km of highways, 914 km of main roads and 1928 km of subway

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- **Investment incentives in the agricultural sector**

- Ability to transfer land resources to agricultural projects for free
- Licensing a change of user for the activities of the agricultural sector in the shortest possible time
- Issuing of licenses for the activities of the agricultural sector, in the least possible time
- Providing advice to investors to select the type of activity, the location of the project implementation and the acquisition of the operating license
- Sponsoring projects and introducing them to low interest rates: such as the National Development Fund, credits for technical assistance, etc. (the province as a less developed bank provides less interest)
- Exemption from payment of customs duties on manufactured goods exported to the agricultural sector in abroad
- Exemptions from agricultural and agricultural-related projects
- Abandonment of agricultural and agricultural-related schemes, for the payment of employer's share of insurance and taxes
- Exemption from customs duties on import of required agricultural machinery and equipment

**The relative advantages of the province in the agricultural sector**

Kermanshah province has four types of climate and productive plains, which has led to diversification of its agricultural products.

Having about 475 mm of rainfall, the rain

Fertile soil with the ability to cultivate diversified agricultural products and adequate water resources

There are several rivers such as Qara-Sou, Gamasiab, Alvand, Kangir, Zemkan, Sirvan, Dinour and Jamishan.

Proper climate conditions for the second cultivation of some products in tropical areas,

The ability to cultivate cold and dry crops, due to the province's climate diversity,

Possibility to create productive and modern gardens,

The possibility of establishing livestock units and raising livestock products with different breeds,

Ability to create bee units,

There are about 945 thousand hectares of agricultural land, 26 thousand hectares of flat plain,

About 1.521.490 hectares of forest and pasture,

Ability to grow aquatic animals with proper water resources.

There are 208 species of medicinal plants that can be developed



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## Investment incentives in the Ministry of Energy

The warranty period for the power supply is 20 years

In the new tariff system, electricity is purchased from various renewable sources at different prices, thus creating an equilibrium in this area so that investors enter and operate with confidence and acceptance of less risk.

If domestic and foreign investors use Iranian technologies and equipment to generate electricity, the Ministry of Energy will allocate renewable energy equipment and technologies, up to a maximum of 30 percent in addition to the base rate and will pay more for the price.

Establishing a specific credit line for receiving the amount of 50 rials per kilowatt-hour consumer electricity subscriber's power consumption in the budget of 1396, which will amount to about 1,100 billion USD for the development of renewable energy sources.

Holders of a renewable plant may use exemptions or reductions in customs duties if they import necessary parts and equipment from abroad.

We welcome many domestic and foreign companies to invest in this field

The presence of various countries interested in cooperating in the form of memoranda of understanding with the Iranian government Guaranteed Water Generated produced water purchase ,by the Investor of the Nongovernmental Section by the Ministry of Energy.

Land acquisition of the site and the implementation of the project by the Ministry of Energy and Agriculture Jihad

The presence of several companies, in the form of joint partnerships, for investment in the field of renewable energy in our country and the request for the acquisition of a renewable energy plant

The total capacity of active power purchase contracts, since 2007, has been around 1650 MW

According to the contracts, it is expected that in 1396, up to 600 MW of renewables will be put into operation.

## The relative advantages of the province in the power sector

Having permanent rivers

Average annual rainfall (475 mm)

suitable Infrastructure for power transmission

Proximity to energy consumption markets (Iraq)

Having 20 storage dams

There are 8 dams in operation with a storage capacity of 1152 million cubic meters

There are 7 billion cubic meters of surface water and underground water



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## The relative advantages of the province in the tourism sector

Attractions and numerous monuments such as the Bisotun Collection with the World Record, Tagh-e- Bustan Collection with National Register, Anahita Temple, Tagh-e-Gera and...

The existence of protected areas and the possibility of developing tourism tours interested in plant and animal wildlife

The presence of architectural attraction: such as Tekyeye Moavenol Molk and tekyeye Biglar Beigi.

Cultural and ethnic diversity and anthropological attractions include lifestyle, clothes, livelihoods, dialects, customs, religions, music, and thus the possibility of creating tourism, cultural and anthropological tours.

The existence of natural areas in order to use natural potential to provide sports tours such as paragliding expansion, Seymare rock, dams, caves, hiking, etc.

Typical tourism areas (Sarab Kerand, Sarab Sahneh, Bistoun-Tagh-e-Bustan Tourism Corridor ...) and target villages (Shamshir, Fesh, etc.)



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## Investment incentives in the tourism sector

One of the most important investment incentives in Iran's tourism industry is tax breaks. There are 10 years of tax exemption for developed regions and 5-year exemptions for less developed regions.

In accordance with the government's approval, in order to provide the setting for attracting domestic and foreign investment, in accordance with the law of encouraging and supporting foreign investment, has approved more than 50 areas of tourism sample in the areas prone to Kermanshah province. based on the tourist reception capacity at four levels of: international, national, provincial and local, these areas are made to serve domestic and foreign tourists.

Grant free land at international tourism exhibitions

Export Promotion Facility

Tax exemptions for handicraft workshops Production units licensed by handicraft deputies throughout the country, cooperative companies and related manufacturing unions of manufacturing units licensed by the deputies

Payment for export incentives at 5%

Social insurance of carpet weavers and craftsmen ,Workers and carpenters of handicraftsmanship without and with employer, working in carpentry and carpet coats , as well as domestic and non-handicraft workers in the approved categories of Iranian handcrafted (coded), craftsmen who are engaged in full-time jobs.

Exemptions from the insurance contribution of employers in small business workshops up to 5 workers for all crafts

The tariffs for water, electricity, gas, and fuel in the industry sector, in the Law on subsidies targeting to handicrafts workshops, will be licensed by the Cultural Heritage, Handicrafts and Tourism Organization.





## Investment incentives in special economic zones



Entry of goods from the mentioned areas for domestic consumption, will be subject to export and import regulations and export of goods from these areas will be carried out without any formalities.

Entry of goods from abroad or free trade zones to the region will be done with the least customs formalities and the transit of goods imported into the region will be done according to the relevant regulations.

Entry of goods subject to this Article will be carried out to areas located at the entrance to the country, without any customs formalities.

Goods that come from outside or from free industrial zones or other areas to the region, can be taken away from the country without any formalities.

The regional management can, after classifying and valuing the region, transfer the right to use its parts, to eligible individuals or legal entities.

Owners of goods arrived in the region, can declare all or part of their goods for temporary admission to the country and issue the relevant regulations.

If the processing of goods brought into the region be in such an extent as to change the customs tariff of the goods, the amount of commercial profits related to the above goods for entering the rest of the country will be calculated and received only for the profit of the commerce of the raw materials and the imported parts used in it.

Management of each region is allowed to apply to the Iranian customs authorities, upon request by the applicant, to issue a certificate of origin for goods leaving the area.

All goods that are required to produce or provide services in the region, are exempted from the general provisions of the import and export.

Imports of these goods to other parts of the country will be subjected to export and import regulations

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## Investment incentives in the industry and mining sector

- Funding in the form of bank facilities with a minimum fee
- The transfer of national land in the least time by the relevant organization,
- Providing infrastructure facilities such as water, electricity, gas and ... in the least amount of time
- Tax exemptions based on industry type,
- Payment for export awards for goods that are exported abroad
- Allocation of land in all industrial settlements with special conditions and facilities
- Exemption of commercial profits to enter industrial capital machinery
- Commitment to supply raw materials and feed downstream industries for exploitation, for at least ten years, at export prices
- Tax exemptions in the industrial settlements and districts of the province from 7 to 13 years
- The removal of regulations leads to imposing unrelated and overhead costs for the production of materials, in order to stabilize the economic calculations of the production of minerals (Article 29 of the Mine Amendment Act)
- Establishment of an insurance fund for investing in mineral activities to cover all or part of the financial losses of the explorers and users (Article 31 of the Mine Amendment Act)
- Non-governmental legal entities manufacturing or extracting in the manufacturing or mineral sector, as well as service income of hospitals, hotels and resettlement centers of the above-mentioned people, can benefit from the promotion of zero tax rates for 5 to 13 years, as follows. At the zero tax rate of non-taxable legal entities, the income tax expense will be calculated at the zero rate and, in the end, the guarantors will not pay tax if they comply with the relevant regulations.
- Legal entities (companies) that have started to obtain production licenses and exploitation licenses in the manufacturing and mineral sector in the developed regions of the province, from the beginning of 1395, for 5 years and if these centers are located in special economic zones or industrial settlements, for 7 years, their income is calculated at the zero tax rate (Article 131 of the Criminal Code)
- Legal entities (companies) that have started to obtain production licenses and exploitation licenses in the manufacturing and mineral sector in less developed areas of the province since the beginning of 1395, for 10 years, and if the centers are located in special economic zones or industrial towns, for a period of 13 years, their income is calculated at the zero tax rate (Article 131 of the Criminal Code)
- The service income of hospitals, hotels and resettlement centers for non-state legal entities from the beginning of the year 95, will get operating licenses, in developed regions for 5 years and if they are settled in special economic zones or industrial settlements, for 7 years, will be subject to zero tax rate.
- The service income of hospitals, hotels and resettlement centers for non-state legal entities from the beginning of 1395 is subject to operating licenses, in less developed areas for 10 years, and if they are settled in special economic zones or industrial settlements for a period of 13 years, will be subject to zero tax rate (Article 131)
- Investors in manufacturing, mining, and services sectors will benefit from the following benefits in addition to encouraging zero tax rates.
- The equivalent of the economic investment made in less developed regions, after the expiration of the period of calculation of the tax at zero rate until the total taxable income is maxed up to twice the amount of registered and paid capital, is calculated at zero (Article 131)
- In the developed regions, the equivalent of economic investment is 50% of the tax years after the period of calculation of the tax at zero rate, until the total taxable income reaches the maximum amount of registered and paid capital, is calculated at zero (Article 131)
- investors, to finance a project-plan and a working capital of manufacturing enterprises, in the form of a partnership agreement, shall be exempted from the payment of income tax, equal to the minimum profit expected from the partnership (benefit).
- If investment in different sectors of the economy leads to the export of the product, 100% of the income from the export of services and non-oil products and products of the agricultural sector and 20% of the income from the export of raw materials will be taxed at zero rates (Article 141 of the Criminal Code).
- Investing in the production of handmade carpets and handicrafts: 100% of the income of carpet handicraft and handicraft workshops will be calculated at zero tax rate (Article 142 of the Criminal Code).

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## Investment incentives in industrial settlements

- 13 year tax exemption in industrial settlements of Gilan Gharb, Industrial Zone of Gur Sefid Gilan-e- Gharb, Qasr Shirin Industrial settlement and Qasr shirin border industrial settlement (located at the zero point of Qasr Shirin border), Sarpol Zahab, Dahlough Industrial zone, Salase Babajani, Javanrood, Ravansar, Paveh and industrial settlement of Zagros, Kermanshah,
- 13 Year Tax Exemption in Industrial zones and settlements in Dalahu, Gilan-e-Gharb, Salase Babajani, Qasr Shirin, Paveh, Kermanshah, Harsin, Mahi Dasht part, Sar-e- Firuzabad, Koozaran, Faraman Village.
- Given the contribution to sacrifices, elites and inventors in the contract, the cash section of the contract (without change in the total amount of the contract) in developed regions, is at least 10% and in less developed regions, is at least 5%, and the number of installments up to 14 installments (a total of 42 months).
- If the applicant concludes the contract with the company and makes a payment in installments at the due time, at least 35% of the area will be converted into infrastructure, if the operating license is received, the board can receive unexpended expense. Recovery of the promissory notes at the time of the maturity, depends on the active operation of the unit.
- Note 1: The maximum period for obtaining operating licenses, from the date of conclusion of the contract, for units up to 2000 square meters, is 12 months and for surplus on it, for per 300 square meters, one month will be added and is up to 30 years.
- Contractors who have the right to exploit and pay for workshops, industrial units, etc. at the time of signing, by cash, shall be exempted from the total amount of the contract (the amount of the exemption is determined by the board of directors of the industrial companies)
- If you have a technical and economical justification to the big and complicated arenas (uneven and unprofitable) , Up to 10% bonus will be granted.

## Relative Benefits of Establishment in Industrial settlements

- No need to get separate licenses from different offices
- Providing suitable land for performing industrial projects in accordance with the location and design in accordance with the technical and engineering principles and the latest methods of settlement
- Creating the necessary conditions for integration of industries located in industrial and urban areas
- Providing a suitable platform for creating networks and clusters related to an industry in the cities and industrial areas
- Reduce investment costs and provide quick and easy access to facilities created or built in the industrial area or settlement, such as roads, water, electricity, gas, industrial waste water, telecommunications, the Internet, ...
- Restaurants, medical emergencies, bank branches, insurance offices and ... due to the physical progress of the industrial area or settlement
- Use of software services (technical, engineering, management, etc.) of technology and business services centers
- The possibility of renting and purchasing prefabricated small workshops to accelerate exploitation and job creation
- Possibility to use the facilities and services of the guarantee of investment of small industries and the use of educational subsidies, subsidies to support the market for participation in the exhibition, subsidies to attend the industrial tour and other support services of the industrial settlement
- cash and installments payments of operating costs of land and facilities 2% to 30% of cash and installments of 3 to 4 years without interest and pay)
- The priority is to pay bank facilities to industrial designs located in the city and industrial districts
- The possibility of transferring ownership documents and issuing a separate document after obtaining a license, ending the work and obtaining specified terms
- Possibility to insert contract documents on the right to exploit land and facilities at banks, documented by the decision of the Cabinet of Ministers
- Possibility for land tenants for the construction of CHP for each megawatt of electricity produced 100 square meters (for free)
- Exclusion from the law of municipalities
- The issuance of construction permits and the completion of the work as soon as possible and free of charge
- The possibility of renting or buying small workshop niches for expediting operations
- Possibility to use the land in the form of a cash payment of the total cost
- Granting special incentives for the exploitation of land for the emperors, the elite of knowledge-based companies, inventors, foreign investors and export consortia
- Forgiveness of a portion of the cost of land and facility utilization for units that are operational earlier than the planned timetable (timeline of 30-12 months)
- Reduce the cost of infrastructure and investment due to the use of organized joint services and the benefits of co-location

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### **Facility and tax incentives for investment in free and industrial zones**

- 20 year tax exemption for any type of economic activity
- No need for a visa to enter foreigners
- No Limitations on Currency Transfers
- Flexible banking and banking services
- Exemption from customs duties for import of raw materials and machinery for industrial units,
- Simple and easy registration of companies, industrial enterprises, cultural institutions and intellectual property,
- Simple formalities for re-export and transit of goods
- Easy rules for entering authorized goods
- The possibility of exporting goods produced to the mainland within the framework of the value added system,
- Sale / rent of land for Iranians and long-term lease and for foreigners,
- Good prices for energy



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## Investment incentives in the field of urban management (municipality)

- Applying discounting, licensing and ... In order to modernize and rehabilitate the worn out texture with the approval of the Supreme Investment Committee and the City Council,
- Applying discounts for complication, issuing permits, etc. In investment projects for tourism, medical, educational and sports with the approval of the Supreme Investment Board and the Islamic Council of Kermanshah City,
- Granting incentives in the type of bringing investor in a variety of cooperative investment projects approved by the Supreme Investment Board and the City Council,
- Facilitate licensing process in urban development plans
- Decreasing the time for issuing licenses (including user switching, complications, licensing, etc.)
- Supporting the private sector in order to invest in urban management projects,
- Definition of participatory investment projects in the municipalities owned land and considering the value of land and all licenses as a municipality,
- Definition of participatory investment projects in the privately owned land and considering the value of all licenses as a municipality,



## Relative Advantages in Urban Management (Municipality)

- Investing in the construction of a settlement for urban disturbing jobs
- Investing in Urban Waste Management
- Investing in the construction of a health settlement (medicine)
- Investing in park logistics with national and international operations
- Investing in the renovation and repair of worn out texture
- Investing in the construction of commercial and office, recreational, service and welfare centers in special urban situations
- Investment in the Trade and Commerce Center in the west of the country
- Investing in the construction of class-parked and mechanized urban parking
- Implementation of traffic management technology projects such as: Smart Park, Electronic recording violations Systems
- Modernization of the urban transport fleet in bipolar and electric
- Investing in the construction of a cultural, social and artistic center of the Grand Hall of the City, with national and international functions
- Investing in the construction of a sports village
- Smart City Project
- Urban, national and international data centers
- Setting up an electronic payment system of Urban transport fleet (Electronic Ticket)

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## Tax exemptions in Kermanshah

| Exemption Period (Year) | Income tax at zero percent rate   |
|-------------------------|---|
| 5                       | Industrial, mineral and services (hospitals and hotels) and residential centers of tourism  |
| 7                       | Industrial, mineral and services (hospitals and hotels) and residential centers of tourism located in all special economic zones and industrial towns in the mainland                 |
| 10                      | Industrial, mineral and service (hospitals and hotels) and residential centers of tourism in less developed regions   |
| 7                       | Industrial, mineral and services (hospitals and hotels) and residential centers of tourism located in all special economic zones and industrial settlements in less developed regions |
| No time limit           | 100% of income from all agricultural activities   |
| No time limit           | 100% of income from exports of non-oil products and goods and agricultural products and 20% of raw materials exports  |

- **Foreign companies that use the capacity of domestic production units in Iran, to produce reputable brand products, if they import at least 20 percent of the products, after the tax exemption period expires which is stated in the table, will enjoy 50 percent of the tax reduction from sales of manufactured products (12.5% instead of 25% of income tax rate)**
- **Companies with more than 50 labor force employees, if they increase their workforce by at least 50% each year, compared to the previous year, for one year as employees increase each year, one year will be added to their annual tax breaks .**
- **One hundred percent of the income from the export of various goods that are imported into or transited to Iran, without being altered in nature or by doing any work on it, are exempted from paying tax.**
- **One hundred percent of the income from exports of non-oil products and services and agricultural products and twenty percent of the income from the export of raw materials, are exempted from paying tax.**

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**The End**