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Law n° 2011-7 dated 31 December 2011, relating to the appropriations law for the year 2012 (1).

In the name of the people,
The national constituent assembly having adopted,
The President of the Republic enacts the following law:

**Budgetary provisions**

Article one - It is and remains authorized for the year 2012 the perception for the benefit of the State Budget the incomings from taxation, taxes, royalties, contributions, some revenues and loans of a total amount of 22 810 000 000 Dinars spread out as follows:

- Incomings of Title I 14 888 900 000 Dinars
- Incomings of Title II 7 001 000 000 Dinars
- Incomings of the Treasury special funds 920 100 000 Dinars

These incomings shall be spread out in accordance with table “A” annexed to the law herein.

Art. 2 - The incomings assigned to the Treasury special funds for the year 2012 shall be fixed at 920 100 000 Dinars in accordance with table “B” annexed to the law herein.

Art. 3 - The amount of these credits of payment of the State budget expenses for the year 2012 shall be fixed at 22 810 000 000 Dinars spread out by sections and parts as follows:

**First part:** Management expenses

- First section: Public remunerations 8 564 726 000 Dinars
- Second section: Services Means 910 595 000 Dinars
- Third section: Public interventions 3 849 161 000 Dinars
- Fourth section: Unexpected Management Expenses 117 418 000 Dinars

**Total of the first part:** 13 441 900 000 Dinars

Second part: Interests of the Public debt

- Fifth section: Interests of the Public debt 1 330 000 000 Dinars

**Total of second part 1 330 000 000 Dinars**

(1) Preparatory works:

Discussion and adoption by the national constituent assembly during its session held on 29 and 30 December 2011.

**Third part:** Development Expenses

- Sixth section: Direct investments 1 768 775 000 Dinars
- Seventh section: Public financing 1 697 622 000 Dinars
- Eighth section: Unexpected development expenses 201 986 000 Dinars
- Ninth section: Development expenses on the assigned exterior resources 709 617 000 Dinars

**Total of the third part:** 4 378 000 000 Dinars

**Fourth part:** Reimbursement of the Principal of the Public Debt

- Tenth section: Reimbursement of the Principal of the Public Debt 2 740 000 000 Dinars

Total of the fourth part: 2 740 000 000 Dinars

**Fifth part:** Expenses of the treasury special funds

- Eleventh section: Expenses of the treasury special funds 920 100 000 Dinars

**Total of the fifth part:** 920 100 000 Dinars

These credits shall spread out in accordance with table « C » annexed to the law herein.

Art. 4 - The total amount of the state program credits for the year 2012 shall be fixed at 4 022 449 000 Dinars.

These credits shall be spread out by programs and by projects in accordance with table “D” annexed to the law herein(*). 

Art. 5 - The amount of the engagement credits of the third part: « Development expenses of the state budget », for the year 2012 shall be fixed at 5 675 000 000 Dinars spread out by sections as follows:

**Third part:** Development expenses

- Sixth section: Direct investments 2 253 300 000 Dinars
- Seventh section: Public financing 1 673 452 000 Dinars
- Eighth section: Unexpected development expenses 795 956 000 Dinars

**Ninth section:** Development expenses on the assigned exterior resources 952 292 000 Dinars

**Total of the third part:** 5 675 000 000 Dinars

These credits shall be spread out in accordance with table « E » annexed to the law herein.
Art. 6 - The amount of the net resources of the State borrowings after the reimbursements of the principal of the public debt, is fixed at 4,051,000,000 Dinars for the year 2012.

Art. 7 - The amount of the incomings and expenses of public establishments, whose budgets are attached by order to the State budget, is fixed at 838,154,000 Dinars for the year 2012 in accordance with table « F » annexed to the law herein.

Art. 8 - The maximum amount within the limit of which the Minister of Finance is authorized to grant treasury loans to the public enterprises in accordance with the provisions of article 62 of the public accountancy code shall be fixed at 100,000,000 Dinars for the year 2012.

Art. 9 - The maximum amount within the limit of which the Minister of Finance is authorized to grant the state guarantee in accordance with the legislation in force, shall be fixed at 4,000,000,000 Dinars for the year 2012.

Measures relating to the National Constituent Assembly and to the departments of the former Chamber of the Advisors

Art. 10 - The agents belonging to the former Chamber of the Advisors are assigned to the departments of the National Constituent Assembly and preserve their administrative and financial situations.

The president of the National Constituent Assembly exercises during the activity period of this Assembly the hierarchical power towards all the agents mentioned in the paragraph mentioned above.

Art. 11 - All the material and immaterial properties assigned to the former Chamber of Advisors are managed by the National Constituent Assembly during the activity period of this Assembly.

Art. 12 - The President of the National Constituent Assembly is in charge during the activity period of this Assembly of the functions of director of the expenditures imputed on the budget of the aforementioned Assembly and incurs the responsibility mentioned in paragraph one for article 8 of the public accounting code.

Art. 13 - The agents belonging to the former Chamber of Advisors are assigned to the departments of the Presidency of the Government and preserve their administrative and financial situations.

The head of the Government exercises the hierarchical power towards all the agents mentioned in paragraph one mentioned above.

Reimbursement of the permanent advance

Art. 14 - Is authorized for the year 2012 the reimbursement to the profit of the Central Bank of Tunisia of the permanent advance of twenty five million dinars (25,000,000 dinars) provided for by article 11 of law n° 70-22 dated 7 May 1970, relating to the restoration of public finances.

The regularization of this advance is imputed on the principal of the national debt of the year 2012.

Relaxation of the payment regimes of tax due by the persons nonresident, non established in Tunisia

Art. 15 :

1. Are repealed subparagraph "e" of paragraph 1 of article 52 of the income and corporate tax code the following provisions:

or of the cession or retrocession price of the titles or related rights, provided for by subparagraph one of paragraph III of article 45 of this code.

This rate is fixed at 2,5% of the cession or retrocession price of the titles or related rights, provided for by paragraph two of article 3 of this code.

2. is added after subparagraph " e " of paragraph I of article 52 of the income and corporate tax code a subparagraph " e bis " worded as follows:

e bis ) 30% for the surplus carried out of the cession or the retrocession of the titles or related rights provided for in subparagraph one of paragraph III of article 45 of this code.

This rate is fixed at 10% for the surplus provided for in paragraph two of article 3 of this code.

The surplus subjected to the withholding tax is equal to the difference between the cession price of the titles and their price of acquisition. For the price determination of cession and price of acquisition, are deducted all the expenses engaged, at the occasion of the operation of cession or acquisition including if necessary the issue premium, and this, on the basis of evidencing document.

3. the expression " by subparagraph " e " " mentioned in subparagraph three of paragraph 1 of paragraph II of article 52 of the income and corporate tax code is replaced by the expression: by subparagraph " e bis ".

Reduction of the customs duties due to the import of certain raw materials, semi-finished product and other industrial products

Article 16 :

1. Are reduced the customs duties in autonomous tariff provided for by the import customs duties tariff enacted by law n° 89-113 dated 30 December 1989, as amended and completed by subsequent texts, due on the raw materials, semi-finished products and other industrial products listed in table " G " annexed to the law herein and this, at the rates fixed in this table.

2. is added to title II of the preliminary provisions of the import customs duties tariff a new paragraph worded as follows:

7.28 - new rubber tires

7.28.1. Subject to the provisions of the previous paragraphs 6 and 7.1 and of sub paragraph 7.28.2 are reduced to 15% the rates of the customs duties due to the import of the new rubber tires of types under numbers 401110, 401120, 401161, 401162, 401163, 401169, 401192, 401193, 401194, and 401199 of the import customs duties tariff.
7.28.2. The reduction of the customs duties provided for in sub paragraph 7.28.1 above mentioned is granted to the import of the new rubber tires not having similar products manufactured locally and this on the basis of a projected annual import program with a duly favorable opinion of the concerned departments of the ministry in charge of industry.

Suspension of the customs duties due on the import of the seedlings and seeds

Art. 17 - Are amended the provisions of paragraph 7.6.1 of the preliminary provisions of the import customs duties tariff as follows:

7.6 - Seedlings and seeds:
7.6.1 - Subject to the provisions of previous paragraphs 6 and 7.1, are exempted from the import customs duties certain seedlings and seeds.

Institution of an advance of the tax credit on the income or corporate tax without preliminary checking

Art. 18 - Is added to the provisions of article 54 of the income and corporate tax code a paragraph I bis worded as follows:

I bis. Is paid an advance of the total amount of the tax credit mentioned in paragraph I of this article without preliminary checking. The advance is of:

- 35% of credit of corporate tax for the enterprises whose accounts are legally subjected to the audit of an auditor and whose accounts, for the last closed exercise for which the corporate tax declaration fell at the date of the application of restitution of the tax credit, are certified without this certification does comprise reserves affecting the tax base,
- 15% in the other cases.

Unification of the tax regime of favor of the persons public transport sector

Art. 19 - Are subjected to the value-added tax at the rate of 12% the cars intended for the rural transport or used as "taxi" or "hire car" and under number 87.03 of the customs duties tariff.

Art. 20 - Are exempted from consumer tax the cars intended for the rural transport or used as "taxi" or "hire car" and under number 87.03 of the customs duties tariff.

Art. 21 - The leasing companies profit from the tax advantages provided for in articles 19 and 20 of the law herein during the acquisition of the cars intended for rural transport or used as "taxi" or hire car and under number 87.03 of the customs duties tariff and this, provided that the acquisition is made within the framework of a leasing contract concluded with the owners of this type of transport means benefitting from the tax advantages.

The operations of rent of these vehicles benefit within the framework of the aforesaid contract from the suspension of the value-added tax.

Art. 22 - The tax advantages provided for in articles 19, 20 and 21 of the law herein are granted to the new cars once every five years provided that they are acquired from persons subjected to the value-added tax.

Notwithstanding the provisions of paragraph one of this article, the benefit from the tax advantages provided for by articles 19 and 20 of the law herein can be renewed before the expiry of the five-year period in the event of destruction of the cars intended for the rural transport or used as "taxi" or "hire car" or of its theft or in the event of change of the type of authorization of the persons public transport.

Art. 23 - Are exempted from the payment of the remainder of the duties and taxes due on the import of the vehicles under position 87.04 of the customs duties tariff when they are arranged to be used as cars intended for the rural transport or used as "taxi" or "hire car".

Art. 24 - The conditions of the benefit from the tax advantages provided for by the articles of 19 to 23 of the law herein are fixed by decree.

Art. 25 - Are repealed the provisions of articles from 67 to 73 of law n° 97-88 dated 29 December 1997, relating to the appropriations law for the year 1998.

Temporary economic measures tending to incite the credit establishments to support the affected economic enterprises by the latest events

Art. 26 - For the determination of their benefit subjected to the corporate tax for the year 2011, the credit establishments approved within the framework of law n° 2001-65, do not take into account the interests reserved on current engagements and those requiring a particular follow-up in accordance with the regulations in force with the condition of producing in support of the corporate tax declaration for the year 2011, a detailed statement of the reserved interests in question.

The interests concerned by paragraph one above are reinstated in the tax result of the exercise during which their recovery takes place.

Art. 27 - For the determination of their benefit subjected to the corporate tax for the year 2011, the credit establishments approved within the framework of law n° 2001-65, can deduce the provisions "with a general nature" made up for the cover from risks relating to current engagements and those requiring a particular follow-up in accordance with the regulations in force, and this, within the limit of 1% of the total of outstanding of these engagements at the end of the year 2011.

The deduction is subordinated to the production in support of the corporate tax declaration, of a statement of total outstanding engagements in question and provisions made up concerning them.

The provisions deduced according to the provisions of this article are reinstated in the tax result of the exercise during which they become without subject.
Introduction of a tax regime specific to the Islamic financing

Art. 28 - Remain into force, the advantages and exemptions granted according to the tax legislation or of the legislation relating to the investments incentive or according to the particular texts, in the event of acquisition of equipment, materials or of real estate properties subject of the advantage or the exemption within the framework of the contracts of murabaha, contracts of istisna or the contracts of ijâra concluded by the credit establishments.

Is suspended the value-added tax for the rents of ijâra relating to the equipment, materials or real estate properties having benefited from the advantage as regards value-added tax.

Art. 29 - Is added to the provisions of number 3 of paragraph 1 of article 3 of the registration fees and stamp code, and after the expression "or right to the customers "the expression" or on the sale of murabaha relating to the same goods ".

Art. 30 - Is added to the provisions of paragraph 1 of article 3 of the registration fees and stamp code, number 3 (bis) worded as follows:

3 (bis) simple contracts on operations of istisna relating to buildings.

Art. 31 - Is added to the provisions of n° 12 of paragraph 1 of article 3 of the registration fees and stamp code, the expression "or of ijâra ".

Art. 32 - Are amended the provisions of n° 12 bis of the tariff of the fixed registration fees of article 23 of the registration fees and stamp code, as follows:

<table>
<thead>
<tr>
<th>Nature of the deeds and changes</th>
<th>Amount of duties in Dinars</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 quarter. The sale contracts of murabaha relating to the change of property, bare property, usufruct or use of real estate properties or transfer of property of goodwill or customers, and this, from the credit establishments to the profit of their customers.</td>
<td>15 per page</td>
</tr>
<tr>
<td>12 quinquies. Contracts of istisna relating to the change of the real estate or movable properties from the credit establishments to the profit of their customers.</td>
<td>15 per page</td>
</tr>
</tbody>
</table>

Art. 33 - Are added to the tariff of the fixed registration fees provided for by article 23 of the registration fees and stamp code, numbers 12 quarter and 12 quinquies, worded as follows:

<table>
<thead>
<tr>
<th>Nature of the deeds and changes</th>
<th>Amount of duties in Dinars</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 bis - the sale contracts of buildings concluded between the credit establishments and the buyer within the framework of operations of leasing or operations of ijâra whether the sale is made during the duration of lease or at its end.</td>
<td>15 per page</td>
</tr>
</tbody>
</table>

Art. 34 - Is added to article 25 of the registration fees and stamp code number 5 bis) worded as follows:

5 bis): sale contracts of salam concluded by the credit establishments.

Art. 35 - Is added to the provisions of article 26 of law n° 80-88 dated 31 December 1980, relating to the appropriations law for the year 1981, as amended and completed by subsequent texts, after the second paragraph a new paragraph worded as follows:

The sale contracts of murabaha and istisna relating to the constitution or the change of real property right from the credit establishments to the profit of their customers are exempted from the land registration fee.

Art. 36:

1) Are added to paragraph III of article 12 bis of the income and corporate tax code what follows:

The provisions of this paragraph apply in the immobilized assets exploited within the framework of the contracts of ijâra,

2) The expression "or of the contracts of ijâra" is added after the expression "or of the contracts of leasing" mentioned to point 10 of article 14 of the income and corporate tax code.

3) The expression "the establishments of leasing" mentioned in point 10 of article 14 of the income and corporate tax code is replaced by the expression "the credit establishments which exercise the activity of leasing or of ijâra ".

4) The expression "of the contracts of ijâra, of the contracts of transfer murabaha, of the contracts of istisna and the contracts of transfer salam concluded by the credit establishments" is added to the last dash of second subparagraph of paragraph g of paragraph I of article 52 of the income and corporate tax code.

Article 37:

1) Are added to the provisions of number 13 of paragraph I of article 6 of the value-added tax code:

- the expression " and the operations of ijâra realized by the credit establishments " after the expression " For the operations of leasing ",
- the expression " and of the operations of ijâra " after the expression " for the operations of leasing ".

2) Is added to the provisions of the number 1-bis of paragraph I of article 9 of the value-added tax code the expression "and of the contracts of ijâra concluded by the credit establishments "after the expression" the contracts of leasing ".

3) Is added to the provisions of paragraph I of article 9 of the value-added tax code number 1-ter worded as follows:

1 ter) In accordance with the legislation in force, the persons subjected to the value-added tax deduct the amount of the value-added tax relating to acquisitions necessary to their activity from the credit establishments within the framework of the istisna or sale salam or sale contracts murabaha.

To benefit from the right to deduction, the invoice or the sale contract, according to the case shall bear the mention of the amount of the value-added tax supported by the credit institution for its acquisitions carried out within the framework of these contracts.

4) - are replaced the expression " the enterprises exercising the activity of leasing " mentioned in number 2 bis of paragraph IV of article 9 of the value-added tax code by the expression " the credit establishments exercising the activity of leasing or of ijâra " and the expression " to the profit of the persons other than the contracting parties subjected to the value-added tax " by the expression " before the expiry of the contracts of leasing or the contracts of ijâra ".

- is added to the provisions of number 2 bis of paragraph IV of article 9 of the value-added tax code the expression " or of contracts of ijâra " after the expression " of the contracts of leasing ".

5) Are added to the provisions of number 2 ter paragraph IV of article 9 of the value-added tax code:

- the expression " or of contracts of ijâra " after the expression " within the framework of contract of leasing ",

- the expression " or the operation of ijâra " after the expression " the operation of leasing ".

6) Is added to the second dash of second subparagraph of the article 19-bis of the value-added tax code what follows:

"and of the contracts of ijâra, sale murabaha, istisna and sale salam concluded by the credit establishments ".

7) Is added to the provisions of the table "A" annexed to the value-added tax code number 39 bis worded as follows:

39 bis. The difference between the cession price and the price of acquisition for the operations carried out by the credit establishments within the framework of the contracts of istisna and sale salam, sale murabaha other than the commissions.

Suspension of the deadlines of detailed tax investigation and the terms of limitation

Art. 38 - Are suspended during the period going from 17 December 2010 to 31 December 2012 the deadlines of detailed tax investigation having been the subject of a notification of a preliminary opinion before 17 December 2010 and whose the tax departments could not notify to the taxpayer the results following the exceptional circumstances the country underwent.

Affixing, by the regional treasurers ès qualités, of the executory visa on the statements of liquidation

Art. 39 - The provisions of paragraph 3 of article 26 of the public accounting code are repealed and replaced by the following provisions:

"In lack of a special regime, the forced recovery takes place by way of statements of liquidation made executory by the regional treasurer mentioned in article 192 of this code, and in the district of which the seat of the public accountant having decreed the statement in question is located ".

Suspension of the terms of limitation as regards recovery of public debts

Art. 40 - Are suspended, for the period comprised between 17 December 2010 and 31 December 2012, the terms of limitation applicable to the credits of the public organizations subjected to the provisions of the public accounting code and observed or consigned in the accounts of the public accountants.

Relaxation of the taxation applicable to the motor vehicles arranged especially for the use of physically handicapped persons

Art. 41 - Is amended article 49 of law no 2001-123 dated 28 December 2001, relating to the appropriations law for the year 2002 as amended and completed by subsequent texts, as follows:

Article 49 (new) - are applied the rates of the consumer tax due on the motor vehicles arranged especially for the use of the physically handicapped persons and under number 87.03 of the import duties tariff mentioned in the following table:
<table>
<thead>
<tr>
<th>Position n°</th>
<th>Designation of products</th>
<th>Rate %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ex 87-03</td>
<td>Motor vehicles of tourism arranged especially for the use of the physically handicapped persons:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- with engine with ignition other than with internal combustion:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>* of a cubic capacity not exceeding 1300 Cm³</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>* of a cubic capacity exceeding 1300 Cm³ and not exceeding 1700 Cm³</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>* of a cubic capacity exceeding 1700 Cm³ and not exceeding 2000 Cm³</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>- with engine with ignition by compression:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>* of a cubic capacity not exceeding 1900 Cm³</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>* of a cubic capacity exceeding 1900 Cm³ and not exceeding 2100 Cm³</td>
<td>10</td>
</tr>
</tbody>
</table>

Shall benefit from the above-mentioned reduction the natural persons resident in Tunisia, once every five years, in condition:

- that the handicapped person is holder of an adequate driving license,
- that he is handicapped of one or the two feet or one or the two hands,
- that the transport vehicle is arranged to his handicap,
- that the cubic capacity of the engine does not exceed 2000 Cm³ for the motor vehicles with gasoline engine and 2100 Cm³ for those with diesel engine.

Notwithstanding the provisions of paragraph two of this article and if the car having benefited from the tax advantage was destroyed or stolen, before the expiry of the five-year period fixed for the renewal of the benefit from this special tax advantage, the benefit of the tax advantage may be renewed, and this, on the basis of request in the subject deposited by the interested party at the concerned departments of the customs general directorate supported, according to the case, by the following documents:

* An order of the investigation closure delivered by the public prosecutor or a certificate of classification of the penal complaint emitted by the examining magistrate or the legal copy of an irrevocable penal judgment in the event of theft of the car benefiting from the special tax advantage,

* An official report drafted by the concerned departments of the ministry in charge of transport proving the destruction of the car benefiting from the special tax advantage.

Fixing of the amount of the compensation for the jewels deposited in the tax offices and stolen or having been mislaid during the events of January 2011

Art. 42 - It is added to the public accounting code article 62 quater, worded as follows:

Article 62 quater - In the event of loss of the securities for cause of force majeure, the Treasury proceeds to the compensation of their owner. The amount of the compensation is fixed taking into account the scrap value of the jewels, on the day of its intervention.

Facilitation of the task of the agents of justice, legal administrators and other auxiliaries of justice, designated to ensure the management of real estate and movable properties having been confiscated

Art. 43 - Notwithstanding the provisions of the last paragraph of article 15 of the tax rights and procedures code, the agents of justice, the legal administrators and other auxiliaries of justice, designated to ensure the management of the real estate and movable properties having been confiscated in implementation to the decree-law n° 2011-13 dated 14 March 2011, are exempted from the obligation to produce an order of the competent judge to this effect, to deliver authenticated copies of the contracts registered at the tax offices, or extracts of the registers reserved for the registration formality, and relating to these goods.
Taking into consideration, by the public accountants, the data listed in the information processing systems in application in the accounting posts, for engagement or the resumption of the proceedings of recovery of debts observed or consigned in their books and, if necessary, for their admission in no-value.

Art. 44 – At the expiry of the period referred to in article 40 of the law herein, the public accountants whose accounting posts were burned-out or being the subject of plundering having caused the destruction of the titles, and other documents, relating to the credits observed or consigned in their books, have the right to take into account, for the engagement or the resumption of the proceedings of recovery of these debts, or for their admission in no-value in the cases provided for by the legislation in force, the data listed in the different information processing systems in application in the aforementioned posts.

These data have the same conclusive force as that of the debt securities, and other documents, which were destroyed.

The public accountants mentioned in paragraph one of this article, have also the right to take into account the same data for the justification of the expenditures carried out by them for whatever reason, if the related supporting documents have been destroyed for the same reasons.

The list of the accounting posts having been burned-out or being the subject of a plundering, is fixed by order of the Minister of Finance.

Rationalization of benefit from tax advantages

Art. 45 - Is put to an end the application of the provisions of paragraph VII quinquies of article 48 of the income and corporate tax code, and this, for the operations of cession of the shares carried out as of 1st January 2012.

(*) The annexes are published only in Arabic and French.

Harmonization of the provisions as regards the value-added tax relating to associations with those of decree law n° 2011-88 dated 24 September 2011, organizing the associations

Art. 46 - Is amended number 6 of the table "A" annexed to the value-added tax code as follows:

6) affairs carried out by associations with philanthropic, training, scientific, health, social, cultural or ecological nature and whose list is fixed by decree.

Art. 47 - Is replaced the expression "associations recognized of public utility" mentioned in paragraph one of number 16 of the table "A" annexed to the value-added tax code by the expression:

"with philanthropic, training, scientific, health, social, cultural or ecological nature and whose list is fixed by decree".

Extension of the tax amnesty for the delay penalties due on tax declarations

Art. 48 - Is extended until 30 June 2012, the deadline of 31 December 2011 provided for by articles 10, 11, 12 and 13 of decree-law n° 2011-28 dated 18 April 2011, relating to tax and financial measures for the boosting of the national economy, as amended by decree-law n° 2011-102 dated 22 October 2011.

Fixing of the date of implementation of the appropriations law for the year 2012

Art. 49 - Subject to the provisions of article 45 the provisions of the law herein are applicable as of 1st January 2012.

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

Tunis, 31 December 2011.

The President of the Republic
Mohamed Moncef El Marzougui
PRESIDENCY OF THE REPUBLIC

Termination of services
By Republican order n° 2011-4 dated 31 December 2011.

The services of Mister Ahmed Khelil are put to an end.
(The rest is published only in Arabic and French)

By Republican order n° 2011-5 dated 31 December 2011.

The services of Mister Ferid Memmich are put to an end.
(The rest is published only in Arabic and French)

APPOINTMENT

By decree n° 2011-4804 dated 10 December 2011.
Monsieur Sami Attafi is appointed as a sub-director.
(Published only in Arabic and French)

MINISTRY OF JUSTICE

APPOINTMENTS

By decree n° 2011-4805 dated 10 December 2011.
Mister Taoufik Jouini is appointed as a sub-director.
(The rest is published only in Arabic and French)

Mister Adel Abdelouahab Sendid is appointed as a sub-director.
(The rest is published only in Arabic and French)

By decree n° 2011-4807 dated 10 December 2011.
Mister Abdallah Harchi is appointed as a director of the center of rehabilitation of delinquent children of Sidi El Héni.
(The rest is published only in Arabic and French)

MINISTRY OF NATIONAL DEFENSE

MOVEMENT IN THE BODY OF THE MILITARY MAGISTRATES

By decree n° 2011-4809 dated 17 October 2011.
The list is published only in Arabic and French.

MINISTRY OF THE INTERIOR

APPOINTMENTS

By decree n° 2011-4810 dated 10 December 2011.
Mister Slah Slim is appointed as a head of division.
(The rest is published only in Arabic and French)

By decree n° 2011-4811 dated 10 December 2011.
Madam Lobna Klai is appointed as a head of section.
(The rest is published only in Arabic and French)

MINISTRY OF FOREIGN AFFAIRS

APPOINTMENTS

Mister Abdelmajid Guidara is appointed as a director.
(The rest is published only in Arabic and French)

Madam Sondes Achour is appointed as a sub-director.
(The rest is published only in Arabic and French)
Order of the Minister of Social Affairs dated 5 December 2011, organizing the continuous training cycle for the access to the grade of administrator advisor of social service.

(Published only in Arabic and French)

Order of the Minister of Social Affairs dated 5 December 2011, organizing the continuous training cycle for the access to the grade of administrator of social service.

(Published only in Arabic and French)

List of promotion by selection to the grade of administrative attaché for the year 2009
1 - Fatma Nahdi Rajhi,
2 - Rachida Ajroud,
3 - Jamel Elmoueddeb,
4 - Jamila Jallabi Yaacoubi,
5 - Jamel Abdennaceur Bouchech.

MINISTRY OF EDUCATION

APPOINTMENTS
By decree n° 2011-4814 dated 10 December 2011.
Mister Hamadi Ayadi is appointed as a sub-director.
(The rest is published only in Arabic and French)

By decree n° 2011-4815 dated 10 December 2011.
Mister Ahmed Chaafi is appointed as a head of department.
(The rest is published only in Arabic and French)

MINISTRY OF HIGHER EDUCATION AND SCIENTIFIC RESEARCH

Order of the Minister of Higher Education and Scientific Research dated 10 December 2011, opening a competitive examination for the recruitment of assistants of higher education in human sciences of physical and sports activities for the year 2008.

(Published only in Arabic and French)

APPOINTMENTS
By decree n° 2011-4814 dated 10 December 2011.
Mister Mounir Lajnef is appointed as a regional expert.
(The rest is published only in Arabic and French)

By decree n° 2011-4817 dated 10 December 2011.
Mister Béchir Reguez is appointed as a regional expert.
(The rest is published only in Arabic and French)

Mister Tarek Ben Salem is appointed as a regional expert.
(The rest is published only in Arabic and French)

Mister Mohamed Maati is appointed as a regional expert.
(The rest is published only in Arabic and French)

By decree n° 2011-4820 dated 10 December 2011.
Mister Zine Elabidine Ksiksi is appointed as a regional expert.
(The rest is published only in Arabic and French)

By decree n° 2011-4821 dated 10 December 2011.
Mister Tarak Sasi is appointed as a regional expert.
(The rest is published only in Arabic and French)

By decree n° 2011-4822 dated 10 December 2011.
Mister Fehmi Baccar is appointed as a regional expert.
(The rest is published only in Arabic and French)

By decree n° 2011-4823 dated 10 December 2011.
Mister Kamel Mnasri is appointed as a regional expert.
(The rest is published only in Arabic and French)

By decree n° 2011-4824 dated 10 December 2011.
Mister Abdeljalil Azouz is appointed as a regional expert.
(The rest is published only in Arabic and French)

By decree n° 2011-4825 dated 10 December 2011.
Mister Nizar Yeddes is appointed as a regional expert.
(The rest is published only in Arabic and French)
By decree n° 2011-4826 dated 10 December 2011.
Mister Fathi Jemai is appointed as a sub-director.
(The rest is published only in Arabic and French)

By decree n° 2011-4827 dated 10 December 2011.
Mister Mohsen Ajmi is appointed as a sub-director.
(The rest is published only in Arabic and French)

By decree n° 2011-4828 dated 10 December 2011.
Madam Nesrine Gudirie is appointed as a sub-director.
(The rest is published only in Arabic and French)

Mister Lotfi Elabidi is appointed as a sub-director.
(The rest is published only in Arabic and French)

By decree n° 2011-4830 dated 10 December 2011.
Madam Hela Sakka Bouasida is appointed as a head of department.
(The rest is published only in Arabic and French)

Madam Lilia Basli is appointed as a head of department.
(The rest is published only in Arabic and French)

By decree n° 2011-4832 dated 10 December 2011.
Madam Hedia Maddouri is appointed as a head of department.
(The rest is published only in Arabic and French)

By decree n° 2011-4833 dated 10 December 2011.
Mister Yousef Mansouri is appointed as a head of department.
(The rest is published only in Arabic and French)

By decree n° 2011-4834 dated 10 December 2011.
Mister Mohamed Ali Belhadj Saad is appointed as a head of department.
(The rest is published only in Arabic and French)

By decree n° 2011-4835 dated 10 December 2011.
Mister Noureddine Abdelghani is appointed as a head of department.
(The rest is published only in Arabic and French)

MINISTRY OF PLANNING AND INTERNATIONAL COOPERATION

APPOINTMENT
By order of the Minister of planning and international cooperation dated 9 December 2011.
Mister Mohamed Bousaid is appointed as a member to the works committee of the Agency of External Investment Promotion.
(The rest is published only in Arabic and French)

MINISTRY OF YOUTH AND SPORTS

Decree n° 2011-4836 dated 10 December 2011, increasing the allowance of teaching subjections allocated to the body of the sport trades officials of the Ministry of Youth and Sports for the year 2011.
(Published only in Arabic and French)

MINISTRY OF EQUIPMENT

APPOINTMENT
By order of the Minister of Equipment dated 9 December 2011.
Mister Abdennebi Mahjoub is appointed as a member to the board of directors of the real estate national company of Tunisia.
(The rest is published only in Arabic and French)

For legalization and signature: the president of the municipality. ISSN: 0330.7921 certified true copy: the chairman and the managing director of the Official Printing Office of the Republic of Tunisia

“This number of the Official Gazette of the Republic of Tunisia is deposited at the residence of the governorate of Tunis on 4 January 2012”