

(50) The Effect of the Tax System on Foreign Investment Attraction in Chabahar Free Trade Zone/Iran

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periods with a lower rate. Tax exemption advantages reduce the costs, result in easy management and are better accepted by investors.

- Making tax exemptions purposeful to support production, extending tax bases to gain tax from non-productive economic activities, implementing tax plans to cover tax completely and removing tax discriminations among activities and deleting unnecessary exemptions or discriminating exemption from economic activities are some tax policies that remove production and investment barriers.

Applications of the research

The present research that has gathered information with a lot of effort is a comprehensive research that helps Chabahar free trade zone to determine its weaknesses and strengths and to remove its weaknesses and improve its strengths. It can also identify threats and opportunities to facilitate gaining a competitive advantage.

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Suggestions

Unfortunately, the economic structure of the country in several past decades has violated tax as an effective economic tool and prevented from its role. In this period, the direct tax rule could not provide the required context for clarifying economic activities. While most employed people look for attraction of foreign investment, the economic sectors are under tax pressures and non-economic activities have spread gradually. Since tax incentives have been determined as the second factor of foreign investment attraction, the following suggestions are given according to the above findings:

- If tax incentives are compared with the conditions where they are not used (underdevelopment, slow development and low revenues), using these stimuli will be very cost effective.
- It is suggested that along with tax incentives, other business factors are also provided to attract foreign investment such as legal confidence, political status, security space and non-tax incentives.
- Increasing production costs, tax expenses can reduce the motive of economic actors and foreign investors to commence an activity or to continue it or can result in tax evasion. Accordingly, the way of applying tax rates and implementing tax rules are very important for foreign and domestic investors and any flaw in this context can result in many negative effects for investors.
- Tax reduces the new investment funds of investment companies. Obviously, decrease in the company's savings and savings of shareholders due to decrease in dividends (due to taxation) affect the money and capital market and result in decrease in investment. For this reason in many countries, the non-distributed profit of companies is exempted from tax and it must be true also in Iran and profit tax must be also determined for companies accordingly.
- Temporary exemption is an opportunity in which new firms are exempted from income tax or other taxes in a certain period of time. Tax exemption is determined for a limited period of time and sometimes, this opportunity is extended for later tax

Table (1). Database of fuzzy rules

Number	Inputs	Outputs
	tax system	foreign investment attraction
1	Low	High
2	Medium	Medium
3	High	Low

• *Defuzzification*: this stage is used for translating fuzzy output into a numerical value from defuzzicator of the mean of the centers. This is measured through equation (3).

$$\text{Fitness} = \frac{\sum_{l=1}^m y^{-l} \prod_{i=1}^n \mu A_i^l(X_i)}{\sum_{l=1}^m \prod_{i=1}^n \mu A_i^l(X_i)} \quad (3)$$

The parameters of this equation are the followings: i indicates the index of route; m denotes the number of fuzzy rules (here, it is 3); n refers to the number of membership functions of the input variables (here, it is 1). $\mu A_i^l(X_i)$ indicates the fuzzy value of membership functions and y^{-l} refers to the output centers.

The output of fuzzy logic system show in figure(4).

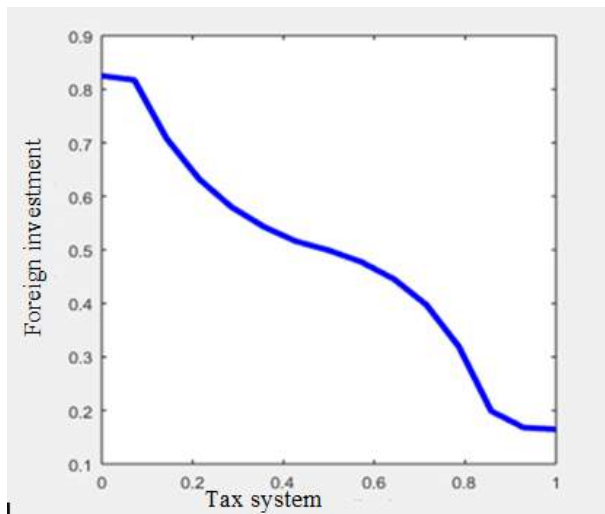


Figure (4). The output of fuzzy logic system.

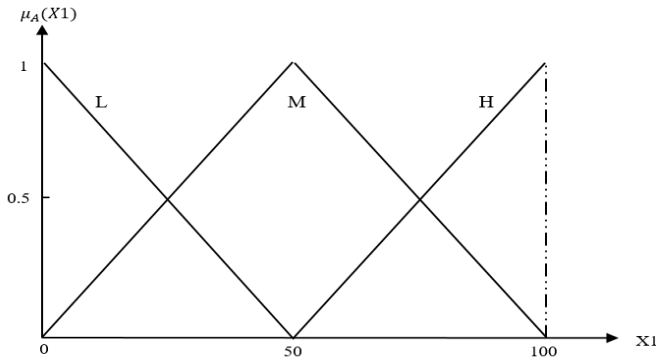


Figure (2). Membership functions for the input variable of tax system.

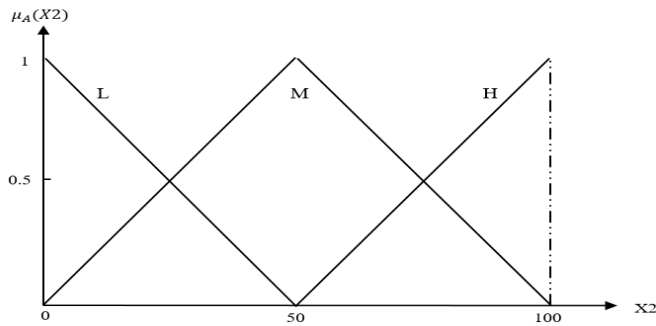


Figure (3). Membership functions for the output variable of foreign investment attraction

- *Fuzzy inference engine*: in the inference stage, fuzzy rules are used for measuring the foreign investment attraction with respect to the considered parameters, i.e. tax system. Each fuzzy rule has two parts: one introduction part, i.e. “if tax system is low” and one conclusion part, i.e. “then, the degree of foreign investment attraction will be high”. In the proposed method, the fuzzy inference engine was regarded as Mamdani minimum.

For each of the one input parameters, three fuzzy sets are defined; as a result, 3 fuzzy rules are obtained. These fuzzy rules are given and defined in table (1):

These one criteria are fed into the fuzzy system as the fuzzy input. The fuzzy logic mechanism was used in this study for determining the degree of foreign investment attraction. This mechanism operates as an adaptive fuzzy controller based on fuzzy logic which is illustrated in figure (1).

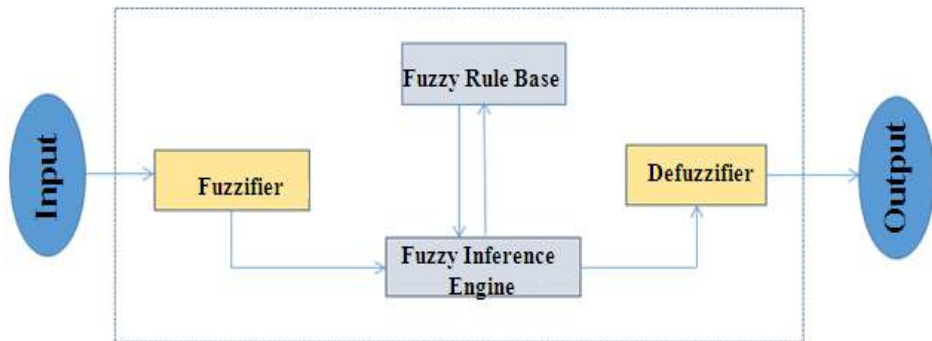


Figure (1). Diagram block of fuzzy monitoring system

As illustrated in figure (1), it can be observed that there are three main stages for applying fuzzy control to the above-mentioned system. These three stages are discussed below.

- *Fuzzification stage*: in this stage, fuzzy sets are defined for the input and output variables. The conversion of real inputs into appropriate fuzzy sets for applying into the inference engine is referred to as fuzzification. In other words, fuzzification is an interface between real inputs and the inference engine.

In the proposed method, one parameter is regarded as the fuzzy system input, i.e. the tax system. For each of the input variables, three fuzzy sets are defined (H denotes the high limit, M refers to the middle limit and L indicates the low limit) which are depicted in figures (2). The justification for using trapezoidal membership functions is that they are precise and accurate. Regarding the output, namely the degree of foreign investment attraction, three fuzzy sets with triangular membership functions were used (H refers to high limit, M denotes middle limit and L indicates low limit).

Statistical results

After gathering, extracting and classifying data by the researcher, tables of frequency distribution and the distribution ratios were prepared and accordingly, data were analyzed. Using Spearman correlation test and hierarchical regression, the results of testing the hypothesis are as follows:

Main hypothesis: The tax system affects the foreign investment attraction in Chabahar free trade zone.

H0: The tax system does not affect the foreign investment attraction in Chabahar free trade zone.

H1: The tax system affects the foreign investment attraction in Chabahar free trade zone.

Table 1. The results of the mean value and standard deviation of the hypothesis

	Sample size	Mean	Standard deviation	Mean deviation
Tax system on investment attraction	26	2.7157	0.54702	0.10728

Table 2. The results of the t-test of the hypothesis

	Test value=3					
	t	Freedom degree	Significance level	Mean difference	Confidence interval 0.95%	
					Upper limit	Lower limit
Tax system on investment attraction	24.675	25	0.000	0.69100	0.6358	0.7462

1. According to the results obtained from t-test, since the significance level of the test (0.000) is less than the alpha value of the test (0.05), H0 is rejected and hypothesis of the research is supported. Hence, the tax system affects the foreign investment attraction in Chabahar free trade zone. For determining the effect of the tax system on foreign investment attraction in Chabahar free trade zone we used fuzzy logic which is described below.

facilities and equipment for docking of large ships in a free trade-industrial port.

Hypothesis of the research

The tax system affects the foreign investment attraction in Chabahar free trade zone.

Methodology

The population of the present research includes managers and experts of general administration of foreign investments of the organization of investment and technical economic aids of Chabahar, which is totally 26. So in this research, the population is surveyed and the questionnaire of the research is distributed among them. Hence in this research, sampling is not performed due to the limited population.

The instrument of measuring information in this research is the questionnaire made by the researcher whose validity is confirmed by professors of the consumer behavior science and includes 28 questions. Also in this research, Likert's spectrum is used to measure the variables. This spectrum is composed of five equal parts and is given to the respondents with 28 items to determine their tendency. The spectrum is composed of very high to very low tendencies and numbers from 1 to 5 are assigned to any part of the spectrum and number 5 equals to very high tendency and number 1 equals to very low tendency and then, the grade of any item is calculated.

To confirm the reliability of the questionnaire, 10 managers and experts were selected randomly and after distributing the questionnaire, 10 completed questionnaires were gathered and their reliability was confirmed by computing Cronbach's alpha 0.863. It must be mentioned that according to Navnali, if Cronbach's alpha is more than 0.7, the questionnaire is reliable. Of course, Cherchil, Setaran and Sluter have considered the Cronbach's alpha 0.6 as the basis of reliability. Since the computed Cronbach's alpha is more than 0.7, the reliability of the questionnaire is acceptable.

It must be mentioned that according to the return rate of the answer sheets, 26 questionnaires were distributed among managers and experts and finally, 26 questionnaires were analyzed.

relations with the dealing countries are an advantage that contains political advantages. In addition, common aspects such as common language, religion, habitat, common customs, habits and common interests are classified as cultural advantages.

Chabahar free zone

A part of the northern highlands of Chabahar and the northeastern plain of Chabahar gulf were introduced as the free trade industrial zone of Chabahar in 1993 while this region did not have the required infrastructures of a free trade zone. At present, this trade zone has a prosperous business and its industrial park is ready to attract investors and industrialists.

The important facilities of Chabahar to be a free trade zone are as follows:

1. Being beside Oman sea
2. Being close to the prosperous market of Saudi Arabia, Kuwait and UAE
3. Being the key point of the connection of the Europe and the world to the deadend region of the middle Asia and the independent republic countries of the former Soviet
4. Having tourism attractions
5. The ship can dock there and its capacity can be developed in future

The important limitations of Chabahar free trade zone are as follows:

1. The economic structure of the zone is not adequate such as welfare facilities, urban facilities, water and electricity, road, airport, port facilities, fuel and gas
2. The native culture of the region is very poor and low
3. There are criminals and smugglers in Chabahar region and Sistan-o-Balouchestan region
4. Port facilities of Shahid Beheshti and Shahid Kalantari wharves are not enough despite new measures to improve the

Free trade zones and foreign investments

Regarding foreign investment attraction in free zones, it must be said that two basic problems in the host country of the free zones normally make foreign investors act in free trade zones instead of the main land of the country. These two problems are the lack of political, economic and social security for foreign capitals and the presence of complicated crisis and regulations that are a burden on the activity of investors. These problems create a high risk for foreign investments in these countries and for this reason, they are welcomed less.

Against these problems in these investments in the main land of the countries, there are advantages in free zones that are independent motives to attract these capitals. These advantages create an attraction for foreign capitals and facilitate the process of attraction of these capitals that may be technological, natural, geographical, legal, rule-based, political and cultural advantages.

Technological advantages result in the provision of high quality cheaper goods in larger scales and its result is the quick return of capital for investments. For foreign investment in these zones, there is no need to transfer hardware facilities and since these regions have higher level technologies, these needs are met with a cheaper cost and this advantage results in the establishment of an industry and financial supply. Natural advantage of a region sought by some investments includes rich resources and mines, for example a zone in a proper climate.

The fact that the free zone is close to the consumption market accelerates the transfer of goods from these zones to markets and facilitates the import of raw materials for the consumption of the units and this is the geographical advantage. This advantage is the obvious aspect of the advantage of free zones in the world. Since it is possible to provide many advantages in free zones, these zones should not be in strategic points close to global markets, because this advantage determines the location of free zones and is a special point preferred over other advantages.

Legal advantages include those advantages emphasizing the legal facilities, tax discounts and exemption from customs rules and facility of financial activities. The simpler and more flexible the rules are, the higher the foreign capital attraction will be. Finally, the close

investment is the transfer of funds or materials from one country (the exporting country) to another country (host country) to use the facilities of an economic firm in the latter country in return for direct and indirect partnership in the profit of the firm.

There are three types of investment in free trade zones:

1. Foreign investment: foreign people own these investments.
2. Domestic investment: domestic people own these investments.
3. Common investment: it is the mix of the above investments, for example, 10 to 40% domestic investment and the remaining is foreign investment.

The type of investment has different effects on the economic development of free zones depending on the ownership. If the investors of free zones are mainly composed of foreign institutes, their help to the economic development will be less than when investors are domestic institutes and common investments. The history of industrialized countries shows that one of the biggest helps offered by foreign investors to the development of these countries was not through initial investments and transfer of technology, but it was through gradual integration of these investments in the host country economy and gradual transformation of sub-branches of foreign companies as domestic institutions.

These findings have two initial important results:

1. Due to the extensive partnership of domestic institutes regarding the industrial and technological development of the host country, free zones enjoy potential abilities more than what is stated by critics of the model of industrialization through free zones.

2. Free zones have evolved against what supporters of free zones predicted. These zones are increasingly important for domestic investment companies before they are regions for foreign investors. In a few countries, the high share of investment of the companies can be due to legal restrictions regarding foreign ownership. Also, incentives along with the governments' pressures are for the participation of domestic companies in new industrial activities.

countries, the most important zones are as follows: Singapore, Hong Kong, Koulén in Panama, Kao Hsiang in Taiwan, In Sinon in South Korea, Kandala and Santakrouz in India and Jabal Ali in the UAE.

Prerequisites to establish free trade zones

The minimum requirements to establish free trade zones are as follows:

1. Provision of infrastructure such as water, electricity and fuel
2. Wharfs for the ships with the minimum weight 25000 tons
3. Suitable place for docking and deployment of ports equipment
4. Establishment of suitable ports and supply of water and fuel of the region
5. Development of airport and making suitable terminals
6. Establishing educational, medical, health, residential, service and recreational centers, etc
7. Giving landing license to passenger airplanes entering the zone
8. Establishing advanced telecommunication networks (phone, fax, etc)
9. Establishing banking units and monetary institutes such as stock exchange market
10. Providing a strong executive management organization to organize and coordinate the affairs
11. Improving the national will to help the establishment of the free trade zone
12. Examining the historical experience of the world and zone regarding the establishment of the free zones accurately

Capital and investment in free zones

Investment is the production or purchase of any actual capital asset. Accurately, it is the increase in capital over time. In another definition, Charles Jones states that, "investment is to pay for one or more assets kept for a period of time". Also, investment is to spend money for what is risky. According to the international law dictionary,

expenses. However, tax concession, preferred rates, creation of specific regions and exemption from customs fees are the main tools used in developing countries. Since our main aim in this study is to evaluate one of the common features of free zones, i.e. offering different tax incentives for different firms and tax systems in these regions, the main problem of the research is to examine the effect of the tax system in free zones on the attraction of investment in these zones with fuzzy logic system.

Literature review

Review of concepts and definition of free zones

According to the definition of the world bank, a free zone is a certain territory that is mainly in or beside a port in which trade is free with other points of the world. Goods can be exported and imported without paying customs duties. However, goods imported from the free trade zones to the internal parts of the host country have customs duties. Also, according to the definition of UNIDO (United Nations Industrial Development Organization), free trade zone is a stimulus to encourage industrial export. There is no unique definition on the name of the free zone, so that at present, at least 19 words are used to define it and all of them are used for a rather similar concept. Here, we refer to some terms that are used more.

History of free trade zones

The first free ports known in the world were ports with defensive walls in Chalis and Piraous ports in Greece. The oldest free port of the world established to increase trade was Roman's free port in Dallas Island in Aegean Sea. After this port, there are other ports such as Port of Genoa, Venice and Gibraltar. The actual pioneer of free trade zones is Hamburg free port established in 1888. Specific points were given to this port if it did not compete with the domestic industries of the country and was used only for export. Afterwards, free trade zones were established in other parts of the world such as industrial and developing countries, so that at present, there are about 400 free trade zones and ports in the world. The most important zones in industrial countries include Hamburg port in Germany, Linz in Austria, Marseille port in France, Rotterdam in the Netherlands, San Francisco, Miami and New York in USA, Venice and Naples in Italy and Shanon in Ireland. In the third world

and economic welfare can not be expected. Today, many countries of the world have moved toward foreign investment attraction. Experience of using free zones in developing countries is the main component of the framework of the strategy of the development of export to attract foreign investments, develop industrial export, create jobs and achieve new technology. Hence, different countries have created industrial-commercial zones using different ways. For this purpose, one useful suitable way is to create industrial-trade zones (Fias, 2008). In the past fifty years, many developing countries have established free trade zones to attract foreign capitals. Although this action is affected by the modern form of establishment of free zones in the multifaced trans-border framework, one thing that results in the success of the free zones to achieve their aims is the structure of governments to which the zone belongs. Governments with a high accountability, desirable effectiveness, proper flexibility and good desire are required to follow their aims in the best way possible in the free zone by planning, implementation and coordination of the related issues. One of these smart actions is to offer incentive supportive packages with economic justifications predicted in free rules (Jafari, 2016). In past years, Iran's economy has looked for the creation of economic conditions in its five year programs. For this purpose, those in charge of economy and planners must rely on the internal strengths of the economic system and improve internal strengths mechanisms instead of emphasizing the oil revenues through: strengthening market mechanisms and extending constructive competition and preventing from monopoly, increasing effectiveness in the public sector, renewing organizations' activities, encouraging economy and savings and paying attention to the foreign commercial balance of the country. Using tax incentives, governments are following their development goals such as increasing investment, employment and export and in this path, they follow tax discriminating behaviors with a certain group of investors and economic actors (purposeful incentive) or with all of them (non-purposeful incentive) by providing tax discounts, preferences, leniency, tax deferrals and credits (Gholizadeh, 2016). Tax incentives exist in most tax systems of the world, but their form is different in different countries. In the developed countries, incentives are awarded mainly as leniency and investment credits as quick depreciation to investment in high tech industries and R&D

Introduction:-

With the progress of the world and development of communication in the global modern conditions, past borders and blocks have lost their meaning and the flow of capital is accelerated every day although it still relies on profitability and economic incentives. Now, how should we face these conditions? Should we close our eyes to evolutions and ignore experiences that others have obtained and retest them or should we find new variables using past experiences? Certainly, we need logical investments to meet the new economic conditions of the world. Although the country is rich in terms of natural resources and mines, many facilities are potential that must be identified and used by technical experts and work force and planning. One way to reach this purpose is to attract foreign investments and use their technical facilities that can flourish these economic facilities and resources. Of course, attraction of such these investments requires certain facilities to direct the flow of capital in the world toward it. Free trade-industrial zones or the zones of export and import processing have become the focus of the attention of governors and economists as a tool to develop industrial export and facilitate the access of the countries to global markets. Today, the experience of many countries such as China, South Korea and Taiwan shows that foreign investment can be attracted by creating free trade zones and export of industrial goods can be developed as a result of foreign exchange incomes. Having tax and customs exemptions and being free from internal deterrent rules, having suitable infrastructure facilities and effective administrations, etc, these regions can attract foreign investments due to cheap work force, raw materials and being close to the consumption markets. Free trade zones can use foreign investments to extend the export-oriented industry, transfer technology and create suitable job opportunities and tie the closed ineffective domestic economy to the international economy. Therefore, creation and development of free trade zones can be used as a quick policy and short cut to achieve aims such as attraction of domestic and foreign capitals and quick industrialization for non-oil export development (Lotta Moberg, 2014). Economic development requires investment in different economic activities and sectors. Without investment in infrastructure and superstructure plans, the development of employment, production

Abstract:-

Studies show that one of the infrastructures that is very important to attract foreign investment is the business of tax system in each country. A proper business climate encourages the capital owners and provides a good prospect for foreign investors within the countries and an appropriate tax system can boost the economy. However, on one hand, high rates of production and business taxes reduce the incentive for investment, because investors predict low net income rates with higher tax rates. On the other hand, tax is a proper effective tool for governments. The present article studies the effect of the tax system on the foreign investment attraction in Chabahar free trade zone with using the fuzzy logic system. The present research has an applied purpose and its method is descriptive-survey. The population of the research includes the managers and experts of the general administration of foreign investments of the organization of investment and technical economic aids of Chabahar, which is totally 26. So in this research, the population is surveyed and the questionnaire of the research is distributed among them. Hence in this research, sampling is not performed due to the limited population, and questionnaire is distributed among 26 people. When the normal distribution of the variables was confirmed, parametric methods were used to analyze the hypothesis of the research statistically. After the analysis of the data gathered using SPSS software, the hypothesis was supported that the tax system affects the foreign investment attraction in Chabahar free trade zone.

Key words : tax system , foreign investment attraction , Chabahar free trade zone .

المخلص:-

تظهر الدراسات أن واحدة من أهم البنى التحتية للمستثمرين الأجانب هي حالة الأعمال والنظام الضريبي في أي بلد. تشجع بيئة الأعمال المناسبة أصحاب رأس المال وتوفر نظرة جيدة للمستثمرين الأجانب في الدولة، ويمكن لنظام ضريبي جيد أن يعزز الاقتصاد. ولكن من ناحية أخرى، فإن المعدلات المرتفعة للضرائب على الإنتاج والأعمال تقلل من الحافز للاستثمار، لأن المستثمرين ذوي المعدلات الضريبية المرتفعة سوف يتوقعون معدلات ربح صافية منخفضة. من ناحية أخرى، يمكن اعتبار الضرائب أداة مناسبة وفعالة في أيدي الحكومات. تتناول هذه الدراسة تأثير النظام الضريبي على جذب الاستثمار الأجنبي في منطقة التجارة الحرة في تشابهار باستخدام نظام المنطق الضبابي. يطبق هذا البحث من حيث الغرض والمسح الوصفي من حيث المنهج. يشمل المجتمع الإحصائي للدراسة الحالية مديري وخبراء الإدارة العامة للاستثمارات الأجنبية بمنظمة تشابهار للاستثمار والمساعدة الاقتصادية والتقنية والتي يبلغ إجمالي عدد موظفيها ٢٦ شخصاً. لذلك، في هذه الدراسة، لا يتم إجراء أخذ العينات بسبب العدد المحدود من السكان. لذلك تم توزيع الاستبيان على ٢٦ شخصاً. بعد التأكد من طبيعية التوزيع لجميع المتغيرات قيد الدراسة، تم استخدام الطرق البارامترية لتحليل فرضية البحث إحصائياً. بعد تحليل البيانات التي تم جمعها باستخدام برنامج SPSS، تمت الموافقة على فرضية النظام الضريبي للتأثير على امتصاص الاستثمار الأجنبي في منطقة التجارة الحرة في تشابهار.

الكلمات المفتاحية: النظام الضريبي، جذب الاستثمار الأجنبي، منطقة تشابهار للتجارة الحرة.

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Razieh Goldarzahi (corresponding author)

Ph.D. Assistant Professor , Higher Educational Complex of Saravan , Iran
razieh.gold@gmail.com

Shayesteh Tabatabaei

Ph.D. Assistant Professor , Higher Educational Complex of Saravan , Iran
shtabatabaey@yahoo.com

أثر النظام الضريبي على جذب الاستثمار الأجنبي في منطقة تشابهار

التجارية الحرة / إيران

الدكتورة راضيه كدزرهي (الكاتب المسؤول)

أستاذ مساعد - مجتمع التعليم العالي بسراوان - سراوان - إيران

الدكتورة شايسته طباطبائي

أستاذ مساعد - مجتمع التعليم العالي بسراوان - سراوان - إيران