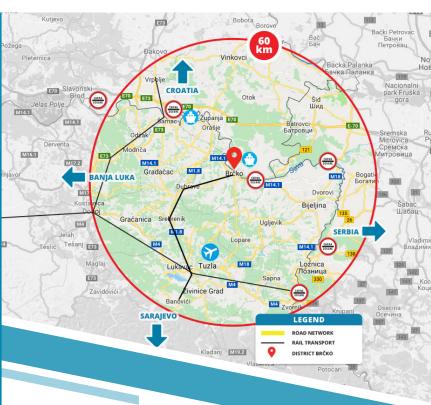








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General Information

Area: 493,3 km2 (1% area BiH)

Center: Brčko (57 settlements in total)Population: 81.414 (assessment 2022.)

► Climate: moderate continental

Currency: BAM (1€ =1.95583 BAM)

► BDP per capita (BAM): 13.854 (2022.) | € 7.083 (2022)

- ► Budget (BAM):
 - **▶ 304.346.103** (2022.)
 - **322.930.301** (2023.)
 - ► Average salary (BAM):

August 2023. ► gross 1785 | net 1201

- ► Profit tax: 10%
- ► VAT: 17%
- Number of employed: 17.848 (august 2023.)
- Available workforce: 12.971 (october 2023)
- ► 5.754 business entitites (september 2023.)
 - ▶ 2.932 legal entities
 - ▶ 579 subsidiaries
 - ▶ 2.243 trades

- The Brčko District of BiH creates its own laws, has a legal, judicial and executive body (with the exception of tax and customs policies on state level):
- The existence of incentive measures for entrepreneurs (subsidizing one percent interest on commercial loans of BAM 1.200.000 per year, granting the guarantee through the Development Fund (BAM 1.300.000 portfolio);
- The existence of incentive measures for agricultural production (the Law on incentives in agricultural production) https://bit.ly/2Na5QLZ
- Taxes in the Brčko District of BiH are stimulated in relation to the rest of BiH and the region - through the incentive law, income tax is returned to new investments;
- Significant natural resources for primary agricultural production (71.52% of the land is high quality agricultural land);
- Significant natural resources for the production of construction materials;
- The existence of an active employment policy program such as a self-employment program, senior employment programs, transformation programs, and by the requirements of the economy and public sector funding;
- Existence of general retraining programs, as well as targeted programs based on the needs of business entities.

List of Banks Operating in the Brčko District of BiH

SPARKASSE BANKA D.D. Sarajevo | BOSNA BANK INTERNATIONAL D.D. Sarajevo | ZIRAAT BANK BiH D.D. Sarajevo | INTESA SANPAOLO BANKA BiH D.D. Sarajevo | Banka Poštanska Štedionica A.D. Banja Luka | NLB BANKA A.D. Banja Luka | NLB BANKA D.D. Sarajevo | NOVA BANKA A.D. Banja Luka | PRIVREDNA BANKA D.D. Sarajevo | RAIFFEISEN BANKA D.D. Sarajevo | ADDIKO BANK A.D. Banja Luka | UNICREDIT BANK D.D. MOSTAR | Asa Bank naša i snažna D.D. Sarajevo | MF BANKA A.D. Banja Luka | NAŠA BANKA A.D.BIJELJINA.

List of Insurance Companies in the Brčko District of BiH

WIENER Osiguranje D.D. SARAJEVO | DRINA Osiguranje A.D. Milići | CROATIA Osiguranje | GARANT Osiguranje | TRIGLAV Osiguranje D.D. SARAJEVO | UNIQA Osiguranje | BRČKO GAS Osiguranje | CAMELIJA Osiguranje | NEŠKOVIĆ Osiguranje | SARAJEVO Osiguranje | MIKROFIN Osiguranje.

Capital Market

Regulation and supervision of the capital market in Bosnia and Herzegovina are within the competence of the Commission for Securities. The Commission is an independent legal entity which has public authority in accordance with the Law on Securities and is responsible to the Assembly of the Brčko District of BiH. The main objectives of the Commission are to promote and preserve the stability of the capital market and to supervise the legality of work of supervision bodies

In achieving its objectives, the Commission is guided by the principles of transparency, building trust among participants of capital markets and investor protection. The legal framework of the securities market of the Brčko District of BiH consists of the following legal acts: Law on Securities https://bit.ly/2QI8Ale. Law on Takeover of Stock Companies https://bit.ly/2P01ubK and Law on Investment Funds https://bit.ly/2P01ubK and Law on Investment Funds https://bit.ly/2P01ubK and Herzegovina, which are organized as joint-stock companies and whose shares are traded on the Sarajevo Stock Exchange (2 companies) and the Banja Luka Stock Exchange (14 companies).

Aimed Sectors for Investment

- ► Agriculture;
- ► Food industry, food production;
- ► Lightweight metal processing industry;
- Wood processing industry, wood products, furniture;
- ► Energy-efficient products (pellets, biomasses ...);
- ► Trade:
- ► Transport and Logistics;
- ► Textile and footwear, fashion design and haberdashery;
- ► Construction sector and building materials sector (products, elements, installations, energy efficient materials and engineering services);
- ➤ Specialized technical services.

"Thanks to good governance, smart growth and a strong commitment to an equal opportunities' society, Brčko District of BiH reaches and enjoys a reputation as a community that attracts young people, with a globally competitive economy, high quality human and social capital, prestigious quality of life within Bosnia and Herzegovina and an environment that is preserved for generations to come."

- a long-term vision of the development of Brčko district BiH













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Tax deductions

Investments in fixed assets – For a taxpayer who invests in land, buildings, plants, equipment and vehicles in order to carry out the registered activity in the District, the tax base is reduced by the amount of investments made in that year, providing that the reduction of the tax base cannot exceed 50% of the taxable base.

The tax base for manufacturing companies is reduced by the total amount of realized investments.

For permanent employment – For taxpayers who hire new workers for an indefinite period of time during the tax year, the tax base is reduced by the amount of gross wages paid to newly hired workers.

Tax exemption on the basis of portion of export income in the total profit - When a taxpayer, in the year for which the profit tax is assessed, generates from export certain percentage of total profit, then the taxpayer is exempted from paying certain amount profit tax.

Entitlement to accelerated depreciation - For machines that are subject to depreciation, the taxpayer is allowed to use accelerated depreciation calculation.

Financial Deductions

Development-Guarantee Fund of the Brčko District of BiH (DGFBD of BiH)

The Development-Guarantee Fund of the Brčko District of BiH was established in 2003 with a total portfolio of BAM 1.300.000.

Guarantees are granted to small and medium sized enterprises (MSEs) and individual farmers. Loans have maximum guarantee set at BAM 50.000 (50%), repayment period is 60 months

Subsidizing Interest Rates

Through the DGFBD of BiH the program of subsidizing a part of the interest rate on loans to companies and entrepreneurs in the Brčko District of BiH is carried out. In the Budget of the Brčko District of BiH BAM 1.800.000 are allocated annually for these purposes.

Subsidizing for New Employments

The employer is granted: BAM 5.000 for each new employment of persons with high school education and lower qualifications;

BAM 7.000 for each new employment of persons with college eduction and University degree.



- Price of industrial land
 - ► Business park "Baza McGovern": **7 €/m2**
- ► Settlement fee for construction land: Not paid in Brčko District of BiH
- ► Location Rent: Not paid in Brčko District of BiH
- ▶ Price of water:
 - ▶ 1,09 €/m³ (urban area-businesses)
 - ▶ 0,61 €/m³ (suburbia businesses)
- ► Price of electricity:
 - average 0,105 0,188 €/kWx (businesses)
- ► Garbage collection: 0,20 €/m² 0,47 €/m²
- ► Commercial rent of business premises:
 - ▶ initial bid price
 - · I a zone 7,67 €/m²
 - · I b zone 5,11 €/m²
 - · I c zone **4,10 €/m²**
 - Il zone **3,58 €/m²**
 - · III zone 2,56 €/m²
 - · IV zone 1,53 €/m²
 - · V zone 1,02 €/m²
 - · Suburbia: 1,02 €/m²
- ► Building land (cost):
 - ▶ average price in planned industrial zones **7 €/m²**

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Speed of doing business



No. of days for establishing an Ltd

> No. of days for location permit

3 days

obtaining a

▶ 30 days

No. of days for obtaining a construction permit

► 5 days

Taxes



Profit Tax Rate

▶ 10%

Value added tax rate

▶ VAT 17%

Income tax rate

▶ 10%



- ▶ The available workforce , october 2023. approximately 12.971
 - ► Of which 7.734 are women
 - ▶ the 2.551 young people up to age of 30
- ► Structure of Available Workforce:

• University deegree:: 1.037

· College education: 46

Secondary education: 3.027

Highly Qualified and Qualified Workers: 3.123

• Semi-Qualified Workers: 188

Unskilled workers: 5.550











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Competitive Advantages

The special position of the Brčko District of BiH, within the administrative structure of BiH and the combination of the local position of the local community, as well as the position of the district within BiH, gives special priority to this unit of local self-government where it has full jurisdiction over the legislative, executive and judicial bodies, and has full freedom to legislate acts and regulations on all issues important for economic development, but also in other areas of life other than customs policy and VAT.

About 81.414 people (31.12.2022) live in Brčko area with a total area of 493 km2 and 5.754 companies (september 2023) are registered, of which 2.932 legal entities, 579 branches and 2.243 trades.

In the Brčko District of BiH, one of the dominant manufacturing sectors is the processing industry employing 3.746 people. Import coverage by exports is 51,8% (august 2023).

Main Markets and Export Trends

Total exports amounted to BAM 440.069.000 (about €225.004.000) to about 43 different countries (2022).

Five leading export markets: Austria , Croatia, Serbia, Germany and Italy,

Most exports are related to Austria – 79 million KM (18%), to Croatia exported 68 million KM (15%).

Exports are dominated by animal and vegetable oils, fats and waxes(about BAM 147 mil.), food and live animals (about BAM 109 mil.) as well as various industrial products(about BAM 66 mil.).

Priority Industrial Sectors



Food Industry

- Bimal, Studen Agrana, Bosnaplod, Voćar, Briž, Žitopromet, Biljana, Elektromlin Stokić, Mlin Vujičići, Mingos Coffee, V Group Palis.
- ► **Products:** edible oil, protein sauce, sugar, jams, juices, dried fruits, flips, chips, cereal processing.
 - ► Number of companies ► 149
 - ► Number of employees ► 662
 - ► Export ► 135.327
 - ► Share in total exports of the economy ► 49,38%
 - ► Number of countries exporting to ► 22



Wood Industry

- Malagić, Oglavina, Master Wood Simić, Duka Bosna
- ► **Products:** high quality furniture made of solid wood, plated and upholstery, interiors, joinery.

		Wood Production▼	Furniture Production▼	
Number of companies	•	70	58	
Number of employees		71	496	
Export		22.901	13.305	
Share in total exports of the economy	•	8,36%	4,85%	
Number of countries exporting to	•	22		

Significant investments in the last three years

Shopping center "Brčko City Park"

Investment amount: BAM 20 mil.

Land area: 30.000 m²

Business premises: 14.000 m² Number of new jobs: 280

"HEEZ ALUMINIUM" d.o.o. Brčko Investment amount: BAM 20 mil.

Number of new jobs: 60

Manufacture of PVC Joinery "FAMM"

Investment amount: BAM 8 mil. Number of new jobs: 243





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Competitive advantages

- Agricultural land consists of 35.282 ha, or 71.52% (high fertility land, located mostly along the shore of the Sava River;
- High potential for directing primary agricultural production to processing capacities, especially in industrial crops of sunflower, soy, rape seed;
- Available raw material base;
- Qualified and well-trained staff, and the possibility of scientific-research and technical cooperation with Universities;
- Opportunity for production of inovative products;
- Developed export market.

Sector Chart

Over 149 companies in the sector employs more than 662 people, accounting for 6,5% of total employees, or 22,7% of the number of employees in the manufacturing industry.

The share of the food sector in Brčko's total exports is 49,4%, and in total revenue 6% (gross value of production). Exports account for 0.16% of total sector revenue (export / BVP).

Employment in the sector is growing at an average of 5,4% on the annual level for the observed period from 2018 - 2022.

The most significant investments and companies in the sector

- "STUDEN AGRANA" d.d. a sugar refinery plant with a capacity of about 180.000 tons of sugar per year;
- "Bimal" d.d. a production plant for edible oil and protein sprouts, a capacity of 120.000 tons of current seed processing, 60.000 tons of refined oil.
- "Bosnaplod" d.o.o. production and processing of fruits (jams, juices, dried fruit, 100% plum paste, frozen fruit pasta of different varieties, deep frozen fruit) on a daily basis produces 15 t of jams, 68.000 l of juices, 80 t of deep frozen finished products, 12 t deep frozen pasta and 12 t dried fruit. "Bosnaplod" has its own plantations of fruit on 140 hectares.
- The most important companies involved in the processing of cereals can be mentioned: "Klas" doo, "Voćar" doo. "Biljana" d.d., "Elektromlin Stokic" doo, "Mlin Vujičići" doo.
- "Voćar" doo, makes processing of significant quantities of potatoes and produces flips and chips in different variations.
- "Briž "doo, production of pudding, rolls and creams;
- The Food Industry segment in the Brčko District of BiH is also processing medicinal herbs and coffee processing "Mingos-Coffee" d.o.o.

Agriculture and Animal Husbandry

The moderate continental climate is suitable for agriculture and animal husbandry. In the Brčko District of BiH 34,000 hectares of land are under corn, wheat, rapeseed, soy and other crops. The land is suitable for growing many types of fruit. Animal production, such as cattle, pigs and poultry fattening, is well developed and it enables growth of the meat processing industry.

Story of Success

Based in Brčko, Bosnia and Herzegovina, the core business activities of the oil factory BIMAL are the processing of oilseeds and grains, the production of raw and refined edible vegetable oil, protein meals, lecithin and fatty acids. BIMAL processes all three types of oilseeds - sunflower, soybean and rapeseed. BIMAL started its business development in 2002 when the Austrian company Seed Oil Holdings GmbH, based in Vienna, took over the edible oil production plant BIMAL d.d. in Brčko and continued the expansion of business activities, which led to the establishment and takeover of six more companies in the business system. The construction of the Agro-industrial complex in Brčko and the establishment of the BIMAL Group began in 2009 with the acquisition of the company ŽITOPROMET Brčko. With the expansion of operations in Serbia in 2013, the Group chose Belgrade as the location of its main trading company, BIMAL Trading. In 2015, the company BIMAL Agri was founded in Bečej with the aim of storing oilseeds and grains, and in 2017, in order to further develop the business, the company BIMAL Invest was founded with headquarters in Belgrade. On its own initiative, in 2016 BIMAL established the Institute for Development and Improvement of Agriculture IRUP Brčko as an added value in BIMAL's efforts to utilize the agricultural potential of Bosnia and Herzegovina and create a domestic raw material base, thereby engaging local producers and farmers and increasing employment. BIMAL is one of the rare business groups that initiated a large investment from Bosnia and Herzegovina, from Brčko, in Serbia. In 2019, BIMAL took over a factory with a tradition of producing edible oil in Sombor, today's BIMAL SUNCE factory. In addition to the raw materials and components for animal feed that have been produced in BIMAL Group's factories before, with the acquisition of the animal feed factory BEČEJKA in 2021, the business group also started the production of complete and supplementary mixtures for feeding domestic animals.











Key Products:

- ▶ oil
- suga
- fruit production and precessing
- cereals processing
- chips and flips production
- confectionary products
- herbs processing

Markets:

- Turkey
- ► Southeast Europe
- Germany
- Italy

Support Organizations:

Brčko District Government www.bdcentral.net

Brčko District Chamber of Commerce www.brcko-pkomora.com

Brčko District Employers' Association of BiH www.upbd.org

Employment Service of the Brčko District of BiH www.zzzbrcko.org

Educational Institutions of the Brčko District of BiH www.eubd.edu.ba www.iu-bd.org www.cip.gov.ba www.eukallos.edu.ba www.efbrcko.ba

BiH Investment Promotion Agency -FIPA www.fipa.gov.ba

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Wood Processing Sector

- Available raw materials;
- Qualified and well-trained staff and the possibility of scientific research and technical cooperation with Universities;
- Possibility of production of innovative products;
- Developed export market

Sector Chart

More than 128 companies in the sector employ more than 567 people, accounting for 19,6% of the total number of employees in the manufacturing industry.

The share of wood processing in total exports of Brčko is 13.2%, and in the total manufacturing income 18,7% (gross value of production);

Exports account for 0.04% of total sector revenue (export / BVP);

Total profit greater than 3,646 mil. EUR (operating surplus) Employment in the sector is growing at an average of 2.1% per year level in the period from 2018 to 2023

The most significant investments and companies in the sector are:

- "KARAHMETOVIĆ" d.o.o. Gornji Rahić,
- "ISOWOOD" d.o.o. final wood processing;
- "RATTAN SEDIA" d.o.o. Cerik bb, manufacture of furniture for business and sales premises;
- "MASTER-WOOD SIMIĆ" d.o.o. Brčko, manufacture of kitchen furniture;
- "OGLAVINA" d.o.o. Brčko; manufacture of other furniture;
- "MALAGIĆ & DIVANI" d.o.o. Brčko, manufacture of other furniture
- "DUKA & BOSNA" d.o.o. Brčko, manufacture of other furniture
- "EURO-MIMF" d.o.o. Brčko distrikt BiH, Cerik

Story of Success

Malagić Company was founded in 1990 as a small family company which, in the form of handicrafts, made the first models of seating sets. The company, in 2006, is building a modern business facility and opening a new production line in the Brčko District of BiH.

Today, Malagić company manufactures sets of high quality and modern designs that are recognized in the European market, according to international standards in various sizes and different combinations of materials (eco leather, European origin materials...) and colors fulfilling customers' wishes. Each collection is unique and interesting in its own special way and reveals a whole new look on design, style and color. Top quality materials and technology are applied in accordance with international standards.

The company employs more than 200 workers.











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Key Products:

- ▶ furniture
- school furniture
- wall cladding
- kitchen cabinets
- parquets
- pellets

Markets:

- ► Southeast Europe
- Netherlands
- ► France
- Germany
- Slovenia
- Italy

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The Regional Plan of the Brčko District of BiH has defined 14 industrial zones, which provides good opportunities for the development of the economy, both for domestic and foreign investors.

1. Zone "Baza Mc Govern"

In the zone there is a factory for furniture manufacture D.O.O. "Malagić" Brčko and two facilities where a business incubator is located, as well as five facilities that serve, currently, for the needs of PC "Komunalno" Brčko.

- P= 170Ha,
- planning documentation: urban plan of Brčko city, conceptual solution,
- traffic connected to the regional road Brčko - Cerik,
- Tangier planned bypass road.

2. Zone "Brka - Gajine" is unbuilt site

- P = 71,00Ha,
- planning documentation: spatial plan of the Brčko district of BiH,
- traffic connected to the regional road Brčko - Cerik.

3. Zone "Donji Rahić - Ulović"

- P = 88Ha,
- unbuilt site,
- planning documentation: spatial plan of the Brčko district of BiH,
- · Tangier the railroad route.

4. Zone "Brdo Šterac"

In the zone there are (along the road) several facilities of private legal entities that have different types of business activities. The predominant activity of these companies is production.

- P= 35,90Ha,
- partially built along the regional road,
- planning documentation: regulatory plan,
- traffic connected to the regional road Brčko - Cerik

5. Zone "Bukvik - Jug 1"

- P = 126Ha,
- · unbuilt site,
- Planning documentation: spatial plan of the Brčko district of BiH,
- traffic connected to the regional road Brčko - Cerik.

6. Zone "Arizona"

- P= 36,5Ha,
- partially built site,
- planning documentation: spatial plan of the Brčko district of BiH,
- traffic connected to the highway.

7. Zone "Boderište"

- P = 20,8Ha,
- · unbuilt site,
- planning documentation: spatial plan of the Brčko district of BiH,
- traffic connected to the local road.

8. Zone "Gredice - Kobilić"

- P = 36,5Ha,
- unbuilt site,
- planning documentation: spatial plan of the Brčko district of BiH,
- traffic connected to the local road (the planned highway goes through).

9. Zone "Pirometal - Interplet"

- P = 49,15Ha (with built);
- P= 20,7Ha,
- partially built,
- planning documentation: srban plan of Brčko city,
- traffic connected to the Brčko Bijeljina highway.

10. Zone "Krepšić"

- P= 11,5Ha,
- · unbuilt site,
- planning documentation: spatial plan of the Brčko district of BiH,
- traffic connected to the local road

11. Zone "Gredice - Gaj"

- P= 44,3Ha,
- · unbuilt site,
- planning documentation: spatial plan of the Brčko district BiH,
- traffic connected to the Brčko -Bijeljina highway,
- Tangier planned bypass road.

12. Zone "LUKA Brčko"

- P= 37Ha;
- · partially built,
- planning documentation: spatial plan of the Brčko district BiH,
- traffic connected to the local road.

13. Zone "Brezovo Polje"

- P= 33,5Ha,
- partially built site (destroyed buildings),
- planning documentation: spatial plan of the Brčko district BiH,
- traffic connected to the local road.

14. Zone "Ražljevo"

- P= 31,3Ha; P=14,3Ha;
 P=13,6Ha,
- unbuilt site (3 locations),
- planning documentation: spatial plan of the Brčko district BiH,
- traffic connected to the local road.

"Baza McGovern" Business Park is currently the most promising area with great development potential. The area was selected as one of the 10 most promising ones in BiH (EUSESBI) and has a feasibility study, analysiscost and benefits, conceptual solution and marketing plan created.

"Baza McGovern" Business Park is located near the entrance to the city of Brčko, three kilometers from the city center. It is also near the planned bypass road Orašje - Tuzla which will increase the traffic flow.

Operating Costs in Numbers

Industrial land: Business park "Baza McGovern"

Settlement fee for construction land

Location Rent

Water (businesses) urban area suburbia

Electricity (average; privreda)

Garbage collection

Commercial rent of business premises (initial bid price) I a zone

I b zone
I c zone
II zone
III zone
IV zone

V zone Suburbia

Building land (average cost price in planned industrial zones)

- ▶ 7 €/m2
- ► Not Paid
- **▶** Not Paid
- ▶ 1,09 €/m³
- ▶ 0,61 €/m³
- ▶ 0,096-0,13€/kWh
- 0,20 €/m²
- 0,47€/m²
- ► 7,67 €/m²
- > 5,11 €/m²
- ▶ 4,10 €/m²
- . ▶ 3,58 €/m²
- > 2,56 €/m²
- ► 1,53 €/m²
- ▶ 1,02 €/m²
- ► 1,02 €/m²
- ▶ 7 €/m²

