North Africa

Investing in Algeria

Investment Law No. 22-18 of 2022 enshrines freedom to invest for residents and non-residents and equal treatment; the 49/51 rule now applies only to strategic activities and importing goods for resale, and corporate profit tax is 19%, 23% or 26% depending on the activity.

Key facts for investors

Criterion	Value	Details as in the source
Corporate tax	19%, 23% or 26%[1]	Article 150 of the Direct Taxes Code: 19% for producing goods, 23% for building, public works, hydraulics, tourism and spa activities (excluding travel agencies), and 26% for other activities.
VAT	19%[1]	The standard rate, with a reduced 9% rate for operations and products listed in Article 23 of the Turnover Taxes Code.
Foreign ownership	Free, with 51% national ownership in strategic activities[2]	Article 2 of Law 22-18: freedom to invest for any national or foreign, resident or non-resident person. Since the 2020 Finance Law, the 49/51 rule is limited to strategic activities (mining, upstream energy, military industries, railways, ports and airports, and pharmaceutical industries except some innovative essential products) and to importing goods for resale as is.
Investment legal framework	Law No. 22-18 on investment[2]	Issued on 24 July 2022; its guarantees include transfer of capital and returns, protection from administrative requisition, recourse to international arbitration, and keeping rights and benefits acquired under previous laws.
Foreign property ownership	*Under verification*	
Investor residency	*Under verification*	
Free & economic zones	*Under verification*	

Official bodies

- **Algerian Investment Promotion Agency (AAPI)** — Investment registration, support and benefits · aapi.dz
- **Investor digital platform** — Procedures and land for investment · invest.gov.dz

Sources

1. Tax system — Algerian Investment Promotion Agency (AAPI) (French) (Official page)
2. Foreign investment in Algeria — AAPI (French) (Official page)

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