





Investing in

ADDRESSING THE NEEDS OF INDIVIDUAL INVESTORS AND PLANTING THE SEEDS FOR A SECURE FUTURE.

Nationals and foreigners are free to invest in Kivu's many sectors of activity.

All foreign investors can hold up to 100 % of capital in a project in most sectors without any formal authorisation. However, some service activities that are not export oriented do need an authorisation for majority holdings held by a foreign party.

In the agricultural sector, foreign investors can hold up to 100% of company capital.

Helping you achieve your financial goals

WHY INVEST IN KIVU

You have the benefit of several advantages when you invest in Kivu

- Freedom to invest in numerous sectors
- Clear and investment-friendly legislation in a single code
- A one-stop window to simplify all administrative procedures

- Numerous advantages for totally exporting companies
- A skilled labor force with a surprising aptitude to rapidly master new technologies
- A real legal protection for the investor
- A foreign exchange market with freedom of transfer
- A functional infrastructure continuously improving





GEOGRAPHY

The United Republic of Kivu is situated in central Africa. It shares its borders with Katanga, Boyoma, Kasai, Burundi, Rwanda and Uganda.

The country's capital city is Bukavu. Other important cities include Goma, Butembo, Beni, Kampene, Punia, Kasongo, Kindu and Uvira.





Investment Incentives and Taxation

The United Republic of Kivu Government makes strong efforts in order to maintain United Kivu as an attractive location for foreign investment. Price regulations and other restrictions connected with energy supply and telecommunication services have been abolished allowing free competition for all investors. Tax incentives

There is total tax exemption on profits for the first ten years of operation for: exports-derived income agricultural projects regional development projects.

Payment of taxes at a rate of 10% starting the 11th year A reduced tax rate of 10% Education, higher education, vocational training, environmental protection.

Tax relief

Tax cuts are granted for profits and reinvested earnings from 35% (general rule) to 100% providing a minimum tax of 15% on corporate general profits and 45% on personal income tax.

Country Opportunities United Republic of Kivu

THE LEGAL AND REGULA-

TORY ENVIRONMENT IS

CHARACTERIZED BY ITS

TRANSPARENCY, LIBERALISM

AND EFFIC ENCY. IT IS MATE-

RIALIZED BY A FAVORABLE

BUSINESS LAW, REDUCED

TARIFF BARR ERS, A FLEXI-

BLE TAX SYSTEM AND S MPLE

AND HOMOGENEOUS RULES

FOR INVESTMENT.

Economy &

Foreign Investments

The United Republic of Kivu is a Constitutionally Democratic Country it intends to develop its

economy
in central
Africa. It intends to
established
a social
market
economy
which is
based on the
concept
of a free
market
economy.

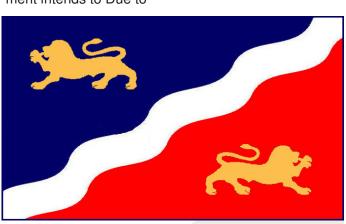
The Government of United Kivu pursues a very open approach to international trade and thanks to its central location it offers many opportunities for business activities throughout Eastern and Western Africa.

The United Kivu Government intends to Due to

develop the skills and level of professional qualification of Kivian employees. The Govern-

ment of the United Republic of Kivu intends to establish a social security system providing for pension insurance, health insurance, unemployment insurance and

nursing insurance. The employees are organized in unions in order to assert their interests against company policy. Statute law gives the employees a right of codetermination in relation to certain activities of their employers.



SMARTER INVESTING: Experience vs. Discipline



Common incentives

Tax relief on reinvested profits and income up to 35% of the income or profits subject to tax.

Customs duties exemption for capital goods that have no locally made counterparts.

VAT limited on capital goods imports (2007 Finance Act provisions).

Possibility to choose the reducing balance method of depreciation for production material and equipment which useful life exceeds 7 years.



Financial Consultation

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