

**Extracted from the law concerning the Second Economic Social and Cultural Development plan of the Islamic Republic of Iran approved on 20.9.1973 (11.12.1994) by the Islamic Consultative Assembly .**

(Subject of the establishment of Special Economic Zones)

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- 1 - For the purpose of supporting the domestic production and development of non-oil exports and creating movement and incentive in the regional economy , the government can establish protected special zones at the frontier entrances or at the internal customs .  
Importation of goods from the said zone for the purpose of internal consumption , shall be governed by the Export -Import Regulations . Exportation of goods from these zones shall be carried out without any formalities .**
- 2 - The protected special zones , established according to Note 20 of the law concerning the first Development plan should conform their activities with this note and its executive bylaw.**
- 3 - The executive bylaw of this paragraph , shall be approved by the Council of Ministers**

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