

2. The net income exempt the first fifty thousand dinars of the juridical person within the Kingdom which come from the agricultural activity.
3. All imported fixed assets are exempt from taxes and customs duties.
4. Spare parts for fixed assets are exempt from customs duties.

### **Investment Law No. 30 of 2014**

The Investment Law No. (30) of 2014 is an appropriate legislation to attract foreign investments and stimulate local investments. It aims to increase investment rates and expand existing projects.

1. Unification of legislation and investment reference.
2. Simplifying the licensing procedures for economic activities.
3. Prepare a license guide
4. Adopt the principle of automatic incentives.
5. Encourage more SMEs.
6. Granting customs and tax advantages and incentives.
7. Taking care about investor interests.
8. Encouraging investment in remote areas.



### **The most important articles of the Investment Law No. (30) of 2014 related to the promotion of investment in the agricultural sector :**

1. Article (4 / B) includes tables for inputs of production necessary for the practice of agricultural activity, which is exempt from customs duties and sales tax.
2. Article (2/9) includes the right of ownership of the project for any other investor, while continuing to benefit from the exemptions and privileges granted.
3. Article (10) Any non-Jordanian person can invest in the Kingdom and treats as Jordanian investor.



## **The Hashemite Kingdom of Jordan**



### **Ministry of Agriculture Project sector Directorate of Investment Promotion and Agricultural Entrepreneurship 2018**



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According to the challenges which faced agricultural sector, ministry of agriculture created the directorate of encourage investment and entrepreneurship which aimed to :-

1. Prepare agricultural investment maps at the governorate level and prepare lists of available investment opportunities in the agricultural sector.
2. Putting special recommendations to make the business environment in the targeted areas attractive to investments , follow up with the concerned bodies and coordinate with the Investment Promotion Authority to ensure their adoption and effectiveness in attracting investors.
3. Coordinate with partners and donors to provide them with support priorities of programs and projects and follow up their implementation with the different organizational units
4. Study the environment of agricultural work and propose procedures and increase investment in the agricultural sector
5. Preparation and development of legislation related to the promotion of investment in the agricultural sector
6. Conduct comprehensive studies to assess the investment environment and identify the main obstacles facing agricultural and development projects in priority agricultural areas.
7. Follow-up registration of specialized non-cooperative agricultural societies.
8. Suitable Recommendations to establish non-cooperative agricultural associations.



### **Features of the investment environment in the Jordanian agricultural sector**

Jordan's agricultural areas are divided into three major natural climatic zones

1. The Jordan Valley area extends from the eastern depressions to the southern borders of the Sea of Galilee in the north, in addition to the Jordan River and the Dead Sea, it is characterized by fertile soil , unique climate, supplements irrigation water and its temperature are higher than the surrounding areas by a few degrees Celsius throughout the year, this giving it a comparative advantage over the different regions of the Kingdom.
2. The mountainous highlands, which extend from the Jordan Valley on the Yarmouk River in the north to Aqaba, this high agricultural areas take the most rainfall in Jordan and include most of the vegetation in Jordan, where the cultivation of olive trees and fruit takes place.
3. The Eastern Badia region is characterized by high temperatures and low rainfall this is suitable for growing various irrigated crops by using artesian wells .

### **Factors to encourage investment in the agricultural sector**

1. Climate diversity leads to production at different times of the year.
2. The existence of modern technologies can be adopted easily.
3. Successful crop management practices include integrated control and organic farming.
4. The presence of qualified technical persons.
5. Having the appropriate infrastructure
6. Comparative Advantage of Jordanian Agricultural Production.
7. Near Jordan, from major consumption areas in the Gulf and European markets.
8. Stable political environment.
9. The prevailing investment climate in Jordan.
10. Open new markets and export opportunities to the agricultural sector
11. Free market economy.
12. A package of incentives and exemptions to encourage investment.
13. The growing demand for agricultural products.
14. The existence of many investment opportunities, especially in the field of producing vegetables, fruit, livestock, feed, food processing, packaging and packaging.

### **Incentives and exemptions to encourage investment in the agricultural sector**

1. The income tax is exempted the first million dinars from the sales of natural persons which comes from agricultural activity within the kingdom .