

Table of Contents

Algeria

Introduction.....	ALG-1
Foreign Investment Regulation.....	ALG-4
Foreign Companies' Representation.....	ALG-7
Commercial Companies Law.....	ALG-7
Companies Tax System.....	ALG-10
Non-Resident Exchange Regulation.....	ALG-13
Employment Law.....	ALG-14
Banking and Stock Exchange Market System.....	ALG-15

Bahrain

Introduction.....	BAH-1
Legal Environment.....	BAH-3
Labor Law and Employment Regulations.....	BAH-12
Other Important Legislation.....	BAH-16
Taxation.....	BAH-17
Conclusion.....	BAH-18

Egypt

Introduction.....	EGY-1
Legal System.....	EGY-1
Indirect Business Activity.....	EGY-2
Direct Investment.....	EGY-4
Taxation.....	EGY-12

Iran

Introduction.....	IRN-1
Code of Commerce.....	IRN-1
Establishment of Enterprises.....	IRN-2
Merger and Acquisitions.....	IRN-9

Acquisition of Realty by Foreign Nationals.....	IRN-10
Taxation	IRN-12
Arbitration.....	IRN-15
Customs Regulation	IRN-16
Free Trade Zones and Special Economic Zones	IRN-18
Foreign Investment, Importation, and Transfer of Foreign Capital	IRN-20
Antitrust and Competition Law.....	IRN-23
Intellectual Property.....	IRN-24
Employment Law.....	IRN-27
Banking Law	IRN-29

Republic of Iraq

Introduction.....	IRQ-1
Court System and Litigation	IRQ-4
Internal Legal Aspects of Business	IRQ-12
Legal Basis of Commerce	IRQ-14
Legal Organization of Companies and Foreign Companies Branches	IRQ-16
Commercial Agencies.....	IRQ-19
Construction Contracts.....	IRQ-20
Customs Regulation	IRQ-22
Income Tax	IRQ-26
Lease Contracts.....	IRQ-28

Israel

Introduction.....	ISR-1
Form of Registration Requirements of Enterprises.....	ISR-10
Business, Work, and Residence Permits	ISR-13
Foreign Trade, Customs, Currency Exchange, Foreign Ownership, and Banking	ISR-14
Labor Aspects	ISR-17
Tax Aspects.....	ISR-19
Investment Incentives	ISR-24
General Information.....	ISR-27
Appendix.....	ISR-29

Jordan

Introduction.....	JRD-1
Contract Principles.....	JRD-3
Exchange Controls.....	JRD-7
Encouragement of Investment.....	JRD-7
Taxation.....	JRD-9
Customs Duties.....	JRD-11
Company Law.....	JRD-11
Labor and Social Security Laws.....	JRD-14
Banks.....	JRD-15
Trademarks and Patents.....	JRD-15

Kuwait

Introduction.....	KWA-1
Establishment of Enterprises.....	KWA-1
Acquisition of Realty.....	KWA-10
Taxation.....	KWA-11
Customs Regulation.....	KWA-12
Currency Regulation, Capital and Profit Transfer.....	KWA-13
Competition Law.....	KWA-13
Trade Mark and Intellectual Property Licenses and Registrations.....	KWA-14
Employment Law.....	KWA-16
Banking Law.....	KWA-17

Lebanon

Introduction.....	LEB-1
Establishment of Enterprises.....	LEB-1
Arbitration.....	LEB-14
Acquisition of Realty by Foreign Nationals.....	LEB-14
Taxation.....	LEB-15
Customs Regulation.....	LEB-21
Currency Regulation, Capital and Money Transfer, Capital Markets, and Investment Incentives.....	LEB-23

Competition Law and Commercial Representation	LEB-30
Intellectual Property	LEB-33
Consumer Protection	LEB-36
Employment	LEB-40
Banking System	LEB-42
Petroleum Sector	LEB-45

Oman

Introduction	OMN-1
Legal System	OMN-1
Foreign Business Interests	OMN-2
Establishment and Registration Formalities	OMN-3
Other Relevant Legislation and Regulations	OMN-6
Trademarks and Intellectual Property Rights	OMN-9
Immigration	OMN-12
Insurance	OMN-12
Taxation	OMN-12
Oman–United States of America Free Trade Agreement	OMN-14

Qatar

Introduction	QAT-1
Political, Social, and Economic Climate for Foreign Investment	QAT-1
Legal System	QAT-3
Establishing Business Presence	QAT-6
Acquisition of Realty	QAT-12
Tax Regulations	QAT-13
Regulation of Specific Business Activities	QAT-14
Competition Law	QAT-16
Intellectual Property Protection	QAT-18
Employment Law	QAT-19
Customs, Foreign Trade, and Currency Exchange	QAT-20
Environmental Regulations	QAT-21

Kingdom of Saudi Arabia

Political, Social and Economic Climate	KSA-1
Political and Legal System	KSA-6
Business Presence	KSA-12
Limited Partnership	KSA-20
Intellectual and Industrial Property Trademarks	KSA-28
Government Contracts	KSA-29
Labor	KSA-33
Tax	KSA-37
Environment Allow	KSA-41
Other Reform Proposals	KSA-41
Concluding Reflections	KSA-41
Appendix A	KSA-43
Appendix B	KSA-44

Syria

Freedom Granted to Foreigners in Trade and Industry	SYR-1
Investment of Capital and Guarantees	SYR-1
Tax Rates on Industrial, Commercial, and Non-Commercial Profits.....	SYR-7

Tunisia

Introduction	TUN-1
Legal System	TUN-2
Foreign Investment	TUN-3
Commercial Contracts	TUN-5
Doing Business and Corporate Governance	TUN-7
Capital Market Legislation	TUN-9
Monopolies and Competition	TUN-11
Copyright and Related Rights	TUN-12
Labor Law	TUN-13
Real Estate	TUN-15
Taxation	TUN-16

Enforcement of Foreign Judgments and Arbitral Awards.....	TUN-18
Anti-Corruption and Anti-Bribery Provisions.....	TUN-19

Turkey

Introduction.....	TUR-1
Establishment of Enterprises	TUR-2
Acquisition of Enterprises.....	TUR-5
Acquisition of Real Estate.....	TUR-9
Taxation	TUR-12
Customs Regulation	TUR-17
Currency Regulation, Capital and Profit Transfer, and Investment Incentives	TUR-20
Competition Law	TUR-26
Intellectual Property.....	TUR-29
Employment Law.....	TUR-34
Banking Sector.....	TUR-39

United Arab Emirates

Introduction.....	UAE-1
Political, Social, and Economic Climate for Foreign Business.....	UAE-1
Legal System.....	UAE-2
Forms of Doing Business.....	UAE-5
Free Zones.....	UAE-7
Licensing of Business by the Emirates	UAE-8
Labor and Immigration Regulations	UAE-9
Regulation of Certain Business Activities	UAE-9
Taxation	UAE-14
Customs, Foreign Trade, and Currency Exchange.....	UAE-15
Real Estate	UAE-15
Arab Gulf Cooperation Council.....	UAE-15
Conclusion	UAE-16