

REPUBLIC OF GUINEA-BISSAU MINISTRY OF TOURISM AND CRAFTS

THE TOURIST INVESTMENT GUIDE

English Version



Edition

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REPUBLIC OF GUINEA-BISSAU MINISTRY OF TOURISM AND CRAFTS GENERAL DIRECTORATE FOR PROMOTION OF TOURIST AND HOTEL INVESTMENT Technical and financial support:



PREAMBLE

The political and economic changes that have taken place in Guinea-Bissau in the last two decades, and with the emergence of the covid-19 pandemic, the rapid implementation of a market economy open to the outside, the constitutional and institutional consecration of a multi-party democratic regime should be highlighted. , the strengthening of participation in the Economic Community for the Development of West African States (ECOWAS), as well as the country's accession to the West African Monetary Union (WAMU) and the West African Economic and Monetary Union (UEMOA), required revision of the Investment Code approved by Decree-Law n° 4/91, of 14 October. In the Investment Code currently in force, approved by Decree-Law n° 03/2009, of December 31, an attempt was made to outline a model that, reflecting the principles that guide a market economy, would make the process of attributing incentives more transparent. and limit the scope of application of the contractual regime, a source of uncertainty and arbitrariness, discouraging investment.

Although it created a safe legal framework for investment, which makes no distinction between domestic and foreign investors, which simplified the bureaucratic procedures necessary to carry out investment operations and established transparent rules for the granting of tax benefits, the current Code it was not able to attract foreign investment, but was pointed out, on different occasions, as an inhibiting factor of that same investment. In fact, in light of recent experience, the proposed unique incentive – the tax credit – has not been able to attract investors, as it is less generous than those provided by all other UEMOA member countries and also less generous than the foreseen either in the previous Investment Code or in the current version of the draft community investment code under discussion in the WAEMU scope.

The Investment Code approved by Law no. 13/2011 of 06 July, in addition to dealing with this issue, seeks to bring the rules in force in the Republic of Guinea-Bissau closer to those of the current version of the draft community code, in order to ensure a transition smoother, with few changes, for the eventual harmonization of legislation in this area, within the scope of our sub-regional economic integration.



The purpose of this guide is to essentially inform and guide the investor on the different legal procedures necessary to invest in the tourism sector, how to establish a society, the necessary steps in order to obtain licenses and/ or permits for the legalization of your enterprise, thus, such as the legal procedures necessary to register your company with the Directorate General for Promotion of Private Investment (DGPIP). Which will allow you to rationally use your time in the processes of constitution and licensing of your economic activity?.

HOW TO CONSTITUTE THE COMPANY

Go to the CFE (Centre for the Formalization of Companies), where all the essential services, the creation and formalization of companies, are concentrated in a single place.

To start the process of creating companies, it is necessary to gather the following documents in advance:

- a) Identity Card, Passport or Foreign Citizen Card (as applicable);
- b) The CFE grants, free of charge, the Declaration of Honor, which must be filled in by the applicant or his attorney, and the latter, within a maximum period of 75 (seventy-five) days, counting from the date of delivery of this declaration, must deliver the Register to this institution. Criminal;
- c) Bank Deposit of the value of the Share Capital;
- d) Minutes of the Constituent General Assembly;
- e) Bylaws of the Society, if the promoter does not have one, the CFE is in a position to provide you with 1 copy of the Bylaws (model by OHADA). In this context, the promoter(s) must indicate the corporate purpose,

type of company, management, distribution of shareholding and justification for the deposit of share capital.

After the creation of the Company, the following documents will be delivered to the promoter:

- Negative certificate;
- Public Deed;
- Notary Certificate;
- Certificate of Enrollment;
- Tax Identification Number (NIF)..

HOW TO REGISTER YOUR COMPANY AT DGPIP (GENERAL DIRECTORATE FOR PRIVATE INVESTMENT PROMOTION) TO ACCESS INCENTIVES.

Required requirements:

- 1. Technical, Economic and Financial Feasibility Study Project;
- 2. Statute/Certificate of the public deed;
- 3. Business Sector Permit;
- 4. Tax Identification Number;
- 5. Tax Release Certificate;
- 6. Import / Export Permit
- 7. Copy of Identification of the partner(s);
- 8. Proforma invoices for main equipment;
- 9. Land ownership documents;
- 10. Location/construction plan;
- 11. Proof of Financial Capacity (equity or bank loan);

12. List of equipment (with respective pro forma invoices) to be imported for three years (validity period of customs exemption)

13. Letter addressed to the Director General of DGPIP requesting approval of the project under the Investment Code in force.

INVESTMENT CODE CHAPTER I

GENERAL PROVISIONS

ARTICLE 1

(Definitions)

For the purposes of this Code, the following definitions apply:

Economic activity: the production and/or sale of goods and/or the provision of services, whatever their nature, carried out by a natural or legal person, in any sector of the economy.

BCEAO: Central Bank of West African States.

ECOWAS: Economic Community for the Development of West African States.

UEMOA: West African Economic and Monetary Union.

Company: any for-profit production, transformation, marketing and/or distribution unit of goods or services, whatever its legal form.

State: Republic of Guinea-Bissau, represented as determined by its Constitution.

Investor: any natural or legal person, of any nationality, who carries out or has in the past carried out investment operations of financial and/or material resources in economic activities in the territory of Guinea-Bissau.

Investment: the set of capital, tangible or intangible assets, or credits, used by an investor in the creation, modernization or expansion of economic activities.

Foreign investment: any investment made by an investor whose resources do not originate in the country.

Reinvestment: investment in the same or in another company of all or part of the profits generated by virtue of an Investment. In the field of application of this Code, reinvestment operations are equivalent to investment.

Investment Agreement or Contract: is the agreement whereby the Government and the investor assume their respective obligations within the framework of an investment project.

ARTICLE 2 (Purpose and Scope of Application)

- 1. The purpose of this Code is to encourage and guarantee investments in the Republic of Guinea-Bissau and is applied indiscriminately to investments, regardless of the sector in which the activities are carried out, the nationality of the investor and the legal form of the company, or any distinction of another nature, except those provided for in this Code.
- 2. Investments in the areas of mining, oil and forestry, as well as those carried out in free zones and free shops, which are governed in terms of specific legislation or investment contracts, are excluded from this Code.

CHAPTER II RIGHTS AND GUARANTEES ARTICLE 3 (Free Initiative)

The State guarantees all investors the right to freedom of initiative and exercise of economic activity, under the terms of the legislation in force and the regulatory provisions existing in each sector of activity.

ARTICLE 4

(Warranties and protection of assets)

- 1. The State guarantees, under the terms of the law, the protection of the private property of all tangible and intangible assets, movable and immovable, their elements and dismemberments and their transmission, in all their legal and commercial aspects, as well as respect for contracts signed in accordance with current legislation.
- 2. The State guarantees investors that no measure of nationalization, expropriation or requisition will be adopted, except for reasons of public interest or utility, determined by non-discriminatory criteria and by due process of law. In this case, it is up to the State to immediately pay a fair pecuniary indemnity.

3. The indemnity amount referred to in the preceding paragraph is obtained based on the result of the investment valuation in accordance with market values, which are, under no circumstances, less than the book value of the assets subject to nationalization, expropriation or requisition.

ARTICLE 5 (Generic Obligations)

Investment operations must be subject to the national legal system and the rules arising from international treaties to which Guinea-Bissau is bound, in particular those relating to the protection of public health and health, consumer protection, competition, defense from the environment, to combating desertification, to standardization and product quality, to the payment of taxes and to the adoption and maintenance of correct and completely organized accounting in accordance with the West African Accounting System (SYSCOA) and/or the Organization's Accounting System for the Harmonization of Business Law in Africa (SYSCOHADA).

ARTICLE 6 (Equal Treatment)

Under the terms of this Code and other laws, foreign and national investors enjoy equal treatment before the State and all its institutions.

ARTICLE 7 (Currency transfer guarantee)

1. The State guarantees natural and legal persons the right to convert foreign currency into CFA Francs and CFA Francs into foreign currency, as well as the remittance abroad of amounts due as profits, dividends or capital repatriation, thus as well as for the payment of borrowed capital, interest, goods and services acquired or contracted with persons or companies not resident in the national territory, under the terms of the legislation in force.

- 2. The State guarantees the transfer abroad, through the banking system, of dividends and profits, after deducting the amortizations and paying the taxes due, and the repatriation of capital, taking into account the shares corresponding to the foreign investment in equity of the respective company.
- 3. Investment assignment, sale or liquidation operations between residents and foreign investors are free and the exportation of the proceeds of the assignment, sale or liquidation of foreign investments is guaranteed, after payment of the respective taxes and obligations.
- 4. All foreign personnel working for a company and who are legally authorized to reside and work in the country, have the right to transfer abroad all or part of the remuneration obtained in that company, without prejudice to the fulfillment of their respective obligations tax, under the terms of the banking legislation in force.

ARTICLE 8 (Multilateral Guarantee)

The State can obtain from the Multilateral Investment Guarantee Agency (MIGA), the Investment Guarantee Fund (FAGACE) and other similar multilateral or bilateral entities, the additional guarantees that prove necessary or that help to promote the realization of investments in the country, with the Government authorized to do so, subject to the relevant regulations.

ARTICLE 9 (Economic and Competitive Freedom)

- 1. The State undertakes to combat practices that impede free competition and those that limit access to raw materials or semi-processed goods necessary for companies' operations under normal market conditions.
- 2. Without prejudice to the fulfillment of its obligations, as provided for in article 5 of this Code, the company enjoys full freedom to carry out its economic activities, namely, to:

- a) Acquire goods, rights and concessions of any nature, necessary for its activities, such as land assets, securities, real estate, commercial, industrial forestry or others;
- b) Dispose of acquired rights and assets;
- c) Be part of any professional organization;
- d) Choose your suppliers and service providers and partners;
- e) Participate in public tenders;
- f) Choose its human resources management policy, ensuring, however, with equal competences, the employment of nationals of the ECOW-AS and UEMOA Member States and the organization of professional training for such workers;
- g) Choose its technical, industrial, commercial, legal, social and financial management methods.

CHAPTER III TAX INCENTIVES ARTICLE 10 (Types of Incentives)

- 1. The tax incentives offered by the Republic of Guinea-Bissau are exclusively those provided for in this Chapter and those contained in the diplomas mentioned in paragraph 2 of Article 2 of this Code.
- 2. The incentives that may be granted are of four types:
 - a) Investment incentives, granted during the investment phase;
 - b) Incentives for the consolidation of the company and employment, granted in the initial years of the operation phase of new companies;
 - c) Encouragement of professional training for workers; and
 - d) Incentive to investment in economic or social infrastructure for public use.

3. Investment projects that are considered to be of great economic interest to the country, in an amount equal to or greater than 80 (eighty) million US dollars, may benefit from other incentives granted by the Council of Ministers, through the Investment Agreement, upon proposal by the competent members of the Government, including the person responsible for the economy.

4. The incentives granted under the contractual regime defined in the previous number will focus on the industrial contribution, the property contribution and on any other taxes on income, as well as on the agrarian tax and others due in the scope of the land concession.

5. Investment contracts will be published in the Official Gazette and the benefits awarded will be accounted for as State expenses.

ARTICLE 11 (Conditions to be met to apply for the Incentives)

The investor will be entitled to obtain the incentives provided for in this Code, provided that the following cumulative requirements are met:

- a) The amount of investment provided is equal to or greater than 34 (thirty-four) thousand US dollars; and
- b) To aim the proposed investment at the creation of a new company or activity, the expansion, modernization or diversification of existing activities or the renovation of equipment.

ARTICLE 12 (Request for tax incentives)

- 1. The investor will present to the member of the Government responsible for the sector of the economy the dossier on access to incentives, which will include the investment project and other required information.
- 2. The access dossier model, the minimum content of the investment project and the applicable procedures for its analysis will be regulated by Dispatch of the government member responsible for the economy.
- 3. The deadline for deciding on access dossiers may not exceed fifteen days, counting from the date of receipt of the respective dossier. After this period, the dossier is considered deferred, for all legal purposes, considering that the requested incentives are approved.
- 4. The government department responsible for finance, upon receipt of the investment dossier approved by the government department responsible for the economy, has five useful for examination and registration, as well as for sending it to the General Directorate of Customs and others dependent on it, for purposes of execution.
- 5. The government departments responsible for complying with decisions relating to approved candidacy dossiers have forty-eight hours for their execution, under penalty of their responsible incurring a disciplinary penalty for serious failure to comply with their obligations.
- 6. The deadlines referred to in the previous numbers may be altered by Joint Dispatch of the Ministers of Economy and Finance.

ARTICLE 13 (Tax Incentives in the Investment Phase)

- 1. The investment phase tax incentives are as follows:
 - a) Exemptions from customs duties (Common Foreign Tariff) stop the imports of capital goods intended to carry out the proposed investment and replacement parts whose value does not exceed 15% (fifteen percent) of the value of the capital goods for which the parts are purchased;
 - b) Exemptions from the General Sales Tax (IGV) on the acquisition, in the country or abroad, of equipment for the proposed investment and replacement parts whose value does not exceed 15% (fifteen percent) of the value of the goods equipment for which parts are purchased.
- 2. The exemptions provided for in subparagraph a) of paragraph 1 of this article do not include the community solidarity fee and the statistical fee, both from UEMOA, as well as the ECOWAS community fee and any other fees that may be created for the benefit of international organizations.
- 3. Tax incentives under the common regime will be granted, in the investment phase, for a maximum period of three years.
- 4. If the lack of execution of the investment program within the period proposed by the investor is attributable to the administration, or determined by force majeure, the investor will be entitled to its extension up to the limit of the duration of the delay.

ARTICLE 14 (Tax Incentives in the Operation Phase)

- 1. Tax incentives in the operating phase consist of degressive reductions in the industrial contribution, for a maximum period of seven years.
- 2. Tax incentives in the operating phase will be granted exclusively to newly created companies that produce goods or services, with the exception of banks and other establishments in the financial sector.
- 3. Digressive reductions in the industrial contribution will be staggered, as the case may be, as follows:

- a) 100% (one hundred percent) in the fiscal year of the beginning of the company's activities;
- b) 100% (one hundred percent) in the second fiscal year;
- c) 90% (ninety percent) in the third fiscal year;
- d) 80% (eighty percent) in the fourth fiscal year;
- e) 60% (sixty percent) in the fifth fiscal year;
- f) 40% (forty percent) in the sixth fiscal year; and
- g) 20% (twenty percent) in the seventh fiscal year.

ARTICLE 15 (Incentive to Professional Training of Workers)

- 1. Companies domiciled in the territory of Guinea-Bissau or that have any other form of permanent representation therein, under the terms of the Industrial Contribution Code, may deduct, in determining the taxable amount of the industrial contribution, twice the training expenses incurred in specialized courses, carried out in the country or abroad, subject to paragraph 2 of this article, the provisions of Articles 11 and 12 not being applicable.
- 2. For the purposes of the preceding paragraph, only training provided in training institutions accredited by the competent authorities will be recognized. Accordingly, investors must include proof of the accreditation of the institution that provided the training to the balance sheet.

ARTICLE 16 (Incentive to Investment in Infrastructure)

Investors located outside the Autonomous Sector of Bissau will be able to deduct from the tax due in the year of its realization and, if necessary, in the following three years, without prejudice to the deduction as costs in determining the taxable income, the totality of expenses with the construction, for public use, of roads, ports, airports and hospitals.

Article 17 (Supervision and Monitoring Board)

- 1. A Supervisory and Monitoring Board of tax incentives granted under the terms of this Code is hereby established, whose organization and functioning will be defined by a Joint Dispatch of the holders of the economy and finance sectors.
- 2. The Supervisory and Monitoring Board comprises representatives of the following entities:
 - a) Directorate-General for the Promotion of Private Investment, which he presides over;
 - b) General Directorate for Economy and Development;
 - c) General Directorate of Customs;
 - d) Directorate General for Contributions and Taxes and;
 - e) General Directorate of Industry;
 - f) General Directorate of Tourism.
- 3. The Supervisory and Monitoring Board shall have the exclusive attributions of facilitating the taking of measures for the execution of decisions that affect the access files, and monitoring the regular fulfillment of the obligations assumed by the parties.



CHAPTER IV CONFLICT RESOLUTION

ARTICLE 18 (Conciliation and Arbitration)

- 1. In the resolution of conflicts and disputes arising from Investment operations, conciliation or, if this is not possible, arbitration will be privileged.
- 2. Investors and Companies may, at their option, submit the resolution of conflicts with the State to the resulting conciliation, mediation and arbitration rules:
 - a) Agreements or mediation and arbitration agreements concluded between the parties, according to the applicable arbitration rules chosen by them;
 - b) Agreements or treaties relating to the protection of investments entered into between the Republic of Guinea-Bissau and the State of which the investor is a national;
 - c) The Convention of March 18, 1965 for the Resolution of Conflicts Relating to Investments (CIRCI) between the State and Nationals of other States, established under the aegis of the International Bank for Reconstruction and Development – IBRD, if the Investor meets the conditions established by article 25 of the said Convention;
 - d) The regulatory provisions of the supplementary mechanism approved on September 27, 1978 by the Board of Directors of the International Center for the Settlement of Investment Conflicts - CIRCI, if the investor does not meet the conditions established in article 25 of the Convention referred to in the previous paragraph.
- 3. The consent of the parties with regard to the Convention referred to in subparagraph c) and to the regulatory provisions referred to in subparagraph d), both of the preceding paragraph, results for the Republic of Guinea-Bissau from the present law.

ARTICLE 19

(Appeal to the Courts)

In the absence of application of the provisions contained in the previous article, the parties may resort to the Courts of the Republic of Guinea-Bissau for the resolution of conflicts in the scope of Investment operations.

CHAPTER V FINAL DISPOSITIONS

ARTICLE 20 (Mandatory Force)

The rights enshrined in the terms of this Code are mandatory for all central and local services of the Public Administration.

ARTICLE 21 (Regulation)

The Government, upon proposal by the member of Government responsible for finance, in relation to Articles 13 to 16, and by the member of Government responsible for the sector of the economy in other cases, is authorized to establish the rules necessary for the application of this Code.

ARTICLE 22 (Stability)

The rights and guarantees of investors provided for in this Code will remain valid and will be respected in the event of transfer of the investment, in any form, provided that the conditions set forth herein for its acquisition and enjoyment are verified and remain stable.





INSTITUTIONS TO CONTACT IN CASE OF INVESTING IN THE TOURISM SECTOR

- Local community;
- Ministry of Tourism and Crafts;
- Ministry of Infrastructure and Public Works (General Directorate of Registration);
- Competent Environmental Assessment Authority (AAAC);
- Institute of Biodiversity and Protected Areas (IBAP);
- Ministry of Territorial Administration and Local Government.
- Comunidade local É o gestor do espaço, o Investidor contacta a comuniLocal community - It is the manager of the space, the Investor contacts the community to acquire the land in accordance with Land Law No. 5/98.
- Ministry of Tourism and Crafts The Investor must submit a formal letter to the General Directorate of Tourism, after receiving a favorable response regarding his letter of intent, the investor proceeds with the preparation of the investment project that will be evaluated by the Directorate General for Promotion and Investment in Tourism, Hotels and Similar, if the project will not have any environmental impact, it issues the assent and it can begin execution on the land provided by the Ministry of Territorial Administration and Local Power and the Ministry of Infrastructure and Public Works (General Directorate of Registration) for Tourist Purposes. In the case of expansion of your establishment, you must notify the Ministry of Tourism before the start of the works to give its opinion on the expansion.
- Ministry of Infrastructure and Public Works (General Directorate of Registration) - The Investor goes to the General Directorate of Geography and Register presenting the land already purchased for the purpose of

legalization, the department in turn displaces technicians to confirm with from the administrative authority of the sector, Afterwards they make the Application to the Minister of Public Works, Construction and Urbanism, he gives the opinion then they send a letter to the Ministry of Tourism and Crafts with the location plan of the land, Area, Location, Area of the sector, Region and the Requested.

PROCESSING OF LAND LEGALIZATION IN THE GENERAL DIRECTORATE OF GEOGRAPHY AND REGISTRATION OF THE M.I.O

1st PHASE OF LEGALIZATION OWN LAND

- Have a certificate of the land through the Administration of the Sector to which it belongs.
- Have the location plan of the aforementioned land through the Ministry of Infrastructures Office "General Directorate of Geography and Cadastral
- Displacement of the Technician of the General Directorate of Geography and Registration "D.G.G.C." and travel payments.
- Application, request for the legalization of the referred land addressed to the Minister of Infrastructure.
- Payment of the legalization fee at the General Directorate of Geography and Cadastre.
- Request for a regional opinion if you do not have the land certificate
- Payments for Publications of Public Notices " within 30 days according to the Law in force.

II- SECOND LEGALIZATION PHASE

- Application to request the Definitive Demarcation to obtain the "Alvará" Concession Title
- Information addressed to the Ministry of Infrastructure.
- Displacement of technicians for the purpose of Definitive Demarcation "Payment of Allowance"
- · Calculation of the definitive area
- Payment for publications:
- In the National Company
- In the Public Function
- Payment of the Final Demarcation Fee at the General Directorate of Geography and Cadastre.

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- Definitive calculation payments.
- Passing of the Property Title "ALVARÁ"
- Registration at the Conservatory.

ENVIRONMENTAL INSTITUTIONS TO CONTACT IN CASE OF INVESTMENT

COMPETENT ENVIRONMENTAL ASSESSMENT AUTHORITY (AAAC) Government entity responsible for validating an environmental and social impact study and proposing the issuance of an environmental license. The aforementioned study is validated through the creation of an ad-hoc committee, made up of representatives from different public and private institutions concerning the matter dealt with in the respective study.

The legal instrument that regulates environmental assessment in the country is the Environmental Assessment Law (Law n° 10/2010 of 24 September). In light of this Law, it is imperative to carry out an environmental and social impact study on any undertaking likely to cause impacts on the natural and human environment. This Law came into force in 2010, in one of its articles, it provides that all projects existing before its entry into force have a maximum period of 6 months to comply with its dictates.

INSTITUTE OF BIODIVERSITY AND PROTECTED AREAS (IBAP) Entity endowed with administrative, financial and patrimonial autonomy. Its mission, among others, is to manage all the protected areas existing in the national territory. The legal diploma that regulates activities in these areas is the Framework Law on Protected Areas (Law No. 5/A of 2011, of 1 March). This diploma also highlights the importance of carrying out the environmental and social impact study. Still, the same diploma referred to the respective internal regulations of each park to legislate on the obligation of environmental and social impact studies.

Therefore, for investment in any type of undertaking, it is mandatory to carry out an environmental and social study.

- Ministry of Territorial Administration and Local Power = After the opinion issued by the Ministry of Infrastructure and Public Works (General Directorate of Registration), for the design of the land for tourism purposes, the investor's application is also delivered to him, informing him In the interest of the investor in a land, he in turn analyzes whether there were no works or future projects in the place, or whether the Government does not need it either, whether the area does not have natural resources on the land to be able to transfer the land to the investor.



NECESSARY DOCUMENTS TO OBTAIN A LICENSE FOR TOURIST ENTERPRISES.

IDENTIFICATION	DOCUMENTS			
APPLICANT	 BI. or Passport; (for existing company and/or society); Foreign Citizen Card (for foreigners). Criminal Record of Claimant and/or Partners; (for a company and/or society already built); 2 photos. 			
REPRESENTATIVE OF APPLICANT	 Power of Attorney (if the request is made by an intermediary); Bl. or Representative's Passport; Representative Foreign Citizen Card. 			
COMPANY	 Company and/or Society Enrollment Certificate; Tax Identification Number (NIF), (for an existing company and/or society); Clearance Certificate. 			
MANAGER	 Identification document (IB or Passport); Tax identification number (NIF), Criminal record; Manager's Certificate of Nationality, if he/she is a foreigner. 			
TOURIST RESSORT DEVELOPMENT	 Construction project approved by Municipality, and descriptive memory of the project; Location plan; Land Registry Certificate; (if the establishment belongs to the company); Lease contract or copy of the title on which the applicant bases the occupation of the installation. 			

NECESSARY DOCUMENTS TO OBTAIN A LICENSE TO.

RESTAURANTS: Pasto Bar, Brewery, Cafeteria, Ice Cream Parlor, Fast Food, Pizzeria, Barbecue.

I. DOCUMENTS RELATED TO MANAGERS:

- Application addressed to the Director General, where you can find your contact information;
- Criminal Registration Certificate;
- Copy of Taxpayer Card Two Photographs;
- Copy of Identity Card/ in case of a foreigner (a) copy of Residence Card;
- Foreign Citizen Card;

II. DOCUMENTS RELATING TO COMPANIES:

• Clearance Certificate of Partnership.

LICENSE PRICE;

INSPECTION PRICE;

DOCUMENTS REQUIRED TO OBTAIN A LICENSE FOR:

SIMILAR GROUP: Casinos, Dancing, PUB, Verbenas, Fairs, Entertainment Parks, Games of Fortune or Chance.

I. DOCUMENTS RELATED TO MANAGERS:

- · Application addressed to the General Director;
- Criminal Registration Certificate;
- Copy of Taxpayer Card/Tax Identification Number (NIF)
- Statement of Exercise Capacity;
- Two Photographs;
- Copy of Identity Card/ in case of a foreigner (a) copy of Residence Card;
- Foreign Citizen Card;

II. DOCUMENTS REGARDING COMPANIES.

- - Presentation of the Investment Project and descriptive memory;
- - Certificate of Construction Deed of the Society;

- - Clearance Certificate of Partnership;
- - Others.

III. INSURANCE;

- Take out civil liability insurance;
- Provide the proper Security.

LICENSE PRICE; INSPECTION PRICE;

DOCUMENTS REQUIRED TO OBTAIN A LICENSE FOR:

TOURISM GROUP: Travel Agency, Tourist Camps, Camping, Rural Tourism.

I. DOCUMENTS RELATED TO MANAGERS:

- · Request addressed to the General Director where your contact is stated;
- Printed/form (Ministry of Tourism);
- Criminal Registration Certificate;
- Copy of Taxpayer Card / Tax Identification Number (NIF)
- Statement of Exercise Capacity;
- Two Photographs;
- Copy of Identity Card;
- Foreign Citizen Card.

II. DOCUMENTS REGARDING COMPANIES.

- Presentation of the Investment Project and descriptive memory;
- · Certificate of the Company's Constitution;
- Clearance Certificate of Partnership;
- Certificate of Commercial Registration;
- Others.

III. INSURANCE;

- Take out civil liability insurance;
- Provide the proper Security.

LICENSE PRICE; SURVEY PRICE.

DOCUMENTS REQUIRED TO OBTAIN A LICENSE FOR:

HOTEL GROUP: Hotel, Tourist Village, Apart hotel, Apartment, Pension, Residential, Resorts.

I. DOCUMENTS RELATED TO MANAGERS:

- Request addressed to the General Director where your contact is stated;
- Criminal Registration Certificate;
- Copy of Taxpayer Card / Tax Identification Number (NIF);
- Statement of Exercise Capacity;
- Two (2) Photographs;
- Copy of Identity Card/ in case of a foreigner (a) copy of Residence Card;
- Foreign Citizen Card;

II. DOCUMENTS REGARDING COMPANIES.

- Presentation of the Investment Project and descriptive memory;
- Certificate of Incorporation of the Society;
- Clearance Certificate of Partnership;
- Others.

III. INSURANCE;

- Take out civil liability insurance;
- Provide the proper Security.

PRICE OF LICENSE:

INSPECTION PRICE:



TABLE LICENSE PRICES OF TOURIST ACTIVITIES ESTABLISHMENTS

CODE	ESTABLISHMENT		PERMIT/ LICENSE PRICE	INSPECTION PRICE	RENEWAL PRICE/ INCIDENCE OF PERMIT/ LICENSE PRICE
H.1	HOTEL/RESORTS	5 Stars	5.000.000	1.250.000	50%
H.2		4 Stars	4.000.000	1.000.000	50%
H.3		3 Stars	3.000.000	750.000	50%
H.4		2 Stars	2.000.000	500.000	50%
H.5		1 Stars	1.500.000	375.000	50%
H.6	APARTHOTEL		600.000	150.000	50%
H.7	VILLAGE		600.000	150.000	50%
H.8	RESIDENTIAL		600.000	150.000	50%
H.09	PENSION		500.000	125.000	50%
H.10	RURAL HOTEL		400.000	100.000	50%
H.11	APARTMENT		400.000	100.000	50%
H.12	MOTEL		250.000	62.500	50%
R.1	RESTAURANTS				
R.1.1	RESTAURANT/BAR	ł	100.000	25.000	50%
R.1.2	PASTRY SHOP		100.000	25.000	50%
R.1.3	ICE CREAM SHOP		100.000	25.000	50%
R.1.4	COFFESHOP		100.000	25.000	50%
R.1.5	BAR, QUIOSQUE, SNACK BAR, FAST FOOD, GRILL, PIZZARIA		100.000	25.000	50%
R.1.6	BARBECUE GRILL		100.000	25.000	50%
R.1.7	PASTURE HOUSE		100.000	25.000	50%

TABLE LICENSE PRICES OF TOURIST ACTIVITIES ESTABLISHMENTS						
D.	DANCING, PUB CLUB & VERBENAS					
D.1	DANCING	1ª Category	1.000.000	250.000	50%	
D.2		2ª Category	500.000	125.000	50%	
D.3		3ª Category	150.000	37.500	50%	
D.4	PUB CLUB		500.000	125.000	50%	
D.5	VERBENAS				BY CONTRACT	
F.1	FEIRA				BY CONTRACT	
P.1	ENTERTAINMENT PARKS				BY CONTRACT	
J.1	GAMES OF FORTUNE OR GAMBLING				BY CONTRACT	

TABLE PERMIT PRICES OF ESTABLISHMENTS OF TOURIST ACTIVITIES					
CÓDIGO	ESTABELECIMENTO		PREÇO DE ALVARÁ/ LICENÇA	PREÇO DE VISTORIA	PREÇO DE RENOVAÇÃO/ INCIDÊNCIA DO PREÇO DE ALVARÁ/LICENÇA
TA.	TRAVE	L AND TOURISM A	GENCIES, RENT A CAR, CRUISES & CASINOS		
TA.1	TRAVEL AND TOURISM AGENCIES		1.000.000	250.000	50%
TA.2	RENT A CAR		1.000.000	200.000	50%
TA.3	CRUISES	Great Dimension	1.500.000		
TA.4		Small Dimension	1.000.000		
TA.5	CASINO				BY CONTRACT
ТВ	TRA	VEL & TOURISM AG	ENCIES, RENT A CAR, CRUISES & CASINO		
TB.1	TRAVEL AND TOURISM AGENCIES		100.000	25.000	1.000/Passenger Ticket
TB.2	CRUISES	Great Dimension	100.000	25.000	1.000/ Crew member
TB.3		Small Dimension	100.000	25.000	1.000/ Crew member
TB.4	RENT A CAR			5.000/Vehicle/Daily	
TB.5	CASINO			CONTRACT	

Technical and financial support:





REPUBLIC OF GUINEA-BISSAU MINISTRY OF TOURISM AND CRAFTS GENERAL DIRECTORATE FOR PROMOTION OF TOURIST AND HOTEL INVESTMENT