Law n° 2012-27 dated 29 December 2012, relating to the appropriations law for the year 2013 (1) (*)

In the name of the People,

The national constituent assembly having adopted,

The president of the Republic promulgates the following law:

**Budgetary provisions**

Article one - Is and remains authorized for the year 2013 the perception for the benefit of the Budget of the State of the revenues coming from taxations, taxes, royalties, contributions, some revenues and loans of a total amount of 26 692 000 000 Dinars distributed as follows:

- Incomings of Title I 17 990 200 000 Dinars
- Incomings of Title II 7 542 000 000 Dinars
- Incomings of the treasury special funds 1 159 800 000 Dinars

These incomings are distributed in accordance with the table "A" annexed to the law herein

Art. 2 - The incomings assigned to the treasury special funds for the year 2013 shall be fixed at 1 159 800 000 Dinars in accordance with table "B" annexed to the law herein

Art. 3 - The amount of the payment appropriations of the expenditure of the State Budget for the year 2013 shall be fixed at 26 692 000 000 Dinars distributed by sections and parts as follows:

**First part : Management expenses**
- section one: Public remunerations 9 780 600 000 Dinars
- Second section: Services Means 996 107 000 Dinars
- Third section: Public interventions 5 512 860 000 Dinars
- Fourth section: Unexpected Management Expenses 495 133 000 Dinars

Total of the first part: 16 784 700 000 Dinars

**Second part: Interests of the Public debt**
- Fifth section: Interests of the public debt 1 360 000 000 Dinars

Total of second part 1 360 000 000 Dinars

**Third part: Expenditure of development**
- Sixth section: Direct investments 2 249 777 000 Dinars
- Seventh section: Public financing 1 341 053 000 Dinars
- Eighth section: Unexpected Development expenses 333 865 000 Dinars
- Ninth section: development expenses on the assigned external resources 602 805 000 Dinars

Total of the third part: 4 527 500 000 Dinars

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(1) Preparatory works:
Discussion and adoption by the national constituent assembly during its session held on 29 December 2012.

(*) The tables are published only in Arabic and French.
Fourth part: Reimbursement of the principal of public debt
- Tenth section: Reimbursement of the principal of the public debt 2 860 000 000 Dinars

**Total of the fourth part:**
2 860 000 000 Dinars

Fifth part: Expenses of the treasury special funds

- Eleventh section: Expenses of the treasury special funds 1 159 800 000 Dinars

**Total of the fifth part:**
1 159 800 000 Dinars

These appropriations shall be distributed in accordance with table "C" annexed to the law herein.

Art. 4 - The total amount of the appropriations of the State program for the year 2013 shall be fixed at 4 463 734 000 Dinars.

These appropriations are distributed by programs and projects in accordance with table "D" annexed to the law herein.

Art. 5 - The amount of the commitment appropriations of the third part: "Development expenses of the State budget ", for the year 2013 shall be fixed at 6 052 000 000 Dinars distributed by sections as follows:

**Third part: Development expenses**

- Sixth section: Direct investments 2 929 503 000 Dinars
- Seventh section: Public financing 1 393 006 000 Dinars
- Eighth section: Unexpected development expenses 601 349 000 Dinars
- Ninth section: development expenses on the assigned external resources 1 128 142 000 Dinars

**Total of the third part:**
6 052 000 000 Dinars

These appropriations shall be distributed in accordance with table "E" annexed to the law herein.

Art. 6 - The amount of the net resources of State borrowings after the reimbursement of the principal of the public debt shall be fixed at 2 857 000 000 Dinars for the year 2013.

Art. 7 - The amount of the incomings and the expenses of the public establishments, whose budgets are attached by order to the budget of the State, is fixed at 887 068 500 Dinars for the year 2013 in accordance with table " F " annexed to the law herein.

Art. 8 - The maximum amount within the limit of which the Minister for Finance is authorized to grant Treasury loans to the public establishments in accordance with the provisions of article 62 of the public accountancy code shall be fixed at 100 000 000 Dinars for the year 2013.

Art. 9 - The maximum amount within the limit of which the Minister for Finance is authorized to grant the State guarantee for the conclusion of the loans or emissions of the Islamic soukouks in accordance with the legislation in force shall be fixed at 3 000 000 000 Dinars for the year 2013.

**Emission of the Islamic soukouks for the benefit of the State.**

Art. 10- The maximum amount within the limit of which the Minister for Finance is authorized to emit Islamic soukouks in accordance with the legislation in force for the year 2013 is 1 000 000 000 dinars.

**Levy of the resources of the "funds of promotion housing for the employees" for the benefit of the "funds national for the improvement of the housing"**

Art. 11 - Is authorized for the year 2013 the levy of an amount of 60.000.000 dinars of the resources of the "funds of promotion housing for the employees " with the benefit of the " national funds for the improvement of the housing ".

**Removal of the special funds of the treasury "national mutual aid funds"**

Art. 12 - Is removed the special funds of the treasure "the national mutual aid funds ". The balance of its resources is transferred to the "account of the national funds of social solidarity ".

**Creation of funds of co-operation between the local communities**

Art. 13 - Is opened in the writings of the General Treasurer of Tunisia special funds of the Treasury entitled "funds of co-operation between the local communities" intended for the development of the financial resources of the local communities of which in particular small common to limited resources.
The minister in charge of the local communities is the director of these funds. The expenditure of the funds is estimated.

Art. 14 - "the funds of co-operation between the local communities" is financed by:

- The product of the tax on the establishments related to commercial industrial, or professional which exceeds as for one year 100 000 dinars for each establishment;

- the product of the royalty coming from the contribution of the local communities to work of generalization of the electrification and the street lighting and of maintenance created by article 91 of the code of the local taxation promulgated by the law n° 97-11 dated 3February, 1997;

- All other resources which can be assigned for the benefit of the funds in accordance with the legislation in force.

Art. 15 - The allocation of resources of the "funds of co-operation between the local communities" is carried out according to criteria fixed by decree.

The banking debts
Tunisian Company of Iron and steel industry "Elfouledh"
Generated by its commercial activity are charged by the state

Art. 16 - The State deals with the banking debts of the Tunisian Company of Iron and steel industry "Elfouledh" as for its losses generated by its commercial activity relating to the importation of the reinforcing bars within the limit of an amount of 47,645 million dinars to the title of the main thing and of a maximum amount of 12,644 million dinars to the title of the interests, left again as follows:

- 9,988 million dinars to the title of the main thing and a maximum amount of 2,651 million dinars to the title of the interests for the benefit of the National Agricultural Bank,

- 19,238 million dinars to the title of the main thing and a maximum amount of 5,105 million dinars to the title of the interests for the benefit of the Housing Bank,

- 18,419 million dinars to the title of the main thing and a maximum amount of 4,888 million dinars to the title of the interests for the benefit of the Tunisian Company of Bank.

The conditions and the procedures of payment as well as the final amount of the interests are fixed within the framework of conventions concluded between the Ministry for Finances, the banks concerned and the Tunisian Company of Iron and steel industry "Elfouledh".

Encouragement of creations of small and medium-sized enterprises

Art. 17 - The new companies created during the year 2013 and whose annual sales turnover does not exceed 300 miles dinars for the activities of services and the noncommercial professions and 600 miles dinars for the activities of purchase for the resale, the processing and manufacturing and consumption on the spot profit from the exemption of income tax or the corporation tax for a period of 3 years starting from the date of entry in effective activity.

The benefit of the exemption is subordinated to the keeping of accountancy in conformity with the countable legislation of the companies.

The provisions of this article do not apply to the companies created within the framework of the operations of transmission or following the legal formal amendment of the company or made up between person carrying on an activity of comparable nature that the activity of the company created and concerned with the advantage.

Granting to the venture capital investment companies
and to venture trust companies an additional deadline
for the use of the amounts placed at their disposal

Art. 18 - The venture capital investment companies referred to by law n° 88-92 dated 2 August 1988, relating to the investment companies and the venture trust companies referred to by the code of the collective investment undertakings promulgated by law n° 2001-83 dated 24July 2001 can use the paid-up capital, the amounts placed before them in the form of venture trust and the released shares which maximum deadline of use ends in accordance with the legislation in force at the date of 31st December 2012 until 31st December 2013 in the companies and the projects provided for by article 39 septies of the code of the tax on the incomings of natural persons and of the tax on corporations.

The provisions of this article apply also to the products carried out of the operations of transfer or of retrocession of the participations in the companies and the projects referred to above by the venture capital investment companies and the venture trust companies.
Widening up of the field of application of the conciliation to include the partnerships and comparable person having signed acknowledgements of debt

Art. 19:
1) Is added to the second paragraph of article 14 of the law n° 2012-1 dated 16 May 2012, on the complementary the appropriations law for year 2012, as amended and completed by the subsequent texts a fifth indent named:

- tax credits noted in the writings of the receivers of finances as for acknowledgements of debt established during the period of 2nd January 2012 to 31st March 2013 or as for the terms of judgments becoming final during the same period.

2) The expression "ten years" referred to by the first paragraph of article 20 of law n° 2012-1 dated 16 May 2012, on the complementary the appropriations law for the year 2012, as amended and completed by the subsequent texts is replaced by the expression "fifteen years".

3) Is removed before last paragraph of article 26 of the law n° 2012-1 dated 16 May 2012, on complementary the appropriations law for year 2012, as amended and completed by the subsequent texts.

4) Added to the first paragraph of article 26 of the law n° 2012-1 dated 16 May 2012, on complementary the appropriations law for year 2012, such as is modified and supplemented by the subsequent texts what follows:

As well as the companies and groupings referred to by article 4 of the code of the income tax and of the corporation tax.

Prorogation of a one additional year of the period of deduction of the benefit coming from export

Art. 20:
1) The expression "1st January 2013" referred to by paragraphs 1 and 3 of article 24 of law n° 2010-58 dated 17 December 2010, on the appropriations law for year 2011 as amended and completed by the subsequent texts is replaced by the expression "1st January 2014".

2) the expression "31st December 2012" referred to by paragraphs 2 and 3 of article 24 of the law n° 2010-58 of 17 December 2010, on the appropriations law for year 2011 as amended and completed by the subsequent texts is replaced by the expression "31st December 2013".

3) the date "2013" referred to by paragraph 4 of article 24 of the law n° 2010-58 dated 17 December 2010, on the appropriations law for year 2011, as amended and completed by the subsequent texts is replaced by the date "2014".

Exemption of the gratification of end of duty tax of vocational training and contribution to the promoting funds for employees housing

Art. 21 - Is added to article 29 of the law n° 88-145 dated 31 December 1988 the appropriations law for the year 1989, as amended and completed by the subsequent texts particularly by article 28 of law n° 2010-58 dated 17 December 2010, on the appropriations law for the year 2011 a paragraph named:

therefore, is not subjected to the tax of vocational training the gratification of end of service aimed to number 5 of article 38 of the code of the income tax and of the corporation tax.

Art. 22 - Is added to article 2 of the law n° 77-54 dated 3rd August 1977, as amended and completed by the subsequent texts and particularly by article 28 of the law n° 2010-58 dated 17 December 2010, on the appropriations law for year 2011, a paragraph named:

therefore, is not subjected to the contribution to the promoting funds for employees housing the gratification of end of service aimed to number 5 of article 38 of the code of the income tax and of the corporation tax.

Reduction of the rate of the tax on the establishments due by the companies which market products subjected to the system of the administrative homologation of prices

Art. 23 - The provisions of the second paragraph of article 37 of the code of the local taxation, are amended as follows:

The tax is calculated on the basis of income tax or the corporation tax for the physical person aimed to article 44 (a) of the code of the income tax and of the corporation tax as for the establishments which record a loss justified by an accountancy in conformity with the countable legislation of the companies.
Art. 24 - Is added to the provisions of paragraph I of article 38 of the code of the local taxation, which follows:
The rate of the tax on the establishments is tiny room to 0, 1% for:
- the establishments which exclusively market products subjected to the system of the administrative homologation of prices and whose rough profit margin of these products does not exceed 6% in accordance with the legislations and regulations in force,
- the establishments which market products subjected to the mode of the administrative homologation of the prices and whose rough profit margin of these products does not exceed 6% in accordance with the legislations and regulations in force and other products provided that they justify with the title of the previous year the realization of a sales turnover coming at a rate of 80% or more marketing of products whose rough profit margin does not exceed 6%.

The aforementioned establishments can choose the payment of the tax on the establishments on the basis of 25% of income tax or the corporation tax.

The option is carried out at the time of the deposit of the monthly declaration of the taxes to the title of January of each year.

*Reinforcement of the competitiveness of the activity of air transportation*

Art. 25 - Is removed from the second indent of article 13 (new) of the code of the value-added tax the following expression:
"realized for the benefit of the air haulage companies ".

*Fixed registration fees of the acts of transfer of property of agricultural lands intended to the realization of investments for the benefit of the young farmers*

Art. 26 - Is added to article 30 of the investments incentives code, a number 5 named:
5- Recording with the fixed right of the acts of transfer of property of the arable lands intended for the realization of investments financed within the framework of the provisions of article 36 of this code.

*Extension of the scope of deduction of the provisions of the tax base*

Art. 27 - Is added to paragraph I of article 48 of the code of the income tax and of the corporation tax what follows:
The above-mentioned credit institutions can also deduct the collective provisions made up for the cover of the risks relating to current engagements and those requiring a particular follow-up in accordance with the regulation in force, and this, within the limit of 1% of the total of incur engagements appearing in their financial statements of the year concerned with the deduction of the provisions in question and certified by the auditors.

The deduction is subordinated to the production in support of the income tax return on the companies of the total of incur current engagements and those requiring a particular follow-up object of incur collective provisions, the provisions made up for this reason and the provisions deducted for the determination from the taxable result.

The collective provisions deducted under the terms of the provisions of this paragraph are reinstated in the taxable income of the exercise during which they became without object.

*Reinforcement of the granted tax advantages for the benefit of the Tunisians abroad as for the projects which they carry out in Tunisia*

Art. 28 - Are repealed the provisions of article 33 of the law n° 74-101 dated 25 December 1974, on the appropriations law for the year 1975, as amended and completed by the subsequent texts and particularly article 115 of the law n° 92-122 dated 29 December 1992, on the appropriations law for the year 1993 and are replaced by the following provisions:

Article 33 (new):
1-Tunisian resident abroad profits from the exemption of the payment of the rights and taxes due to the importation and of the suspension of the value-added tax, the consumer tax and the taxes due on the sales turnover, if necessary, during acquisition on the local market of equipment, materials, and only one concerning truck the tariff n° 87.04, and this, for the realization of projects or the participation in projects within the scope of the legislation into force relating to the incentive with the investments.
2- The tax advantages mentioned in paragraph 1 of this article are granted to any Tunisian abroad only once nonrenewable at the importation or acquisition on the local market, and this, at the time of the realization of a project or the participation in a project.

3 - Are not allowed for the benefit of the privileged system, the trucks whose age exceeds at the date of the importation seven years starting from the date of the first putting into circulation.

4- The conditions and the procedures of the granting of the tax advantages mentioned in paragraph 1 of this article are fixed by decree.

Fixing by decree of the list of the services related to the agricultural produces and fishing which benefit from the exemption of the VAT

Art. 29 - Is added to the number 14 of the table "A" annexed to the code of the value-added tax what follows:
"the list of the services relating to the agricultural produces and fishing is fixed by decree ".

Exemption of the tax on the fishery products
fish alevins intended to the aquiculture

Art. 30 - Is added to article 14 of the law n° 82-27 dated 23 March 1982, on the complementary appropriations law for the year 1982, as amended and completed by the subsequent texts a paragraph I (bis) named:
I (bis):
Are exonerated from the tax on the fishery products referred to by paragraph I of this article the fish alevins appearing in the number Ex 03.01 of the customs rate imported by the person exerting in the sector of the aquiculture and authorized by the Ministry for Agriculture.

Granting of tax advantages within the scope of the Specific program of social housing

Art. 31 - The projects carried out within the framework of the specific program for the social housing having for objective the replacement of the rudimentary residences by projects of social dwelling in all the governorates of the Republic created by the law n° 2012-1 dated 16 May 2012, on the complementary appropriations law for year 2012 profit from the following tax advantages:

1- the fixed registration duty of 20 dinars per act, of the acts of transfer of property of the residences for the benefit of the recipients, provided that the sale contract stipulates that the transfer of property of the residences is carried out within the framework of the specific program for the social housing and that a certificate delivered by the ministry charged with the equipment being taken is annexed to that the act,

2- the exemption of the acts of transfer of property of the residences of the duty of origin of property fixed at 3%.

3- the deduction of the incomes or the benefit coming from the aforesaid projects of the plate subjected to the income tax or to the corporation tax and this, notwithstanding the provisions of articles 12 and 12 (a) of the law n° 89-114 dated 30 December 1989, promulgating the code of the income tax and of the corporation tax for the projects carried out in regional development areas and provided of the aforesaid articles for the other projects. The benefit of this deduction is subordinated to:
- the keeping of an accountancy in accordance to the countable legislation of the companies,
- the production by the recipients of the deduction, in support of the income tax return, of a certificate delivered by the Ministry charged with the equipment mentioning that the realization of the project in question took place within the framework of the specific program for the social housing referred to above.

Regularization of the situations of the recipients
Who benefit from the amnesty with respect to the social funds

Art. 32 - The budget of the State deals with the amount of the wage and employers' contributions to the title of the retirement and the old-age pension according to rates' fixed by the texts in force during all the period of the interruption of work for the public agents profiting from the amnesty within the meaning of the Order in Council n° 2011-1 dated19 February 2011 having reinstated work in the public sector or those which could not be reintegrated or recruited.
The provisions of this article apply to the agents having reached the retirement age and to having the right in the event of death.

The methods of assumption of responsibility of the contributions and their plate of liquidation are fixed by decree of the head of government.

Art. 33 - The recipients of the amnesty having reinstated work or those which could not be reintegrated or recruited and those having reached the retirement age as having them right in the event of death are exempted payment of the fines and penalties due for non-payment of the sections of the loans granted by the social cases, fallen during the period of the interruption of work.

Taking into consideration of the deduction as for the
crippled children and children pursuing their higher studies at the time of the liquidation of the withholding tax

Art. 34:
1) The expression "in paragraphs III and IV" referred to by paragraph III of article 53 of the code of the income tax and of the corporation tax is replaced by the expression "in paragraph IV".
2) is added to article 53 of the code of the income tax and of the corporation tax a paragraph IV named:
   IV the procedures and the conditions of taking into consideration of the deductions referred to by the first indent of paragraph III of article 40 of this code are fixed by decree of the Minister for Finance.

Institution of the obligation to communicate to the tax administration
a list of the purchase invoices in suspension of the VAT

Art. 35:
1) Is added to article 11 of the code the value-added tax a paragraph I ter named:
The person benefiting from the suspensory system of the value-added tax are held to communicate to the tax supervising authorities in the twenty eight days which follow each quarter of the calendar year a detailed list of the purchase invoices under the aforementioned mode, according to a model established by the administration.
The deposit of the aforementioned list must be carried out on magnetic medium in accordance with a schedule of conditions established by the administration.
2) is replaced by the expression "double exemplaries" the expression "triple exemplaries" repeated in the second paragraph of paragraph I of article 11 of the code of the value-added tax.
   Are repealed the provisions of the second indent of the third paragraph of paragraph I of article 11 of the code of the value-added tax.

Institution of the obligation to communicate to the tax administration the list
of purchase invoices in suspension of the VAT on magnetic supports

Art. 36 - Is added to the second indent of the third subparagraph of paragraph II of article 18 of the code of the value-added tax what follows:
The taxable person with the value-added tax having emitted sale invoices under the suspensory system mode of the value-added tax are held to deposit the aforementioned list on magnetic media in accordance with a schedule of conditions established by the administration.

Re-establishment of the advance on tax as for the acquisitions
Of persons non subjected to tax according to the effective system

Art. 37 - Is added to the code of the income tax and of the corporation tax article 51 quater named:
   Article 51 quater - the companies of industrial production and the companies carrying out the activity of wholesale as defined by number 3 of paragraph II of the article one of the code of the value-added tax must invoice an advance at the rate of 1% on their sales for the benefit of the physical person liable to income tax according to the contractual mode in the category of the industrial and commercial benefit or on the basis of contractual plate in the category of the benefit of the noncommercial professions.
The aforementioned advance is calculated on the amount being reproduced on the invoice all inclusive of tax. The advance is not due on the sales of products subjected to the mode of the administrative homologation of the prices.

The declaration of the advance and its payment take place during the month which follows that during which it was invoiced, and this, in the intended deadlines for the deduction at the source. The control and the observation of the infringements and the dispute related are carried out in accordance with the procedures in force as regards deduction at the source.

2) Is added to the first subparagraph of paragraph I of article 54 of the code of the income tax and of the corporation tax what follows:

The advance referred to by article 51 quater of this code invoiced on acquisitions necessary to the exploitation is deductible from income tax payable by the physical person concerned with the aforementioned advance.

3) The provisions of the first paragraph of paragraph III of article 55 of the code of the income tax and of the corporation tax are modified as follows:

III. The debtors referred to above as well as the companies subjected to the obligation to invoice the advance referred to by article 51 quater of this code, are held to deposit, counters an acknowledgement of delivery, within a time not exceeding on 28 February of each year, in the center or at the office of control of the taxes or the receipt of finances of which they raise, a declaration of the sums cited in paragraphs I and II of this article and advances which they invoiced with mention of the complete identity of the of the aforesaid recipients are and of the person having been the subject of invoicing of the advance.

(The rest remains without change).

Reinforcement of tools to fight against tax fraud

Art. 38 - Is added to the paragraph one of article 76 of the code of the tax duties and procedures what follows:

for the infringements liable to a pecuniary fine and after five years as from the date to the infringement
for the infringements liable to a pecuniary fine and a corporal punishment

Revision of the method of imposition of the stamp duty tax
due on some administrative documents

Art. 39 - Is added to article 121 of the registration fees and stamp duty code the number 6 named:

6 per receipt.

Art. 40 - Is added to the code of the fees registration and of stamp article 128 quater under the title payment by receipt named:

Payment by receipt

Article 128 quater :

The stamp duty on the administrative documents mentioned to numbers 1, 2 and 7 of paragraph II of article 117 of this code is payable by receipts delivered by the tax offices.

The date and the methods of the application of this measurement are fixed by decree of the Minister for Finance.

Easement of the application of the procedures
of transfer of the incomes and benefits abroad

Art. 41:

1- Are repealed the provisions of the second and fourth paragraph of article 112 of the code of the tax rights and procedures.

2- Is added before the last paragraph of article 112 of the code of the tax rights and procedures what follows:

However, the production of the certificate referred to by the preceding paragraph is not required in the event of transfer of incomes or benefit:

- exonerated from the tax under the terms of the legislation in force or conventions particular to condition of indicating on the request for transfer the category of the incomes or benefit object of the transfer and the legal basis of their exemption,
- being except field of application of the tax with the proviso of mentioning on the request for transfer the legal support relating to it,
- having been the subject of deduction at the source in accordance with the legislation in force with the proviso of producing a certificate justifying the liquidation of the deduction at the source with the title of the incomes or benefit object of the transfer on the basis of rate referred to by the code of the income tax and of the corporation tax,
- by non residents within the meaning of the law of exchange and this, provided that the Central Bank of Tunisia or the approved intermediaries provides to the services taxes of which they raise a detailed monthly state comprising the identity of non petitioning residents of the transfer operations abroad, identity of the recipients of the transferred sums, the countries of their residence, the naps object of the transfer and the deduction at the source carried out to the title of the payable tax in Tunisia.

Extension of the withholding tax to the rate of 50% as for the value-added tax on the buildings and goodwill

Art. 42 - Is added to the first paragraph of article 19 (a) of the code of the value-added tax after the term "and services "the expression" and buildings and goodwill ".

Rationalization of the basis of
the consumption duty as for the operations of sale
of wines and alcoholic drinks for the dependent enterprises

Art. 43 - Is added to article 4 of the law n° 88-62 dated 2 June 1988, on recasting of the regulation relating to the consumer tax what follows:

The right is liquidated on the basis of the selling price practised by the warehousemens and the tradesmen the large one of alcoholic drinks and wines whenever the right is due according to a rate AD-VALEOREM, and this, for the companies having bonds of dependence with the aforementioned warehousemens and tradesmen the large one within the meaning of paragraph II of article 2 of the code of the value-added tax.

Harmonization of the minimum of perception

Art. 44 - Is added to the provisions of the first paragraph of article 48 of the code of the tax duties and procedures after the expression " perceived by declaration notwithstanding the number of the taxes payable concerned fixed " the expression " subject to the minimum from tax referred to by articles 44, 44 B and 49 of the code of the income tax and of the corporation tax ".

Extension of the mechanism of the withholding tax to the person
achieving benefits from the noncommercial professions
and subjected to tax on the base of a contractual basis

Art. 45:
1) Is added to the first subparagraph of the subparagraph "a" paragraph I of article 52 of the code of the income tax and of the corporation tax what follows:
   and the persons referred to by paragraph II of article 22 of this code
2) Is repealed the expression " the companies or natural persons liable to income tax according to the effective system " mentioned with the fifth indent of the subparagraph " B " of paragraph I of article 52 of the code of the income tax and of the corporation tax and replaced by what follows:
   or the legal or natural persons liable to income tax according to the effective system or person's aimed by paragraph II of article 22 of this code.

Extension of the field of application of reserve
with the source with the sales of the buildings and goodwill

Art. 46:
Are repealed the provisions of the subparagraph " F " of paragraph I of article 52 of the code of the income tax and of the corporation tax and are replaced by what follows:
F) 2.5% of the delivery price of the buildings, the social rights in the real estate companies and of the goodwill declared in the act, paid by the State, the local communities, the person morals and the physical person liable to income tax according to the effective system and person's cited in paragraph II of article 22 of this code.

Revision of the rate of income tax as for the real estate asses value

Art. 47:
1) The ten years duration referred to by subparagraph 1 of paragraph III of article 44 of the code of the income tax and of the corporation tax is reduced to five years
2) The rate of 10% referred to by subparagraph 1 of paragraph III of article 44 of the code of the income tax and of the corporation tax is raised to 15%.
3) The rate of 5% referred to by subparagraph 1 of paragraph III of article 44 of the code of the income tax and of the corporation tax is raised to 10%.

Actualization of the tariff of the registration fees
Of the acts of companies and groupings of economic interest

Art. 48:
1- Is raised of 100 dinars to 150 dinars the tariff of the fixed right of recording referred to by the numbers of 19 to 21 (a) of the tariff annexed to article 23 of the code of the fees registration and of stamp.
2 - Is raised of 100 dinars to 150 dinars the tariff of the application right and of payment referred to by article 24 of the code of the registration fees and stamp.

Actualization of the tariff of the excise tax

Art. 49 - Is modified the tariff referred to by the numbers from 1 to 5 and 7 of paragraph I and the tariff referred to by the numbers from 1 to 13 of paragraph II of article 117 of the code of the registration fees and stamp, as follows:

<table>
<thead>
<tr>
<th>NATURE OF THE ADMINISTRATIVE ACTS, WRITINGS AND FORMULAS</th>
<th>DUTY’S AMOUNT IN DINARS</th>
</tr>
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<tbody>
<tr>
<td>1 ACTS AND WRITTEN</td>
<td></td>
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<tr>
<td>1°) repertories and registers of the public officers</td>
<td>3,000 per paper</td>
</tr>
<tr>
<td>2°) acts and writings subjected to a fee registration proportional or progressive as well as forwardings of these acts and writings and forwardings of the notarial acts.</td>
<td>3,000 per paper</td>
</tr>
<tr>
<td>3°) contracts of air and maritime international carriage of the person and of the goods and all other parts by holding place</td>
<td>3,000 per copy</td>
</tr>
<tr>
<td>4°) commercial drafts covered with a mention of domiciliation in a credit institution</td>
<td>0,400 per effect</td>
</tr>
<tr>
<td>5°) commercial drafts not covered with a mention of domiciliation in a credit institution</td>
<td>3,000 per effect</td>
</tr>
<tr>
<td>7°) the title of credit</td>
<td>15,000</td>
</tr>
<tr>
<td>II. ADMINISTRATIVE FORMULAS</td>
<td></td>
</tr>
<tr>
<td>1°) Indentity card and residence permit from abroad:</td>
<td></td>
</tr>
<tr>
<td>- national indentity card</td>
<td>3,000</td>
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<tr>
<td>- renewal of the indentity card or the residence permit from abroad due to loss or destruction.</td>
<td>25,000</td>
</tr>
<tr>
<td>- residence permit from abroad</td>
<td>15,000</td>
</tr>
<tr>
<td>2°) Bulletin n° 3 of the criminal record</td>
<td>3,000</td>
</tr>
<tr>
<td>NATURE OF THE ADMINISTRATIVE ACTS, WRITINGS AND FORMULAS</td>
<td>DUTY’S AMOUNT IN DINARS</td>
</tr>
<tr>
<td>---------------------------------------------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>3°) justifying Certificates or other documents the origin of the imported products</td>
<td>3,000</td>
</tr>
<tr>
<td>4°) Certificates of registry</td>
<td>3,000</td>
</tr>
<tr>
<td>4° (a)) Certificates of technical visit justifying the validity of the means of transport for circulation</td>
<td>10,000</td>
</tr>
<tr>
<td>4° Ter) quarterly certificates of technical visit justifying the validity of the cars of taxis, hirings and rural public transport old of more than 10 years for circulation.</td>
<td>5,000</td>
</tr>
<tr>
<td>5°) Stopped authorization of opening of alcoholic bars.</td>
<td>200,000</td>
</tr>
<tr>
<td>6°) Decrees of naturalization</td>
<td>20,000</td>
</tr>
<tr>
<td>7°) Passports</td>
<td></td>
</tr>
<tr>
<td>- passports delivered with the students and pupils who justify of their quality by the presentation of a certificate and with the children of less than seven years like their extension.</td>
<td>25,000</td>
</tr>
<tr>
<td>- passports delivered with the other person like their extension.</td>
<td>80,000</td>
</tr>
<tr>
<td>- Renewal of the passport due to loss or destruction.</td>
<td>150,000</td>
</tr>
<tr>
<td>8°) Allowed of weapons and powder goods:</td>
<td></td>
</tr>
<tr>
<td>- Allowed purchase and of introduction of weapons</td>
<td>20,000</td>
</tr>
<tr>
<td>- Allowed detention of weapons</td>
<td>20,000</td>
</tr>
<tr>
<td>- Hunting permit</td>
<td>30,000</td>
</tr>
<tr>
<td>- Gun licence dangerous, secret or hidden.</td>
<td>30,000</td>
</tr>
<tr>
<td>- Gun licence apparent called of safety</td>
<td>30,000</td>
</tr>
<tr>
<td>- powder Goods</td>
<td>3,000</td>
</tr>
<tr>
<td>9°) not stamped Formulas and having a given value</td>
<td></td>
</tr>
<tr>
<td>- Title of movement of goods, let pass, vacation, receipts with guarantee and gangways;</td>
<td>3,000</td>
</tr>
<tr>
<td>- motor vehicle Licence of traffic</td>
<td>3,000</td>
</tr>
<tr>
<td>- Registers for the amines of jewellery</td>
<td>10,000</td>
</tr>
<tr>
<td>- Tables of the punches of guarantee</td>
<td>3,000</td>
</tr>
<tr>
<td>- Declaration of office in customs (6-1 - 6 B)</td>
<td>3,000</td>
</tr>
<tr>
<td>- Notebook of manufacture of the olive oilfacteurs</td>
<td>10,000</td>
</tr>
<tr>
<td>- Notebook of manufacture of the canners.</td>
<td>10,000</td>
</tr>
<tr>
<td>10°) services rendered by the State in the form of authorization or of certificate and not subjected to rights or royalties.</td>
<td>3,000</td>
</tr>
<tr>
<td>11°) renewal of the professional booklet of the fishermen due to loss or destruction</td>
<td>25,000</td>
</tr>
<tr>
<td>12°) operations of leasing:</td>
<td></td>
</tr>
<tr>
<td>- the initial inscription of the operation of leasing by the courts and the insertion of the modifying inscriptions to the register of leasing</td>
<td>10,000</td>
</tr>
<tr>
<td>- the delivery of an extract of inscription of an operation of leasing.</td>
<td>5,000</td>
</tr>
</tbody>
</table>
### NATURE OF THE ADMINISTRATIVE ACTS, WRITINGS ANDFORMULAS

<table>
<thead>
<tr>
<th>Nature of the Administrative Acts, Writings and Formulas</th>
<th>Duty’s Amount in Dinars</th>
</tr>
</thead>
<tbody>
<tr>
<td>13°) Acts of Pledge of the tools and the material of professional equipment:</td>
<td></td>
</tr>
<tr>
<td>- the inscription of the Acts of Pledge of the tools and the material of professional equipment at the clerk's office of the court and the insertion of the modifications referring itself to it on the registers open for this purpose.</td>
<td>10,000</td>
</tr>
<tr>
<td>- the delivery of copy, extract or certificate of the inscriptions relating to the hypothecation of the tools and the material of professional equipment or the modifications or radiations referring itself to it.</td>
<td>5,000</td>
</tr>
</tbody>
</table>

### Revision of the mode of the recording of the markets and concessions

Art. 50 - Is added to the tariff referred to by article 20 of the code of the fees registration and of stamp number 19 (new) under the title "gone and concessions" thus made out:

### NATURE OF THE ACTS AND THE CHANGES

<table>
<thead>
<tr>
<th>Nature of the Acts and the Changes</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>MARKETS AND CONCESSIONS</td>
<td>0,5 %</td>
</tr>
<tr>
<td>19 (new). steps and concessions</td>
<td></td>
</tr>
</tbody>
</table>

Art. 51 - Is added to section II of chapter III of title II of the code of the fees registration and of stamp article 32 (new) under the title "gone and concessions" thus made out:

### STEPS AND CONCESSIONS

Article 32 (new):

The fee registration exigible on the markets and concessions is liquidated on the basis of their value including all the exigible rights and taxes in accordance with the legislation in force.

Art. 52 - Is added to the code of the fees registration and of stamp article 68 (a) thus made out:

Article 68 (a):

The public markets subjected to the right proportional are recorded with the minimum right referred to by paragraph I of article 22 of this code, in this case, the director must retain the amount of the right proportional exigible on the sums of which it ordered the payment with the title of the market and this, by the application from the rate of the right on the first paid amount and if necessary on the amounts paid later on.

The public accountant can aim at the parts of payment relating to the expenditure to the title of the price of the market or the installment only on production of the ordinance of reserve.

Art. 53 - Is added to number 2 of paragraph I of article 117 of the code of the fees registration and of stamp the expression "except for the markets and concessions":

### NATURE OF THE ADMINISTRATIVE ACTS, WRITINGS AND FORMULAS

2 acts and writings subjected to a fee registration proportional or progressive except for the markets and concessions as well as forwardings of these acts and writings and forwardings of the notarial acts

Art. 54 - Are repealed:

1- Provisions of number 13 of the tariff referred to by article 23 of the code of the fees registration and of stamp.

2 - provisions of the second subparagraph of paragraph I of article 22 of the code of the fees registration and of stamp.
Improvement of the recovering of tax on the built buildings

Art. 55:

1) Is added to the first paragraph of article 13 of the code of the local taxation the expression "of the services" before the expression "of the following licences and certificates".

2) Are added to the list of the certificates and licences mentioned in article 13 of the code of the local taxation, the following services and licences:
   - Legalization of signature of the acts carrying transmission of property, naked property or usufruct of real goods subject to payment or free basis,
   - Legalization of signature relating to mortgages,
   - Legalization of signature of the acts of hiring or pleasure of real goods,
   - Licence of demolition of a building.

Determination of the basis of the VAT and the royalty on telecommunications as for the services of the international transit of telecommunication

Art. 56:

1) Is added after the first paragraph of article 68 of the law n° 2001-123 dated 28 December 2001, on the appropriations law for year 2002 what follows:

"However, for the services of the international transit of telecommunications, the sales turnover subjected to the royalty on telecommunications is equal to 5% of the amounts returning to the enterprises within the framework of the aforesaid services all expenses, rights and taxes included including the value-added tax and other than the royalty on telecommunications ".

2) Is added to number 12 of paragraph I of article 6 of the code of the value-added tax what follows:

"However, and for the services of the international transit of telecommunications the value-added tax is liquidated on the basis of amount equal to 5% of the amounts returning to the enterprises other than the amount of the royalty on telecommunications ".

Updating the amount of the royalty of customs services on importation

Art. 57 - Is repealed the term "five" mentioned with the second indent of article 51 of the law n° 87-83 dated 31 December 1987 relating to the appropriations law for the year 1988, as amended and completed by the subsequent texts and in particular article 32 of the law n° 98-111 dated 28 December 1998, on the appropriations law for the year 1999 and replaced by the term "ten".

Easement of the payment in favour of person obliged to pay

Art. 58:

1) Is added to the code of the public accountancy, article 73 (a) whose content follows:

   Article 73 (a):
   Are abandoned the additional ten-per-cent taxes referred to by article 2 of the decree dated 17 June 1954:
   - entirely in the event of payment within one month of the date of notification of the judgement passed in the force of the judged thing,
   - within the limit of 50% in the event of payment within one year as from the first day of the month following the date of notification of the judgement pronouncing the fine and which passed in the force of the judged thing.

   The procedures of continuations and execution to guarantee the payment of the credit remain applicable.

2) The aborting procedures referred to by article 73 (a) of the code of the public accountancy apply to the judgements pronounced as from 1st January 2012.

   The application in work of the aborting procedures referred to by this article, cannot give place to the restitution of naps for the benefit of the debtor or the revision of the countable charge of the paid sums.
Institution of the principle of prohibiting
the preliminary checking after a preliminary checking
or after a careful checking

Art. 59:
1) Is added to article 37 of the code of the tax rights and procedures what follows:
The services of the tax authorities cannot carry out a new preliminary checking of the same tax and for the same period.
2) Is added to article 38 of the code of the tax rights and procedures what follows:
Also, the services of the tax authorities cannot carry out after a checking deepened a preliminary checking of the same tax and for the same period.

Clarification of the residence selected
for the notification of the opinions and requests of the tax authorities

Art. 60:
1) Is added to article 10 of the code of the tax rights and procedures after the first paragraph what follows:
The notification takes place in the place of residence related by the taxpayer to the declaration of existence referred to by article 56 of the code of the income tax and of the corporation tax or related to the last annual declaration of the tax for the physical person who are not subjected to the obligation of deposit of the declaration of existence. The addresses not communicated to the tax authorities in accordance with article 57 of the code of the income tax and of the corporation tax are not opposable for him.
With defect, the notification takes place with the address mentioned in the act, the writing or the transfer.
2) First paragraph of article 39 of the code of the tax rights and procedures is removed the following expression :
"in its place of residence or elected official declared with the tax authorities ".

Indication of the amount of the tax credit, the deficit
and of the depreciation differed in the court orders

Art. 61:
1) Is added to the code of the tax rights and procedures article 66 (a) thus made out:
Article 66 (a):
Subject to the provisions of article 123 of the code of civil procedure and commercial, the judgements pronounced by the courts in the recourse opposition against the decrees of arbitrary assessment must contain, in addition to the amounts pronounced with the title of the main thing of the rights and the penalties, corrections relating to the tax credit, the overdrawn carry forwards and differed depreciation.
2) Is replaced the expression "with 66 " referred to by article 68 of the code of the tax rights and procedures by the expression" to 66 (a) ".

The Control of the benefit of the suspension of the VAT

Art. 62 - Is added to the code of the tax rights and procedures article 84 (a) thus made out:
Article 84 (a):
Any recipient of the mode of suspension of the VAT which will not have proceeded to the auditing of the purchase orders aimed by the services of tax control in accordance with the regulation in force is punished of an administrative tax fine of an amount of 2000 dinars under each purchase order not audited or not presented, and this, for the first five purchase orders. For the remainder of the purchase orders, the fine is raised with 5000 dinars under each purchase order not audited or not presented.
Reinforcement of the resources of the general funds of compensation

Art. 63:

I. Is created for the benefit of the general case of compensation, a royalty of compensation due:

1) By the casinos and limp them of night nonaffiliated to a tourist establishment, the restaurants classified according to the legislation in force, the coffees of the second and the third category, the shows of tea and the pastry cooks at the rate of 1% of the sales turnover except rights and taxes.

The royalty is recovered as follows:

- For the casinos and limp them of night nonaffiliated to a tourist establishment, the classified restaurants, the coffees of the second and the third categories, the shows of tea and the pastry cooks subjected to income tax according to the effective system or to the corporation tax, on the basis of monthly declaration within the same times envisaged as regards the value-added tax,

- For the coffees of the second and the third category, the shows of tea and the pastry cooks liable to income tax under the contractual mode, within the same times and according to the same methods in force as regards income tax.

2) On the private cars and the mixed cars as defined by article 2 of the highway code, and whose cubic capacity exceeds 2000 Cm3 for the cars using the gasoline and 2500 Cm3 for the cars using heavy oil, first registration in a Tunisian series of an amount equal to 5000 dinars per car.

Are excluded from the application of the royalty, the cars:

- used in Saharan tourism and tourism of hunting in the mountainous areas and by the agencies travel and acquired within the framework of article 50 of the code of incentive to the investments,

- used in the public transport sector person like taxis orhirings or cars of rural transport,

- used by the companies of hiring of cars and being the subject of the exploitation,

- used by the companies of the teaching of automobile control and being the subject of the exploitation,

- assigned exclusively to the transport of handicapped and profiting from a preferential tax mode under the terms of the legislation in force,

- had by the centers of hemodialysis and intended for the transport of the patients reached of renal insufficiency,

- had by the foreigners non-residents and profiting from the exemption of the rights and taxes due to the importation under the terms of the legislation in force,

- had by the diplomatic missions and their personnel, the organizations and the international and regional structures exerting in the framework of conventions of international co-operation and conventions of technical assistance and their personnel.

The technical agency of surface transport is charged to pay the aforementioned royalty with the treasure on the basis of monthly declaration according to a model established by the administration to lodge with the receiver of finances during twenty the first eight days of the month following the month during which covering took place.

3) By each resident in the tourist establishments as defined by the legislation in force whose age exceeds 12 years and, this, for an amount of two dinars per night.

The royalty which had by the residents in the tourist establishments applies as from 1st October 2013.

The royalty is recovered by the tourist establishment concerned against delivery of a receipt for this purpose. It is paid on the basis of monthly declaration to deposit with the qualified receipt of finances by the tourist establishment within the same times envisaged as regards deduction at the source. In the event of nonpayment of the royalty in the necessary times or non the payment of the entirety of the royalty, the same sanctions envisaged as regards deduction at the source are applicable.

The tourist establishments must hold a register side and initialed by the tax services, comprising the following obligatory mentions:

- Name, first name, nationality and age of the resident,

- Period of the stay to the tourist establishment,

- A number of nights passed to the tourist establishment.

4) By the physical person liable to income tax notwithstanding their tax mode and whose annual income Net exceeds 20.000D, and this, at the rate of 1% of the annual income with a maximum of 2000 D per annum.

The royalty is paid within the same times and according to same procedures' fixed for the payment of income tax.

The aforementioned royalty is not deductible from income tax.

II. Is not taken into account, the royalty of compensation referred to by this article for the determination of the taxable profit for the indebted person of the aforementioned royalty.
Reinforcement of the resources of the development funds  
Of competitiveness in the sector of tourism

Art. 64 - Is added to the first under paragraph of article 59 of the law n° 95-109 dated 25 December 1995, on the appropriations law for the year 1996, as modified by the subsequent texts and in particular article 17 of the law n° 2010-58 dated 17 December 2010 on the appropriations law for the year 2011, a second subparagraph thus made out:

The funds are also financed by:
- a tax which had by the companies of civil aviation under each traveller whose age exceeds 12 years which enters to Tunisia by international flights to an amount equal to 2D.500 or the equivalent in currency recovered by the managers of the airports. The aforementioned tax is applied as from 1st October 2013.

The methods of the application and the covering of the tax are fixed by decree.
- 50% of the royalty of compensation which had by each resident in the tourist establishments as defined by the legislation in force.

Stamp duty registration of the changes
within the scope of the operations of expropriation
of public interest carried out by the State and the local communities

Art. 65:
1- Is removed number 28 of article 23 of the code of the fees registration and of stamp, the expression "for which the transfer taxes were charged ".
2- Are repealed the provisions of the third paragraph of article 26 of the code of the fees registration and of stamp.
3- Is removed paragraph V of article 35 of the code of the fees registration and of stamp the expression "for which the transfer taxes were charged ".

Exemption of the diplomatic missions and their personnel
and of the organizations, institutions international and regional and of their personnel
of taxes on registration of vehicles and taxes on circulation

Art. 66 - Are exonerated from the taxes of registration of payable vehicles in accordance with the legislation in force, the vehicles had by the diplomatic missions and their personnel, and this, subject to reciprocity.

Are exonerated from the taxes of registration of vehicles and taxes of circulation, the vehicles had by the organizations and international and regional institutions exerting in Tunisia within the framework of the International Conventions, conventions of international co-operation and headquarters agreements and their personnel.

Rationalization of the tax on circulation

Art. 67:
1- is added to paragraph I-1-B of article 19 of the decree dated 31 March 1955, on fixing of the ordinary budget for 1955-1956, as modified by the subsequent texts and in particular by article 56 of the law n° 2007-70 dated 27 December 2007, on the appropriations law for the year 2008, which follows:

The aforementioned tax will not be raised of 100% for the vehicles used by physical person within the framework of the contracts of will ijâra or leasing.
2 the third indent of the paragraph I-3 of article 19 of the decree dated 31 March 1955, on fixing of the ordinary budget for 1955-1956, as modified by the subsequent texts and in particular article 56 of the law n° 2007-70 dated 27 December 2007, on the appropriations law for year 2008 is modified as follows:
- Individual taxis, shared taxis, taxis great tourism, hiring’s and cars of rural transport.

Reinforcement of the resources of the funds of depollution

Art. 68 - Is added to the table envisaged in paragraph I of article 58 of the law n° 2002-101 dated 17 December 2002, on the appropriations law for year 2003, as modified by the subsequent texts and in particular by article 53 of the law n° 2012-1 dated 16 May 2012, on complementary appropriations law for the year 2012 products appearing in the following table:
<table>
<thead>
<tr>
<th>No of Tariff heading</th>
<th>No of tariff nomenclature</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ex 38.09</td>
<td>38099200000</td>
<td>Agents of finish or finishing, accelerators of dye dyeing or fixing and other products and preparations, others that containing starch dyeing or fixing and other products and preparations, others that containing starch-based matters, of the types used in the industry of paper or similar industries.</td>
</tr>
<tr>
<td></td>
<td>38099300005</td>
<td>Agents of finish or finishing, accelerators of dye dyeing or fixing and other products and preparations, others that containing starch-based matters, of the types used in the industry of leather or similar industries.</td>
</tr>
<tr>
<td>EX 38.10</td>
<td>38101000018</td>
<td>Preparations for the scouring of metals.</td>
</tr>
<tr>
<td></td>
<td>38101000096</td>
<td>Pastes and welding powders or to braze made up of metal and other products.</td>
</tr>
<tr>
<td></td>
<td>38109010010</td>
<td>Preparations of the types used for the coating or the fodder of the electrodes.</td>
</tr>
<tr>
<td></td>
<td>38109010098</td>
<td>Preparations of the types used for the coating or the fodder of the rods of welding.</td>
</tr>
<tr>
<td></td>
<td>38109090012</td>
<td>flow to be welded or braze.</td>
</tr>
<tr>
<td></td>
<td>38109090090</td>
<td>Other auxiliary preparations for the welding or the brazing of metals.</td>
</tr>
<tr>
<td>Ex 38.17</td>
<td>38170050000</td>
<td>linear Alkylbenzène, in mixtures, others that those of the n°s 27.07 or 29.02.</td>
</tr>
<tr>
<td></td>
<td>38170080900</td>
<td>Other alkynaphthalenes in mixtures, others that those of the n°s 27.07 or 29.02.</td>
</tr>
<tr>
<td>Ex 38.24</td>
<td>38249030003</td>
<td>Naphtenic Acids, their insoluble salts in water and their esters.</td>
</tr>
<tr>
<td></td>
<td>39262000104</td>
<td>Buscs for clothing, out of plastics.</td>
</tr>
<tr>
<td></td>
<td>39262000900</td>
<td>Clothing and other accessories of clothing (including the gloves, mittens and pulley blocks), out of plastics.</td>
</tr>
<tr>
<td></td>
<td>39263000008</td>
<td>Trimmings for pieces of furniture, body or similar, out of plastics.</td>
</tr>
<tr>
<td></td>
<td>39264000004</td>
<td>Statuettes and other objects of ornamentation, out of plastics.</td>
</tr>
<tr>
<td></td>
<td>39269092108</td>
<td>Ranges and screens with hand like their mountings and papers, manufactured starting from plastic papers, presented separately</td>
</tr>
<tr>
<td></td>
<td>39269092211</td>
<td>Belts, manufactured starting from plastic papers.</td>
</tr>
<tr>
<td></td>
<td>39269092299</td>
<td>Other articles for technical uses such as joints, discs, etc, manufactured starting from plastic papers.</td>
</tr>
<tr>
<td></td>
<td>39269092391</td>
<td>Sterile pockets of conservation of blood and the blood derivatives and osseous marrow not containing an anticoagulant substance, manufactured starting from plastic papers.</td>
</tr>
<tr>
<td></td>
<td>39269092904</td>
<td>Other works manufactured starting from plastic papers.</td>
</tr>
<tr>
<td></td>
<td>39269097103</td>
<td>Feeding-bottles, out of plastics.</td>
</tr>
<tr>
<td></td>
<td>39269097205</td>
<td>Spangles for artificial insemination, out of plastics.</td>
</tr>
<tr>
<td></td>
<td>39269097318</td>
<td>Outlines of forms for shoes, out of plastics.</td>
</tr>
<tr>
<td></td>
<td>39269097396</td>
<td>Forms for shoes, out of plastics.</td>
</tr>
<tr>
<td></td>
<td>39269097498</td>
<td>Sterile pockets of conservation of blood and the blood derivatives and osseous marrow not containing an anticoagulant substance, others that those of the n° 39269092.3.</td>
</tr>
<tr>
<td>№ of Tariff heading</td>
<td>№ of tariff nomenclature</td>
<td>Designation of the products</td>
</tr>
<tr>
<td>---------------------</td>
<td>--------------------------</td>
<td>----------------------------</td>
</tr>
<tr>
<td>39269097501</td>
<td>39269097603</td>
<td>Ranges and screens with hand like their mountings and papers presented separately, out of plastics, others that those of the n° 39269092.1.</td>
</tr>
<tr>
<td>39269097716</td>
<td>39269097727</td>
<td>Belts, out of plastics, others that those of the n° 39269092.2.</td>
</tr>
<tr>
<td>39269097738</td>
<td>39269097744</td>
<td>Reels, support of carbone, out of plastics.</td>
</tr>
<tr>
<td>39269097745</td>
<td>39269097780</td>
<td>Other reels, out of plastics.</td>
</tr>
<tr>
<td>39269097799</td>
<td>3926909791</td>
<td>Other articles for technical uses such as joints, discs, etc, out of plastics, others that those of the n° 39269092.2.</td>
</tr>
<tr>
<td>39269097807</td>
<td>39269097910</td>
<td>Plastic moulds.</td>
</tr>
<tr>
<td>39269097911</td>
<td>39269097921</td>
<td>Spangles, out of plastics, others that those of the n° 39269097.2.</td>
</tr>
<tr>
<td>39269097921</td>
<td>39269097934</td>
<td>Horns for the gathering of olives, out of plastics.</td>
</tr>
<tr>
<td>39269097943</td>
<td>39269097998</td>
<td>Floats for fishing nets out of plastics.</td>
</tr>
<tr>
<td>39269097998</td>
<td></td>
<td>Other plastic works others that those of the n° 39269092.9.</td>
</tr>
<tr>
<td>40.11</td>
<td>401100</td>
<td>new Tires, out of rubber.</td>
</tr>
<tr>
<td>40.12</td>
<td>401200</td>
<td>Tires retreaded or worn out of rubber; bindings, treads for tires and &quot;flaps&quot;, out of rubber.</td>
</tr>
<tr>
<td>Ex 84.07</td>
<td>840734</td>
<td>alternate Piston engines with spark ignition (spark-ignition engines), of the types used for the propulsion of the vehicles of Chapter 87, a cubic capacity exceeding 1000 Cm3.</td>
</tr>
<tr>
<td>Ex 84.18</td>
<td>841821</td>
<td>Refrigerators of the domestic type, with compression.</td>
</tr>
<tr>
<td>Ex 84.19</td>
<td>841829</td>
<td>Other refrigerators of the domestic type.</td>
</tr>
<tr>
<td>Ex 84.19</td>
<td>84191000010</td>
<td>nonelectric Water-heaters, with instantaneous heating, gas, domestic use.</td>
</tr>
<tr>
<td>Ex 84.19</td>
<td>84191000098</td>
<td>Nonelectric water-heaters, with instantaneous heating, gas, others that of domestic use.</td>
</tr>
<tr>
<td>Ex 84.19</td>
<td>84191900065</td>
<td>Other nonelectric water-heaters, with instantaneous heating others that with gas, or accumulation, domestic use.</td>
</tr>
<tr>
<td>Ex 84.19</td>
<td>84191900098</td>
<td>Other nonelectric water-heaters, with instantaneous heating others that with gas, or accumulation, others that of domestic use.</td>
</tr>
<tr>
<td>Ex 84.19</td>
<td>84193900205</td>
<td>Fast driers.</td>
</tr>
<tr>
<td>Ex 84.19</td>
<td>84198120010</td>
<td>Percolators and other apparatuses for the preparation of the coffee.</td>
</tr>
<tr>
<td>Ex 84.22</td>
<td>8422100019</td>
<td>Dishwashers, of domestic type, with electric heating.</td>
</tr>
<tr>
<td>Ex 84.22</td>
<td>84221100097</td>
<td>Other dishwashers of the domestic type.</td>
</tr>
<tr>
<td>Ex 84.43</td>
<td>84433120001</td>
<td>Machines having like principal function the numerical copy, the copy being ensured by scannage original and impression of the copies by means of an electrostatic device of impression.</td>
</tr>
<tr>
<td>Ex 84.43</td>
<td>84433180016</td>
<td>Machines providing the functions of copy and transmission of copy, even provided with a function impression, of which the speed of copy does not exceed 12 monochromatic pages per minute.</td>
</tr>
<tr>
<td>Ex 84.43</td>
<td>84433180094</td>
<td>Other machines which ensure at least two of the following functions: impression, copy or transmission of telefax, ready to be connected to an automatic machine of data processing or to a network.</td>
</tr>
<tr>
<td>No of Tariff heading</td>
<td>No of tariff nomenclature</td>
<td>Designation of the products</td>
</tr>
<tr>
<td>---------------------</td>
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<td>-----------------------------</td>
</tr>
<tr>
<td>84433210206</td>
<td>10206</td>
<td>Printers, being able to comprise, under the same envelope, of the storage units, ready to be connected to an automatic machine of data processing or to a network.</td>
</tr>
<tr>
<td>84433210308</td>
<td>10308</td>
<td>Printing machines ink-jet, ready to be connected to an automatic machine of data processing or to a network.</td>
</tr>
<tr>
<td>84433210900</td>
<td>10900</td>
<td>Other printers of office, ready to be connected to an automatic machine of data processing or to a network.</td>
</tr>
<tr>
<td>84433230000</td>
<td></td>
<td>Télécopier machines ready to be connected to an automatic machine of data processing or to a network.</td>
</tr>
<tr>
<td>84433293003</td>
<td></td>
<td>Other machines providing a function of copy, incorporating an optical system, ready to be connected to an automatic machine of data processing or to a network.</td>
</tr>
<tr>
<td>84433931008</td>
<td></td>
<td>Other copying machines, with optical system.</td>
</tr>
<tr>
<td>Ex 84.50</td>
<td>84501111016</td>
<td>Washing machines, even with device of drying, a unit capacity expressed in weight of dry linen lower than 2.5 kg, entirely automatic, with front-load.</td>
</tr>
<tr>
<td></td>
<td>84501111094</td>
<td>Washing machines, even with device of drying, a unit capacity expressed in weight of dry linen equal or higher than 2.5 kg but not exceeding 6 kg, entirely automatic, with front-load.</td>
</tr>
<tr>
<td></td>
<td>84501119098</td>
<td>Washing machines, even with device of drying, a unit capacity expressed in weight of dry linen equal or higher than 2.5 kg but not exceeding 6 kg, entirely automatic, with loading by the top.</td>
</tr>
<tr>
<td></td>
<td>84501190106</td>
<td>Washing machines, even with device of drying, a unit capacity expressed in weight of dry linen exceeding 6 kg but not exceeding 7.5 kg, entirely automatic.</td>
</tr>
<tr>
<td></td>
<td>84501190902</td>
<td>Washing machines, even with device of drying, a unit capacity expressed in weight of dry linen exceeding 7.5 kg but not exceeding 10 kg, entirely automatic.</td>
</tr>
<tr>
<td>Ex 85.16</td>
<td>851610</td>
<td>Electric water-heaters and immersion heaters.</td>
</tr>
<tr>
<td></td>
<td>851621</td>
<td>Radiators with accumulation.</td>
</tr>
<tr>
<td></td>
<td>851629</td>
<td>Other electricals appliance for the heating of the buildings, the ground or for similar uses.</td>
</tr>
<tr>
<td></td>
<td>851631</td>
<td>Hair drier.</td>
</tr>
<tr>
<td></td>
<td>851640</td>
<td>Domestic irons electric.</td>
</tr>
<tr>
<td></td>
<td>851650</td>
<td>Microwave ovens.</td>
</tr>
<tr>
<td></td>
<td>851660</td>
<td>Other furnaces; cookers, stoves (including the cooking surfaces), grills and spit-roasters.</td>
</tr>
<tr>
<td>85.17</td>
<td>851700</td>
<td>Telephones users, including the telephones for cellular networks and other networks without wire; other apparatuses for the emission, the transmission or the reception of the voice, images or other data, including the apparatuses for the communication in a telegraphic network or without wire (such as a local area network or wide), others that those of the n°s 84.43, 85.25, 85.27 or 85.28.</td>
</tr>
<tr>
<td>Ex 85.28</td>
<td>852841</td>
<td>Cathode ray tube Monitors, of the types used exclusively or mainly in an automatic system of data processing of the n° 84.71.</td>
</tr>
<tr>
<td>N° of Tariff heading</td>
<td>N° of tariff nomenclature</td>
<td>Designation of the products</td>
</tr>
<tr>
<td>----------------------</td>
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</tr>
<tr>
<td></td>
<td>852849</td>
<td>Other cathode ray tube monitors.</td>
</tr>
<tr>
<td></td>
<td>852851</td>
<td>Other cathode ray tube monitors, of the types used exclusively or mainly in an automatic system of data processing of the n° 84.71.</td>
</tr>
<tr>
<td></td>
<td>852859</td>
<td>Other monitors other than with cathode ray tube.</td>
</tr>
<tr>
<td></td>
<td>8528711150</td>
<td>Videophonic receivers of signals (tuners) in the forms of microprocessor apparatuses incorporating a modem of access to Internet and providing a function of exchange of information interactive, also likely to receive signals of television (called &quot; separate modules having a communication function &quot; including those incorporating a device having a function of recording or reproduction, in so far as they keep the essential character of a separate module having a communication function, not conceived to incorporate a device display or a screen video.</td>
</tr>
<tr>
<td></td>
<td><strong>time-out</strong> 85287115093</td>
<td><strong>time-out</strong> 85287115093 Microprocessor apparatuses incorporating a modem of access in Internet and providing a function of exchange of information interactive, also likely to receive signals of television.</td>
</tr>
<tr>
<td></td>
<td>852871910</td>
<td>Other devices receiving of television, even incorporating a receiving device of broadcasting or an apparatus of recording or reproduction of the sound or images, not conceived to incorporate a device display or a screen video.</td>
</tr>
<tr>
<td></td>
<td>852871990</td>
<td>Other devices receiving of television, even incorporating a receiving device of broadcasting or an apparatus of recording or reproduction of the sound or images, designed to incorporate a device display or a screen video, colors.</td>
</tr>
<tr>
<td></td>
<td>852872</td>
<td>Receiving devices of television, even incorporating a receiving device of broadcasting or an apparatus of recording or reproduction of the sound or images, designed to incorporate a device display or a screen video, colors.</td>
</tr>
<tr>
<td></td>
<td>852873</td>
<td>Receiving devices of television, even incorporating a receiving device of broadcasting or an apparatus of recording or reproduction of the sound or images, designed to incorporate a device display or a screen video, into monochromic.</td>
</tr>
</tbody>
</table>

Art. 69 - Is repealed, the third indent of article 53 of the law n° 2003-80 dated 29 December 2003, on the appropriations law for the year 2004, as modified by the subsequent texts and in particular article 53 of the law n° 2012-1 of 16 May 2012 on the complementary appropriations law for the year 2012.

**Fixation of the deadlines of the deposit of the pledges before the tax office and reduction of the amounts of the interests due**

on the credits in pledge of guarantee to cleanse their situation

Art. 70:

1) The provisions of article 62 B of the code of the public accountancy is repealed and replaced by what follows:

   Are transferred to the profit of the State the jewels been mortaged in guarantee from the appropriations granted by the treasure, in accordance with the provisions of article 62 (a) of this code, and whose owners did not present themselves to recover them with the one eight years period expiry, as from January first of the year following that of granting the credit.

   The provisions of this article are applicable to the jewels object of the appropriations granted for one period not exceeding eight years on first January 2013, like with the jewels object of the appropriations granted as from first January 2013.

2) Are abandoned, the interests exigible with the title from the appropriations granted to the owners of the jewels lodged with the tax offices within the limit of 75% their amounts for the appropriations granted for one period higher or equal to five years to the date of first January 2013 and within the limit of 50% their amounts for the appropriations granted for one period not exceeding the five years to the same date, and this, in the event of payment of these appropriations within a time not exceeding 31 December 2013.
Continuation of the proceedings of insertion of the non punched noble metal works in the economic circuit

Art. 71 - The person entitled under the terms of the legislation in force to collect the noble metal works intended for breakage can carry out the collection of the platinum and gold works not carrying the print of the legal punch to present them at breakage and this, until 31 December 2013.

In this case, the right of guarantee on the noble metal works is fixed at one dinar per gram of fine gold or platinum restored by the central laboratory of analyses and tests or by the organization entitled to carry out the casting and the refining of the noble metal works.

Extending the obligation of subscription and deposit of the tax declarations and the payment of the remote tax by the reliable electronic means

Art. 72 - Is added to the second paragraph of article 57 of the law n° 2000-98 dated 25 December 2000, on the appropriations law for year 2001, as modified by article 70 of the law n° 2004-90 dated 31 December 2004, on the appropriations law for the year 2005 what follows:

and also for the taxpayers exerting of the activities whose list is fixed by decree notwithstanding the sales turnover carried out.

Adjustment of the law relating to the development funds of telecommunications and information technologies and communication

Art. 73 – Is added to article 19 of the law n° 98-111 dated 28 December 1998, on the appropriations law for the year 1999 what follows:

Provided that the investment and administrative expenditures of the public organizations do not represent more than 50% of the resources of the funds.

The Minister in charge of information technologies is the director of these funds.

The expenditure of these funds is estimated.

The programming of the use of the balance of the resources of the funds and approval of the projects and programs are established on a proposal from a commission whose composition is fixed by decree.

Lightening of the taxation of the hydraulic groupings

Art. 74 - The hydraulic groupings are exonerated from:

1- The contribution for the benefit of Tunisian radiotélévision created under the terms of articles 25 and 26 of the law n° 79-66 dated 31 December 1979, on the appropriations law for the year 1980,

2- The contribution of the local communities to work of generalization of the electrification and the street lighting and of maintenance created under the terms of article 91 of the code of the local taxation.

Measurements for the treatment of the debt of the sector of agriculture and fishing

Art. 75 - The State gives up the total amount of the post maturity interest and of the nominal interests relating to the agricultural credits obtained until the end of December 2011 and whose amount in the main thing does not exceed two thousand dinars per farmer at the date of their obtaining and who were granted on budgetary resources or external appropriations borrowed directly by the State.

For the benefit of the provisions of this article, the rate of refunding of the main thing of the credit should not be lower than 10%. The not refunded amounts are paid without interests according to calendar of a maximum duration of five years deducted starting from the date of the conclusion of the calendar.

Art. 76 - In addition to provisions of articles 61 and 62 of the law n° 2012-1, relating to the complementary law of finances for the year 2012, the State deals with within the limit of ten million dinars, the interests of debts rescheduling resulting from the consolidation of the main thing of the agricultural credits granted on the ordinary resources of the credit institutions having the quality of bank obtained until the end of December 2011 and whose amount in the main thing does not
exceed two thousand dinars per farmer at the date of their obtaining, provided that the period of consolidation does not exceed five years and of an interest rate fixes.

The procedures of the aforesaid refunding of the amounts of the interests debts rescheduling mentioned in the first above mentioned paragraph are fixed under the terms of a convention concluded for this purpose between the ministry for finances and the establishment from the credit concerned.

Encouragement of the enterprises of the private sector
for the recruitment of the building sites workers

Art. 77 - The enterprises of the private sector which proceed, until December 31 2013 with the recruitment of the building sites workers registered with the governorate for at least a year, have been able to profit from the assumption of responsibility by the State:
- of 50% of the wages paid with the recruit and within the limit of 250 dinars per month, and this, during one year,
- employers' contribution to the legal mode of social security to the title of the wages paid with the recruit for one 5 years period.

The aforementioned enterprises also profit from the exemption of the contribution to the funds of promotion of housing for the employees and the tax of vocational training to the title of the wages paid within this framework for one 5 years period.

The conditions, the procedures of granting of these advantages and their withdrawal are fixed by decree.

The Allowances of the constituent national assembly

Art. 78 - The allowances granted the president of the constituent national assembly, the defects presidents and all the members of the assembly are fixed by decisions of the president of the constituent national assembly, and this, within the limit of the approved budget of the constituent national assembly. The aforementioned decisions can have a retroactive effect which cannot exceed on November 15 2011.

Fixing the date of the application of the appropriations law for year 2013

Art. 79 - with respect to the provisions of article 58 and provisions of number 3 of article 63 and provisions of the first indent of article 64, the provisions of this law are applicable as from 1st January 2013.

The present law shall be published in the Official Gazette of the Republic of Tunisia and implemented as law of the State. Tunis, 29 December 2012.

The President of the Republic
Mohamed Moncef Marzougui