Gulf states

Investing in Kuwait

The Direct Investment Promotion Law allows up to 100% foreign ownership, with tax incentives of up to ten years.



Kuwait City skyline, December 2022 (cropped). Photo: Zairon — Wikimedia Commons, CC BY 4.0.

Key facts for investors

Criterion	Value	Details as in the source
Corporate tax	15%[12]	On net taxable income of foreign companies. According to KDIPA there is also a 2.5% National Labour Support Tax on profits of listed companies, and 1% zakat and a 1% KFAS contribution on profits of shareholding companies.
VAT	*Under verification*	
Foreign ownership	Up to 100%[3]	In a Kuwaiti company incorporated for direct investment under Law No. 116 of 2013, except a negative list set by the Council of Ministers.
Investment legal framework	Law No. 116 of 2013[3]	On the Promotion of Direct Investment, applied by the Direct Investment Promotion Authority.
Foreign property ownership	*Under verification*	
Investor residency	*Under verification*	
Free & economic zones	*Under verification*	

Official bodies

- **Kuwait Direct Investment Promotion Authority (KDIPA)** — Direct investment licensing and incentives · kdipa.gov.kw
- **Ministry of Finance** — Tax affairs · www.mof.gov.kw

Sources

1. Law No. 2 of 2008 amending Kuwait Income Tax Decree No. 3 of 1955 — published by KDIPA (2008)
2. Invest in Kuwait brochure — KDIPA (November 2025)
3. Law No. 116 of 2013 on the Promotion of Direct Investment — WIPO Lex (promulgated 16 June 2013)

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