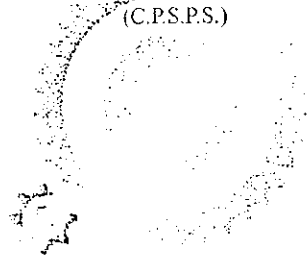


الجمهورية اللبنانية
مكتب وزير الدولة لشؤون التنمية الإدارية
مركز مشاريع ودراسات القطاع العام

Lebanon

Republic of Lebanon
Office of the Minister of State for Administrative Reform
Center for Public Sector Projects and Studies
(C.P.S.P.S.)



Investing in Industry

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INTRODUCTION

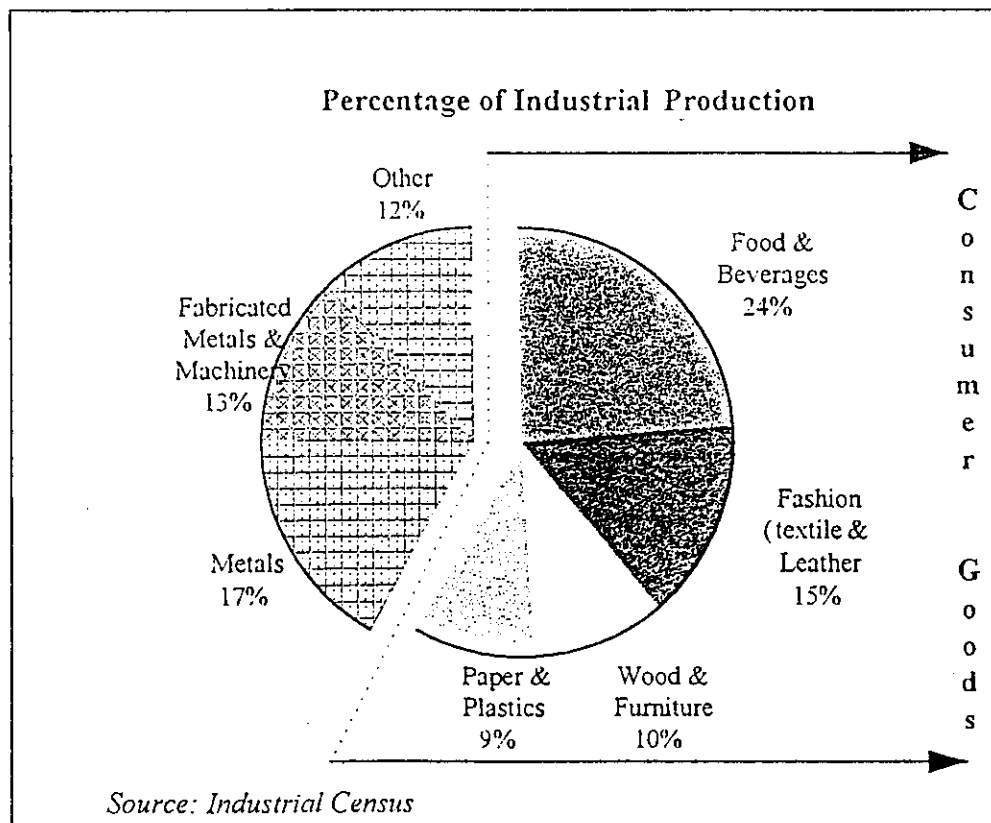
The Lebanese government initiated a program policy in 1996 to encourage investments in industry and other productive sectors of the national economy. To implement this policy, the Investment Development Authority of Lebanon (IDAL) was appointed to make specific proposals and to take necessary actions to facilitate investments in industry throughout the country. A strategic plan for the future development was prepared with the assistance of international consultants and the coordination with the Association of Lebanese Industrialists (ALI) and the Ministry of Industry. The resulting strategic plan articulated a vision for the future of industry in Lebanon, identified a set of priorities and strategic thrusts, and recommended a program for action to realize established targets and objectives done in 1996. A parallel action was conducted to create a number of industrial zones and to improve the conditions within the existing zones so as to increase the supply of industrial land two folds based on forecasts on industrial employment conditions. A special attention was dedicated to the environmental aspect of industrial development and by that a new classification of industries based on five categories was proposed by the specialized consultants*.

*The strategic plan for industry was prepared by Arthur D-Little. The classification of industries in Lebanon by Associated Consulting Engineers (ACE) & the Dutch firm Fugro Milieu Consult, and the classification of all industrial areas in Lebanon by ACE & Urbi-Debs.

IMPORTANCE OF INDUSTRY IN LEBANON

A little known fact is that the Lebanese industrial sector makes an important contribution to the country's economy. It contributes around 17% of the Gross Domestic Product (GDP). The industrial sector employs about 160,000 -- roughly 14% of the labor force. Industrial exports amounted to \$520 million in 1997 -- more than 50% of the country's total exports. Since 1994, new investments in equipment averaged around \$175 million per year, with gross investments in industry estimated at twice this amount. These investments generated, over the same period, nearly 15,000 new jobs.

Today, over 50% of industrial production is in consumer goods (*Figure 1*).



The Lebanese Government recognizes the importance of the industrial sector and is actively promoting industrial development to diversify the country's investment outlets and sources of employment and income. As a result, tax and regulatory incentives are being provided, vocational training is being strengthened, and priority is given to infrastructure development programs serving industry.

INDUSTRIAL DEVELOPMENT PROGRAM

The industrial development program in Lebanon is guided by a vision of the future as well as specific goals and growth objectives.

1 - Vision for the Future

Against the backdrop of historic change in the Middle East, Lebanon intends to reach in the year 2010 a premier position as a key participant in the business and economic activities of the region.

In realizing this vision, Lebanon intends to capitalize on its deep rooted strengths which are unique in the Middle East. It will establish partnerships and joint ventures to acquire technology and know how, international management expertise and access to markets.

Its open culture and economy will become increasingly integrated into the regional and global business community. It will maintain its role as a bridge at the cross roads between the West and the Middle East. Its government and labor force will be, as they always were, supportive of trade and business. Its people are well educated, highly skilled, enterprising, creative, hospitable to foreign investors, and well informed of changing styles, fashion and technology. Their pragmatic merchant mentality will help them not only succeed in many quarters around the world, but also at home.

Industry will make a valuable contribution to the economy as a whole. The vibrant Lebanese economy and its pleasant climate and quality of life will attract Lebanese and foreign investors from all over the world.

2 - Strategic Objectives

To realize this vision, the industrial development strategy sets specific objectives for the future. For the year 2005, Lebanon aims to achieve the following:

- Industrial growth at 6-8% per annum, (faster than GDP growth forecast at 5% per year), resulting in an increase in industrial output to \$7 billion, or 18% of projected GDP.
- Industrial exports in the order of \$1.4 billion, or 20% of industrial production.

In order to achieve these objectives, the industrial sector will need to attract between now and 2005 direct investments of about \$350 million per year on average. Modern industrial estates and free zones will be developed throughout the country with first class infrastructure. This industrial land development program will require \$160 million per year over the coming 10 years.

The implementation of this industrial development strategy will create 90,000 new jobs, thus increasing the industrial labor force from about 160,000 today to 250,000 by the year 2005. Education and training programs will be initiated to develop the skills required to support this industrial development strategy.

These objectives were endorsed by the Lebanese government and leading industrials, policy makers and thought leaders during the Lebanese Economic Summit held in July 1997.

3 - Strategic Thrusts

The industrial development plan sets a number of priorities and strategic thrusts to achieve these objectives.

- a. Actively promote investment in industry to attract direct investment as well as improve regulations related to capital markets, to facilitate raising equity finance.*
- b. Develop long term financing programs provided by international financing institutions as well as local banks.*

- c. Develop requisite human resources to align higher education and vocational training programs more closely with the requirements of industry.*
- d. Establish first class industrial estates and free zones supported by good infrastructure facilities and a wide variety of services.*
- e. Modernize laws and regulations to facilitate the integration of Lebanon in the global economy and improve its overall competitiveness.*
- f. Develop supporting organizations including LIBNOR, the standards Lebanese institute and the Industry Institute, a technical research and management services center supporting industry.*

TARGETED INDUSTRIES

Lebanon plans to encourage future industrial investments in areas where it possesses a comparative advantage. This implies investments away from capital and energy-intensive as well as polluting industries, and toward industries which entail high value added in product design, marketing and distribution.

In the future, industrial investments within such sectors will foster the comparative strengths of Lebanon, namely creative product design and packaging, flexible production which responds rapidly to changes in style and fashion, and/or an important marketing, distribution and service content. Lebanon is a good production center for multinational companies who want to tailor or adapt their products to the specific requirements of Middle Eastern customers or who wish to add a local service content to their product offering.

Industries potentially suitable for Lebanon are those which have the following characteristics:

1. Skill intensive rather than labor intensive industries

The Lebanese have an aptitude for fast learning. They are generally well educated, informed, enterprising and adaptable to change. These capabilities are remarkable in the Middle East. As a result, industries which foster human resources and skills are very suitable for Lebanon, especially those which require creativity and enterprise. Many highly qualified Lebanese living throughout the world would welcome returning to their home country if suitable career opportunities become available in the industrial and other sector of the economy.

2. High value added industries

To take advantage of the skills available in Lebanon, high value-added industries - including branded products available from international companies - are suitable for Lebanon.

3. Low energy intensive industries requiring limited natural resources

Lebanon has limited natural resources and energy. As a result, it will shy away from industries which consume large amounts of energy and/or natural resources. Such industries are best left to neighboring oil and resource rich countries.

4. Environmentally friendly industries

Lebanon is a small and beautiful country which generates significant income from tourism. As such, Lebanon will promote environmentally friendly industries and shy away from industries which could harm its environment.

5. Export oriented industries

Given its small market, Lebanon will promote export oriented industries to establish necessary economies of scale and to capitalize on global and regional free market trends promoted by the WTO, the Arab League and the Euromed free trade agreement.

Examples of industries suitable for Lebanon as well as less attractive industries are provided in Figure 2 below.

Figure 2
Future Trends in Industrial Investments

Away From (examples)	Towards (examples)
<ul style="list-style-type: none"> • Mass produced foods 	<ul style="list-style-type: none"> • Fine Lebanese specialty foods • Soft drinks • Arak and wine
<ul style="list-style-type: none"> • Spinning, weaving, tanning • Mass produced clothing and footwear 	<ul style="list-style-type: none"> • Branded/designer clothing and footwear • Leather accessories. • Ties.
<ul style="list-style-type: none"> • Mass market furniture (except for domestic market) • Board and paper processing • Mass market printing 	<ul style="list-style-type: none"> • Quality furniture (for domestic and export markets) • Quality packing materials • Quality printing and publishing
<ul style="list-style-type: none"> • Foundries, smelters • Automotive equipment • Shipbuilding 	<ul style="list-style-type: none"> • Jewelry • Silverware • Dies • Selected machinery and spare parts
<ul style="list-style-type: none"> • Basic and intermediate chemicals • Rubber products • Specialty chemicals and engineering plastics • Mass produced glass and plastic products 	<ul style="list-style-type: none"> • Fabricated building products • Generic and licensed pharmaceuticals • Soaps, detergents, toiletries, perfumes, personal care products • Decorative ceramics • High-quality glass products
<ul style="list-style-type: none"> • Mass produced electrical and electronic products 	<ul style="list-style-type: none"> • Software and specialized programming services

THE ATTRACTIVENESS OF INDUSTRIAL INVESTMENT IN LEBANON

The attractiveness of investments in the financial sector, retailing, entertainment, and tourism in Lebanon are perhaps obvious. Not so for investments in industry. The following points clarify why investments in industry are potentially attractive in Lebanon:

1- Industrial Investment Climate

- a- Access to Markets
- b- Skilled and Flexible Manpower
- c- Finance
- d- Incentives

2 - General Investment Environment

- a- Economic Situation
- b- Possibility of 100% Foreign-Owned Companies
- c- Low Taxation
- d- Developed Legal Framework
- e- Complete Banking Secrecy
- f- Pleasant Living Environment

INDUSTRIAL INVESTMENT CLIMATE

a - Access to Markets

Although Lebanon is a small country, it has managed to play an important economic role in the region. It has many traditional trading and economic partners. The openness of the Lebanese economy has meant that its growth and prosperity have been intimately linked to those of its trading partners in the region and beyond. The largest trading partner in the immediate vicinity is Syria, in the Gulf, Saudi Arabia and the U.A.E., and in Europe, France (*Figure 3*).

Figure 3

Top Trading Partners	
<p>Top Export Destinations</p> <ul style="list-style-type: none"> • United Arab Emirates • Saudi Arabia • Syria • France • United States of America 	<p>Top Import Sources</p> <ul style="list-style-type: none"> • Italy • United States of America • Germany • France • Switzerland • United Kingdom

Furthermore, the Lebanese Government has been active recently in signing trade and financial protocols with traditional and new economic partners to promote investment and trade.

Selected Economic and Trade Agreements
<ul style="list-style-type: none"> • Lebanon has signed an agreement with Syria concerning the free transfer of goods and capital. This means automatic access to 16 million additional customers via reduced custom duties, reaching no customs in 2003 • Lebanon is a member of the Arab Free Trade Zone. This consists of reducing tariffs on all products by 10% annually over 10 years, starting January 1, 1998. This will allow a tax-free flow of products among over 200 million citizens in the Arab countries

- An agreement is being negotiated between Lebanon and the European Union (EU) aimed at progressively creating a free-trade zone. The agreement denotes gradually reducing custom duties in a way appropriate to both parties. This would open a market for Lebanon of over \$0.5 billion
- Several additional agreements have been signed for:
 - ⇒ Investment promotion and protection: Armenia; Azerbaijan; Canada; China; Cuba; Czech Republic; Egypt; Finland; France; Germany; Greece; Iran; Italy; Morocco; Romania; Russia; Spain; Syria; Ukraine
 - ⇒ Double Taxation: Czech Republic; Egypt; France; Romania; Russia; Syria. Plus initialized agreements with: Canada; Malta; Pakistan; Poland; Norway; Tunisia; Turkey; Ukraine

b - Skilled and Flexible Manpower

The Lebanese are reputed for their high levels of education, entrepreneurship and creativity as well as for their management and marketing skills. The government understands that manpower is Lebanon's most important resource. The Lebanese are flexible and fast learning. A serious program is underway to align higher education and vocational training programs to the requirements of industry.

A large number of highly qualified Lebanese work in neighboring Arab countries as well as in many countries around the world. They would welcome returning home if good career opportunities are presented to them.

c - Finance

The Beirut Stock Exchange offers easy and efficient access to capital. The National Bank for the Development of Industry and Tourism is being revitalized and will offer low cost financing for industrial projects. In addition, several specialized funds also exist. For example the Lebanon Invest Industrial Development Fund, with collaboration of the European Investment Bank (EIB), was set to take equity participation and help finance small and medium size industrial projects. The International Finance Corporation (IFC)

provides equity and debt financing to industry through commercial banks operating in Lebanon.

All industrial companies in Lebanon can benefit, by Decree Law No. 6549, of an interest rate support loan. The interest rate support is of 5% of the accrued, for a period varying between 5 to 7 years. Loans are provided by commercial banks at maximum interest rates of the average of the nominal interest on bonds for two years minus 4% (of government bonds less 4%) in local currency and LIBOR for 3 months plus 2% in foreign currency.

d - Incentives

Lebanon provides several incentives to promote industrial investment including the following:

- **One-stop-shop:** To speed up and facilitate licensing procedures, a committee was established comprising representatives from the Ministry of Industry, the Investment Development Authority of Lebanon (IDAL), the Ministry of the Environment, and the General Directorate for Town Planning. This committee facilitates the procedures involved in issuing the permits needed to establish an industrial project. Companies applying for licenses will be notified of the committee's decision within 60 days from applying, and permits will be delivered 15 days thereafter.
- **Tax holidays:** Corporate income tax exemption for a period of up to ten years, beginning on the first day of production for companies established in certain rural areas, and manufacturing products not produced locally. Tax holidays from 6 to 10 years for factories establishing activities in selected industrial zones (see map entitled "Industrial Zones" on page 22). Fiscal exemptions will also be granted for industrial firms investing part of their profits for expansion.
- **Temporary suspension of custom duties** on goods entering Lebanon for use in production and destined for export.

- **Only 6% customs duties** on the imports of machinery, equipment, spare parts and building materials used for new industrial facilities in Lebanon.
- **Tariff protection:** 20-50% customs duties may be imposed on imports competing with national industries.
- **Government purchases** for public projects favor locally produced goods with a 15% comparative price advantage

GENERAL INVESTMENT ENVIRONMENT

a - Economic Situation

The economy is characterized as follows.

Population:	3.2 million
Population growth:	2.0% per year
GDP (1997):	\$ 15.2 billion
GDP per capita (1997):	\$ 4,700
Average Annual Real GDP growth (1994-1997)	5.8%
Gross capital inflows (1992-1997)	+10%
Inflation (1997)	5.2%

Source: Banque Audi SAL

The Lebanese currency is fully convertible with no restrictions on foreign exchange or on the free flow of funds into and out of the country.

The country has a large trade deficit, but its balance of payment is in surplus, due to large capital inflows. The Lebanese foreign exchange relative to the US dollar has been stable for over five years. Inflation is low and under control.

The Lebanese government has a policy of non-intervention in economic activity. As a result, taxes and regulations are limited. Government ownership is also limited to utilities and infrastructure related services. The government is actively exploring avenues to attract private finance for infrastructure projects through BOT and similar types of arrangements.

b- Possibility of 100% Foreign-Owned Companies

Foreigners can establish a business or even participate in public bids under the same conditions which apply to the Lebanese. A new business needs to register in the Trade Registry. Foreigners can register a business upon obtaining a residence and work permit.

They can engage in any business activity except a few areas reserved for the Lebanese such as banking, agencies for foreign suppliers and activities dealing with arms and national security.

Companies can be 100% foreign-owned -the only exception being in a joint-stock company (S.A.L.) where the majority of the Board of Directors must be Lebanese but the shares can be wholly owned by foreigners.

c - Low Taxation

Lebanon's low income tax policy is as follows:

- Maximum 10% income tax rate for corporations and individuals
- Companies are subject to a flat income tax of 10%. Taxes are levied on corporate profits
- A 5% tax rate is levied on income from financial assets (profits, interests, arrears, etc.)
- A tax rate of 5% is levied on distribution of dividends even if the company is exempt from corporate income tax
- Salaries, wages, premiums and pensions are subject to a graduated tax rate varying from 2% to 10%.

Several sources of income are tax exempt: dividends distributed by holding and offshore companies; interest on a current and savings accounts, profits derived from transfer of shares; and deposits of non-residents in a foreign currency (banking free zone).

d - Developed Legal Framework

Lebanese enjoys a judicial system governed by the principle of equality of rights for all (Lebanese and foreign) natural persons and legal entities, with a firm respect for legal rights and private property. It has the following characteristics:

- Separation from legislative and executive authority.
- Lebanese Arbitration Center established in close affiliation with the Chamber of

Trade and Industry, whose by-laws and regulations are similar to those of the International Chamber of Commerce.

e - Complete Banking Secrecy

Banking relationships are governed by a banking secrecy law, with the possibility of opening a numbered account that does not reveal the identity of the beneficiary.

f - Pleasant Living Environment

Situated at the cross-roads between East and West, Lebanon offers a rich and multicultural living environment. The climate is gentle Mediterranean and the natural landscape is beautifully diversified. The country offers numerous sports and recreation facilities, ranging from ski slopes to sunny beaches plus a thriving night life, all within less than one hour drive. Add to that the world famous Lebanese cuisine and hospitality, and you will know why Lebanon is truly a pleasant place to live!

DEVELOPMENT OF INDUSTRIAL ZONES

IN LEBANON

1 - A new classification of industries has been established

The evolution of production techniques and pollution controls has made many modern industries no longer threatening to the environment. The newly developed categorization divides industries into 5 groups instead of 3. Dividing the industries as such provides a more detailed and comprehensive classification which will help in keeping pace with the industrial technology evolution.

Categories 1, 2, & 3 represent industries of a prominent effect on public health or the environment in general. Categories 4 & 5 on the other hand include industries of minor or null effect on the habitat. This classification of industries provides not only an overview of all Lebanese industries but also their respective environmental impact

2 - A new classification of industrial areas has been adopted

During the past years, many areas were investigated for any suitable characteristics they might have for industrial development. Each area was surveyed to estimate the extent of its development, the percentage of its buildable surfaces, and the possibilities of its extension. It resulted that the present available capacity within or proximate to industrial areas is not enough to satisfy investments. New selected areas were therefore investigated and 44 areas were considered suitable for industrial activities. These selected areas are varied and they vary in their size, geographical location, and legal status. Both classifications of industries and industrial areas are included in the permitting procedure.

3 - Integrating the two classifications

Industrial zones are classified according to the industrial category they are authorized to accommodate in order to prevent inappropriately located industries. Hence, the choice was made to differentiate the following three classes :

- *Area - A* is to accommodate Harmless & environmentally - friendly industries.
i.e. Category 3 (or 4,5) industries.
- *Area - B* accommodates harmful & possibly threatening industries
i.e. Category 2 (or 3,4,5) industries.
- *Area - C* will accommodate seriously toxic environmentally- detrimental industries
i.e. Category 1 (or 2) industries.

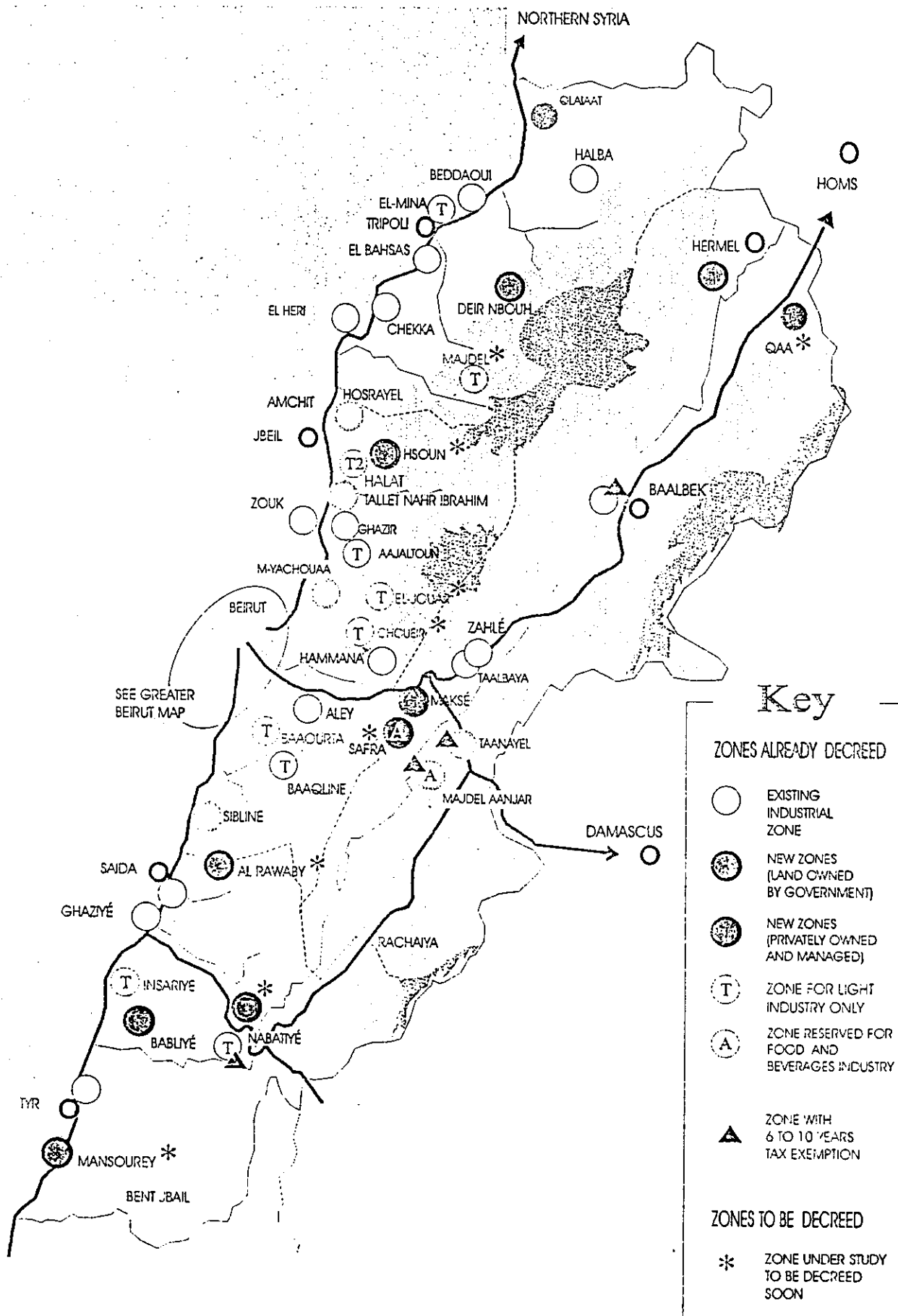
4 - Where to establish an industrial factory in Lebanon?

Investors have a large choice of serviced industrial land with modern infrastructure, available at competitive rates. Special attention is given to landscaping and environmental considerations in these industrial and free trade zones established in accordance with international standards to build a new image for industry in Lebanon.

Export-oriented industries can be located in the free zones which are being strategically located in various parts of the country to provide access to export and hinterland markets. Special incentives will be provided in the free zones including a 10 years tax holidays, no customs duties, and competitive rental and utility rates. A new free zone law was drafted to give additional incentives such as exemption from Social Security charges for employees provided similar or better benefits are offered by the private sector. Also support services will be provided in the free zones such as one-stop-shop for the processing of government formalities, banking, transport, training, marketing, accounting, etc.

Following are two maps showing industrial zones location in Lebanon:

INDUSTRIAL ZONES



GREATER BEIRUT AREA

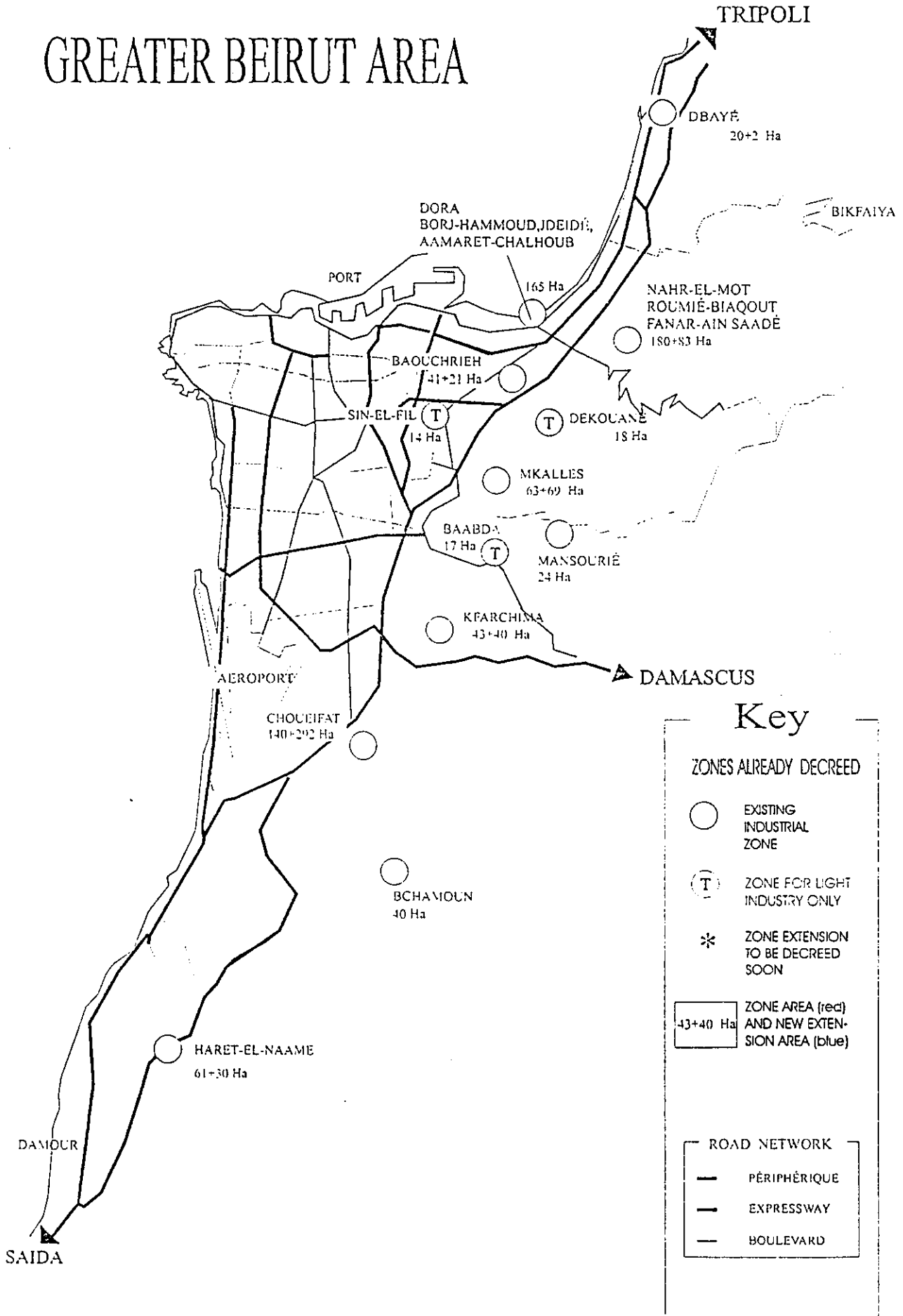


Figure 5
Energy Cost*

Electricity	Price (LL/Kwh)	Fuel	Price (LL/Kiloliter)
00:00 – 8:00 am	80	Gasoline (98 Octane)	590,000
8:00 am – 7:30 pm	112	Diesel	290,000
7:30 pm – 10:30 pm	320	Gas	750,000
10:30 pm – 12:00	112	Fuel oil	206,000

Cost of Labor*

Title	Salary/Month (\$)	Title	Salary/Month (\$)
Personnel Manager	3.500 – 5.000	Human Resources Manager	2.500 – 3.000
Financial Controller	2.500 – 3.000	Plant Manager	1.500 – 2.000
Marketing Manager	1.500 – 2.000	Purchasing Manager	1.500 – 2.500
Sales Personnel	500 - 600		

* These tariffs are only indicative and could be subject to change

SPECIALIZED INDUSTRY SUPPORT INSTITUTIONS

The Investment Development Authority for Lebanon (IDAL) is an independent entity set up by the government to encourage and establish an attractive climate for private investment. Teamed by young professionals, each expert in his field, IDAL offers the following services:

- Release of information on investment in Lebanon and incentives available to private investors in all sectors of the economy
- Development and implementation of government-sponsored projects open to private investment (B.O.T., B.O.O.T, etc.)
- Technical assistance in the form of site location for industrial projects
- Assistance in the implementation of private investment projects
- Match local and international investors for the development of specific projects
- Management of Free Trade Zones

The Industry Institute, equipped with laboratories and staffed by expert technicians and engineers, provides help in conducting technical and feasibility studies

EXAMPLES OF PROMISING INDUSTRIES

There are several promising industries in Lebanon that fit the country's competitive advantages taking into account the vocation of Lebanon, the needs of its market, the planned industrial and environmental policies and the future regional and international agreements. The data listed covers a large portion of the potentially suitable industries for Lebanon based on their long-term competitive advantages without ruling out the possible existence of other viable projects. Industries excluded from the hereunder list are not banned; conversely, and due to varying economic conditions, some of these projects might even prove "interesting" to implement after conducting suitable feasibility studies. The following list classifies Industries Potentially Suitable for Lebanon into five divisions, one to five, according to their suitability, importance, and ability to succeed and prevail:

- **Division One (1):** Most Suitable for Lebanon.
- **Division Two (2):** Very Suitable.
- **Division Three (3):** Suitable.
- **Division Four (4):** Less Fitting Industries but Could be Considered Appropriate and Suitable.
- **Division Five (5):** Barely Suitable for Lebanon.

All industries incorporated in the study are suitable, but they are listed according to their standing in the selection criteria mentioned earlier. Any modifications, ratification, or changes in the customs policy, general economic trend, or international agreements contracted with Lebanon, for example, will definitely affect the divisions of these industries according to the scheme followed in this study.

DIVISION 1

1- FOOD AND BEVERAGE

<i>ISIC Reference</i>		<i>Products / Activities</i>
1531	DA	Processing and preserving of potatoes
15842	DA	Manufacture of chocolate and sugar confectioneries
158421	DA	Manufacture of chocolate products
1587	DA	Manufacture of condiments and seasonings
1588	DA	Manufacture of homogenized food preparations and dietetic food
1589	DA	Baby food production
1591	DA	Manufacture of distilled potable alcoholic beverages
1592	DA	Production of ethyl alcohol from fermented materials
1593	DA	Manufacture of wines
1594	DA	Manufacture of cider and other fruit wines
1596	DA	Manufacture of beer

2 - TEXTILE

<i>ISIC Reference</i>		<i>Products/Activities</i>
1772	DB	Manufacture of knitted and crocheted pullovers, cardigans and similar articles

3 - WEARING APPAREL AND ACCESSORIES

<i>ISIC Reference</i>		<i>Products / Activities</i>
182223	DB	Manufacture of ladies' outerwear (excl. workwear, leather clothing and sportswear)
1824	DB	Manufacture of other wearing apparel and accessories
182402	DB	Manufacture of babies' clothing (garments)
182403	DB	Manufacture of hats, caps, bonnets, fashion articles, embroidery and pleated articles and other wearing apparel and accessories
192	DC	Manufacture of leather luggage, handbags and accessories
193	DC	Manufacture of leather footwear
362	DN	Manufacture of jewelry and related articles
3661	DN	Manufacture of imitation jewelry

6- CHEMICALS AND PLASTICS

<i>ISIC Reference</i>		<i>Products / Activities</i>
244	DG	Manufacture of pharmaceuticals, medicinal chemicals and botanical products
2442	DG	Intravenous, dialysis and irrigating solutions
245	DG	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes, cosmetics and other toilet preparations

11- PUBLISHING, PRINTING AND REPRODUCTION OF RECORDED MEDIA

<i>ISIC Reference</i>		<i>Products / Activities</i>
221	DE	Publishing and printing (books, directories, newspapers, journals, periodicals, etc.)
221401	DE	Publishing of Compact Discs, audiotapes, records and videodiscs
221402	DE	Publishing of videotapes
222401	DE	Graphic production
2232	DE	Reproduction of video recording
2233	DE	Reproduction of computer media

12- ADVANCED INDUSTRIES

<i>ISIC Reference</i>		<i>Products / Activities</i>
331	DL	Manufacture of medical and surgical appliances and dental laboratories
331022	DL	Manufacture of orthopedic and prosthesis articles

DIVISION 2

1- FOOD AND BEVERAGE

<i>ISIC Reference</i>		<i>Products / Activities</i>
15131	DA	Production of snacks and ready-to-eat meals
1532	DA	Manufacture of fruit and vegetable juices
1533	DA	Processing and preserving of fruits and vegetables (e.g. Jam, pickles freeze drying of vegetables)
155	DA	Production of dairy products (yogurts, cheeses, flavored milk products etc.)
1552	DA	Manufacture of ice cream
1582	DA	Manufacture of biscuits and of preserved pastry goods and cakes
1562	DA	Starch Products
1571	DA	Manufacture of prepared feeds for farm animals
1572	DA	Manufacture of prepared pet foods
1585	DA	Manufacture of macaroni, noodles, couscous and similar farinaceous products
1598	DA	Production of mineral soft drinks
41	E	Collection, purification and distribution of source water

3 - WEARING APPAREL AND ACCESSORIES

<i>ISIC Reference</i>		<i>Products / Activities</i>
1810	DB	Manufacture of leather clothing
1822	DB	Manufacture of outerwear, excl. workwear and leather clothing
1823	DB	Manufacture of underwear and nightclothing
182222	DB	Manufacture of men's outerwear (excl. workwear, leather clothing and sportswear)
182224	DB	Manufacture of tailor-made men's outerwear
182225	DB	Manufacture of tailor-made ladies' outerwear, include mixed ladies' and men's tailor-made outerwear
182401	DB	Manufacture of sportswear

4- WOOD AND PAPER

<i>ISIC Reference</i>		<i>Products / Activities</i>
2124	DE	Manufacture of wallpaper
212501	DE	Manufacture of labels, stickers, etc.

5- FURNITURE : WOOD, METAL, OR PLASTIC

<i>ISIC Reference</i>		<i>Products / Activities</i>
361	DN	Manufacture of household furniture
3615	DN	Manufacture of mattresses
361102	DN	Upholstering of furniture

6- CHEMICALS AND PLASTICS

<i>ISIC Reference</i>		<i>Products / Activities</i>
24142	DG	Plant extracts for pharmaceutical, perfumery, cosmetic and food industries (potential)
2512	DH	Retreating and rebuilding of rubber tyres
2524	DH	Plastic products for engineering use

8- PACKAGING MATERIAL

<i>ISIC Reference</i>		<i>Products / Activities</i>
21122	DE	Manufacture of paper and paperboard or multilayer laminates for packaging purposes
21211	DE	Manufacture of containers of paper and paperboard (e.g.boxes)
22224	DE	Printing of packaging

9- FABRICATED METAL PRODUCTS

<i>ISIC Reference</i>		<i>Products / Activities</i>
2862	DJ	Molds, tools and dies

10- MACHINERY AND EQUIPMENT

<i>ISIC Reference</i>		<i>Products / Activities</i>
292402	DK	Manufacture of weighing appliances and retail shop machines
3120	DL	Manufacture of electricity distribution and control apparatus

12- ADVANCED INDUSTRIES

<i>ISIC Reference</i>		<i>Products / Activities</i>
3162	DL	Uninterruptible power supplies (UPS) alarm security equipment/systems and devices
3230	DL	Production of Compact Discs
333	DL	Manufacture of industrial process control equipment
3320	DL	<i>Electrical or electronics systems instrumentation</i>

13- MISCELLANEOUS

<i>ISIC Reference</i>		<i>Products / Activities</i>
2621	DI	Manufacture of ceramic household and ornamental articles
363	DN	Manufacture of musical instruments
365	DN	<i>Manufacture of games and toys</i>

DIVISION 3

1- FOOD AND BEVERAGE

<i>ISIC Reference</i>		<i>Products / Activities</i>
1511	DA	Preserving and packing of meat
1512	DA	Production and preserving of poultry meat

4- WOOD AND PAPER

<i>ISIC Reference</i>		<i>Products / Activities</i>
2030	DD	Manufacture of builders carpentry and joinery
2122	DE	Manufacture of household and sanitary goods and toilet requisite of paper
2123	DE	Manufacture of paper stationery

5- FURNITURE : WOOD, METAL, OR PLASTIC

<i>ISIC Reference</i>		<i>Products / Activities</i>
361101	DN	Manufacture of chairs and seats
3612	DN	Manufacture of business furniture
3613	DN	Manufacture of Kitchen furniture

6- CHEMICALS AND PLASTICS

<i>ISIC Reference</i>		<i>Products / Activities</i>
243	DG	Specialized paints and coatings
2462	DG	Manufacture of glues and gelatins
2521	DH	<i>Manufacture of plastic plates, sheets, tubes, pipes and profiles (rigid PVC/PET films and sheets, expanded polystyrene sheets)</i>

7- INDUSTRIAL BUILDING MATERIAL

<i>ISIC Reference</i>		<i>Products / Activities</i>
263	DI	Manufacture of ceramic tiles and flags
281	DJ	Manufacture of structural metal products, windows, doors, window and door frames
2523	DH	Manufacture of builders' ware of plastic
20301	DD	Manufacture of wooden doors, windows, door and window frames
268203	DI	Manufacture of bituminous roofing material

8- PACKAGING MATERIAL

<i>ISIC Reference</i>		<i>Products / Activities</i>
2522	DH	Manufacture of plastic packing goods (e.g. bottles, crates, trays, cups, etc.)
2872	DJ	Manufacture of light metal packaging (e.g. Cans)

9- FABRICATED METAL PRODUCTS

<i>ISIC Reference</i>		<i>Products / Activities</i>
2741	DJ	Precious metals production
2821	DJ	Manufacture of tanks, reservoirs and containers of metal (especially from stainless steel)
2822	DJ	Manufacture of central heating radiators and boilers
2851	DJ	Treatment and coating of metals and metallic products
286	DJ	Manufacture of cutlery, tools and general hardware
2863	DJ	Manufacture of locks and hinges

10- MACHINERY AND EQUIPMENT

<i>ISIC Reference</i>		<i>Products / Activities</i>
2912	DK	Assembly of pumps and compressors
2913	DK	Manufacture of taps, cocks and valves and similar appliances
2914	DK	Conveyor belts, transmission belts, V-type belts and rubber beltings
2922	DK	Manufacture of lifting and handling equipment, elevators, and escalators
2971	DK	Assembly of electric domestic appliances
2972	DK	Manufacture of non-electric domestic appliances
313	DL	Manufacture of insulated wire and cable
3140	DL	Manufacture of accumulators, primary cells and primary batteries under license
315	DL	Manufacture of lighting equipment and electric lamps
322	DL	Assembly of radio, television, and communication equipment and apparatus.
3430	DL	<i>Manufacture of parts and accessories for motor vehicles and their engines</i>

12- ADVANCED INDUSTRIES

<i>ISIC Reference</i>		<i>Products / Activities</i>
3320	DL	<i>Electrical or electronics systems instrumentation</i>
295	DK	Waste water treatment equipment

13- MISCELLANEOUS

<i>ISIC Reference</i>		<i>Products / Activities</i>
1440	CB	Salt production
364	DN	Manufacture of sports equipment

DIVISION 4

1- FOOD AND BEVERAGE

<i>ISIC Reference</i>		<i>Products / Activities</i>
1520	DA	Processing and preserving of fish and fish products

2 - TEXTILE

<i>ISIC Reference</i>		<i>Products/Activities</i>
1740	DB	Manufacture of made-up textile articles, except apparel
174002	DB	Manufacture of sails, tents and tarpaulins
1751	DB	Manufacture of carpets and rugs
1752	DB	Manufacture of cordage, rope, twine and netting

3 - WEARING APPAREL AND ACCESSORIES

<i>ISIC Reference</i>		<i>Products / Activities</i>
1821	DB	Manufacture of workwear

4- WOOD AND PAPER

<i>ISIC Reference</i>		<i>Products / Activities</i>
202	DD	Manufacture of veneer sheets
2020	DD	Manufacture of plywood, laminboard, particle board, fiber board and other panels and boards
21121	DE	Manufacture of printing paper and printing paperboard
21212	DE	Manufacture of corrugated paper and paperboard

6- CHEMICALS AND PLASTICS

<i>ISIC Reference</i>		<i>Products / Activities</i>
2412	DG	Manufacture of dyes and pigments
2415	DG	Manufacture of fertilizers and nitrogen compounds

7- INDUSTRIAL, BUILDING MATERIAL

<i>ISIC Reference</i>		<i>Products / Activities</i>
2612	DI	Shaping and processing of flat glass
2640	DI	Manufacture of bricks, tiles and construction products
2661	DI	Manufacture of products in concrete or artificial stone for construction purposes
268201	DI	Manufacture of bituminous road construction material

8- PACKAGING MATERIAL

<i>ISIC Reference</i>		<i>Products / Activities</i>
261301	DI	Manufacture of glass containers (e.g.bottles)

9- FABRICATED METAL PRODUCTS

<i>ISIC Reference</i>		<i>Products / Activities</i>
272	DJ	Manufacture of tubes and pipes of cast iron and steel
2751	DJ	Casting of iron, steel, and light metals
2754	DJ	Casting of other non-ferrous metals
2811	DJ	Manufacture of metal structures and parts of structures
284002	DJ	Manufacture of stamped, pressed, deep drawn and forced metal products
371	DN	Recycling of metal waste and scrap

DIVISION 5

2 - TEXTILE

<i>ISIC Reference</i>		<i>Products/Activities</i>
1753	DB	Manufacture of non-wovens and articles made from non-wovens, except apparel

10- MACHINERY AND EQUIPMENT

<i>ISIC Reference</i>		<i>Products / Activities</i>
342	DM	Manufacture of bodies (coachwork) for motor vehicles, manufacture of trailers and semi-trailers

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