Law n° 2014-59 dated 26 December 2014, relating to the appropriations law for the year 2015 (1) (*)

In the name of the People,
The Assembly of the Representatives of the People having adopted,
The President of the Republic promulgates the law whose content follows:

Article one - Is and remains authorized for the year 2015 the perception for the profit of the State Budget of revenues coming from taxes, royalties, contributions, various incomes and loans of a total amount of 28 900 000 000 Dinars distributed as follows:

- Receipts of Title I 20 329 200 000 Dinars
- Receipts of Title II 7 616 000 000 Dinars
- Special funds landings of the Treasury 954 800 000 Dinars

These receipts are distributed in accordance with the table " A " annexed to the present law.

Art. 2 - The receipts assigned to the special funds of the Treasury for the year 2015 are fixed at 954 800 000 Dinars in accordance with table " B " annexed to the present law.

Art. 3 - The amount of the credits of the expenditure of the State Budget for year 2015 is fixed at 28 900 000 000 Dinars assessed by sections and parts as follows:

**First part: Expenditure of management**

- First section: Public remunerations 11 197 389 000 Dinars
- Second section: Means of the services 1 099 361 000 Dinars
- Third section: Public interventions 5 173 747 000 Dinars
- Fourth section: Unforeseen expenditure of management 305 703 000 Dinars

Total of the first part: 17 776 200 000 Dinars

**Second part: Interests of the National debt**

- Fifth section: Interests of the national debt 1 705 000 000 Dinars

Total of the second part: 1 705 000 000 Dinars

**Third part: Expenditure of development**

- Sixth section: Direct investments 2 387 891 000 Dinars
- Seventh section: Public financing 1 757 356 000 Dinars
- Eighth section: Unforeseen expenditure of development 429 273 000 Dinars
- Ninth section: Expenditure of development on affected external resources 464 480 000 Dinars

Total of the third part: 5 039 000 000 Dinars

(1) Preparatory works:
Discussion and adoption by the National Constituent Assembly during its session held on 10 December 2014.

(*) The tables are published only in Arabic and French.
Fourth part: Reimbursement of the principal of the national debt

- Tenth section: Reimbursement of the principal of the national debt 3 425 000 000 Dinars

Total of the fourth part: 3 425 000 000 Dinars

Fifth part: Expenditure of the special funds of the treasury

- Eleventh section: Expenditure of the special funds of the treasury 954 800 000 Dinars

Total of the fifth part: 954 800 000 Dinars

These appropriations are distributed in accordance with table "C" annexed to the present law.

Art. 4 - The total amount of the appropriations of programs of the State is fixed at 5 278 955 000 Dinars for the year 2015. These appropriations are distributed by programs and projects in accordance with table "D" annexed to the present law.

Art. 5 - The amount of the commitment credits of the third part: "expenditure of development of the State budget", for the year 2015 is fixed at 6 347 000 000 Dinars assessed by sections as follows:

Third part: Expenditure of development

- Sixth section: Direct investments 2 827 395 000 Dinars
- Seventh section: Public financing 2 034 671 000 Dinars
- Eighth section: Unforeseen expenditure of development 700 234 000 Dinars
- Ninth section: Expenditure of development on affected external resources 784 700 000 Dinars

Total of the third part: 6 347 000 000 Dinars

These appropriations are distributed in accordance with table "E" annexed to the present law.

Art. 6 - The net amount of the resources of loans of the State of reimbursements of the principal of the national debt is fixed at 3 880 000 000 Dinars for the year 2015.

Art. 7 - The amount of the receipts and the expenditure of the publicly-owned establishments, whose budgets are attached for order to the State budget, is fixed at 928 094 000 Dinars for the year 2015 in accordance with table "F" annexed to the present law.

Art. 8 - The maximum amount within the limit of which the Minister of Finance is authorized to grant loans of the Treasury to the publicly-owned establishments under the terms of the provisions of article 62 of the code of the public accounts is fixed at 100 000 000 Dinars for the year 2015.

Art. 9 - The maximum amount within the limit of which the Minister of Finance is authorized to grant the guarantee of the State for the conclusion of the loans or emissions of the Islamic sukuk under the terms of the legislation in force is fixed at 3 000 000 000 Dinars for the year 2015.

Art. 10 - The maximum amount within the limit of which the Minister of Finance is authorized to emit Islamic sukuk in accordance with the legislation in force is fixed at 525 000 000 Dinars for the year 2015.

Art. 11 - The provisional authority of the control of the constitutionality of the draft laws pronounced the unconstitutionality of the provisions of this article, their dissociation of the draft of the appropriations law for the year 2015 and their transmission with the President of the Republic in order to submit it to the Assembly of Représentants of the People for one second deliberation, and this, under the terms of its decision on 22 December 2014 concerning the recourse n° 8/2014.

Art. 12 - The provisional authority of the control of the constitutionality of the draft laws pronounced the unconstitutionality of the provisions of this article, their dissociation of the draft of the appropriations law for the year 2015 and their transmission with the President of the Republic in order to submit it to the Assembly of Representatives of the People for one second deliberation, and this, under the terms of its decision on 22 December 2014 concerning the recourse n° 8/2014.

Art. 13 - The provisional authority of the control of the constitutionality of the draft laws pronounced the unconstitutionality of the provisions of this article, their dissociation of the draft of the appropriations law for the year 2015 and their transmission with the President of the Republic in order to submit it to the Assembly of Representatives of the People for a second deliberation, and this, according to its decision on 22 December 2014 concerning the recourse n° 8/2014.
Measurements aiming at reinforcing
The financial bases of the public banks

Art. 14 - The Minister of Finance acting on behalf of the State is authorized to subscribe to the capital of the Agricultural National Bank and this, within the limit of three hundred million dinars (300 000 000 dinars).

This subscription is authorized by a law on the basis of result of audit and within sight of a program of development of the Agricultural National Bank within the framework of a complete and integral strategy for the development and the modernization of the financial sector.

Creation of the funds of reorganization and modernization of the banking sector

Art. 15 - In the writings of the General Treasurer of Tunisia, a separate account of affected treasure is opened to the financing of the operations of reorganization and of modernization of the banking sector heading "funds of reorganization and modernization of the banking sector". The interventions and the operating methods of the aforesaid funds are fixed by decree.

The Minister of Finance is the authorizing officer of these funds. The expenditures of the aforesaid funds are of an estimated nature.

Art. 16 - The resources of the "funds of reorganization and modernization of the banking sector" come from:
- Incomes coming from the transfer of the public participations in the credit institutions,
- Loans and gifts according to the legislation in force.

Harmonization of the rates of the deduction at the source with the annual tax

Art. 17:
1) The rate of 5% referred to the first indent of the second subparagraph of the paragraph "a" paragraph "I" of article 52 of the code of the income tax and of the corporation tax is reduced to 2.5%.
2) Is added after the first subparagraph of the paragraph "G" of article 52 of the code of the income tax and of the corporation tax, which follows:

This rate is reduced to 0.5% for the amounts coming from the operations of export within the meaning of the legislation in force and for the amounts paid on the other hand of the sales of the companies referred to in the third subparagraph of paragraph I of article 49 of this code.

Supporting measures of the completely exporting companies

Art. 18 - Notwithstanding the provisions of article 16 of the investments incentives code and article 21 of law n° 92-81 dated 3 August 1992, relating to the creation of the parks of economic activities, the completely exporting companies exerting within the framework of the herein legislation may during the year 2015, carry out sales on the local market on part of their own production and this within the limit of 50% of their sales turnover to export realized during 2014.

The sales concerned by this article are subjected to the provisions of article 17 of the investments incentives code.

Easing of the restitution of the tax credit

Art. 19:
1 - Is added to article 15 of the code of the value-added tax a paragraph III (bis) thus made out:

III bis: The credit of VAT is restored for the companies referred to in the second subparagraph of paragraph III of this article and concerning the Management of the Large Companies under the terms of the legislation in force, without preliminary thorough checking of their tax situation, and this, with the provision of joining at the request of restitution of the credit of the VAT a special report of the auditor relating to the audit of the credit object of the request for restitution.

2 - Is added after the provisions of the first indent of the I.bis paragraph of article 54 of the code of the income tax and of the corporation tax, which follows:

The totality of the tax credit is restorable for the concerned companies which belong to the Management of the Large Companies under the terms of the legislation in force, and this, with the provision of joining at the request of restitution of the tax credit a special report/ratio of the auditor relating to the audit of the credit object of the request for restitution.

3 - Is added before the last paragraph of article 32 of the code of the tax rights and procedures what follows:

The seven days deadline is also applied to the tax credit cited in the paragraph III (bis) of article 15 of the code of the value-added tax and to the second subparagraph of the first indent of the paragraph I (bis) of article 54 of the code of the income tax and of the corporation tax.

4 - The expression " of the value-added tax " is removed from the last paragraph of article 28 of the code of the tax rights and procedures.

Clarification of the mode of calculation of depreciation of the stations of GSM sites

Art. 20: 1 - Is added to the provisions of the first subparagraph of paragraph II of article 12 (bis) of the code of the income tax and of the corporation tax, which follows:
The depreciation is calculated for the stations of GSM sites as from the date of the reception of the official report of final acceptance of the aforesaid stations.

2- The provisions of the first paragraph of this article apply for depreciation of the stations of GSM sites object of an official report of final acceptance delivered before the date of the entry into force of the provisions of this law.

**Widening the field of application of the corporation tax to cover the associations**

Art. 21 - Is added to paragraph I of article 45 of the code of the income tax and of the corporation tax a number 6 thus made out:

6. Associations which do not carry on their activity in accordance with the provisions of the legislation governing them.

**Measurements for the continuation of the tax reform and improvement of the tax collection**

Art. 22 - Are repealed, the provisions of the last subparagraph of paragraph I of article 54 of the code of the income tax and of the corporation tax.

**Rationalization of the payable tax collection by way of deduction at the source**

Art. 23 - Are amended, the provisions of the second subparagraph of paragraph IV of article 52 of the code of the income tax and of the corporation tax, as follows:

However, the deduction at the legal tender source of the income tax or the corporation tax which was not operated, is regarded as being at the expense of its effective debtor. The aforementioned reserve is payable in this case according to the formula from the following assumption of responsibility of the tax:

\[
100 \times \text{Rate of the deduction at the source} \\
100 - \text{Rates of the deduction at the source}
\]

**Generalization of the deduction at the legal tender source with the permanent establishments in Tunisia of the foreign companies**

Art. 24 : 1) Are amended the provisions of the first and second subparagraphs of paragraph 3 of paragraph II of article 52 of the code of the income tax and of the corporation tax as follows:

3 - The nonresident people established in Tunisia whose period of exercise of their activity does not exceed six months are subjected to income tax or the corporation tax by way of deduction at the source with the title of their total income within this framework according to following rates:

- 5% of the gross sales turnover for the building work;
- 10% of the gross sales turnover for the operations of assembly;
- 15% of the gross sales turnover or the gross receipts for the other services.

2) Is repealed the expression "or by the company or the grouping" mentioned with the fourth subparagraph of paragraph 3 of paragraph II of article 52 of the code of the income tax and of the corporation tax.

**Rationalization of the recovery of the deduction at the source with the title of the incomes distributed for the permanent establishments in Tunisia of the foreign companies**

Art. 25 : 1) Is replaced the expression "of the subparagraph "a" provided for by the subparagraph "c bis" of paragraph I of article 52 of the code of the income tax and of the corporation tax by the expression "of the subparagraphs "a" and "c" ."

2) Is added to the provisions of the subparagraph "c bis" of paragraph I of article 52 of the code of the income tax and of the corporation tax a paragraph made out as follows:

The tax payable in Tunisia with the title from the benefits distributed by the nonresident companies is paid in accordance with the provisions of conventions of nondouble taxation by their permanent establishment in Tunisia by means of a declaration deposited for this purpose.

3) Is added to the provisions of the first subparagraph of the number 2 of paragraph I of article 60 of the code of the income tax and of the corporation tax a paragraph made out as follows:

This time limit applies to the tax provided by the subparagraph "c bis" of paragraph I of article 52 of the code of the income tax and of the corporation tax.

**Continuation of the recovery of the exceptional contribution of the economic situation for the non covered people by the complementary appropriations law for the year 2014**

Art. 26 :

1) The provisions of article 29 of the law n°2014-54 dated 19 August 2014, relating to the complementary appropriations law for the year 2014 apply and within the same times limits provided by article 30 of the aforementioned law to the second and third provisional deposits, calculated to the tax payable with the title from the results of the exercises covering the years 2013 and 2014, and whose declaration fell during the year 2015.

2) The rate of 10% provided with the third indent of the first paragraph of article 29 of the law n° 2014-54 dated 19 August 2014, relating to the complementary appropriations law for the year 2014 applies and within the same times limits provided by article 30 of the aforementioned law to the oil companies whose declaration of their results of the year 2013 fell before the
entry into force of the provisions of the complementary appropriations law for the year 2014, and this, on the basis of 50% of
the oil tax payable to the title from the year 2014 with a minimum of 20,000 dinars.

3) The provisions of article 31 of the law n° 2014-54 dated 19 August 2014, relating to the complementary appropriations
law for the year 2014 apply to the due contribution of the economic situation in accordance with the provisions of paragraphs
1 and 2 of this article.

**Improvement of the conditions of the benefit from the advance on the tax on vocational training**

Art. 27 - The expression mentioned in the first paragraph of the article 33 of the law n°88-145 dated 31 December 1988
relating to the appropriations law for the year 1989, as amended and supplemented by the subsequent texts " and this, within a
time limit not exceeding the end of the month which follows the month to the title of which the advance was completely
deducted " and is replaced by the following expression: " and this within a time limit not exceeding two months of the date of
the realization of the last operation of training ".

**Easing of the procedures of regularization of the situation of the goods in the deposit of customs**

Art. 28 - The provisional authority of the control of the constitutionality of the draft laws pronounced the
unconstitutionality of the provisions of this article, their dissociation of the appropriations draft laws for the year 2015 and
their transmission with the President of the Republic in order to submit them to the Assembly of Representatives of the People
for a second deliberation, and this, according to its decision dated 22 December 2014 concerning the recourse n° 8/2014.

**Control of the recovery of the registration fees payable on the contracts of markets concluded by the companies and
the publicly-owned establishments**

Art. 29 – Is added to article 68 (bis) of the code of the fees registration and stamp what follows:
The same procedure is applied to the companies and publicly-owned establishments which are not subjected to the
provisions of the code of the public accounts, provided that the public purchaser commits himself retaining the amount of the
proportional right payable on the first paid amount and if necessary on the amounts paid later on and with the provision of
joining engagement to the contract of the market during its registration.

**Harmonization of the tax system of the distributors practicing in the field of telecommunications with the specificity
of the sector**

Art. 30 :
1) Is added to the first subparagraph of the paragraph " g " of paragraph I of article 52 of the code of the income tax and of
the corporation tax an indent, thus made out:
- The amount of the commission returning to the approved distributors of the operators of networks of telecommunications.
2) Are added to the second indent of the first paragraph of article 44 (bis) of the code of the income tax and of the
corporation tax, the following provisions:
   Except for the persons aimed at the fourth indent of the paragraph " g " of paragraph I of article 52 of this code.

**Support of the guarantees of the taxpayer at the time of the operations of tax checking and discussion of its results**

Art. 31 :
1) Is replaced the expression " ten days " mentioned in the second paragraph of article 37 and article 41 of the code of the
tax rights and procedures by the expression " twenty days ".
2) Is added to article 37 of the code of the tax rights and procedures a last paragraph thus made out:
The tax departments must notify to the taxpayer the results of the preliminary operation of checking of its declarations, acts
or writings within a time limit not exceeding 90 days as from the expiry date of the time limit which was assigned to him by
the law to present its answer provided by the second paragraph of this article.
3) Is repealed the expression " This time limit is increased to fifteen days whenever the production of the information,
   explanations or required justifications require obtaining information near a company established abroad and having a bond
   with the company of which requires it were addressed " mentioned to article 41 of the code of the tax rights and procedures.
4) Is replaced the expression " thirty days " mentioned in article 44 of the code of the tax rights and procedures by the
   expression " forty five days ".
5) After the expression " the tax authorities must answer in writing the opposition of the taxpayer " mentioned in article 44
   (bis) of the code of the tax rights and procedures ,the following expression are added:
   " within a time limit not exceeding 6 months as from the date of the aforementioned opposition ".
6) The time limit provided by number 5 of this article is calculated as from the 1st January 2015 for the answers of the tax
departments to the oppositions which were presented to him by the taxpayers before the aforementioned date.

**Clarification of the procedures of taxation relating to some administrative infringements, of the deadlines of their
prescription and of the modes of their interruption**

Art. 32 :
1) Is added to article 19 of the code of the tax rights and procedures what follows:
The right of the tax departments for taxation as for the administrative fines provided by the articles of 84 (bis) to 85 of the
code of the tax rights and procedures is prescribed with the expiry of the fourth year following that during which the
infringement liable to the application of the fine was made.
2) Is added to article 27 of the code of the tax rights and procedures what follows:

For the infringements provided by the articles 84 (bis) with 85 of this code, the regulation is stopped by the notification with the contravener of the setting in residence provided by the third paragraph of article 47 of this code or by the notification of a decree of taxation relating to the payable administrative fines.

3) Are repealed the provisions of the third paragraph of article 47 of the code of the tax rights and procedures and replaced by what follows:

Taxation as for of the administrative tax fines provided by articles 84 ter and 84 sexies of this code is established when the taxpayer does not proceed to the regularization of his situation within 30 days as from the date of his setting in residence in accordance with the procedures provided by article 10 of this code. The setting in residence is not required in the event of taxation with the title of the administrative penal taxes provided by articles 84 (bis), 84 quater, 84 quinquies and 85 of this code.

Reduction of the field of application of the penal sanctions

Art. 33 :

1) Are repealed the provisions of article 89 (bis) of the code of the tax rights and procedures.

2) Is added to the code of the tax rights and procedures the article 81 (bis) thus made out:

Article 81 (bis) - Subject to the provisions of article 81 of this code, is perceived under each tax declaration deposited or document produced prescribed for the establishment or the control of the taxes without the observation of the legislation into force relating to the subscription and the deposit of the tax declarations, of the information and documents being used for the establishment of the tax or intended for the tax authorities or the services of recovery by the reliable electronic means or on magnetic media a fine calculated for the rate of 0,5% of the amount of the tax payable with a minimum from 1000 dinars.

Easing of the payment of the stamp tax duty for the frequent travels abroad

Art. 34 – Is added to article 14 of the law n° 84-2 dated 21 March 1984 relating to the complementary appropriations law for the year 1984 a new paragraph thus made out :

"It is possible to choose abroad the payment of a tax fixed at 1000 D for each calendar year notwithstanding the number of travels, payable by way of receipt for payment obligatorily mentioning the complete identity of the person concerned, the number of its passport and the date of its delivery ".

Exemption of the natural persons achieving incomes in the framework of agriculture and fishing from the deduction at the source of 1,5%

Art. 35 - Is added to the second subparagraph of the paragraph " g " of paragraph I of article 52 of the code of the income tax and of the corporation tax a sixth indent, thus made out:

- In return of acquisitions near the physical people carrying out the incomes mentioned in article 23 of this code.

Reduction with 12% of the rate of the value-added tax applicable to the electricity of domestic use and the electricity used for the agricultural irrigation and for certain petroleum products

Art. 36 :

1 - Are added to paragraph I of table " B (bis) " annexed to the code of the VAT the numbers 5 and 6 thus made out:

5) - electricity low tension intended for domestic consumption;

- Average electricity and low tension used for the operation of the equipment of pumping water intended for agricultural irrigation.

6) Petroleum products concerned with numbers 27-10 and 27-11 of the tariff of the customs duties in accordance with the following table:

<table>
<thead>
<tr>
<th>NUMBER OF THE CUSTOMS RATE</th>
<th>DESIGNATION OF THE PRODUCTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>EX 27 – 10</td>
<td>Paraffin oil,</td>
</tr>
<tr>
<td></td>
<td>Gas-oil,</td>
</tr>
<tr>
<td></td>
<td>Domestic fuel oil,</td>
</tr>
<tr>
<td></td>
<td>Light fuel oil,</td>
</tr>
<tr>
<td></td>
<td>Heavy fuel oil.</td>
</tr>
<tr>
<td>EX 27-11</td>
<td>Propane, petroleum gas and butane conditioned in bottles of a weight net not exceeding thirteen kilogrammes,</td>
</tr>
<tr>
<td></td>
<td>Propane, petroleum gas and butane in bulk or conditioned in bottles of a weight net exceeding thirteen kilograms.</td>
</tr>
</tbody>
</table>
Harmonization of the taxation of the products intended to help smokers to stop smoking

Art. 37:

1. Is amended the tariff of the import duties promulgated by the law n° 89-113 dated 30 December 1989 as amended and supplemented by the subsequent texts and this, in accordance with the following table:

<table>
<thead>
<tr>
<th>Rate of the customs duties in %</th>
<th>Designation of the products</th>
<th>№ of the tariff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ex 210690</td>
<td>Food preparations in the form of tablets, of chewing gums or in other forms intended to help the smokers to stop smoking.</td>
<td>0</td>
</tr>
<tr>
<td>38249058</td>
<td>Patches with nicotine intended to help the smokers to stop smoking.</td>
<td>0</td>
</tr>
</tbody>
</table>

2. The table annexed to the law n° 88-62 dated 2 June 1988, recasting the regulation relating to the consumer taxes, as amended and completed by the subsequent texts, and this, in accordance with the following table:

<table>
<thead>
<tr>
<th>№ of the tariff</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>21.06</td>
<td>Food preparations non called nor included/understood elsewhere other than the food preparations, in the form of tablets, of chewing gums or in other forms intended to help the smokers to stop smoking concerning the number Ex 210690.</td>
</tr>
</tbody>
</table>

3. Is added to paragraph I of table "B bis" annexed to the code of the value-added tax a number 4 thus made out:

4) Food preparations, in the form of tablets, of chewing gums or in other forms intended to help the smokers to cease smoking concerning the number Ex 210690 of the tariff of the customs duties and the patches for nicotine, intended to help the smokers to stop smoking concerning number 38249058 of the same tariff.

Exemption of the trust deeds granted by the Tunisian Bank of Solidarity from registration fee

Art. 38 - Is added to number 4 of article 25 of the code of the fees registration and of stamp the following expression:

"and trust deeds granted by the Tunisian Bank of Solidarity"

Continuation of the proceedings of inserting not punched noble metal works in the economic circuit and exemption of the importation of the fine gold from the customs duties

Art. 39:

1. Are extended the provisions provided by article 84 of the law n° 2013-54 dated 30 December 2013 relating to the appropriations law for the year 2014, to 31st December 2015.

2. Is exonerated from the customs duties the fine gold in ingots imported by the Central Bank of Tunisia on behalf of the craftsmen jewelers and concerning number 71081200 of the tariff of the customs duties.

Reduction of the maximum threshold of the trucks age profiting from tax advantages granted to Tunisian residents abroad for the achievement of projects

Art. 40:

1. Is replaced the expression "seven years" provided for by paragraph 3 of article 33 of the law n° 74-101 dated 25 December 1974 relating to the appropriations law for the year 1975 as amended and supplemented by the subsequent texts and in particular article 28 of the law n° 2012-27 dated 29 December 2012 relating to the appropriations law for the year 2013, by the expression "five years".

2. The provisions of paragraph 1 of this article are not applicable to the trucks imported or embarked with the country of export before the entry into force of this law.
Implementation of engagements of Tunisia within the framework of the application of the agreement on the facilitation of trade concluded with the Trade World Organization

Art. 41 - Is added to title I of the customs code, the section 4 bis comprising the articles 13 bis with 13 quinquies as follows made out:

Section 4 (bis):
Delivery of the constraining information

Article 13 bis:
1. Any person can, on written request, request from the customs administration, information as regards tariff classification or origin.
2. The administration of the customs can refuse the request if this one does not refer to a real operation of import or export.
3. The information referred to in subparagraph 1 of this article engages the administration of the customs with regard to the applicant only for the goods whose customs formalities are accomplished subsequently to the date of delivery of the aforesaid information.
4. The information referred to in subparagraph 1 of this article is delivered within a time limit not exceeding the six months as from the date of reception of the request. This time limit is stopped when the administration of the customs claims with the operator a complement of data or documents or explanations in relation to the request.
5. The information referred to in subparagraph 1 of this article is provided for free. However, when particular expenses are engaged by the administration of the customs, those will be put at the expense of the applicant.

Article 13 ter:
1. The applicant must prove conformity:
   - As regard to the tariff matter: between the declared goods and that object of the constraining information,
   - As regards origin: between the goods concerned and the determining circumstances for the acquisition of the origin on one hand, and the goods and the circumstances described in the request for information, on the other hand.
2. The information provided on the basis of inaccurate or incomplete element is null provided that:
   - The applicant knew or was reasonably to know this inaccurate or incomplete character data,
   - The information could not have been provided on the basis of exact and complete element.
   The administration of the customs is held to warn the applicant of the cancellation of the information provided on the basis of element inaccurate or incomplete, this cancellation takes effect as from the date of delivery of the information concerned.

Art. 13 quarter:
1. Subject to the provisions of subparagraph 2 of this article, the information referred to in the 1st subparagraph of article 13 bis remains valid during three years as regards tariff classification and two years as regards origin.
2. The information provided by the administration of the customs ceases being valid in the event of adoption of new payments not in conformity with the contents of the aforesaid information. The administration of the customs is held to notify to the applicant the revocation provided information. This revocation takes effect as from the date of the adoption of the new payments.

Art. 13 quinquies:
The conditions and the procedures of application of this section are laid down by decree.

Unification of the terminology and adaptation of the provisions of the code of the tax rights and procedures with the procedures of implementation of the administrative fines

Art. 42:
1) (the amendment relates only to the terms of the Arabic version of the code of the tax rights and procedures).
2) (The amendment relates only to the terms of the Arabic version of the code of the tax rights and procedures).
3) (The amendment relates only to the terms of the Arabic version of the code of the tax rights and procedures).
4) Is added to article 50 of the code of the tax rights and procedures what follows:
The decree of relating to arbitrary assessment on the administrative tax fees provided by the third paragraph of article 47 of this code comprises the following mentions:
   - The departments of the tax administration having proceeded to the checking or control operation;
   - The nature of the noted infringement;
   - The method adopted for the application of the fine payable as for the infringement;
   - The legal basis of the decree;
   - The names, first names and ranks of the inspectors;
   - The period concerned with the application of the fines;
- The amount of the taxed fine;
- The tax office near which the payable sums will be noted;
- the information of the taxpayer of his right to be opposed to the decree of arbitrary taxation before the court of first instance territorially competent and the time limit for this action.

5) Is removed the expression " related to" mentioned by article 53 of the code of the tax rights and procedures.
6) Is replaced the expression " of the tax " mentioned in the last paragraph of article 62 of the code of the tax rights and procedures by the expression " of the taxes and the fines "

7) (The amendment relates only to the terms of the Arabic version of the code of the tax rights and procedures).
8) (The amendment relates only to the terms of the Arabic version of the code of the tax rights and procedures).

### Raising of the minimum threshold of the postal savings accounts affected by the prescription

Art. 43 - Is amended the second paragraph of article 16 (new) of the code of the Tunisian National Savings Funds promulgated on 28 August, 1956 as follows:

The Tunisian National Savings Bank is held to address six months before the expiry of the fifteen years period defined above, for purposes of refunding, an opinion recommended with acknowledgement of delivery to the holder of any account reached by the regulation and of which to have it in capital and interests is equal or higher than 10 dinars. These measurements of publicity are announced by an opinion with the Official Gazette of the Republic of Tunisia. If having it right cannot be known or if for an unspecified cause refunding cannot be operated, the sum registered with its credit is versed under the conditions fixed at the preceding subparagraph.

### Rationalization of the operations of payment in cash before the public accountants

Art. 44 - Is applied to the profit of the Treasury a right of 1% on any amount exceeding 10000 dinars paid to the public accountants in cash.

The amount quoted above is reduced to 5000 dinars as from 1st January 2016.

### Update of the tariff of excise tax payable on the declarations of importation of currencies

Art. 45 - Is added to number 9 of paragraph II of article 117 of the code of the fees registration and stamp a new indent as follows:

<table>
<thead>
<tr>
<th>Nature of the acts, writings and administrative formulas</th>
<th>Rising of the right in dinars</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Declarations of importation of currencies</td>
<td>10,000</td>
</tr>
</tbody>
</table>

### Date of the implementation of the appropriations law for the year 2015

Art. 46 - Subject to the contrary provisions provided by the present law, the provisions of this law shall be implemented as from 1st January 2015.

The present law shall be published in the Official Gazette of the Republic of Tunisia and implemented as a State Law.

Tunis, 26 December 2014.

*The President of the Republic*

Mohamed Moncef Marzougui