



Iran Health Sector Guide

3rd Edition

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Message from the President of Tehran Chamber of Commerce, Industry, Mines and Agriculture (TCCIMA)



For centuries, Iran has been a central player in the Silk Road, fostering trade, commerce, and the interchange of ideas and knowledge between the East and West. Despite being a large economy, Iran has yet to fully tap into its potential in the global market by actively engaging with the international community.

At the **Tehran Chamber of Commerce**, our objective is to ensure the utilization of Iran's vast potential, including its valuable human resources, to drive robust economic growth. We achieve this by providing enticing investment opportunities that generate job prospects and contribute to high economic expansion.

To this end, TCCIMA has established an Investment Center comprising esteemed members of the TCCIMA board, who bring firsthand experience to facilitate connections between our members and their counterparts in the global ecosystem. The primary aim of this initiative is to provide a dynamic platform for exchanging ideas, sharing experiences, and developing new professional services. This platform is crucial for fostering new relationships and partnerships, which are imperative for creating and successfully realizing joint ventures that serve the interests of Iran and the region.

As the president of TCCIMA, I extend a warm invitation to you to visit Iran and witness the abundant opportunities our country has to offer as a foundation for mutually beneficial collaborations.

H.E. Dr. Mahmoud Najafi Arab
President of Tehran Chamber of
Commerce, Industries, Mines and Agriculture



Message from the President of Organization for Investment, Economic & Technical Assistance of Iran

Iran, as the world's oldest civilization situated at the crossroads of East and West, embodies millennia of trade, knowledge, and creativity. Today, endowed with valuable natural resources, a highly skilled workforce, developing infrastructure, and a unique geopolitical position, the country has become one of the most attractive investment destinations in the region.

Iran's strategic location has made it a natural bridge connecting major global economic centers, including Central Asia, Eurasia, the Middle East, and Europe. The country also maintains effective engagement with regional and international alliances such as BRICS, the Shanghai Cooperation Organisation, and ECO, providing a secure platform for attracting investors and fostering the development of shared value chains.

With this foundation—and through a forward-looking, partnership-oriented approach—Iran is striving to create a stable and predictable environment for foreign investors. Supportive legislation, including the Foreign Investment Promotion and Protection Act (FIPPA), fully safeguards investors' capital and returns. These legal frameworks, together with strategic programs, facilitate financing and investment in major and priority projects.

Opportunities for cooperation in Iran are rapidly expanding across sectors such as energy, advanced technologies, tourism, healthcare, high-tech industries, agriculture, transportation, financial services, and the digital economy. With a large domestic market, a young workforce, and access to regional markets, Iran is well positioned to become a strategic partner for foreign investors.

We invite you to experience Iran not merely as an investment destination, but as a strategic partner for the future—a land with an inspiring history, a hardworking people, and a bright, opportunity-rich future.

H.E. Dr. Mahdi Heidari
President of Organization for
Investment, Economic & Technical Assistance of Iran





Message from the Head of Investment Center



TCCIMA has been a key player in the private sector of Iran and plays a central role in attracting foreign investment and sustaining economic development. The Chamber effectively communicates with the competent official and private authorities and helps the private sector by all facilities aiming at creating a better climate for business in the country. To boost the country's economic growth, there is need for a joint collaboration between Iran and other countries. In the **Investment Center**, it is our aim to provide foreign and also domestic investors with services and facilitate their investing process in Iran on the one hand, and on the other, offer a platform to Iranian private sector to flourish and reach its potentials.

Today, Iran is in a critical phase in terms of its economic history and it is our firm belief in the Investment Center that through sustainable investment, economic development of our country is not out of reach. Extending its cooperation with the international community can help highlight Iran as a new market of global significance and provide insight into the best practices. It is essential for Iran to move fast to identify gaps and provide solutions for investment promotion and economic growth. To achieve this, the private sector itself, and its chief arm, the Chamber of Commerce, adopt a leading role in defining the way forward. In the series of brochures that the Center has accumulated, an introduction and insight into investment opportunities of various economic sectors of Iran has been provided which we look forward to sharing with you.



Ferial Mostofi
President of Center of Investment &
Consultancy Services

Center Missions

- To provide a platform for networking, cooperation, sharing and dissemination of ideas and information
- To provide consultation to investors on related issues (i.e. laws, regulations, tax, insurance, etc.)
- To outline different economic sectors' landscape and introduce investment opportunities and projects
- To identify investment regulation gaps, and propose mechanisms for facilitating investment processes to the related government bodies
- To facilitate more active participation of the private sector in the global value chains
- To hold training courses related to finance and investment training purposes





A top-down view of various medical supplies on a bright yellow background. A silver and black stethoscope is positioned on the left. A pink syringe with a needle is at the top. A white plastic bottle with a white cap is at the bottom left. A blue thermometer is at the bottom right. In the center, there is a collection of colorful pills and capsules, including a white round pill, a yellow and white capsule, a green and white capsule, a brown pill, and several multi-colored capsules. A purple rectangular box is in the top right corner containing the text 'Overview'.

Overview



Overall Description of the Sector

Iran's healthcare system is recognized by the World Health Organization as one of the most advanced in the region. It is supported by a highly trained and capable workforce, a comprehensive healthcare network, robust infrastructure, and strong academic programs that prepare the next generations of healthcare professionals. Today, Iran produces more than 98 percent of its pharmaceutical needs domestically and manufactures nearly half of its medical equipment within the country. Healthcare in Iran is structured around three main pillars including the public-governmental system, the private sector, and non-governmental organizations (NGOs). The largest share of healthcare delivery is managed by the Ministry of Health and Medical Education (MOHME), which operates an extensive network of medical schools, hospitals, and health centers nationwide. MOHME is responsible not only for service delivery, but also for overseeing health insurance, regulating and supervising the healthcare system, policymaking, pharmaceutical production and

distribution, and advancing research and development.

In addition to the Ministry of Health and Medical Education (MOHME), parallel bodies such as the Medical Services Insurance Organizations (MSIO) operate, serving both as insurers and as social welfare foundations. Some hospitals are run by charitable, professional, or public non-governmental organizations—for example, Bazarganan Hospital in Tehran, founded in 1949 through the initiative of philanthropists and the Tehran Chamber of Commerce, which today serves the public with 165 beds and advanced departments in cardiology, NICU, radiotherapy, and nuclear medicine.

Iran's primary healthcare system has been rated "excellent" by UNICEF. The MOHME and the Social Security Organization (SSO) stand as the largest and most influential healthcare providers in the country, managing a network of public hospitals.

Population

86.55 million



Urban Population

75%



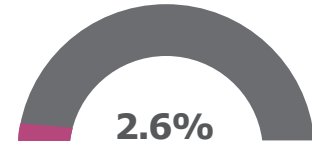
Male to Female Ratio



50.7%

49.3%

Healthcare GDP Share in 2025



EXCELLENT

UNICEF on Iran's primary healthcare



REGIONAL LEADER

Iran's health sector



These institutions are typically operated under the direct administration of public universities, ensuring both clinical service delivery and academic integration.

Strengthening this reputation is Iran's deep-rooted medical heritage, shaped by two of the world's greatest physicians; Avicenna (Ibn Sina) and Abu Bakr al-Razi (Rhazes). Avicenna, widely regarded as the "father of modern medicine," authored the monumental Canon of Medicine, which served for centuries as the primary medical text worldwide, influencing the development of anatomy, pharmacology, and

clinical practice. His emphasis on systematic observation, hygiene, and preventive care continues to resonate with the principles of modern medicine. Al-Razi, another Persian polymath, is equally celebrated for his pioneering clinical observations and his encyclopedic Al-Hawi (The Comprehensive Book of Medicine). He is also credited with the discovery of alcohol through distillation, a breakthrough that transformed medical treatment and pharmaceutical sciences.

Together, their legacy laid the intellectual foundations upon which Iran continues to build today—combining a rich medical heritage with modern technologies and internationally recognized healthcare standards.





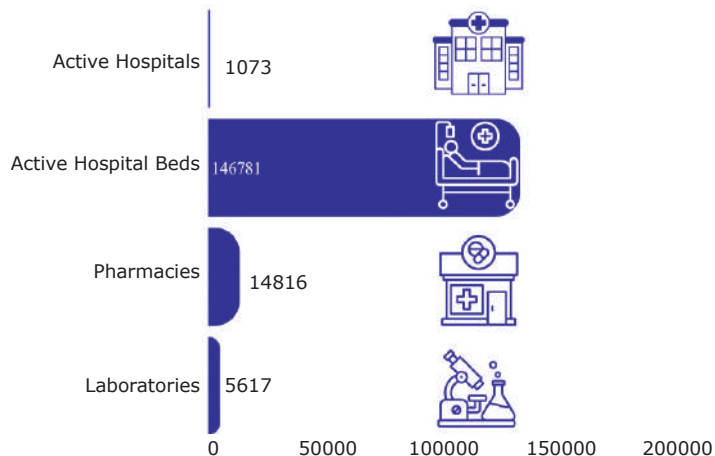


Health workforce size in 2025



Source: Medical Council of Iran & Iranian Nursing Organization

Hospitals, Hospital Beds, Pharmacies and Laboratories
in the Year Ended in March 2024



Source: Statistical Center of Iran



Major Trade Figures

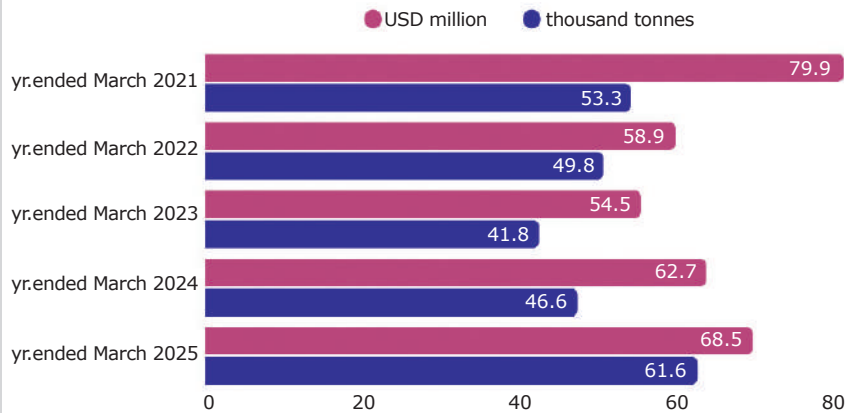
Iran's medical equipment and medicinal trade sector is a crucial component of the country's healthcare industry. The sector encompasses the import, export, manufacturing, and distribution of medical equipment, devices, and pharmaceutical products.

Iran has made significant strides in developing its domestic medical equipment manufacturing capabilities, producing a wide range of products such as diagnostic equipment, surgical instruments, imaging systems, and laboratory supplies. Additionally, the country imports medical equipment and devices from various international suppliers to meet the growing demand for advanced healthcare technologies. Iran's pharmaceutical industry is also robust, with domestic production fulfilling the country's pharmaceutical needs.

The industry encompasses the manufacturing of generic and branded pharmaceuticals, vaccines, and biopharmaceuticals. Iran's pharmaceutical products are not only consumed domestically but are also exported to neighboring countries in the region. The government of Iran has implemented policies to support the development of the medical equipment and pharmaceutical trade sector, including investments in research and development, regulatory frameworks, and quality control standards. The sector plays a crucial role in improving healthcare services, enhancing access to medical technologies, and contributing to the overall well-being of the population in Iran.

Iran's exports of pharmaceutical products reached USD 136.6 million, while its exports of medical equipment amounted to USD 14.5 million in the year that ended in 2025.

Export of Medicinal Plants by Value and Volume (2021-2025)

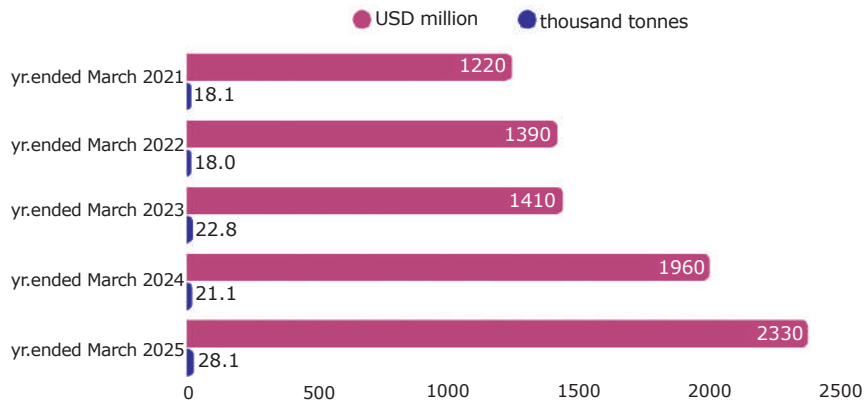


Source: Trade Promotion Organization



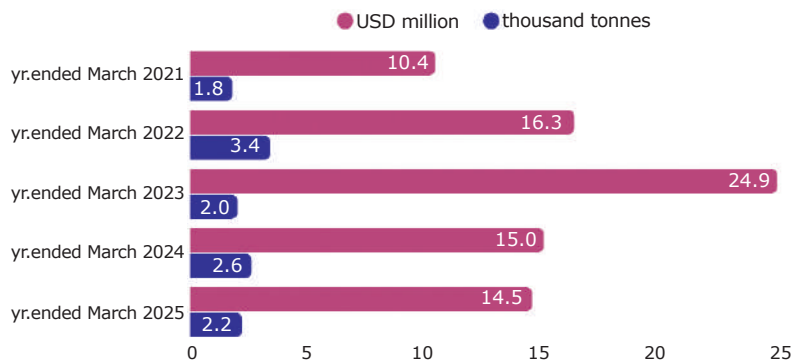


Import of Medical Equipment by Value and Volume (2021-2025)



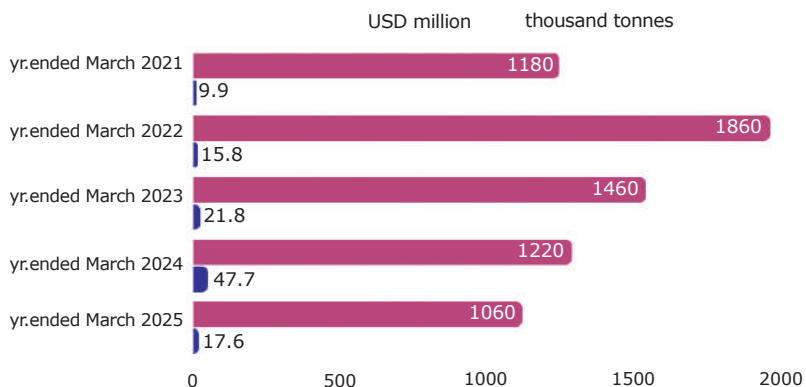
Source: Trade Promotion Organization

Export of Medical Equipment by Value and Volume (2021-2025)



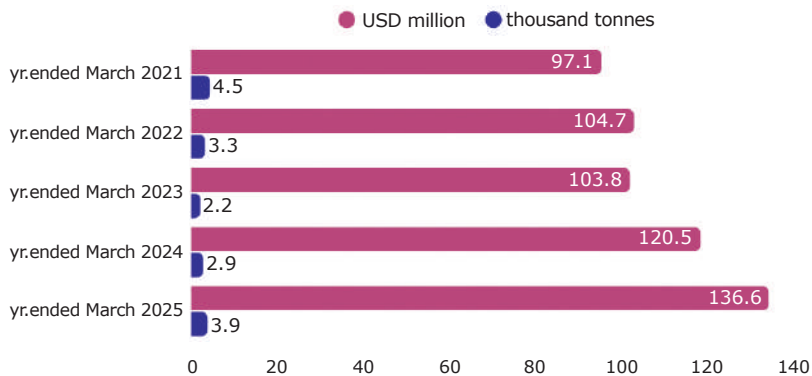
Source: Trade Promotion Organization

Import of Medicine by Value and Volume (2021-2025)



Source: Trade Promotion Organization

Export of Medicine by Value and Volume (2021-2025)



Source: Trade Promotion Organization





Why Invest



1st
Middle East
Medical Sciences



17th
worldwide
Medical Sciences

Iran is...

- known to be one of the advanced countries in the region in the field of medical sciences education.
- endowed with a well-established healthcare network and infrastructure, and highly well-trained and capable care team.
- home to a population of over 86 million, which suggests compelling investment opportunities in the country's healthcare sector.

Iran offers...

- An experienced workforce and is a regional leader in the development of science and health.
- An advanced medical care in a well-developed private health sector; if properly regulated, it can play a major role in providing high-quality primary, secondary and tertiary care as well as promoting health tourism.
- Well-established research capacity and medical education nurturing the medical service.
- Good infrastructure for internationalization of medical universities and global partnership for public health and health diplomacy.



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Medical Equipment

Iran boasts a thriving medical equipment industry, encompassing both domestic manufacturing and importation of state-of-the-art medical devices. The country has made substantial progress in producing a wide range of medical equipment, including diagnostic tools, imaging systems, surgical instruments, patient monitoring devices, and laboratory equipment. Iranian medical equipment manufacturers have invested in advanced technologies and quality control measures to ensure the production of reliable and effective devices. Additionally, Iran imports cutting-edge medical equipment from renowned international suppliers to meet the growing demand for advanced healthcare technologies. The sector has witnessed significant growth, driven by the country's commitment to improving healthcare infrastructure, expanding access to medical services, and enhancing patient care. The Iranian government has implemented policies to support the development of the medical equipment industry, encouraging research and development, promoting local manufacturing, and ensuring regulatory compliance.

According to the Ministry of Health and Medical Education (MOHME), approximately 2,552 medical equipment manufacturers operate in Iran, producing 1,837 types of medical devices. Although Iran is not yet a major exporter, it exported roughly USD 14.5 million in medical equipment in the year that ended March 2025.





Medicinal Plants

Iran is renowned for its rich biodiversity and abundant medicinal plants, making it a treasure trove for herbal medicine. The country's diverse climate and geographical features provide ideal conditions for the growth and cultivation of a wide range of medicinal plants. Iran is home to numerous indigenous species, such as saffron, cumin, mint, chamomile, turmeric, and licorice, which have been used for centuries in traditional Persian medicine. These plants possess valuable therapeutic properties and are utilized in various herbal remedies and natural healthcare products. The Iranian government recognizes the importance of preserving and harnessing the potential of medicinal plants and has implemented initiatives to support their cultivation, research, and sustainable harvesting. Iran's rich herbal heritage and the increasing global demand for natural remedies have also opened opportunities for the export of medicinal plants and herbal products, contributing to the country's economy. The study and utilization of medicinal plants in Iran continue to play a significant role in promoting holistic health and traditional healing practices. There are about 8 to 10 thousand types of plants in Iran, about 2,300 of which are medicinal. Moreover, 1,728 species are domestically cultivated and they are the native plants of Iran which grow in this country only.







Health Tourism

Currently, around 250 hospitals and clinics in Iran are authorized to admit international patients through IPD (International Patients Department) permits. To further develop this sector, the Iran Tourism Development Association has established a council aimed at attracting investment and securing government support to strengthen medical tourism. This association is also responsible for promoting and introducing licensed healthcare centers to both domestic and foreign patients seeking medical services. What distinguishes Iran in the field of medical tourism is not only its affordability but also its expertise in specialized treatments such as infertility care, spinal surgeries, and ophthalmology. Additionally, short waiting times for procedures provide patients with faster access to treatment and quicker recovery.

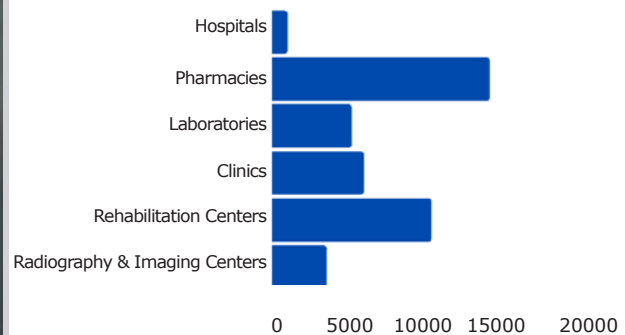






The leading medical tourism destinations in Iran are Tehran, Mashhad and Shiraz with approximately %90 of international patients coming from countries such as Iraq, Afghanistan, Azerbaijan, Pakistan, Kuwait, Oman, Bahrain, Qatar, Saudi Arabia, Tajikistan, and Turkmenistan. Popular treatments include organ transplants (particularly liver), orthopedic procedures like knee arthroplasty, dental care, and cosmetic surgeries. Several top centers are recognized pioneers in delivering world-class medical services.

Iran Health Sector Facilities 2024



Source: Statistical Centre of Iran

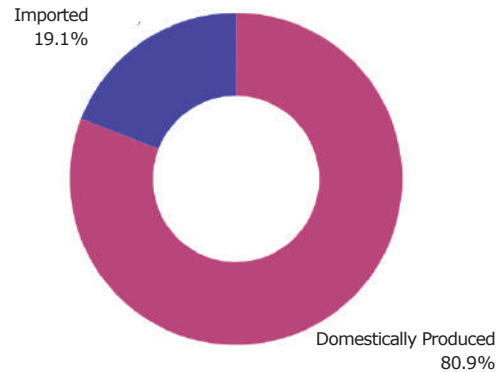


Pharmaceutical Industry

Iran is a large pharmaceutical market in the region and has witnessed a massive growth in this industry in comparison with other developing countries and the pharmaceutical emerging markets. The market for this industry is expanding rapidly while a major share of it goes to biotechnology drugs, which implies the need for commercialization activities in novel fields like pharmaceutical biotechnology. The pharmaceutical spending constitutes 20% of total treatment costs and the World Health Organization has predicted a growth of 15% in pharmaceutical industry's sales. Iran exported around USD 136.6 million worth of medicine in the year that ended in March 2025 mainly to the neighboring countries.

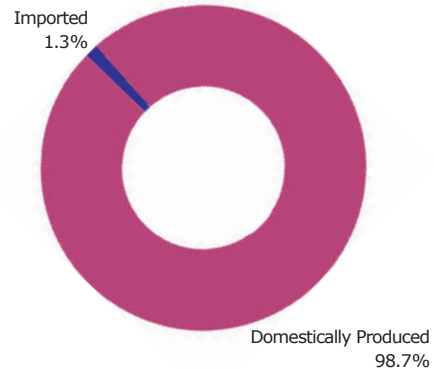


Iran Medicines Market Share by Value in the year ended March 2024 (Imported vs Domestic)



Source: The Ministry of Health and Medical Education

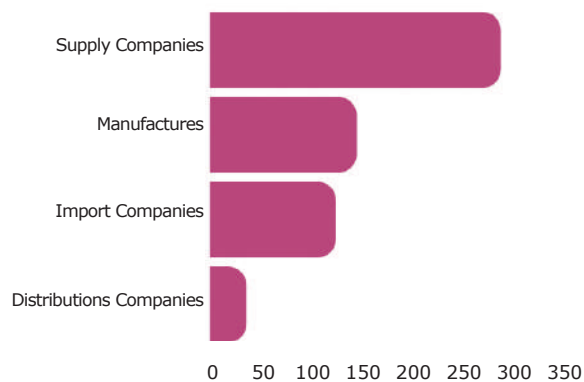
Iran Medicines Market Share by Volume in the year ended March 2024 (Imported vs Domestic)



Source: The Ministry of Health and Medical Education



Status of Pharmaceutical Companies in the Year Ended March 2024



Source: The Ministry of Health and Medical Education



Government Vision / Outlook





Health Outlook

Iran's Seventh National Development Plan (2024–2028) introduces major reforms and strategic goals in the health sector, with a strong emphasis on universal health coverage, modernization of medical services, pharmaceutical self-reliance, and the growth of health tourism. These reforms are not only aimed at improving national health outcomes but also open new opportunities for foreign direct investment (FDI) in pharmaceuticals, medical equipment, digital health, and hospital infrastructure.

Key Strategic Goals

- **Universal Health Coverage:** By the end of the plan, Iran aims to achieve 100% health insurance coverage for all citizens, reducing out-of-pocket payments to 30% and minimizing catastrophic health expenditures.



- **Workforce Expansion:** A 12% annual increase in specialized medical training, prioritizing nursing, midwifery, pharmacy, and paramedical fields, addresses the growing demand for healthcare professionals and creates opportunities for partnerships in medical education and training.

- **Digital Health Transformation:** The government mandates full integration of electronic health records, telemedicine platforms, and digital prescriptions by 2026. This creates demand for international collaboration in health IT, data security, and e-health platforms.



- **Emergency and Pre-hospital Services:**

Expansion of EMS (land, air, and sea) with investment in ambulances, medical drones, and rescue equipment.

- **Traditional and Herbal Medicine:**

Formal recognition and regulation of Iranian traditional medicine, including herbal and natural products, providing a growing niche market for investors in phytopharmaceuticals.



Pharmaceuticals and Medical Equipment

- **Strategic Stockpile:** Iran requires a six-month strategic reserve of essential medicines and medical consumables, with a priority for domestic production and technology transfer.
- **Digital Tracking and Authenticity:** A nationwide pharmaceutical and medical device tracking system will cover the entire market by 2026, ensuring transparency and reducing counterfeit risks.
- **Industry Modernization:** A comprehensive program for upgrading and rebuilding the pharmaceutical and medical device industries, targeting 90% self-sufficiency in domestic production and increasing regional export share.
- **Price Regulation & Market Access:** The government ensures transparent, digitalized pricing mechanisms for drugs and consumables, while exempting high-tech and biotech products from strict price caps—thus creating opportunities for foreign biotech and advanced medical firms.

Health Tourism

- Iran aims to become a regional hub for medical tourism, leveraging:**
- Competitive treatment costs (30%–70% lower than regional peers).
 - Highly skilled physicians and accredited hospitals.
 - Proximity to a large regional market of over 600 million people in the Middle East, Central Asia, and neighboring countries.
 - The government prioritizes medical tourism development under its economic diplomacy strategy, creating incentives for joint ventures in hospital management, specialized clinics, and wellness resorts.



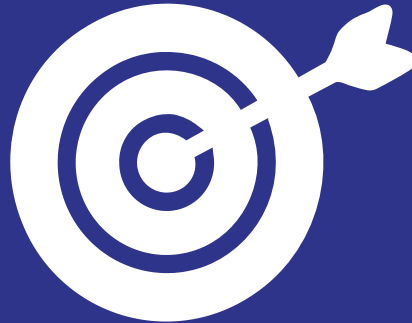
Health Insurance and Financing

- **Mandatory Coverage:** All citizens must be enrolled in basic health insurance, with government subsidies for lower-income households.
- **Private and Complementary Insurance Growth:** Expansion of private and complementary insurance markets creates demand for foreign insurers, reinsurers, and health-fintech providers.





Investment Incentives



*Fixed Corporate Income Tax at a Flat Rate of 25%

Income Tax with Rate of 0.0%	Duration of Exemption
Industry, Mining & Services (Hospital & Hotels)	5 Years
Industry, Mining & Services (Hospital & Hotels) in Industrial Parks and Special Economic Zones	7 Years
Industry, Mining & Services (Hospital & Hotels) in Less Developed Areas	10 Years
Industry, Mining & Services (Hospital & Hotels) in Less Developed Areas located at Industrial Parks and Special Economic Zones	13 Years
Investment in Information Technology(IT), Artificial Intelligence(AI) & Renewable Energy Projects in Technology Parks	15 Years
100% of Income Derived Agricultural Activities	Perpetual
100% of Income Derived From Export of Services, Non-oil goods, Agricultural Products and 20% of Income Derived from Export of Non – Processed goods	Perpetual



Foreign Investment Protections & Facilitation (FIPPA – Non-Tax)

The Foreign Investment Promotion & Protection Act (FIPPA) (passed in 2002) provides a framework to protect and encourage foreign investors and enables investment across economic sectors in Iran. Only investors who obtain a FIPPA license can benefit from the related protections and facilities, which are granted by the Organization for Investment, Economic and Technical Assistance of Iran (OIETAI).

- These protections and facilitations apply only to investors who hold a FIPPA license.
- Recognition and protection of foreign investors' rights and interests, including coverage and support against non-commercial risks.
- Compensation in cases of unlawful disruption or delay of activities, where the state is required to fulfill its obligations when a project is stopped or delayed due to state action.
- The right to transfer capital, dividends, and profits in foreign currency or goods, subject to applicable foreign-exchange and banking regulations and the procedures and approvals of the relevant authorities, including facilitation of repatriation to the investor's home country or another destination designated by the investor.
- No cap on participation share, the ability to register an Iranian company with 100% foreign ownership, equal treatment of domestic and foreign investors, permission to invest in all fields open to the private sector, and a fast, streamlined approval process.
- A five-year residence permit for investors, foreign managers and experts, and their first-degree relatives under the FIPPA framework.

Corporate Income Tax Regimes, Zero-Rate Periods & Export-Linked Incentives

Domestic production under a reputable brand and export threshold (Zero-rate):

- A foreign company produces in Iran under a reputable or recognized brand, uses the capacity of an Iranian manufacturing unit, and exports at least 20% of its output.
- Income derived from the activity may qualify for a zero corporate income tax rate for a specified period.
- After the zero-rate period, the Iranian manufacturing unit may receive a 50% corporate income tax discount, subject to the stated conditions.

Export income tax exemptions (non-oil & other cases):

- Export income derived from non-oil goods and services and agricultural products is eligible for a 100% exemption, with specific treatment applicable to raw materials.
- Export income derived from products imported into Iran in transit is eligible for a 100% exemption.

Export-linked rate reduction for foreign-investment inputs:

- A 50% reduction in the corporate income tax rate applies.
- At least 20% of the goods produced using foreign investment inputs must be exported.

Less-developed areas (profit-to-capital test and foreign-investment uplift):

- Where taxable income does not exceed twice the registered capital, that income is fully exempt (100%).
- For each 5% increase in foreign investment, an additional 10% is added to the two incentives referenced in the text, up to a maximum of 50%.



Innovation & Knowledge-Based Economy (Tax Credits & Exemptions)

R&D tax credit (carry-forward):

- Eligible qualifying R&D expenditures.
- A tax credit equal to qualifying R&D costs may be deducted from the final tax liability in the same year and or carried forward to future years.

Knowledge-based entities (long-term exemptions and employment add-on):

- A 20-year tax exemption applies to qualifying income streams, including contracts, R&D, commercialization, and knowledge-based services.
- A 20-year tax exemption applies to qualifying income streams, including contracts, R&D, commercialization, and knowledge-based services.

Capital market and corporate investment into technology and knowledge-based firms.

- Listed companies on the Tehran Stock Exchange (TSE) or Iran Fara Bourse (IFB) and or companies that meet the specified registered capital threshold invest directly in knowledge-based or technology entities.
- A tax credit of up to 30% of the investment amount may apply.

Indirect investment through eligible funds, including research and technology funds and other qualifying financial institutions:

- Indirect investment is made through eligible funds or entities, subject to qualifying expenditures and the required approvals.
- A tax credit equal to the indirect investment amount may be granted, subject to the conditions set out in the text.

Startups operating inside versus outside Science and Technology Parks (STPs).

- Startups located inside an STP are eligible for a 20-year corporate income tax exemption on qualifying income, together with the employee wage and income tax exemption treatment described in the applicable framework.
- Startups located outside an STP are eligible for a 15-year corporate income tax exemption, subject to the specified eligibility framework and qualifying income criteria.





Investment Incentives in Free Trade-Industrial Zones

Iran's Free Trade-Industrial Zones (FTZs) are strategic economic hubs designed to offer investors a seamless and profitable business environment. Operating under a special legal and administrative framework, these zones provide unparalleled advantages for export-oriented production, international trade, and transit, thanks to simplified regulations and significant financial incentives.

With a focus on attracting foreign capital and technology, these zones serve as ideal gateway to access vast markets in the region and beyond, leveraging Iran's unique geographical position at the crossroads of Asia and Europe.

Key Investment Advantages:

- **100% Foreign Ownership:** Full company registration and ownership rights for foreign entities with no need for a local partner.
- **20-Year Tax Holiday:** Complete exemption from income and property taxes for a period of two decades from the date of establishment.
- **Full Repatriation of Capital & Profits:** Unrestricted transfer of investment capital and earned profits out of the country.
- **Streamlined Customs Procedures:** Duty-free import of raw materials and production machinery with minimal bureaucracy.
- **Strategic Logistic Access:** Prime connectivity to major transnational transit corridors like the International North-South Transport Corridor (INSTC).
- **Reduced Levies & Duties:** Enjoy significantly reduced levies—up to 50% lower than standard rates—on the import of raw materials, production machinery, construction permits, operating licenses, and other key inputs for priority projects
- **Flexible Payment Terms:** Low advance payment (max 20%) and extended grace period on land payments until operation.

Iran's Free Trade-Industrial Zones (FTZs) comprise eight designated hubs, including **Kish, Qeshm, Chabahar, Aras, Anzali, Maku, Arvand, and the Imam Khomeini International Airport Free Zone.**

In addition, a number of other free zones have been established in the past decade and are currently in various stages of development and operation.





Investment Incentives in Special Economic Zones

Iran's Special Economic Zones are designated geographical areas at key entry and exit points of the country. They are established to create an optimal platform for industrial, production, and commercial activities, and enhance the export of goods and services for an active presence in regional and international markets.

The core focus of these zones is the simplification of commercial processes. Consequently, they operate under more liberal trade regulations, various tariff and customs duty exemptions, and streamlined currency formalities compared to the mainland.

Key Features & Advantages:

- **Duty-Free Imports:** Exemption from customs duties on the import of production line machinery, tools, and office equipment.
- **Value-Added Customs Model:** Duty is only paid on the foreign-added value of components used in production, not on the final product.
- **15-Year Tax Discount:** Significant tax reduction for a period of fifteen years.
- **Simplified Permits:** Free issuance of construction and operation permits.
- **Flexible Labor Regulations:** Adoption of the special labor law, governing Iran's Free Trade-Industrial Zones.
- **No Time Limit on Goods:** Abolition of the time limit for classifying cargo as «abandoned goods» within the zone.
- **Strategic Locations:** 34 active SEZs across Iran, offering diverse strategic advantages for investment.





Privileges and Legal Exemptions in Mainland, Free Zones and Special Economic Zones			
Topic	Mainland	Free Zones	Special Economic Zones
Foreign nationals visa	Visa Requirement	No Visa Requirement	No Visa Requirement
Foreigners' employment	Subject to the issuance of an employment permit and in accordance with the rules of employment of foreign nationals	Specific incentives in accordance with the regulations of the Employment of Manpower	Specific incentives in accordance with the regulations of the Employment of Manpower
Possibility of importing goods and raw materials without paying customs duties and customs benefit taxes	In limited particular cases Exempted	Exempted	Exempted
Customs duties on import of manufactured goods to mainland	Subject to customs procedures	In-part exemptions on the basis of added value and domestic raw materials (Value Added Commission)	In-part exemptions on the basis of added value and domestic raw materials (Value Added Commission)
Export of goods and equipment abroad	Subject to mainland export regulation	Without the changes subject to export regulations	Without the changes subject to export regulations
Import of commercial goods into mainland	Subject to customs procedures	Applying specific incentives to reduce customs benefit taxes	Subject to customs procedures
Tax exemption on economic activities	Only in industrial parks and deprived regions from 5 to 13 years	year exemption-20	Between 7 to 13 years
Monetary and banking operations	In accordance with national monetary and banking regulations	Establishment of bank and credit institutions with domestic and foreign capital are permitted	In accordance with national monetary and banking regulations
Cross border banking	Not allowed	Possibility to establish branch and foreign bank	Not allowed
External car traffic	Allowed temporary passage in limited time	Allowed in the authorized radius	Not allowed
Import of machinery and equipment	Tariff payment according to the year of manufacture required	Exempt from paying tariffs regardless of year of manufacture	Exempt from paying tariffs regardless of year of manufacture







Health Sector Investment Opportunities



Investment Opportunities in Iran's Health Sector

Hygiene and healthcare are fundamental rights in every modern society. Iran has achieved some of the highest health standards in the region, recognized by the World Health Organization, supported by a well-trained medical workforce across different specialties. Building on this foundation, Iran's Seventh Development Plan introduces reforms that unlock a wide spectrum of investment opportunities for international partners.





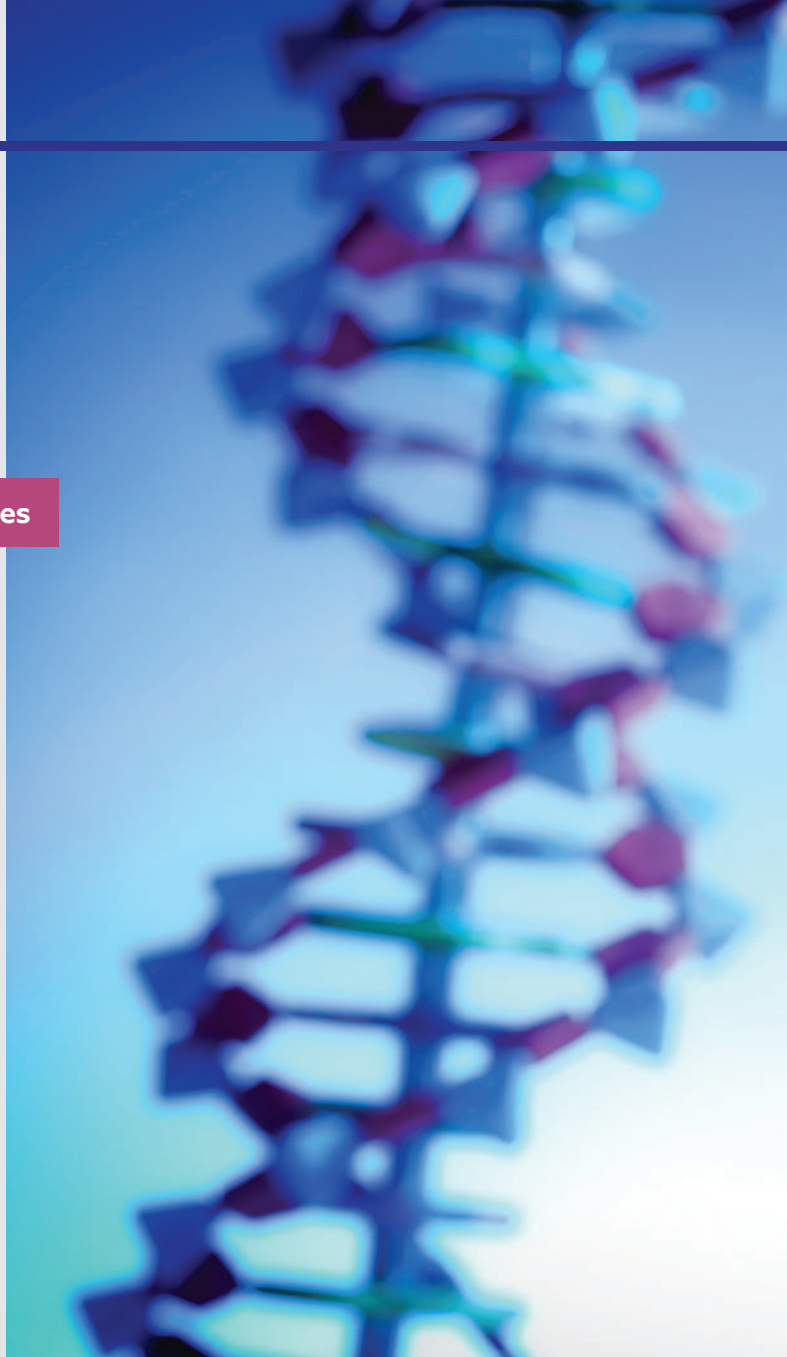
Health Insurance and InsurTech

Iran's Seventh Development Plan makes universal health insurance mandatory for the entire population, with government subsidies ensuring that low-income households are fully covered. Out-of-pocket payments are expected to fall below 30%, significantly reducing catastrophic health expenditures. Beyond the basic Social Security and Iran Healthcare plans, there is strong demand for supplemental and private insurance solutions. This creates opportunities for foreign investors to engage in joint ventures with domestic insurers, introduce digital health-fintech platforms, and offer actuarial and risk management expertise tailored to Iran's evolving insurance market.



Pharmaceuticals, Biotechnology & Vaccines

The government has committed to maintaining six-month strategic reserves of essential medicines while launching a comprehensive modernization program to achieve 90% self-sufficiency and expand exports to regional markets. A transparent and digitalized pricing framework is in place for medicines, while biotech and other high-tech products enjoy regulatory exemptions, making Iran an attractive market for advanced therapies. Regular updates to the National Drug List further ensure predictable regulation. These reforms open the door to investment in PPPs, technology transfer, contract manufacturing, biosimilars, and biotech ventures with a strong regional export outlook.





Medical Devices and Equipment

Iran is enforcing the implementation of a digital traceability and authenticity system, which has become a requirement for insurance reimbursement. At the same time, the domestic medical device industry is undergoing renewal and modernization to align with international standards and regional competitiveness. Companies are also required to hold six-month reserves of consumables to strengthen supply chain resilience. This environment presents attractive opportunities for manufacturing and assembly partnerships, development of high-tech imaging devices, after-sales service networks, and expansion into neighboring export markets.



Digital Health & Data Integration

A central focus of Iran's healthcare transformation is digitalization. By 2026, electronic health records, e-prescriptions, and telemedicine platforms will be rolled out nationwide. A National Health Data Platform will also be created to support eligibility checks, fraud reduction, and clinical decision-making. This opens a dynamic field for investment in health IT platforms, cybersecurity solutions, artificial intelligence for diagnostics, and hospital revenue-cycle automation. With strong government backing, digital health stands out as one of the most forward-looking investment windows in Iran's health sector.





Traditional Medicine and Medicinal Plants

Iran is formalizing the role of traditional medicine by integrating it into the healthcare system based on scientific evidence. A national formulary for herbal and natural products is being developed, along with oversight mechanisms for their distribution. Iran's unique geography also provides ideal conditions for cultivating a wide range of medicinal plants, many of which are native to the country. This creates opportunities for investment in cultivation contracts, extraction and processing facilities, branded herbal product lines, and export-ready phytopharmaceuticals.





Physiotherapy and Rehabilitation

Iran faces a shortage of rehabilitation centers at a time when its population is rapidly aging. The development plan includes provisions to expand the capacity of the medical workforce in paramedical fields to meet this growing demand. As a result, there are clear opportunities for the establishment of specialized rehabilitation clinics, geriatric care facilities, and regional rehabilitation hubs. These services will not only serve domestic demand but also have potential for cross-border patients within the broader region.

Imaging and Diagnostic Centers

The current number of imaging and diagnostic centers in Iran is insufficient to serve its population of more than 86 million people. Recognizing this gap, the government has emphasized health technology assessment (HTA) and the modernization of diagnostic services as a policy priority. Foreign investors can capitalize on this by developing new centers under Build-Operate-Transfer models, while also introducing tele-radiology networks to expand access and improve quality standards across the country.



Health Tourism

Iran already attracts about 600,000 medical tourists each year, and the government's official target is to generate USD 25 billion in annual revenue from this sector. The country offers competitive treatment costs, often 30 to 70 percent lower than regional peers, combined with highly skilled physicians and internationally accredited hospitals. Supported under Iran's economic diplomacy strategy, this sector offers significant potential for investment in international patient departments, private hospitals, wellness resorts, and destination management companies designed to integrate treatment with travel services.



Blood and Advanced Laboratory Services

The Seventh Plan mandates the nationwide adoption of NAT, antibody, and HLA testing for blood transfusions and stem cell transplantation. This requirement opens a specialized investment niche in advanced laboratory services. Investors can establish reference laboratories, bring in new diagnostic technologies, and form partnerships that position Iran as a regional hub for high-end laboratory testing and stem cell-related diagnostics.



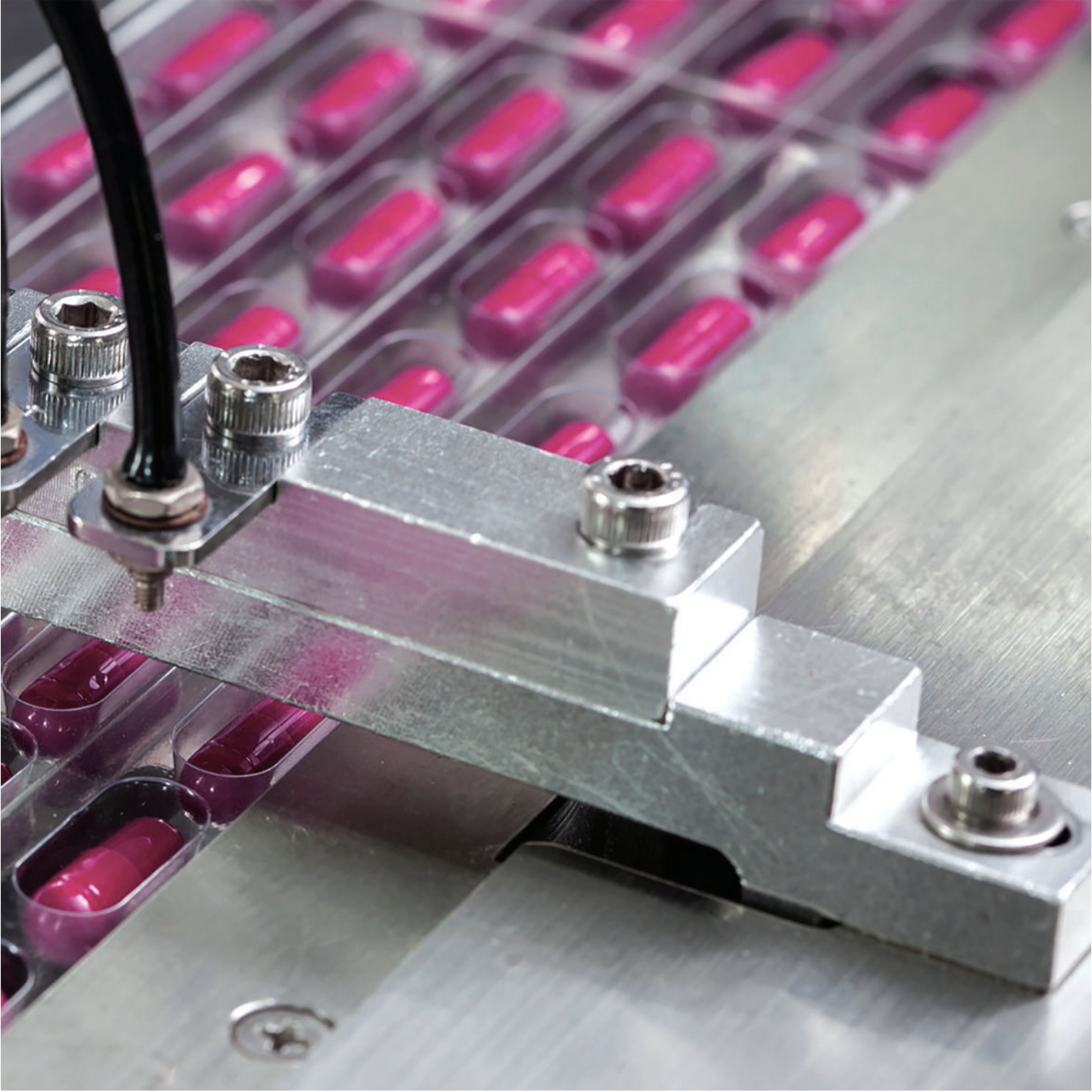
Healthcare Supply-Chain Finance (SCF)

Iran is introducing electronic settlement mechanisms across the pharmaceutical and medical device supply chain, covering hospitals, distributors, and pharmacies. This reform enhances transparency and liquidity in the sector while reducing payment delays. For investors, this represents an opportunity to provide fintech-

driven solutions such as healthcare-focused factoring, supply-chain finance platforms, and B2B digital marketplaces that streamline financial flows and strengthen the resilience of Iran's healthcare ecosystem.

Area	Program Driver	Opportunity
Insurance	Universal coverage & affordability tests	Supplemental insurance, insurtech
Pharma & Biotech	6-month reserves, 90% self-sufficiency, modernization	PPP, tech transfer, exports
Medical Devices	Digital traceability, industry renewal	JV production, high-tech devices
Digital Health	EHR, e-prescriptions, data integration	Platforms, AI, telemedicine
Imaging	HTA, modernization demand	BOT centers, tele-radiology
Rehabilitation	Aging population, workforce expansion	Rehab clinics, geriatric centers
Traditional Medicine	National herbal formulary	Medicinal plants, phytopharma
Health Tourism	25bn USD target, cost advantage	Hospitals, clinics, wellness resorts
Blood & Labs	NAT & HLA mandatory testing	Advanced lab hubs, diagnostics
Supply-Chain Finance	E-settlement for pharma/devices	Fintech, factoring, B2B solutions







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