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In the name of the People,

The national constituent assembly having adopted,

The President of the Republic promulgates the following law:

TITLE I

DEFINITION OF TRANSITIONAL JUSTICE AND DETERMINATION OF ITS FIELD

CHAPTER I

Definition of transitional justice

Article one - The transitional justice, according to the law herein, is an integrated process of mechanisms and implementing means, in order to understand and address the past violations of human rights, by revealing the truth, accounting the perpetrators, compensating the victims and restoring them in their rights, in order to reach national reconciliation, preservation and documentation of collective memory, establishment of guaranties on non-repetition, and the transition from authoritarianism to a proper democratic system contributing to the consecration of the human rights system.

CHAPTER II

Revealing the truth and preserving the memory

Art. 2 - Revealing the truth of the violations is a right of every citizen, guaranteed by law, without prejudice to their personal information and regarding their interests and dignity.

Art. 3 - The violation, according to the law herein, is every serious and systematic infringement of human rights, by State apparatuses, groups or individuals acting on behalf of the State or under its protection, even if they do not have the status or authority enabling them to act so. It also includes every serious and systematic infringement of human rights committed by organized groups.

Art. 4 - The revelation of the truth is a set of means, procedures and investigations adopted to dissect the system of dictatorship, and this through the delimitation of all violations, their identifications, reasons, circumstances, origins and the conditions in which they have been committed and their associated effects.

In case of death, missing and enforced disappearance, it shall know the victims' fate and place and the identity of the perpetrators and those responsible for it.

CHAPTER III

Accountability and the obligation to render an account

Art. 6 - Accountability and the obligation to render an account are the set of mechanisms preventing impunity and escaping responsibility.

Art. 7 - Accountability is the responsibility of the judicial and administrative authorities and powers in accordance with the legislation in force.

Art. 8 - Shall be established by decree, specialized chambers, within the courts of first instance, serving in the courts of appeal. It is composed of judges, chosen among those who did not participate in political trials and who will receive specific training on transitional justice.

These chambers shall rule on the cases related to serious violations of human rights as fixed in the ratified international conventions and in accordance with the law herein, including the following:

- Voluntary homicide,
- Rape and any other form of sexual violence,
- Torture,
- Enforced disappearance,
- Death penalty without a guarantee of fair trial.

These chambers are committed also to examine the violations related to electoral fraud, financial corruption, misappropriation of public fund and forced migration for political reasons which shall be transferred by the commission of truth and dignity.

Art. 9 - The petitions found in the violations provided for by article 8 of the law herein, are not subject to statutory limitations.

CHAPTER IV

Prejudices reparation and rehabilitation

Art. 10 - A “victim” shall mean any person having suffered from harm as a result of violation, as stipulated by the law herein, whether it is an individual, a group of individuals or a legal entity.

During the revelation of the truth, it shall be taken into consideration, the specific impact of the violations committed against the elderly, women children, and persons with physical disabilities, people with special needs, sick persons and vulnerable categories of the population.

Art. 5 - The preservation of national memory is a guaranteed right to all successive generations of Tunisians, it is also an obligation entrusted to the State and its institutions or those under its supervision, and this, in order to learn from the mistakes and commemorate the victims.

(1) Preparatory works:

Discussion and adoption by the national constituent assembly during its session held on 15 December 2013.
Reconciliation does not mean in any way impunity or absence of accountability required from perpetrators of serious violations of human rights.

TITLE II
COMMISSION OF TRUTH AND DIGNITY

CHAPTER I
General provisions

Art. 16 - Is established, an independent commission called “commission of truth and dignity” endowed with legal personality and financial and administrative autonomy headquartered in Tunis. It may hold its meetings wherever, on the Tunisian territory.

The “Truth and Dignity Commission” shall be referred to in the law herein as the “Commission.”

It may also, if needed, transfer its headquarter to any other region in the territory of the Republic.

Art. 17 - The Commission’s work shall cover the period extending from 1st July 1955 up to the promulgation of this law.

Art. 18 - The duration of the activity of the commission has been fixed at four (4) years, as from the date of the appointment of its members, renewable once for one year after a justified decision delivered by the commission which shall be submitted to the assembly charged of legislation, three months before the completion of its mandate.

CHAPTER II
The composition of the commission

Art. 19 - The commission is composed of fifteen (15) members which representativeness rate of each of both sexes may not be inferior to one third, chosen by the Assembly charged of legislation, among the personalities known for their neutrality, impartiality and competence.

Art. 20 - Among the members, the commission shall compulsory include:

- Two representatives of the victims’ associations and two representatives of the associations for the defense of human rights, chosen as candidates by their associations.

- The other members are chosen among the individual candidatures falling within the scope of transitional justice, as for law, social and human sciences, medicine, documentation, information and communication.

The list of the members shall compulsory comprise a magistrate, administrative judge, a lawyer, a specialist in Religious Sciences and a financial expert.

Art. 21 - The candidature for membership of the commission shall meet the following conditions:

- To have the Tunisian nationality,
- To be thirty (30) years old at least on the date of candidacy,
- To be competent, independent, neutral and impartial,
- Have no criminal record for intentional offense against honor,
- Have no record of fraudulent bankruptcy,
- Have not been dismissed for any reason offending honor,

Art. 22 - It is prohibited for every candidate to:
- Be member in the National Constituent Assembly,
- Have held any responsibility in a political party,
- Have assumed a position in the parliament or the Government, as from 1st July 1955,
- Have served as Governor, general secretary of governorate, first delegate, delegate, mayor or any other executive position within a public establishment or enterprise or a local collectivity as from 20 March 1956,
- Have held a partisan responsibility on the national, regional or local scale, on the national territory or abroad, within the dissolved Democratic Constitutional Rally,
- Be involved in the appeal to the former president with the view of running for the presidential elections in 2014,
- Be a magistrate who participated in political trial,

The list of candidates shall be published in the official site of the National Constituent Assembly.

Art. 23 - Is established, a special commission within the National Constituent Assembly to examine the candidacies and shall proceed to the designation of the commission members. It is chaired by the president of the National Constituent Assembly or by one of both vice-presidents.

The parliamentary groups and deputies which do not belong to a parliamentary group are represented in the special commission’s composition as follows:
- One member for each group composed of thirty deputies or less. If the parliamentary group includes more than thirty members, it shall be represented by two members, and if it includes sixty deputies it shall be represented by three members.

The special commission’ composition shall be fixed within a deadline of ten days as from the publishing of the law herein. It holds its first meeting within a deadline of one week after fixing its composition.

The candidatures for membership in the commission of truth and dignity are opened by decisions of the president of the special commission, published in the Official Gazette of the Republic, within a maximum deadline of 7 days after the publication of the list in the official site of the National Constituent Assembly.

The decisions of the commission related to the objections are full and final, in any form whatsoever, even by way of recourse for misuse of authority.

Art. 26 - The members of the commission shall be appointed by decree, within a maximum deadline of fifteen (15) days, as from the date of delivering the list to the departments of the Presidency of the Government.

The abovementioned decree comprises a meeting of the members, within a maximum deadline of fifteen (15) days, as from the date of its promulgation. The members of the commission chose, by consensus, the president of the commission and two vice-presidents. In case the consensus could not be reached, the selection shall be done by the absolute majority of present members at the first plenary meeting chaired by the oldest member, attended by the youngest among those who do not apply for the presidency of the commission.

Art. 27 - The President and members of the Commission shall swear the following oath before taking office:

“I swear by Almighty God that I shall perform my duties neutrally, loyally, faithfully and honorably, without discrimination based on gender, color, language, religion, opinion, belonging or region, that I am committed to not disclose information covered by professional secrecy and that I shall respect the dignity of the victims as well as the objectives for which this Commission has been established.”

They shall take the oath before the President of the Republic, within a maximum deadline of 7 days after choosing the candidates.
Art. 28 - The President and the members of the Commission shall perform their duties on a full-time basis. During their term of office, they may not occupy any other parliamentary or representative position or plan.

The Commission’s members shall receive wages allowances to be determined by virtue of an order that shall be published in the official gazette. The members of the commission shall receive allowances fixed by decree that must obligatory be published in the Official Gazette of the Republic of Tunisia.

Art. 29 - During their active duty within the commission, the president and the members of the latter may not:
- Perform any professional activity
- Use their office in any advertisement related to financial, industrial, commercial or professional projects.

The commission is authorized to take the measures deemed necessary, in case of violation of the provisions of the article herein, and this, in accordance with its internal rules.

Art. 30 - The commission shall establish an executive body under its direct authority and which organization and operating methods shall be fixed in the commission internal regulation and published in the Official Gazette of the Republic of Tunisia.

The executive body consists of central departments charged of administrative and financial affairs, as well as regional offices and specialized committees that the commission shall establish and place directly under its supervision, as far as the issues related to its competence are concerned.

The commission is authorized to have resort to assist persons with experiences and specialties, and this a contract or a request for secondment, on condition that they shall meet the conditions mentioned in articles 21 and 22 of the law herein except for the condition of age.

The executive body members are appointed by decision of the commission, in accordance with the provisions of the internal regulation, and hall be published in the Official Gazette of the Republic of Tunisia.

CHAPTER III
The duties assigned to the members and agents of the commission

Art. 31 - The members of the commission shall be bound by the obligation of professional secrecy. It is prohibited to disclose the commission works or publish it apart from reports and communiqués emanating from the commission.

This concretion is also applicable to the agents and collaborators of the commission.

Every member or agent of the commission is bound to preserve the confidential nature concerning all the documents, communiqués, testimonies, information and data dealing with the cases of the commission jurisdiction.

These provisions are also applicable to the resigning member.

The supporting evidences and documents held by the commission may be removed or examined only by the concerned parties and the accused persons. In all other case, the prior authorization from the commission or the Tribunal is required.

Art. 32 - All members of the commission shall draw-up a declaration on honor concerning their assets and those of their spouses and children, before their taking office within the commission.

The declaration on honor is considered as a precondition in taking the office, and shall be remitted to the court of auditors in accordance with law n° 87-17 dated 10 April 1987, related to the declaration on honor of the assets of the members of the Government of some categories of public officials.

The declaration on honor is considered as a condition of performing duties.

Art. 33 - The members and employees of the commission shall avoid any attitude or behavior likely to affect the reputation of the commission.

Art. 34 - Neither the president nor the members of the commission may be prosecuted, for crime or offense in relation with their mission or performance of their duties within the commission, only in case waived immunity voted by the two thirds of the commission' members.

However, in case of flagrante delicto, the concerned member may be apprehended and the commission shall be immediately informed.

Art. 35 - The members, the officials and the collaborators of the commission are considered as public officials, according to the provisions of article 82 of the Penal Code. The State is required to protect them against any threats or violations for which they could be targeted during their active duties within the commission, whatsoever, or even after the end of their duties.

Any violation against one of them is equivalent to a violation against a state official, in the performance of his/her duty, and shall be liable to the penalties provided for in the Penal Code.

Art. 36 - The officials of the commission shall be recruited by a contract or on the basis of a secondment.

The seconded officials shall receive their salaries and allowances fixed by decree.

Art. 37 - The president and the members of the commission shall carry on their tasks during the mandate of the commission.
Every member of the commission may submit his/her resignation, in writing, to its president.

Every member of the commission may be dismissed, by a decision from the commission and made by the majority of the two thirds, and this, in case of unjustified absence, at three consecutive occasions or six non consecutive occasions, during the commission’s meetings, or yet, in case of physical disability, act prejudicial to the reputation of the commission or any serious breach of professional duties as referred to in the law herein.

In case of resignation, dismissal or death of one of the members of the commission, he/she shall be replaced by another member having the same discipline by the assembly charged of legislation in accordance with the same methods and procedures mentioned above in article 23 of the law herein.

In case of vacancy in the post of president of the commission, the duties of the president are entrusted to the oldest vice-president, till the designation of a president among the members of the commission, in accordance with the procedures fixed in article 26 of the law herein.

CHAPTER IV

Missions and attributions of the commission

Art. 38 - The commission shall perform its missions and attributions with neutrality and total independence, in accordance with the provisions and principles mentioned in title I of the law herein.

No one is authorized to interfere in the commissions’ activities or influence its decisions.

Art. 39 - The commission shall provide the following missions:

- Holding private or public hearings, for the benefit of the victims of violations and for any other reason linked to its activities.
- Investigating the cases of enforced disappearances remained without effect, the evidence of submitted communiqués and complaints and determining the future of the victims.
- Collecting data, detecting, documenting, confirming and archiving the violations in order to constitute a data bases and draw-up a unified register of the victims of violations.
- Delineating the responsibilities of the Government agencies or any other parties, in the violations concerned with the provisions of the law herein, clarifying the reasons and proposing solutions avoiding the repetition of such violations in the future.
- Drawing-up a global, individual and collective program, in order to compensate the victims of violations that shall be based on the following:
  - The confession of what has been endured by the victims, and taking measures and compensation decisions for their benefit, taking into consideration all previous administrative and legal decisions and measures taken for the benefit of the victims,
  - Determining the required criteria to compensate the victims of violations,
  - Delimiting the terms of payment of allowances, taking into consideration the compensation estimates,
  - Taking urgent and temporary measures of support and compensation for the benefit of the victims.

Art. 40 - The commission shall be endowed with the following attributions, in order to perform its mission:

- Having access to the public and private archives, disregarding the prohibitions provided for by the legislation in force,
- Receiving the requests and complaints related to violations, and this during a period fixed at one year, as from the start-up of the commission’s activities. The commission may however, extend this period for a maximum period of six months,
- Examining all the violations subject to the law herein, and this by all necessary means and mechanisms, by guaranteeing the rights of defense,
- The convocation of every person which presence is deemed necessary to hear from him/her. Accordingly, no excuse of immunity may be set forth, to evade this call,
- Adopting all appropriate actions in order to protect witnesses, victims, experts and all those who are heard, whatever their status may be, concerning the violations subject of the provisions of the law herein, on one hand, the guarantees’ plan of safety precautions, protection from criminality and violations, and on the other hand, terms of confidentiality, in cooperation with the relevant departments and structures,
- Resorting to the assistance of public officials for the performance of the missions of investigation, instruction and protection,
- Asking the administrative and financial authorities, as well as public commissions and every natural person or legal entity, to provide documents and information held by them,
- Having access to the cases referral to courts, issued sentences or decisions concerning them,
- Asking for information within official institutions of foreign countries, with regard to the international conventions and agreements concluded for this purpose, as well as collecting all information from the victims, witnesses, civil servants or others, in other countries in coordination with the relevant authorities.
- Achievement of findings in the public and private locations, as well as the accomplishment of searches and seizures of documents, securities and used blunt instruments that could be related to the violations examined by the commission in order to establish the reports. The commission has the same attributions than that of judicial police, without prejudice to the necessary legal procedures.

- Resorting to every measure or instrument which could help revealing the truth.

Art. 41 - Is established, a fund called “fund for dignity and rehabilitation of victims of oppression”.

The organization, the operating methods and the financing of this fund shall be fixed by decree.

Art. 42 - The commission shall transmit to the Public Prosecutor the cases in which serious violations of human rights are confirmed.

The commission shall be informed of all subsequent measures taken by the judiciary.

The cases transmitted to the Public Prosecutor shall not be opposed by the principle of res judicata.

Art. 43 - The commission is charged of:

1- Drafting appropriate recommendations and suggestions as for political, administrative, economic, security, legal, media, educational, cultural reforms and of administrative vetting, preventing recurrence of repression, tyranny, violation of human rights and misuse of public monies.

2- Proposing measures likely to be taken in order to encourage national reconciliation and preserve the individuals’ rights and particularly, those of woman, children, persons with special needs and vulnerable social groups.

3- drafting recommendations, suggestions and measures intended to consolidate democratic structure and contribute to the establishment of the rule of law,

4- establishing a commission called “commission of public officials’ examination and institutional reform” which composition and progress of works shall be fixed by the commission’s internal rule and which is required to accomplish the following missions:

- Proposing practical suggestions aiming at reforming the institutions involved in corruption and violations,

- Proposing suggestions aiming at vetting the administration and all the sectors required a vetting.

The commission shall issue to the relevant authorities, recommendation for revocation, dismissal or mandatory retirement, applied to every person holding a state’s high office, including judicial offices, if it is proven that the concerned person:

a) Has submitted to the dissolved democratic constitutional rally (RCD) or to the political police, reports or information having caused damages or violations in the sense of the law herein.

b) Has intentionally perpetrated actions causing a support or assistance for the misappropriation of public funds and this, for the persons submitted to the provisions of decree-law n° 2011-13.

c) Is responsible for the violations in the sense of the law herein.

Art. 44 - The commission shall recommend taking necessary measures in order to preserve national memory concerning the victims of violations. It may also, implement activities required for this purpose.

Art. 45 - Shall be established within the commission, a “commission for arbitration and conciliation” charged of examining and ruling on the violations’ cases, in the sense of the law herein, after obtaining a consent from the victim, and on the basis of rules of justice, equity and international adopted standards, and this, notwithstanding the extinction of the right of action and prescription of penalties.

In case of serious violations, the decision of the commission does not prevent the accountability from perpetrators of violations. This decision shall be taken into consideration in the estimation of sentences.

The commission for arbitration and conciliation shall also examine the settlement requests dealing with the cases of financial corruption. The submission of this request does not suspend the examining of the case and the public action is discontinued only after implementation of the provisions of the aforesaid settlement.

The implementation of the provisions of settlement in the financial corruption cases, delivered to the commission, involves the termination of prosecution or the end of trial or the suspension of the enforcement of the punishment. However, the prosecution, the judgment or the sentence shall be resumed if it is proven that the perpetrator of the violations has intentionally hidden the truth or has not declared what he/she illegally took.

The state shall obligatory be a principal party in the cases submitted to the commission for arbitration and conciliation.

Art. 46 - The performance of the commission for arbitration and conciliation is made on the basis of a convention of arbitration and conciliation:

- At the request of the victim including the State having been subject of the damages.

- At the request of the party to which the violation has been imputed, after consent of the victim.

- With approval of the state in the cases of financial corruption, if the case deals with public funds or with establishments’ funds or in which the state has a direct or indirect participation in the capital.
- Upon a transfer from the national commission of struggle against corruption, on the basis of a convention of arbitration and conciliation among the concerned parties.

Shall be considered as conditions to approve the arbitration and conciliation request, the written confession of the claimant of conciliation about the facts that he/she perpetrated and the explicit apologies, according to a modal fixed by decision of the commission.

In case the request for conciliation deals with financial corruption, it shall compulsorily include statements of the facts causing an illegal gain and its realized value. The request is enclosed to the documents proving the veracity of the claims for conciliation.

The requests shall, compulsory, mention the approval of the arbitral award, which is considered as final and may not be subject of appeal, or reversal or appeal for misuse of authority.

Art. 47 - The parties to an arbitral dispute may not abstain to participate in public hearings sessions, if the commission asks to. The conciliation procedures are suspended in case of non-compliance with the provisions of the article herein.

Art. 48 - The referral to the commission is considered as suspensive of time limits. The examining of the disputes by judicial authorities while it is pending before the commission is interrupted by adopting necessary measures and procedures in order to avoid impunity during the period of transfer till the execution of the arbitral award and this, according to the exception provided for by paragraph 2 of article 46 dealing with the financial corruption cases.

The commission or the most diligent party is bound to inform the judicial authority charged of the case, that it is also submitted to the commission.

Art. 49 - The arbitral award shall comprise the following:
- A detailed statement of the facts, the date, the place, the legal description and the legal applicable texts,
- The affirmation or the negation of the existence of violations and the validating and invalidating evidences,
- The determination of the level of seriousness of the violations in case it has been proven and charged to the perpetrator,
- The determination of the nature, of the nature, of the harm and its repairing methods.

Art. 50 - The arbitral award carries the executory formula once signed by the First President of the Court of Appeal of Tunis, within a deadline of three (3) days, as from the date of its submission. The arbitral award shall be considered as final and not subject to appeal, reversal or appeal for misuse of authority.

Art. 51 - The State departments, the public agencies, the commissions, the local collectivities, the public establishments and enterprises, as well as all civil servants are bound to provide the president of the commission with statements comprising all the confirmed and reported facts and all gathered information during their active duty, and which fall within the attributions of the commission or which are likely to help achieving his/her missions in best possible conditions.

The aforesaid documents and information shall be remitted directly to the commission, on the initiative of the departments and the abovementioned parties or upon a request from the commission if needed.

Art. 52 - Every natural person or legal entity shall provide the commission with all the documents or statements dealing with confirmed and reported facts or with what they have been through as well as all the gathered information and which falls within the attributions of the commission.

An official receipt shall be remitted to any person having provided documents, complaints or information to the commission.

Art. 53 - The commission shall fix the organizing and progressing procedures of the hearing sessions by respecting the specificity of the victims, notably; women, children, the categories with special needs and vulnerable groups, as well as those responsible of violations, and by providing the respect of their physical and moral integrity.

Art. 54 - The professional secrecy may not be opposed to the commission’s requests to obtain information, regardless of the nature or capacity of the natural person or legal entity in possession of the required information or documents. The trustees of these confidential documents may not be punished for disclosing such information to the commission.

Art. 55 - In case the revealed documents are likely to be subject of destruction or existence of consistent evidences of perpetrated violations falling within the commission, the president may order the adoption of necessary preventive measures in order to preserve the aforesaid documents and evidences and prevent the perpetrators of violations from transferring, replacing, running, transporting or destroying funds and properties subject of the crime.

CHAPTER V
The progress and organization of the commission’ works

Art. 56 - The commission shall carry out the following preparatory works, within a maximum deadline of six (6) months following the date of the members’ appointment:
- Elaborating the internal rule which shall be published in the Official Gazette of the Republic of Tunisia,
- Introducing an Executive Directorate,
- Drawing-up an Action Plan during its performance,
- Drawing-up of a work agenda for at least one year,
- Drawing-up manuals of simplified procedures to facilitate the progress of its works, in all the fields of competence,
- Drawing-up a global communication plan in cooperation with national media,
- Introducing a database,
- Achieving all necessary activities for the performance of its missions.

Art. 57 - Without prejudice to the provisions of the law herein, the internal rule of the commission provides the rules of exercise of its works, the mechanisms of its administrative, financial and technical operating, as well as the methods of making decisions.

Art. 58 - The president of the commission chairs the meetings and represents the commission vis-à-vis the third parties. He/she may delegate his/her power of signature or some of his/her authority to his/her two vice-presidents or to one of the members of the commission and if necessary, to one of the executives of the commission after consent of the members.

The president of the commission is also its organizer.

Art. 59 - The commission shall meet upon a call from its president or a third of its members. Its meetings are valid only in presence of two thirds of the members.

Art. 60 - The deliberations of the commission are confidential and its decisions shall be made by consensus, failing that, by an absolute majority of present members. In case of equal votes, the president has the casting vote.

The commission may call the members of the specialized commissions or the regional office, and every person whose presence is deemed necessary, to attend its works without having the right to vote.

Art. 61 - It is prohibited for every member of the commission to participate in the deliberations on cases involving a natural person or a legal entity and in which he/she holds a personal benefit or in which he/she has a family relationship or link or any other kind of obligations or contracts.

The president and the members of the commission are bound to inform about any conflict of interest during their mandate within the commission.

Art. 62 - Every natural person or legal entity having interest from the case submitted to the commission, may submit an objection against any member of the commission, and this, by a written-reasoned document delivered to the president of the commission.

The commission rules on the objection request within a deadline of one week as from the date of submission of the aforesaid request, and this by a majority of the present members. The member subject of objection has not the right to vote.

The decision of the commission for this purpose is not subject to any appeal, even in case of abuse of authority.

Art. 63 - The law herein grants to the commission, the power to make decision on the progress and achievement of its activities. It confers full prerogatives to accomplish its obligations provided for by the law herein.

CHAPTER VI
The commission’s budget

Art. 64 - The commission is endowed with an autonomous budget consisting of:
- Annual funds charged to the State budget,
- Grants, donations and legacies granted to the commission by national and international agencies,
- All the resources that may be put at the disposal of the commission,

However, it is prohibited for the commission to accept conditioned donations or grants.

The commission shall prepare its budget before transferring it to the relevant governmental party for approval.

The rules of scheduling and keeping of accounts of the commission are not submitted to the public accountancy code.

The commission shall appoint an auditor for a period of two non-renewable years, chosen among chartered accountants registered on the Order of Chartered Accounts of Tunisia.

The commission is submitted to the control of the court of auditors.

Art. 65 - All the contracts of the commission shall be concluded and implemented in accordance with the principles of competition, equality and transparency.

CHAPTER VII
Penal sanctions

Art. 66 - Shall be punished by a six month sentences and a fine of an amount of two thousand dinars, any person who:
- Carries out any action before the commission showing a disregard for the court,
- Willfully obstructs the commission’s works,
- Does not come up to testify after a call from the commission or prevents the access to the claimed document or information,
- Reveals any confidential information found during his/her active duty within the commission.

The provisions of Penal Code are applicable to any person giving a false testimony to the commission, presenting falsified documents or destroying any document dealing with the investigations or procedures provided for by the law herein.
CHAPTER VIII

Conclusion of the Commission’s work

Art. 67 - The commission shall draw-up the reports regarding its activities, as follows:

1/- annual reports

2/- a comprehensive and final report covering the period starting from the establishment of the commission till the end completion of its works, comprising:

- Confirmed facts after verifications and investigations
- Determination of responsibilities
- Reasons of violations provided for by the law herein and the recommendations guaranteeing that further occurrence of such violations
- The measures to be adopted to encourage national conciliation and preservation of individual rights, mainly women, children, people with special needs and vulnerable social categories.
- Recommendations, proposals and procedures intended to reinforce the democratic structure and contribute to the establishment of the rule of law.
- Recommendations and proposals related to political, administrative, economic, security, legal, media, educational, cultural reforms and other types of reforms considered appropriate to avoid the occurrence of oppression, tyranny, and violation of human rights and mismanagement of public funds.

The commission’s reports shall be remitted to the President of the Republic, to the President of the Assembly charged of legislation and to the President of the Government.

The commission’s reports are put at the disposal of the public. It shall be published in the Official Gazette of the Republic of Tunisia.

Before the conclusion of its works, the commission shall demonstrate due diligence to enable publishing and broadcasting the results by all means.

Art. 68 - The commission’s works are completed at the end of the limited period provided for by the law herein. The commission entrusts all the documents and references to the National Archives or to an institution preserving the national memory established for this purpose.

Art. 69 - No member of agent of the commission, or any person having achieved a mission at the request of the commission, are considered responsible for the content of the reports, the conclusions the opinions or recommendations expressed in the implementation of the provisions of the law herein.

Art. 70 - Within a deadline of one year, as from the publishing date of the comprehensive report of the commission, the Government shall draw-up a plan and work program in order to fulfill the recommendations and suggestions provided by the commission. The aforesaid plans and programs are submitted to the deliberation of the assembly charged of legislation.

The assembly shall supervise the performance of the commission in achieving the working program and plan through a parliamentary committee which shall be established for this purpose and which shall collaborate with the concerned associations to make effective the recommendations and suggestions.

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

Tunis, 24 December 2013.

The President of the Republic

Mohamed Moneef Marzougui
Law n° 2013-54 dated 30 December 2013 on the appropriations law for the year 2014 (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 2014 the perception for the benefit of the state budget the revenues coming from taxes, royalties, contributions, various incomes and loans of a total amount of 28 025 000 000 Dinars distributed as follows:

- Receipts of Title I 19 020 200 000 Dinars
- Receipts of Title II 8 052 000 000 Dinars
- Special Fund revenues of the Treasury 952 800 000 Dinars

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

Article 2: The receipts assigned to the special funds of the Treasury for the year 2014 are fixed at 952 800 000 Dinars in accordance with table "B" annexed to the present law.

Article 3: The amount of the payment credits of the expenditure of the state Budget for year the 2014 is fixed at 28 025 000 000 Dinars divided by sections and parts as follows:

**First section: Expenditure of management**

- First part: Public remunerations 10 554 866 000 Dinars
- Second part: Means of the services 1 050 830 000 Dinars
- Third part: Public interventions 5 660 818 000 Dinars
- Fourth part: Unforeseen expenditure of management 296 186 000 Dinars

**Total of the first section:** 17 562 700 000 Dinars

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

- Fifth part: Interests of the national debt 1 475 000 000 Dinars

**Total of the second section** 1 475 000 000 Dinars

**Third section: Expenditure of development**

- Sixth part: Direct investments 2 021 145 000 Dinars
- Seventh part: Public financing 1 870 678 000 Dinars
- Eighth part: Unforeseen expenditure of development 416 242 000 Dinars
- Ninth part: Expenditure of development on affected external resources 526 435 000 Dinars

**Total of the third section:** 4 834 500 000 Dinars

(1) Preparatory works:
Discussion and adoption by the national constituent assembly during its session held on 30 December 2013.

(*) The tables are published only in Arabic and French.
Fourth section: Refunding of the main thing of the national debt

<table>
<thead>
<tr>
<th>Tenth part: Refunding of the main thing of the national debt</th>
<th>3 200 000 000 Dinars</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total of the fourth section:</strong></td>
<td><strong>3 200 000 000 Dinars</strong></td>
</tr>
</tbody>
</table>

Fifth section: Expenditure of the special funds of the treasure

<table>
<thead>
<tr>
<th>Eleventh part: Expenditure of the special funds of the treasure</th>
<th>952 800 000 Dinars</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total of the fifth section:</strong></td>
<td><strong>952 800 000 Dinars</strong></td>
</tr>
</tbody>
</table>

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

Article 4: - The total amount of the credits of programs of the State for the year 2014 is fixed at 4 441 795 000 Dinars.

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

Article 5: - The amount of the commitment credits of the third section: " expenditure of development of the budget of the State ", for the year 2014 is fixed at 6 199 665 000 Dinars and divided by parts as follows:

<table>
<thead>
<tr>
<th>Third section: Expenditure of development</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sixth part: Direct investments</td>
</tr>
<tr>
<td>Seventh part: Public financing</td>
</tr>
<tr>
<td>Eighth part: Unforeseen expenditure of development</td>
</tr>
<tr>
<td>Ninth part: Expenditure of development on affected external resources</td>
</tr>
<tr>
<td><strong>Total of the third section:</strong></td>
</tr>
</tbody>
</table>

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

Article 6: The amount of the resources of net loans of the State of reimbursement of the principal public debt is fixed at 4 538 000 000 Dinars for the year 2014.

Article 7: The amount of the receipts and the expenditure of the publicly-owned establishments, whose budgets are attached by order to the budget of the State, is fixed at 923 335 000 Dinars for the year 2014 in accordance with table " F " annexed to the present law.

Article 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 2014.

Article 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 2014.

Article 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 825 000 000 dinars for the year 2014.

**Distribution of the credits**

Article 11: The credits of programs, the commitment credits and the payment credits are distributed by chapters on the basis of structuring in force at the date of 30 October 2013.
Rationalization of the criteria of distributing the common funds of the local collectivities

Article 12:
1) Are replaced the two rates of 41% and 4% mentioned respectively with the third and fourth subparagraphs of paragraph 3 of article 3 of the law n° 75-36 dated 14 May 1975 relating to the pools of the local collectivities, as amended by the subsequent texts, and this, respectively, by the rates of 37% and 8%.

2) Are amended the provisions of paragraph 4 of article 3 of the law n° 75-36 dated 14 May 1975 relating to the pools of the local collectivities, as amended by the subsequent texts, as follows:

The balance of 18% of the resources of the pools is distributed as follows:
- to the limit of 24% to the commune of Tunis.
- to the limit of 3% to the regional council of Tunis.
- to the limit of 30% to the seats of governorates.
- to the limit of 27% to the funds of the loans and support of the local collectivities.
- to the limit of 16% to the requirements of the Central Official Authority, to satisfy the specific and unforeseen needs of local communities.

A quota of this balance can be allotted and added to the share returning to commune referred to by the first subparagraph of this article by decree.

Clarification of the field of interventions of " the development funds of communications, telecommunication and information technologies "

Article 13:

2) Are amended the provisions of the fourth and sixth paragraphs of article 19 of the law n° 98-111 dated 28 December 1998 on the appropriations law for the year 1999, as amended by article 73 of the law n° 2012-27 dated 29 December 2012 on the appropriations law for the year 2013 respectively as follows:

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

The programming and the approval of the projects and the programs of development of the sector are carried out on a proposal from a commission whose composition is fixed by decree.

Allocation of Resource coming from adherence to the systems of " ecozit and ecofiltes " for the benefit of the depollution fund

Article 14:

The national agency of management of waste is held at the end of each six-month period to transfer the resources coming from the contributions from the members to the systems from management from worn lubricating oils " ecozit " and of the worn oil filters " ecofiltes " referred to the provisions of the decree n° 2002-693 dated 1st April 2002 relating to the conditions and the procedures of resumption of lubricating oils and the worn oil filters and of their management as amended and completed by the decree n° 2008-2565 dated 7 July 2008 to the special treasury fund " depollution fund ".

Levy of the resources of" funds of the specific expenditure of the customs general directorate "

Article 15:

An amount of 100 000 000 dinars shall be drawn from the surplus of the " funds of the specific expenditure of the customs general directorate " for the benefit of the resources of the budget of the State.
Transfer of the total royalty return of the customs services to the State budget and revision of its amount as for the customs declarations relating to the operations of terrestrial transit of goods

Article 16:
1) Is replaced the expression "on all" referred for by the second indent of article 51 of law n° 87-83 dated 31 December 1987 on the appropriations law for the year 1988 as amended and completed by the subsequent texts and in particular by article 57 of the law n° 2012-27 dated 29 December 2012 on the appropriations law for the year 2013 by the expression "on the others"
2) Is added after the first indent of article 51 of the law n° 87-83 dated 31 December 1987 on the appropriations law for the year 1988 as amended and completed by the subsequent texts and in particular by article 57 of the law n° 2012-27 dated 29 December 2012 on the appropriations law for the year 2013, a new indent thus made out:
   - hundred dinars per customs declaration of terrestrial transit of goods.
3) Are repealed the provisions of the second paragraph of new article 51 of the law n° 87-83 dated 31 December 1987 on the appropriations law for the year 1988 as amended and completed by the subsequent texts.
4) Are repealed the provisions of the second paragraph of article 75 of the law n° 93-125 dated 27 December 1993 on the appropriations law for the year 1994.

Measurements aiming at reinforcing the financial bases of the public banks

Article 17:
The Minister of Finance acting on behalf of the State is authorized to subscribe to the increase in the authorized capital of the public banks, according to the needs, and this, within the limit of five hundred million dinars (500 000 000 dinars).
The aforementioned amount will be distributed between the banks concerned with a law.

Reduction of the rate of the corporation tax and imposition of the distributed benefits

Article 18:
1) The rate of the corporation tax fixed at 30%, while it is reduced to 25% in the code of the income tax and of the corporation tax.
The provisions of this paragraph apply for the benefits and the added value referred to in paragraphs II and III of article 45 of the code of the income tax and of the corporation tax realized as from 1st January 2014.
2) The rate of the deduction at the source fixed at 30%, where it is in article 52 of the code of the income tax and of the corporation tax, is reduced to 25%.
The rate of 25% envisaged in the present paragraph, applies to the amounts paid in return of the operations of transfer carried out as from 1st January 2014.
3) The expression "referred to the code of hydrocarbons promulgated by law n° 99-93 dated 17 August 1999 as amended and completed by the subsequent texts and in particular the law n° 2004-61 dated 27 July 2004" referred to by the seventh indent of the fourth subparagraph of paragraph I of article 49 of the code of the income tax and of the corporation tax, is replaced by the expression:
   lending their services for the benefit of companies exerting within the framework of the legislation relating to hydrocarbons

Article 19:
1) Are repealed the provisions of the second indent of the third paragraph of article 3 of the code of the income tax and of the corporation tax.
2) Are repealed the provisions of item 10 of article 38 of the code of the income tax and of the corporation tax.
3) Subject to the provisions of paragraph 7 of this article, the provisions of paragraphs 1 and 2 apply to the operations of distribution carried out as from 1st January 2015.
4) Is added to paragraph I of article 52 of the code of the income tax and of the corporation tax, a subparagraph "C (a)"
   thus made out:
   C (a) 5% with the title of the incomes distributed within the meaning of the provisions of the subparagraph "has"
   paragraph II and paragraph II (a) of article 29 of this code.
5) The expression "and by the subparagraph E of paragraph I of this article" mentioned at the first subparagraph of paragraph I of paragraph II of article 52 of the code of the income tax and of the corporation tax is replaced by the following expression:
and by the subparagraphs "E" and "C (a)" of paragraph I of this article

6) Is added to paragraph I of paragraph II of article 52 of the code of the income tax and of the corporation tax what follows:

Is also deductible from income tax annual payable, or is restorable, the deduction at the source carried out with the title of the incomes distributed in accordance with the provisions of this article, and this, for the physical people whose distributed incomes do not exceed 10,000 dinars per annum

7) The provisions of this article do not apply to the operations of distribution of benefit starting from the own capital stocks appearing in the assessment of the distributive firm at 31 December 2013, with the provision of mentioning the aforementioned funds in the notes with the financial statements deposited for the year 2013.

Renewal of the encouragement of creation of small and medium-sized enterprises in the industrial sector

Article 20:

1) The expression "3 years" referred to in article 17 of the law n° 2012-27 dated 29 December 2012 on the appropriations law for the year 2013 is replaced by the expression: "5 years"

2) The provisions of article 17 of the law n° 2012-27 dated 29 December 2012, on the appropriations law for the year 2013 apply, according to same conditions, to the new companies created during the year 2014 exerting in processing and manufacturing activities and whose annual sales turnover gross does not exceed 600 miles dinars.

Measurements for the encouragement of employment

Article 21:

The provisions of article 4 of the law n° 2012-1 dated 16 May 2012, on the complementary appropriations law for the year 2012, and the provisions of article 77 of the law n° 2012-27 dated 29 December 2012, on the appropriations law for the year 2013, are renewed for the year 2014 and according to the same conditions.

Support of the enterprises established in the areas of prior regional development

Article 22:

The date of "31 December 2011" referred to in article 25 (new) of the code of incentive to the investments is replaced by the date of "31 December 2014".

Encouragement of the investment in the areas of regional development

Article 23:

The date of "31 December 2011" referred to in article 45 of the law n° 2007-69 dated 27 December 2007, relating to the economic initiative as amended and completed by the subsequent texts is replaced by the date of "31 December 2014".

Encouragement of the long-term saving in the field of life insurance

Article 24:

1) Are amended the provisions of the first and second subparagraphs of paragraph 2 of paragraph I of article 39 of the code of the income tax and of the corporation tax as follows:

2 premiums paid by the subscriber within the framework to the contracts life insurance and the contracts to capitalization within the limit to 10,000 dinars per annum, and this, when these contracts comprise one of the following guarantees:

- guaranteed of a capital or a revenue for the benefit of the policy-holder, united sound, its ascending or descendants one effective duration old at least equal to ten years,
- guaranteed Units of Account for the benefit of the policy-holder, united sound, its ascending or downward been useful after one minimal duration which should not be lower than ten years,
- guaranteed of a capital or a revenue in the event of death for the benefit of the spouse, ascending or the descendants.
The provisions of this paragraph apply to the premiums life insurances paid by the associate within the framework of the collective agreements of one duration insurance of effective affiliation equal at least at ten years and without its contribution in these contracts being lower than a minimal contribution whose rate is fixed by an order of the Minister of Finance.

2) The term «the policy-holder " where it is in the third and fourth subparagraphs of paragraph 2 of paragraph I of article 39 of the code of the income tax and of the corporation tax is replaced by the expression:

the subscriber with the individual contracts or the associate with the collective agreements

3) The term " paragraph " referred for by the third subparagraph of paragraph 2 of paragraph I of article 39 of the code of the income tax and of the corporation tax is replaced by the term " code ".

4) Are repealed the provisions of number 7 of article 12 of the code of the income tax and of the corporation tax and are replaced by what follows:

7 - Contributions of the subscriber paid in the framework to the collective agreements of insurance cited in paragraph 2 of paragraph I of article 39 of this code and the contributions paid within the framework of the contracts life insurance and the contracts of capitalization pursuant to the obligations of the subscriber referred to the legislation in force.

The repurchase of the contract involves the payment of the tax not discharged under the terms of the provisions of this raised paragraph of the payable penalties in accordance with the legislation in force. The repurchase is subordinated; in this case, with the production of a certificate delivered by the services of tax control qualified attesting that the subscriber regularized his tax situation with the title of the contributions having profited from the deduction. With defect, the company of insurance has joint and several liabilities with the interested party for the payment of the payable amounts.

The provisions of this paragraph do not apply in the event of transfer of the mathematical provision of the contract to another company of insurance.

5) Are amended the provisions of the number 14 of article 38 of the code of the income tax and of the corporation tax as follows:

14 contributions paid by the employers within the framework of the collective agreements life insurance and the contracts of capitalization cited in paragraph 2 of paragraph I of article 39 of this code.

6) Are amended the provisions of the numéro16 of article 38 of the code of the income tax and of the corporation tax as follows:

16 sums paid within the framework of the execution of the contracts of insurance cited in paragraph 2 of paragraph I of article 39 of this code, except for the sums paid within the framework of the contracts life insurance and the contracts of capitalization pursuant to the obligations of the subscriber referred to the legislation in force.

7) He is added to the provisions of paragraph II of article 45 of the code of the income tax and of the corporation tax what follows:

The tax is not due also on the reassigned premiums of reinsurance and the premiums insurance paid to the reinsurers subject to reciprocity.

8) The period of effective affiliation mentioned in paragraph 1 of this article does not apply to the affiliations in the collective agreements subscribed before 1st January 2014, and this, for the associates of which the period of affiliation in the aforementioned contracts going of the date of affiliation at the date of the departure to the retirement is lower than 10 years.

Institution of a tax regime specific to Islamic Sukuk and to the common fund of Sukuk

Article 25:

1) Is added to the tariff of the fixed registration fees referred to by article 23 of the code of the registration fees and stamp the number 12 sexies thus made out:

<table>
<thead>
<tr>
<th>NATURE OF THE ACTS AND THE CHANGES</th>
<th>FEES AMOUNTS IN DINARS</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 sexies. Contracts of change of goods concluded by the common funds of Sukuk within the framework of the operation of the emission of sukuk</td>
<td>20 per page</td>
</tr>
</tbody>
</table>
2) Is added to the tariff of the fixed registration fees referred to by article 23 of the code of the registration fees and stamp number 27 B thus made out:

<table>
<thead>
<tr>
<th>NATURE OF THE ACTS AND THE CHANGES</th>
<th>FEES AMOUNTS IN DINARS</th>
</tr>
</thead>
<tbody>
<tr>
<td>27 B. The hiring of goods by the commun funds of Sukuk within the framework of the operation of emission of sukuk</td>
<td>20 per page</td>
</tr>
</tbody>
</table>

Article 26:

Is added after the third paragraph of article 26 of the law no 80-88 dated 31 December 1980, on the appropriations law for the year 1981 as amended and completed by the subsequent texts, a new paragraph thus made out:

The contracts of change of goods concluded by the common fund of Sukuk within the framework of the operation of emission of sukuk are registered in return of fixed fees of one hundred dinars.

Article 27:

Is added after the second paragraph of article 61 of the law no 2002-101 dated 17 December 2002, on the appropriations law for the year 2003 relating to the institution of a transfer tax and of division of the non registered buildings as amended and completed by the subsequent texts, a new paragraph thus made out:

The contracts of change of goods concluded by the common fund of Sukuk within the framework of the operation of emission of sukuk are registered in subjected to fixed fees of one hundred dinars.

Article 28:

Is added to article 34 of the code of the income tax and of the corporation tax a number 7 thus made out:

7. the benefit Net of the sukuk and their incomes as well as the products of liquidation of the common fund of the sukuk referred to by the legislation in force.

Article 29:

Is added to the table " A " annexed to the code of the value-added tax a number 39 B thus made out:

39 B) amounts paid within the framework of an operation of emission of sukuk in accordance with the legislation in force and this, except for the commissions.

Article 30:

1) Is added to the provisions of article 3 of the code of the local taxation after the fifth indent, a new indent thus made out:

- built buildings pertaining to the State, the local collectivies or the publicly-owned establishments related to administration and whose transfer of property takes place within the framework of an operation of Islamic emission of sukuk.

2) Is added to the provisions of article 32 of the code of the local taxation after the 10th indent, a new indent thus made out:

- undeveloped sites pertaining to the State, the local collectivies or the publicly-owned establishments related to administration and whose transfer of property takes place within the framework of the operation of Islamic emission of sukuk.

**Exemption of the VAT of the companies practicing in the cultural sector**

Article 31:

Are removed the provisions of the number (9bis) of paragraph III of table " B " annexed to the code of the value-added tax.

Article 32:

Is added to the number 23 of the table " A " annexed to the code of the value-added tax a paragraph " C " thus made out:

c) production, diffusion and presentation of works theatrical, scenic, musical, literary and plastic other than the presentations carried out in spaces serving of the meals and drinks during the spectacle.
Reduction of the rate of the applicable VAT to the paper intended to impression of the reviews from 18% to 6%

Article 33:
Is added to number 13 of paragraph III of table " B " annexed to the code of the value-added tax the following expression:
Paper intended for the impression of reviews concerned with the n° 48.10 of the tariff of the rights of the customs, imported or acquired locally by the companies of impression of reviews.

Rationalization of the commercial deals carried out in cash

Article 34:
1) Is added to article 14 of the code of the income tax and of the corporation tax, a number 11 thus made out :
  11. the loads which amount is equal to or higher than 20.000 dinars except the value-added tax and which counterpart is paid in cash.
2) Is added to article 15 of the code of the income tax and of the corporation tax, a number 6 thus made out :
  6. the credits which cost of acquisition is equal to or higher than 20.000 dinars except the value-added tax and which counterpart is paid in cash.
3) Is added to article 10 of the code of the value-added tax a paragraph 3 thus made out:
  3) the goods, goods and services which amount is equal to or higher than 20.000 dinars except value-added tax and which counterpart is paid in cash.
4) The amount mentioned in paragraphs 1,2 and 3 of this article is reduced to 10.000 dinars as from 1st January 2015 and to 5.000 dinars as from 1st January 2016.

Article 35:
1) Is added to the provisions of article 55 of the code of the income tax and of the corporation tax, a paragraph IV thus made out:
  IV. The people who cover in cash the counterpart with the supply to the customers of goods, services or goods, the amounts exceeding the threshold fixed by number 11 of article 14 and number 6 of article 15 of this code, are held to declare the aforementioned amounts with mention of the complete identity of the customers concerned on the level of the declaration cited in paragraph III of this article.
2) Is added to the provisions of the code of the tax rights and procedures, article 84 quater thus made out :
   Article 84 quater
   The non-observance of the provisions of paragraph IV of article 55 of the code of the income tax and of the corporation tax involves the application of an administrative tax fine to the rate of 8% of the value of the recovered amounts.

Authorization of the tax services for the access to the programs, applications, information processing systems and the related recordings and treatments

Article 36:
1) Is added after the expression " information and data necessary to the exploitation of these programs, software and applications " mentioned to the first paragraph of article 9 of the code of the tax rights and procedures what follows :
   and recordings and treatments related
2) Is added after the first paragraph of article 9 of the code of the tax rights and procedures, the following paragraph :
   The aforementioned people must allow the agents tax authorities to reach the auxiliary programs, systems, data-processing applications, files and data bases used in management of the purchases, the sales, the services, the invoicing, the receipts, coverings, the payments, the credits or stocks.

Article 37:

Is added to the provisions of article 97 of the code of the tax rights and procedures, a new paragraph thus made out:

The sanction cited in the first paragraph of this article is applied if the tax services were not authorized to reach the auxiliary programs, systems, data-processing applications, files and data bases cited in the second paragraph of article 9 of this code as well as the related recordings and the treatments.
Application of the sanction in the event of reduction in the invoiced amounts of the operations of over invoicing

Article 38:
Is added after the first indent of article 94 of the code of the tax rights and procedures an indent thus made out:
- any person who establishes or uses invoices comprising of the amounts exaggerated in the cases referred to by article 48 septies of the code of the income tax and of the corporation tax.

Control of the deductibility of the loads

Article 39:
Are repealed the provisions of number 2 of article 14 of the code of the income tax and of the corporation tax and are replaced by what follows:
2 income tax or the corporation tax including the deduction at the source y related, supported with the place of the real debtor as well as the tax on the travels abroad.

Deduction by persons submitted to the VAT as for the purchases having been useful to the reconstitution of the sales turnover

Article 40:
1) Is added to paragraph I of article 9 of the code of the value-added tax a number 3 thus made out:
3. Is deduced the value-added tax mentioned on the purchase invoices in conformity with the provisions of article 18 of this code and having been retained by the tax authorities for the non accounting reconstitution of the sales turnover.
2) Is added to the provisions of the code of the tax rights and procedures article 84 quinquies thus made out:
   Article 84 quinquies:
   Is applied an administrative tax fine to the rate of 50% of the amount of the value-added tax deduced, in the case mentioned in paragraph 3 of paragraph I of article 9 of the code of the value-added tax.

Application of an administrative tax fine in the event of sale in suspension of the rights and taxes without having the originals of the purchase orders

Article 41:
Is added to the provisions of the code of the tax rights and procedures article 84 sexies thus made out:
Art 84 sexies:
Is punished of an administrative tax fine equal to 50% of the amount of the tax and right object of the suspension, any taxable person with the value-added tax having carried out sales in suspension of the value-added tax and the rights and taxation due of the sales turnover on the basis of the general certificates and without it having the originals of the purchase orders having to be presented by the recipient of the suspensive mode of the value-added tax.

Enabling the heads of central and regional departments of the taxes for the establishment of the orders of arbitrary assessment and the implementation of the public action

Article 42:
1) The expression " Minister of Finance or the person delegated by the Minister of Finance for this purpose " mentioned in article 50 of the code of the tax rights and procedures is removed and replaced by the expression " general manager of the taxes, of the head of the unit of national control and the tax investigations, of the director of the large companies or the head of the regional center of control of the taxes ".

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2) The provisions of article 74 of the code of the tax rights and procedures are amended as follows:

The general manager of the taxes, the head of the unit of national control and the tax investigations, the director of the large companies or the head of the regional center of control of the taxes put moving the public action and transmit the official reports duly established to the public prosecutor near the court of competent jurisdiction, and this, for the penal tax infringements non liable to a body sorrow.

For the penal tax infringements liable to a body sorrow, the public action is put moving by the Minister for Finance or the general manager of the taxes by delegation of the Minister of Finance after opinion of a commission which composition, attributions and procedure are laid down by decree.

Extension of the field of application of arbitrary assessment orders

Article 43:

1) Is added to the provisions of article 47 of the code of the tax rights and procedures a third paragraph thus made out:

The administrative penal taxes referred to articles 84 (a) with 85 of this code are established, in the event of non regularization of the tax situation of the taxpayer within thirty day as from the date of its setting in residence, in accordance with the procedures referred to article 10 of this code.

2) The expression " the case referred to the second paragraph of article 47 of this code " mentioned at article 49 of the code of the tax rights and procedures, is replaced by the expression " the cases envisaged with the second and third paragraphs of article 47 of this code ".

3) Is added to the provisions of the third paragraph of article 52 of the code of the tax rights and procedures the expression " and the administrative penal taxes referred to the articles of 84 (a) to 85 of this code ".

Increase in the rate of the withholding tax on the amounts paid to residents in tax havens

Article 44:

Are added to the provisions of article 52 of the code of the income tax and of the corporation tax, the following provisions:

The rate of the deduction at the source envisaged with the third indent of the subparagraph " B " and with the subparagraphs " C " , " C (a) " and " E " of paragraph I of this article is raised to 25% when it concerns remunerations or incomes been used for people resident or established in tax havens.

The list of the tax havens concerned with the provisions of this article is fixed by decree.

Control of the benefit of the contractual mode

Article 45:

1) Are added to article 44 (a) of the code of the income tax and of the corporation tax what follows:

Are excluded from the benefit of this mode the companies which exert in the communal zones of the activities which are fixed by decree.

2) The amounts referred to the last paragraph are raised of article 44 B of the code of the income tax and of the corporation tax respectively of 50 dinars to 75 dinars and 100 dinars to 150 dinars.

3) Is added to article 44 B code of the income tax and of the corporation tax what follows:

The tax due in accordance with the provisions of this article is raised of 50% in the event of deposit of the annual declaration of the tax after 30 days of the expiry of the legal periods.

4) Are added to the provisions of article 59 (a) of the code of the income tax and of the corporation tax what follows:

and this, for their operations whose value does not exceed 500 dinars for each operation.

Rationalization of the notional basis of the non commercial benefit

Article 46:

The rate of 70% mentioned in paragraph II of article 22 of the code of the income tax and of the corporation tax is replaced by the rate of 80%.
Widening of the field of application of the income tax as for the real estate value added

Article 47:
1) The provisions of paragraph 2 of article 27 of the code of the income tax and of the corporation tax are amended as follows:
   2 the value added carried out of the transfer of:
   - social rights in the real estate companies,
   - built buildings or left building built,
   - grounds, other than the agricultural land located in the agricultural zones yielded for the benefit of people other than the property developers and for the benefit of people who commit themselves in the contract of transfer not reserving the ground object of the transfer to construction before the expiration of a four year period starting from the date of transfer. The purchaser is held for this reason to pay the tax due in the event of non respect of above-mentioned engagement.
   The present provisions are not applicable to the made operations of transfer:
   - with the spouse, ascending, or downward, or
   - with the recipient of the right of ownership of purchase inside the perimeters of land reserves created in accordance with the provisions of articles 40 and 41 of the code of the regional planning and of town planning, or
   - within the framework of an expropriation due to public utility, or
   - of only one dwelling house within the limit of a total surface not exceeding 1000 m2 including the built and not built dependences, and this, for the first operation of transfer.

   The transfer as used in this paragraph covers the transfer of property, usufruct, naked-property or constraint.

2) The provisions of the first subparagraph of paragraph IV of article 28 of the code of the income tax and of the corporation tax are amended as follows:
   IV. For the application of the provisions of paragraphs 2 and 3 of article 27 of this code, the taxable appreciation, is equal to the difference between on the one hand, the declared delivery price of the goods and rights referred to above or that revised following the operations of tax checks according to applicable procedures' as regards fees registration and on the other hand, the cost price of acquisition, donation or construction including the value of the grounds, or that revised following the operations of tax checks raised of the justified amounts of the expenses and of 10% per year of detention.

   The cost price for the operations of transfer of usufruct and the naked-property is given on the basis of quotepart of the value of the total property and this in accordance with the table referred to article 38 of the code of the fees registration and of stamp.

3) Is added before the term “donator ” where it is in the fourth subparagraph of paragraph IV of article 28 of the code of the income tax and of the corporation tax the term “first ”.

Widening of the basis of the calculation of the minimum tax and the increase in its rate

Article 48:
1) The provisions of paragraph II of article 44 of the code of the income tax and of the corporation tax are amended as follows:
   II. The annual tax calculated in accordance with the provisions of this code and according to the conditions of the first paragraph of this article cannot be lower, for the commercial activities and the noncommercial activities, with a minimum of tax equal to:
   - 0,2% of the local sales turnover or the gross earnings with a minimum equal to 300 dinars, payable even in the event of non realization from a sales turnover,
   - 0,1% of the sales turnover or the receipts coming from export within the meaning of the tax legislation into force and from the sales turnover realized by the establishments of health lending the totality of their services for the benefit of not residents, referred to the law n° 2001-94 dated 7 August 2001, and coming from their operations with the non residents or carried out marketing of products or services subjected to the mode of the administrative homologation of the prices and whose rough profit margin does not exceed 6% in accordance with the legislation and with the regulations in force, with a minimum equal to 200 dinars payable even in the event of non realization of sales turnover
The minimum of tax does not apply to the new companies during the period of realization of the project without this period exceeding in all the cases three years as from the date of the deposit of the declaration of existence envisaged in article 56 of this code.

The minimum of tax applies to the companies in discontinuance of business and which did not deposit the declaration referred to paragraph I of article 58 of this code.

The minimum of tax mentioned in this paragraph raised by 50% in the event of payment after one month of the expiry of the legal periods.

The provisions of this paragraph do not apply to the companies which profit from the total deduction their benefit or incomes coming from the exploitation, and this, lasting the period which is assigned to them by the legislation in force.

2) Are amended the provisions of paragraph II of article 49 of the code of the income tax and of the corporation tax as follows:

II. The annual tax should not be lower than a minimum of tax equal to:

- 0.2% of the local sales turnover gross with a minimum equal to 500 dinars payable even in the event of non realization of sales turnover for the companies not subjected to the corporation tax at the rate of 10%.
- 0.1% of the sales turnover whose benefit while coming are subjected to the corporation tax at the rate of 10% or it sales turnover carried out of the marketing of products or services subjected to the mode of the administrative homologation of the prices and whose rough profit margin does not exceed 6% in accordance with the legislation and with the regulations in force with a minimum equal to 300 dinars payable even in the event of non realization of sales turnover.

The minimum of tax does not apply to the new companies during the period of realization of the project without this period exceeding in all the cases three years as from the date of the deposit of the declaration of existence envisaged in article 56 of this code.

The minimum of tax applies to the companies in discontinuance of business and which did not deposit the declaration referred to by paragraph I of article 58 and paragraph IV of article 49 decies of this code.

The minimum of tax mentioned in this paragraph raised by 50% in the event of payment after one month of the expiry of the legal periods.

The provisions of this paragraph do not apply to the companies which profit from the total deduction their benefit or incomes coming from the exploitation, and this, lasting the period which is assigned to them by the legislation in force.

3) Are added to the provisions of paragraph I of article 54 of the code of the income tax and of the corporation tax, the following provisions:

The minimum of tax envisaged with the first indent of the first subparagraph of paragraph II of articles 44 and 49 of this code payable under an exercise, is deductible from income tax or the corporation tax payable in accordance with the provisions of this code successively at the title from the later exercises and this within the limit of the fifth year inclusively and without the deduction leading to a lower tax at least of tax.

4) The rate of the minimum of tax fixed at 0.2% envisaged with the present article including the payable minimum for this reason applies to the sales turnover realized to the title of year 2013 and the receipts carried out during the same exercise.

Submission of the sales turnover coming from exportation to the TCL

Article 49:

1) Is removed the provisions of the paragraph first of article 37 and paragraph I of article 39 of the code of the local taxation the “local " term.

2) Is added to paragraph I of article 38 of the code of the local taxation what follows :

The rate of 0,1% referred to above is applied to :

- Sales turnover coming from export,
- Sales turnover realized by the establishments of health lending the totality of their services for the benefit of the non residents and coming from their activity with the non residents,
- Sales turnover realized by the people receiving benefits of the financial services nonresident and coming from their services with the non residents,
- Sales turnover realized by the investment companies with variable capital with rules of investment reduced and coming from the use of their credits with the non residents.
Article 50:

1) Is suppressed number 3 of article 12 of the code of incentive to the investments promulgated by the law n° 93-120 dated 27 December 1993 and replaced by what follows:

3) The tax on the establishments in industrial or commercial or professional matter

2) Are repealed the provisions of number 3 of article 4 of the law n° 2001-94 dated 7 August 2001 relating to the establishments of health lending the totality of their services for the benefit of the non residents as amended and completed by the subsequent texts and replaced by what follows:

3) The tax on the establishments in industrial or commercial or professional matter

3) Is added to article 8 of the law n° 92-81 dated 3 August, 1992 relating to the parks of economic activities as amended and completed by the subsequent texts number 6 thus made out:

6) the tax on the establishments in industrial or commercial or professional matter

4) Are repealed the provisions of the fourth indent of article 143 and 1st indent of number 3 of article 144 of the code of financial services to the non residents.

Simplifying the application of the withholding tax and improving the tax collection

Article 51:

1) Is removed the expression " the public establishments and companies referred for by the second indent of 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 and replaced by the following expression:

the people morals and physical people liable to income tax according to the real mode and people's cited in paragraph II of article 22 of this code.

2) Are removed the provisions of the third indent of 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.

3) 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 fourth indent thus made out:

- on the other hand of the acquisition of the products and services subjected to the mode of the administrative homologation of price and whose rough profit margin does not exceed 6% in accordance with the legislation and with the regulations in force.

4) Is added to the second paragraph of article 19 (a) of the code of the value-added tax a third indent thus made out:

- with the title of the acquisition of the products and services subjected to the mode of the administrative homologation of price and whose rough profit margin does not exceed 6% in accordance with the legislation and with the regulations in force.

5) Is added to the provisions of before last subparagraph of paragraph I of article 52 of the code of the income tax and of the corporation tax what follows:

and this notwithstanding the tax mode of the effective debtor of the incomes in question.

6) Is added to the first paragraph of article 19 (a) of the code of the value-added tax what follows:

The deduction at the source is applied, even if the payment of the amounts is carried out for the account of others.

7) Is added before the first indent of the paragraph " has " paragraph I of article 52 of the code of the income tax and of the corporation tax a new indent thus made out:

- 5% with the title of the fees, commissions, broking, rents and remuneration of the noncommercial activities whatever its name coming from the operations of export within the meaning of the legislation tax into force and paid by the people referred to above.

Simplifying the tax duties of the non residents salaried working in Tunisia for a limited period

Article 52:

Is added to article 53 of the code of the income tax and of the corporation tax, a paragraph II B thus made out:

II B. The treatments, wages, remunerations, allowances and advantages as well as the remunerations referred to in paragraph II (a) of this article paid to the non residents salaried who work in Tunisia for one or more periods not exceeding entirely 6 months, are subjected to a deduction at the legal tender source at the rate of 20% of their value gross raised of the advantages in kind according to their actual value.
Rationalization of the preferential treatment granted to the acquisitions from the property developers

Article 53:

1) Is replaced, the expression " with the fixed duty ", where it is in article 23 (a) (new) of the law n° 90-17 dated 26 February 1990, bearing recasting of the legislation relating to real promotion as amended and completed by the subsequent texts by the expression " with the proportional duty of 3% ".

2) Is replaced, the expression " of buildings, or portions of buildings intended for the dwelling," is mentioned in article 23 (a) (new) of the law n° 90-17 dated 26 February 1990, bearing recasting of the legislation relating to real promotion as amended and completed by the subsequent texts by the expression " of residences ".

3) Is added, with the provisions of article 23 (a) (new) of the law n° 90-17 dated 26 February 1990, bearing recasting of the legislation relating to promotion real as amended and completed by the subsequent texts, which follows:

The right is liquidated on the basis of the part of the value of the housing which exceeds 150 miles dinars without the charged right being lower than the fixed right calculated on the basis of the number of the pages and the copies of the contract presented at the formality of the recording. In the event of change of the vocation of the building, the recipients are held to pay the raised difference between the right paid and the right proportional due on the real changes of the payable penalties of delay according to the legislation in force.

4) Is replaced, the expression " of buildings or usable airfields for the exercise of economic activities or grounds intended for the construction of buildings to use dwelling " mentioned in article 58 of the code of incentive to the investments by the expression " of buildings or usable airfields for the exercise of economic activities and of which the purchaser commits himself assigning them to the same object ".

Suppression of the exemption of the royalties expenses by totally exporting companies to the not resident not established

Article 54:

Are repealed the provisions of the third indent of the third paragraph of article 3 of the code of the income tax and of the corporation tax.

Institution of a tax on the buildings

Article 55:

A tax on the buildings including the rights being attached to it is instituted which are held by the physical people called " tax on land ".

The aforementioned tax is not due on:
- the principal dwelling,
- built buildings exploited by their owners for the exercise of an industrial activity, commercial or professional,
- buildings within the framework of an operation of emission of sukuk in accordance with the legislation governing them,
- the agricultural lands located in the agricultural zones, and this, on the basis of certificate delivered by the proper authorities,
- undeveloped sites located in the industrial parks, of dwelling, tourism and in the zones intended for an artisanal use or professional which are parcelled out in accordance with the legislation and with the regulations in force,
- undeveloped sites exploited by their owners for the exercise of an industrial activity, commercial or professional,
- buildings intended for the hiring with the provision of joining to the land income tax return a copy of the annual declaration of income tax due on the land incomes whose time of deposit of declaration fell before the expiry of the legal period of the deposit of the land income tax return.

The tax is due by the owner. In the event of joint ownership or of dismemberment of the property between naked property and usufruct, the tax on land is due by each person within the limit of her quote part or on the basis of the provisions of article 38 of the code of the fees registration and of stamp while remaining all interdependent for the payment of the payable tax.

The amount of the payable tax is equal to once and half, the tax on the built buildings or taxes it on the buildings not built, according to case's.
The tax on land is paid at the latest at the end of March of each year on the basis of declaration for this purpose according to a model established by the administration to deposit with the receipt of Finances in the district of which the main home of the taxpayer is.

The declaration referred to above is accompanied by a certificate comprising the amount of the tax on the built buildings or the tax on the non built buildings payable on the building during the year of current liability of the tax on land delivered by the concerned local community.

**Revision of the field of application of the single tax of compensating**

**The road transporters**

Article 56:

1) Is added to article 38 of the law n° 83-113 dated 30 December 1983, on the appropriations law for the year 1984 as amended by the subsequent texts, a n° 7 thus made out:

   7) other vehicles other than those used for the transport of people or the carriage of goods authorized to use the road. The list of these vehicles is fixed by decree.

2) Is added to article 39 of the law n° 83-113 dated 30 December 1983, on the appropriations law for the year 1984 as amended by the subsequent texts a paragraph III thus made out:

   III. Other vehicles other than those used for the transport of people or the carriage of goods authorized to use the road: 15 dinars per vehicle and per month

Article 57:

1) Is added after the fourth paragraph of article 42 of the law n° 83-113 dated 30 December 1983, on the appropriations law for the year 1984 as amended by the subsequent texts a paragraph thus made out:

   For the other vehicles other than those used for the transport of people or the carriage of goods authorized to use the road, the tax is paid annually. The tax is calculated for the vehicles put in circulation in the course of year, as from the day of putting into circulation until the civil end of the year at a rate of an amount equal to 1/12 of the renewal fees, and this, per month or fraction of month.

2) Is added to article 43 of the law n° 83-113 dated 30 December 1983, on the appropriations law for the year 1984 as amended by the subsequent texts the paragraph hereafter:

   The tax due on the other vehicles other than those used for the transport of people or the carriage of goods authorized to use the road is paid with the receipt of finances chosen by the owner of the vehicle, and this, during the first 10 days of February of each year.

3) Is added to article 40 of the law n° 83-113 dated 30 December 1983, on the appropriations law for the year 1984 as amended by the subsequent texts a n° 5 thus made out:

   5) Are exonerated from the aforementioned tax the vehicles used exclusively for the garbage collection domestic belonging to the local communities or the private companies exerting in the field of the garbage collection domestic.

**Improvement of the covering of the taxation due to the vehicles intended for the carriage of goods which payload does not exceed 2 tons**

Article 58:

Is added to the provisions of the law n° 83-113 dated 30 December 1983, on the appropriations law for the year 1984 as amended by the subsequent texts, article 39 (a) thus made out:

Article 39 (a):

Notwithstanding the provisions of article 39 of this law, the annual amount of the single tax of compensation of road transport for the vehicles and the trailers intended for the carriage of goods for proper account or hire or reward and whose payload does not exceed 2 tons is fixed as follows:
- Transport for proper account:
  * Payload not exceeding a ton: 200 dinars,
  * Payload higher than a ton and not exceeding 2 tons: 400 dinars.
- Carriage for hire or reward:
  * Payload not exceeding a ton: 150 dinars,
  * Payload higher than a ton and not exceeding 2 tons: 250 dinars.

Article 59:
Is added to the provisions of the law n° 83-113 dated 30 December 1983, on the appropriations law for the year 1984 as amended by the subsequent texts, article 42 (a) thus made out:

Article 42 (a):
Notwithstanding the provisions of article 41 of this law, the vehicles and the trailers intended for the carriage of goods for proper account or hire or reward of a payload not exceeding 2 tons and registered abroad are compelled during the period of their stay in Tunisia with the payment of the tax at a rate of an amount equal to 1/12 of the renewal fees corresponding to the same category, and this, per month or fraction of month.

For the new vehicles put in circulation during the year, the tax is due on the basis of remaining period to run until the end of the year at a rate of an amount equal to 1/12 of the renewal fees, and this, per month or fraction of month.

The payment of the tax gives place to the delivery of a fiscal stamp consisted:
- a receipt,
- an adhesive stamp which must be stuck obligatorily on the windshield of the vehicle except for the trailers.

This mark is valid until December 31 of the year during which the tax is paid.

The fiscal stamp related at the year previous and representative of the applicable annual tax on the vehicles referred to above is extended until:
- 10 January of the following year, for the vehicles and the trailers carrying of the even serial numbers.
- 10 February of the following year for the vehicles and the trailers carrying of the odd serial numbers.

The provisions in force, as regards tax of circulation, are applicable in the event of not crimping destruction or loss of the fiscal stamp.

Article 60:
1) The provisions of under paragraphs are repealed " has " and " C " of the third paragraph of article 42 of the law n° 83-113 dated 30 December 1983, on the appropriations law for the year 1984, as amended by the subsequent texts.
2) Is added to the provisions of under paragraph " B " of the third paragraph of article 42 of the law n° 83-113 dated 30 December 1983, on the appropriations law for the year 1984, as amended by the subsequent following texts:

then by quarter until declaration of transfer of the vehicle or setting out of use duly justified.

Article 61:
1) The last following sentence of article 24 of the code of the tax rights and procedures is removed: " not profiting from the suspension of the tax at the time of the deposit provisional of the license of circulation " and replaced by what follows:

and trailers of a payload higher than 2 tons and not exceeding 5 tons as well as the other vehicles other than those used for the transport of people or the carriage of goods authorized to use the road.

2) Is added to the provisions of article 24 of the code of the tax rights and procedures a paragraph thus made out:

For the vehicles and the trailers of a payload not exceeding 2 tons, the tax can be claimed until the civil end of the year during which the tax is due.

**Improvement of the covering of the tax on the level of the suppliers of goods and works for the benefit of the public services**

Article 62:
Is added to the code of the tax rights and procedures, article 110 (a) thus made out:
The payment by the State, the local communities, the publicly-owned establishments related to administration and the public companies of the amounts equal or higher than 1000 dinars including the value-added tax resulting to their supplier of goods, services, work and goods, is subordinated to the presentation of a certificate delivered by the tax services attesting that the supplier in question deposited all the tax declarations fallen and not prescribed at the date of the scheduling of the payment of the aforesaid amounts or with the presentation, if necessary, of the documents in proof proving the establishment of a calendar of covering by the receiver of finances to the title of the tax credits noted amounts.

Control of the restitution of the sums perceived in excess

Article 63:
Is added after the expression " fallen and not prescribed to the date of the deposit of the application in restitution " mentioned to the first paragraph of article 31 of the code of the tax rights and procedures, which follows:
and at the date of the scheduling of restitution of the sums perceived in excess

Suppression of the exemption of the VAT for the services of health returned for the benefit from abroad non-residents

Article 64:
Are repealed the provisions of the number 7 (a) of the table " A " annexed to the code of the value-added tax.

Clarification of the field of application of the exemption VAT of the sales of buildings intended for housing

Article 65:
1) Is added to number 50 of the table " A " annexed to the code of the value-added tax what follows:
" for the benefit of the physical people or the profit of the public property developers ".
2) To paragraph IV of article 9 of the code of the value-added tax a number 2 quater is added thus made out:
2 quater.) The assignment of the buildings intended for housing profiting from the provisions of number 50 of the table " A " annexed to the present code at other uses, involves the payment of the value-added tax which should have been paid under raised acquisition payable penalties of delay in accordance with the legislation in force.

Extension of the obligation of the deposit of the declaration of existence to the farmers and the people achieving real estate incomes profiting from tax advantages

Article 66:
1) Are added to article 56 of the code of the income tax and of the corporation tax, the following provisions:
The physical people carrying out the incomes cited in paragraph 1 of article 27 and article 23 of this code, are also held to deposit the declaration of existence referred to above, and this, if they profit from tax advantages to the title of the incomes in question in accordance with the legislation in force.

2) Is added to the provisions of number 1 of article 40 of the law n° 83-113 dated 30 December 1983 appropriations law for the year 1984, which follows:
and having proceeded to the deposit of the declaration of existence referred to article 56 of the code of the income tax and of the corporation tax, under their agricultural activity.

3) The people concerned with this measurement and having profited from tax advantages before the entry into force of this law are held to regularize their situation in accordance with the provisions of this article and this, within a time not exceeding the end of June 2014. With defect, they will be held to pay the raised taxes and taxes not discharged payable penalties in accordance with the legislation in force.

Creation of the funds of the energy transition and assignment of resources to its benefit

Article 67:
1) Are repealed the provisions of article 12 of the law n° 2005-106 dated 19 December 2005, on the appropriations law for the year 2006 as amended by the subsequent and replaced by what follows:
Is opened in the writings of the General Treasurer of Tunisia a special funds of treasure entitled “funds of the energy transition” intended for the incentive of investments in the field of control of energy. The interventions of the aforesaid funds are fixed by decree.

The Minister in charge of energy is the director of the funds and the expenditure of the aforesaid funds is estimative.

3) The expression "fund of the control of Energy" is replaced where it is in the texts legislative and lawful into force by the expression "fund of the energy transition".

Article 68:

Are added after the third indent of article 13 of the law n° 2005-106 dated 19 December 2005, on the appropriations law for the year 2006 as amended by the subsequent texts two new indents thus made out:

- by a tax due on the consumed energy-generating products. The list of the subjected products, the rate of the tax and its methods of covering are fixed by decree,
- by a tax due to the importation of engines and worn spare parts appearing under the following customs tariff headings:

<table>
<thead>
<tr>
<th>Nº of the position</th>
<th>Nº of the tariff</th>
<th>Name of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>EX 84.07</td>
<td></td>
<td>Alternate or rotary spark ignition, Piston engines (spark-ignition engines)</td>
</tr>
<tr>
<td>84071000013</td>
<td>Engines for aviation, second hand</td>
<td></td>
</tr>
<tr>
<td>84072110018</td>
<td>Engines for the propulsion of boats, second hand</td>
<td></td>
</tr>
<tr>
<td>84072191013</td>
<td>Alternate piston engines of the types used for the propulsion of the vehicles of Chapter 87, second hand</td>
<td></td>
</tr>
<tr>
<td>84072199017</td>
<td></td>
<td></td>
</tr>
<tr>
<td>84072900025</td>
<td></td>
<td></td>
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<tr>
<td>84072900036</td>
<td></td>
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<tr>
<td>84073100010</td>
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</tr>
<tr>
<td>84073210019</td>
<td></td>
<td></td>
</tr>
<tr>
<td>84073290011</td>
<td>Other engines, second hand</td>
<td></td>
</tr>
<tr>
<td>84073320018</td>
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<td></td>
</tr>
<tr>
<td>84073380012</td>
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<tr>
<td>84079090017</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EX 84.08</td>
<td>Lighting, Piston engines by compression (diesel engine or semi-diesel engine)</td>
<td></td>
</tr>
<tr>
<td>84081011017</td>
<td>Engines for the propulsion of boats, second hand</td>
<td></td>
</tr>
<tr>
<td>84081011095</td>
<td>Engines of the types used for the propulsion of the vehicles of Chapter 87, second hand</td>
<td></td>
</tr>
<tr>
<td>84081019011</td>
<td></td>
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<tr>
<td>N° of the position</td>
<td>N° of the tariff</td>
<td>Name of the products</td>
</tr>
<tr>
<td>-------------------</td>
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<td>---------------------</td>
</tr>
<tr>
<td></td>
<td>84082099019</td>
<td>Other engines, second hand</td>
</tr>
<tr>
<td></td>
<td>84089021019</td>
<td>Other engines, second hand</td>
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<tr>
<td></td>
<td>84089027108</td>
<td>Other engines, second hand</td>
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<td></td>
<td>84089027904</td>
<td>Other engines, second hand</td>
</tr>
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</table>

**EX 85.11**

<table>
<thead>
<tr>
<th>N° of the tariff</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>85114000016</td>
<td>Starters, even functioning like generators, second hand</td>
</tr>
<tr>
<td>85115000034</td>
<td>Other generators, second hand</td>
</tr>
<tr>
<td>85115000045</td>
<td>Other generators, second hand</td>
</tr>
<tr>
<td>85115000056</td>
<td>Other generators, second hand</td>
</tr>
</tbody>
</table>

**EX 87.08**

<table>
<thead>
<tr>
<th>N° of the tariff</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>87084050093</td>
<td>Gear boxes, second hand</td>
</tr>
</tbody>
</table>

The tax is calculated on the basis of 3 dinars per kilograms of the weight of the engine or the spare part.

The same rules related with the customs duties are applicable to the aforementioned tax with the importation, as regards covering, of obligations, observation of the infringements, penalties, dispute, regulation and restitution.

**Harmonization of the taxation of dolomite and of the taxation of the baths and showers equipped of Jacuzzi with the taxation of the similar products**

**Article 69 :**

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

<table>
<thead>
<tr>
<th>N° of the tariff heading</th>
<th>N° of the tariff</th>
<th>Designation of the products</th>
<th>Rate of the customs duties in %</th>
</tr>
</thead>
<tbody>
<tr>
<td>EX 25.18</td>
<td>251810000</td>
<td>- not calcined Dolomite nor sintered, called &quot;raw&quot;.</td>
<td>15</td>
</tr>
<tr>
<td>EX 90.19</td>
<td>901910901</td>
<td>--- Apparatuses of hydro massage for the massage of all the body or certain areas of the body including the bath-tubs and the showers equipped with &quot;Jacuzzi&quot;.</td>
<td>15</td>
</tr>
</tbody>
</table>

**Article 70 :**

1) Is removed 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, which follows:

<table>
<thead>
<tr>
<th>Number of the customs tariff</th>
<th>Designation of the products</th>
<th>Rate of consumer tax in %</th>
</tr>
</thead>
<tbody>
<tr>
<td>EX 25.15</td>
<td>- Marble, gross in block coming from any country</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>- Marble trimmed or output by sawing or differently in plates of square or rectangular form coming from any country</td>
<td>150</td>
</tr>
<tr>
<td>EX 68.02</td>
<td>Work out of marble coming from any country</td>
<td>150</td>
</tr>
</tbody>
</table>
2) Is added to 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, which follows:

<table>
<thead>
<tr>
<th>Number of the customs tariff</th>
<th>Designation of the products</th>
<th>Rate of consumer tax in %</th>
</tr>
</thead>
<tbody>
<tr>
<td>EX 25.15</td>
<td>Marbles, travertines, écaussines and other stones limestones of size or construction of an apparent density equal or higher than 2.5, and alabaster even trimmed or simply output, by sawing or differently, in blocks or plates of square or rectangular form.</td>
<td>50</td>
</tr>
<tr>
<td>25.16</td>
<td>Granite, porphyry, basalt, sandstone and other freestones or construction, even trimmed or simply output, by sawing or differently, in blocks or plates of square or rectangular form.</td>
<td>50</td>
</tr>
<tr>
<td>EX 25.18</td>
<td>Not calcined dolomite nor sintered, called &quot;rising&quot; concerned with the number of tariff 2518100000.</td>
<td>50</td>
</tr>
<tr>
<td>68.02</td>
<td>Construction or freestones (others than the slate) worked and works in these stones, those of the n° 68.01; similar cubes, dice and articles for mosaics, out of natural rocks (including slate), even on support; granulated, natural rock glares and powders (including slate), coloured artificially.</td>
<td>75</td>
</tr>
<tr>
<td>EX 69.07</td>
<td>Squares, and flagstones of pavement or coating, cubes, dice, and articles similar for mosaic, out of sandstone, concerned with the number of tariff 6907902000.</td>
<td>10</td>
</tr>
<tr>
<td>EX 69.08</td>
<td>Squares, and flagstones of pavement or coating, cubes, dice, and articles similar for mosaic, out of sandstone, concerned with the numbers of tariff 690890911 and 690890919.</td>
<td>10</td>
</tr>
<tr>
<td>EX 90.19</td>
<td>Apparatuses of hydromassage for the massage of all the body or certain areas of the body including the bath-tubs and the showers equipped with &quot;jacuzzi&quot; concerning number of tariff 901910901.</td>
<td>25</td>
</tr>
</tbody>
</table>

**Reinforcement of the resources of the depollution funds**

Article 71:

Are added to the table mentioned in paragraph I of article 58 of the law n° 2002-101 dated 17 December 2002, on the appropriations law for the year 2003, as amended by the subsequent texts and in particular by article 68 of the law n° 2012-27 dated 29 December 2012 on the appropriations law for the year 2013, the following products:

<table>
<thead>
<tr>
<th>Nº of the position</th>
<th>Nº of tariff</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>EX 39.17</td>
<td>From 39171010009 To 39173900013</td>
<td>Tubes and pipes and their accessories (joined, elbows, connections, for example), out of plastics.</td>
</tr>
<tr>
<td></td>
<td>39174000003</td>
<td>Accessories of tubes and pipes (joined, elbows, connections, for example) out of plastics, for other uses.</td>
</tr>
<tr>
<td>39.18</td>
<td>From 39181010108 To 391890000908</td>
<td>Floor coverings out of plastics, even self-adhesive, in rollers or in the forms of squares or flagstones; coatings of walls or plastic ceilings defined in Note 9 of this chapter</td>
</tr>
<tr>
<td>39.19</td>
<td>From 39191012009 To 39199000007</td>
<td>Plates, sheets, bands, ribbons, films and other forms punt, self-adhesive, out of plastics, even in rollers</td>
</tr>
<tr>
<td>№ of the position</td>
<td>№ of tariff</td>
<td>Designation of the products</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td>EX 39.20</td>
<td></td>
<td>Other plates, sheets, films, bands and blades, out of no alveolar, not reinforced plastics neither laminated, neither provided with a support, nor associated other matters</td>
</tr>
<tr>
<td></td>
<td>39201023001</td>
<td>Break into leaf out of polyethylene of a density lower than 0.94, no alveolar, not reinforced neither laminated, neither provided with a support, nor associated other matters, a thickness of 20 micrometers or more but not exceeding 40 micrometers, intended for the manufacture of photo resistive film for the semi drivers or of the printed circuits.</td>
</tr>
<tr>
<td></td>
<td>39201025018</td>
<td>Other plates, sheets, films, bands and blades, out of polyethylene of a density lower than 0.94, no alveolar, not reinforced neither laminated, neither provided with a support, nor associated other matters, a thickness not exceeding 0.125 mm, intended for the agriculture forced under greenhouse (forcing), for the conservation of the moisture of the grounds (mulching), for the treatment and storage of the hay and the ensilages, and the seedbeds.</td>
</tr>
<tr>
<td></td>
<td>39201028028</td>
<td>Other plates, sheets, films, bands and blades, out of polyethylene of a density equal or higher than 0.94, no alveolar, not reinforced neither laminated, neither provided with a support, nor similar lies associated with other matters, a thickness not exceeding 0.125 mm, intended for the agriculture forced under greenhouse (forcing) with the conservation of the moisture of the grounds (mulching), with the treatment and storage of the hay and the ensilages, and the seedbeds.</td>
</tr>
<tr>
<td></td>
<td>39201081009</td>
<td>Synthetic paper pulp, in the form of wet sheets, made up of non-cohesive polyethylene fibrillates, mixed or not with cellulose fibers in a proportion of 15% or less, container, like humidifying agent, of the polyvinyl alcohol dissolved in water, a thickness exceeding 0.125 Misters.</td>
</tr>
<tr>
<td></td>
<td>39201089081</td>
<td>Other plates, sheets, films, bands and blades, out of polymers of ethylene, no alveolar, not reinforced neither laminated, neither provided with a support, nor associated other matters, a thickness exceeding 0.125 mm, others.</td>
</tr>
<tr>
<td></td>
<td>From 39202021001 To 39202080091</td>
<td>Other plates, sheets, films, bands and blades, out of polymers of propylene, not reinforced neither laminated, neither provided with a support, nor associated other matter.</td>
</tr>
<tr>
<td></td>
<td>From 39204310001 To 39209990003</td>
<td>Other plates, sheets, films, bands and blades, not provided with a support, nor associated other matters, out of polymers of vinyl chloride, acrylic polymers, polycarbonates, resins alkyds, ally polyesters, other polyesters, cellulose or its chemical derivatives or other plastics.</td>
</tr>
<tr>
<td>EX 39.21</td>
<td>from 39211100006 To 39219090016</td>
<td>Other plates, sheets, films, bands and blades, out of plastics</td>
</tr>
<tr>
<td>EX 39.23</td>
<td>From 392390000105 To 39239000912</td>
<td>Extruded Pallets and nets in tubular form, out of plastics</td>
</tr>
<tr>
<td>EX 39.24</td>
<td>From 39249000011 To 39249000033</td>
<td>Other articles of households or domestic economy, other articles of hygiene or plastic toilet.</td>
</tr>
<tr>
<td>39.25</td>
<td>From 39251000101 To 39259080009</td>
<td>Articles of equipment for construction, out of plastics, non called nor included/understood elsewhere</td>
</tr>
<tr>
<td>N° of the</td>
<td>N° of tariff</td>
<td>Designation of the products</td>
</tr>
<tr>
<td>position</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EX 39.26</td>
<td>From 39261000017</td>
<td>Office accessories and school plastic articles.</td>
</tr>
<tr>
<td></td>
<td>To 39261000095</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-39269050004</td>
<td>- Similar baskets and articles to filter water at the entry of</td>
</tr>
<tr>
<td></td>
<td></td>
<td>the sewers, out of plastics.</td>
</tr>
<tr>
<td>EX 84.07</td>
<td>- from 84071000013</td>
<td>- alternate or rotary spark ignition, Piston engines (spark-ign</td>
</tr>
<tr>
<td></td>
<td>To 84073380090</td>
<td>ition engines).</td>
</tr>
<tr>
<td></td>
<td>- From 84079010015</td>
<td>- Other engines.</td>
</tr>
<tr>
<td></td>
<td>To 84079090095</td>
<td></td>
</tr>
<tr>
<td>EX 84.08</td>
<td>From 84081011017</td>
<td>Lighting, Piston engines by compression (diesel engine or semi-d</td>
</tr>
<tr>
<td></td>
<td>To 84089089006</td>
<td>diesel engine)</td>
</tr>
<tr>
<td>EX 85.11</td>
<td>From 85114000016</td>
<td>Apparatuses and electric devices of lighting or starting for en</td>
</tr>
<tr>
<td></td>
<td>To 85114000094</td>
<td>gines with spark ignition or by compression (magnetos, dynamo- m</td>
</tr>
<tr>
<td></td>
<td></td>
<td>agnetos, igniter coils, heating or spark plugs, starters, for</td>
</tr>
<tr>
<td></td>
<td></td>
<td>example); generators (dynamos, alternators, for example) and li</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ne breakers used with these engines</td>
</tr>
<tr>
<td></td>
<td>From 85115000034</td>
<td>Starters, even functioning like generators</td>
</tr>
<tr>
<td></td>
<td>To 85115000089</td>
<td></td>
</tr>
<tr>
<td>EX 87.08</td>
<td>From 87084050015</td>
<td>Parts and accessories of the motor vehicles of the n°s 87.01 to</td>
</tr>
<tr>
<td></td>
<td>To 87084099007</td>
<td>87.05</td>
</tr>
<tr>
<td>EX 90.19</td>
<td>From 90191090117</td>
<td>Gear boxes and their parts</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Bath-tubs and showers equipped with system of hydro massage &quot;</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>jacuzzi &quot;.</td>
</tr>
</tbody>
</table>

Raising in the annual tax of control and monitoring of the dangerous, unhealthy and inconvenient establishments

Article 72:
The annual amounts of the tax of control and monitoring of the dangerous, unhealthy and inconvenient establishments as fixed by the decree law n° 62-18 dated 21 August 1962 are amended as follows:

<table>
<thead>
<tr>
<th>Categories</th>
<th>Annual amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>- First category</td>
<td>2000 dinars</td>
</tr>
<tr>
<td>- Second category</td>
<td>1000 dinars</td>
</tr>
<tr>
<td>- Third category</td>
<td>300 dinars</td>
</tr>
</tbody>
</table>

Reduction of the tax expense of the persons with low income

Article 73:
1) Is added to article 38 of the code of the income tax and of the corporation tax a number 22 thus made out:
22 annual income Net which does not exceed after abatements with the title of the situation and the dependents aimed to article 40 of this code, 5000 dinars, and this, for the people who exclusively carry out the incomes referred to article 25 of this code.

2) Are repealed the provisions of the paragraph V of article 40 of the code of the income tax and of the corporation tax.

3) The provisions of this article apply to the incomes carried out as from 1st January 2014.

Renewal of the tax advantages within the framework of the specific program for the social housing

Article 74:
Are added to article 31 of the law n° 2012-27 dated 29 December 2012 appropriations law for the year 2013 two new numbers thus made out:

4. The exemption of the appreciation coming from the transfer of grounds intended for the realization of projects within the framework of the program referred to above, and this, in the condition of mentioning in the sale contract that the transfer of the ground was carried out within the framework of the specific program for the social housing.

5. The suspension of the value-added tax to the title of the acquisitions of property, work, and services carried out by the companies in charge of the realization of the social housing within the aforesaid framework programs and which is necessary exclusively to the realization of the aforesaid residences, and this, on the basis of specific certificate delivered for this purpose by the office of qualified control of the taxes on the basis of a list marked by the qualified services of the Ministry of Equipment.

Article 75:
The Provisions of article 31 of the law n° 2012 - 27 dated 29 December 2012, on the appropriations law for the year 2013 apply to the projects carrying realization of social housing within the framework of the specific program for the social housing.

Reinforcement of the resources of the general funds of compensation

Article 76:
1- is added to the provisions of paragraph I of article 63 of the law n° 2012-27 dated 29 December 2012, on the appropriations law for the year 2013, the n° 5 thus made out : 5 - private cars and vehicles subjected to the single tax of compensation of road transport as follows:

- private cars according to the tariff appearing in the following table:

<table>
<thead>
<tr>
<th>Private cars</th>
<th>Assembling royalty in dinars</th>
</tr>
</thead>
<tbody>
<tr>
<td>- the cars whose power is equal to:</td>
<td></td>
</tr>
<tr>
<td>4 horsepowers</td>
<td>20</td>
</tr>
<tr>
<td>5 horsepowers</td>
<td>40</td>
</tr>
<tr>
<td>6 horsepowers</td>
<td>70</td>
</tr>
<tr>
<td>7 horsepowers</td>
<td>100</td>
</tr>
<tr>
<td>8 horsepowers</td>
<td>120</td>
</tr>
<tr>
<td>9 horsepowers</td>
<td>140</td>
</tr>
<tr>
<td>10 horsepowers</td>
<td>160</td>
</tr>
<tr>
<td>11 horsepowers</td>
<td>180</td>
</tr>
<tr>
<td>12 horsepowers</td>
<td>200</td>
</tr>
<tr>
<td>13 horsepowers</td>
<td>500</td>
</tr>
<tr>
<td>14 horsepowers</td>
<td>650</td>
</tr>
<tr>
<td>15 horsepowers</td>
<td>750</td>
</tr>
<tr>
<td>- the cars whose power ranks equal or above 16 horsepowers as well as the sports cars</td>
<td>850</td>
</tr>
<tr>
<td>- vehicles subjected to the single tax of compensation of road transport: an amount equal to 25% of the single tax of compensation of road transport due</td>
<td></td>
</tr>
</tbody>
</table>
The royalty is recovered within the same times and according to same methods’ envisaged as regards tax of circulation or single tax of compensation of road transport according to the case.

Are excluded from the application of the royalty, the private cars and the exonerated vehicles of the tax of circulation and single tax of compensation of road transport as well as the private cars arranged especially for the use of the handicapped people.

Are applicable to the royalty the provisions of article 109 (a) of the code of the tax rights and procedures and the provisions of the last paragraph of article 42 of the law n° 83-113 dated 30 December 1983, on the appropriations law for management 1984 as amended by the subsequent texts.

2- The expression " until the expiry of the calendar year during which the tax due " mentioned in the article 23 of the code of the tax rights and procedures is replaced by the following expression " until the expiry of the fourth calendar year which follows the calendar year during which the tax is due as long as it was not proven that the vehicle is out of use and this by the presentation of a certificate delivered by the services of the Ministry in charge of Transport justifying that the vehicle is out of use.

3- Is added to the decree dated 31 March 1955 fixing of the ordinary budget for 1955-1956 as amended and completed by the subsequent texts, article 20 (a) thus made out.

Article 20 (a):
In the event of nonpayment of the tax of circulation, renewal fees on the vehicles of tourism to engines with heavy oil or of the annual surcharge on the vehicles using liquid petroleum gas 30 days after the expiry of the legal periods of payment, the amounts due will be noted in the writings of the qualified receiver of finances who continues their covering in accordance with the legislation and with the regulations in force.

Article 77:
The provisions of number 4 of paragraph I of article 63 of the law n° 2012- 27 dated 29 December 2012, on the appropriations law for the year 2013 are amended as follows :

4) natural persons liable to income tax notwithstanding their tax mode and whose annual income Net exceeds 20,000 dinars, and this, at the rate of 1% of the annual income Net.

The net annual income subjected to the aforementioned royalty covers the income tax liabilities deduction made of income tax payable and raised exonerated incomes and incomes located except field of application of income tax as well as the incomes subjected to specific modes.

The aforementioned royalty is not due on:
- amounts being allocated to the not established people nonresident,
- the most been worth envisaged in articles 27 and 31bis of the code of the income tax and of the corporation tax.

For the amounts subjected to the deduction at the source referred to articles 52 and 53 of the code of the income tax and of the corporation tax, the royalty is due by way of deduction at the source to the rate of 1% of the net values of reserve and by way of regularization at the time of deposit of the annual declaration of income tax.

The deduction at the source at the rate of 1% applies to remunerations whose total annual amount exceeds 20,000 dinars notwithstanding the paid amounts.

The aforementioned royalty is recovered within the same times and according to same methods’ laid down for the payment of income tax. The royalty is not deductible from income tax.

Article 78:
Is added to the provisions of article 63 of the law n° 2012-27 dated 29 December 2012, on the appropriations law for the year 2013 a paragraph III thus made out :

III - The royalty referred for by numbers 4 and 5 of this article is applicable to the title of years 2014 and 2015. The royalty envisaged with number 4 of this article payable at the title from years 2012 and 2013 residence subjected to the mode in force before 1st January 2014.

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

Article 79:
1) the State gives up the amounts due in the main thing and in interests with the title of the agricultural credits obtained until 31 December 2012 object of not recovered debts and whose amount in the main thing does not exceed five thousand
dinars per farmer or fisherman at the date of their obtaining and who were granted on budgetary resources or direct credits external for the benefit of the State, and this, within the limit of eighty million dinars (80 dinars million).

2) The State deals with the refunding of the main thing of the credit given up by the credit institutions having the quality of bank, according to criteria’s envisaged in paragraph 3 of this article, relating to the credits obtained until 31 December 2012 which were the subject of non recovered amounts and which amount in the main thing does not exceed five miles dinars per farmer or fisherman at the date of their obtaining.

The abandoned credit is refunded in the main thing over a twenty year duration without interests, and this, under the terms of the conventions concluded on 31 December from each year for this purpose between the Ministry of Finance and the concerned credit institution, and this, within the limit of forty million dinars (40 dinars million) and after presentation of the banks concerned of a list of names of the farmers and fishermen having profited from the abandonment and the amounts given up for each farmer or fisherman.

3) The credits referred to above are abandoned on the basis of study of the files of the recipients to individually, by multilateral regional commissions and on presentation of requests for this purpose and according to fixed criteria carrying in particular on the continuation of the exercise of the agricultural activity or of fishing and the incapacity of refunding of the credit object of the abandonment.

The composition of the aforesaid commissions regional and the methods of their operation are laid down by a joint circular of the Ministers of Finance and Agriculture.

4) The credit institutions having the quality of bank can deduce from the plate subjected to the corporation tax, the totality of the nominal interests which belonged to their products, having been the subject of abandonment and having been deducted on the agricultural credits, obtained until 31 December 2012 and having been the subject of non recovered amounts and which amount in the main thing does not exceed five miles dinars per farmer or fisherman at the date of his obtaining.

The deduction takes place over one period of 3 years maximum as from the year of the abandonment.

The benefit of this deduction is subordinated to the presentation by the credit institution concerned, in support of the annual declaration of the corporation tax, of a detailed state of the abandoned credits in particular indicating the amount of the given up interests, the exercise of their imposition and the identity of the recipient of the abandonment.

5) The credit institutions having the quality of bank can erase their accounts the totality of the interests relating to the agricultural credits obtained until 31 December 2012, which amount in the main thing does not exceed five miles dinars at the date of its obtaining and which are the subject of abandonment during the years 2014 and 2015.

This operation of radiation should lead neither to the increase nor to the reduction in the benefit subjected to the corporation tax of the year of radiation.

Article 80:
The credit institutions having the quality of bank profit from the renewal of the provisions of articles 61 and 62 of the law n° 2012-1 dated 16 May 2012 on the complementary appropriations law for the year 2012, and this, until 31 December 2015.

Exemption of acquisitions within the framework of the sale contracts murabaha and within the framework of the mechanism of Islamic sukuk of the deduction at the source

Article 81:
1) Are added to the subparagraph " F " of paragraph I of article 52 of the code of the income tax and of the corporation tax the following provisions:

The deduction at the source does not apply to the amounts paid by the credit institutions to the title of the acquisitions carried out within the framework of the sale contracts murabaha, and this, when the recipients of the aforesaid contracts are not held to carry out the deduction at the source as with the title of the acquisitions carried out within the framework of the mechanism of the sukuk referred to the legislation governing them.

2) Is added to the provisions of 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 fifth indent thus made out:

- by the credit institutions to the title of the acquisitions carried out within the framework of the sale contracts murabaha, and this, when the recipients of the aforesaid contracts are not held to carry out the deduction at the source as with the title of the acquisitions carried out within the framework of the mechanism of the sukuk referred to the legislation governing them.

3) The provisions of paragraph 1 of this article apply to the sale contracts murabaha concluded before the entry into force from this law. The application of these provisions cannot lead to the refunding of already recovered amounts.
Clarification of the tax duties of the natural persons subjected to the simplified real mode

Article 82:
1) The expression " including the people holding an accountancy simplified in accordance with the countable legislation of the companies " is added after the expression " according to the real mode " mentioned to the first subparagraph of paragraph II of article 59 of the code of the income tax and of the corporation tax.
2) The expression " in paragraphs III and III (a) " referred to in the second subparagraph of paragraph II of article 59 of the code of the income tax and of the corporation tax is replaced by the expression " in paragraph III "
3) Is repealed the third subparagraph of paragraph II of article 59 of the code of the income tax and of the corporation tax.
4) Are repealed the provisions of the last subparagraph of paragraph 4 of article 12 of the code of the income tax and of the corporation tax.

Determination of the tax basis of the VAT for the surpluses of electricity and the price of electricity transmission produced from renewable energies

Article 83:
Is added to paragraph I of article 6 of the code of the value-added tax a number 15 thus made out:
" For the surpluses of the electricity produced starting from renewable energies, the value-added tax is liquidated on the basis of the difference between the price of the electric power delivered by the Tunisian company of electricity and gas and the price of the energy which it receives from the customers, and this, on the basis of the tariffs and prices applied in accordance with the regulations in strength "

Continuation of the proceedings of insertion of the non punched noble metal works in the economic circuit.

Article 84:
Are extended the provisions referred to article 71 of the appropriations law n° 2012-27 dated 29 December 2012 on the appropriations law for the year 2013, until 31 December 2014.

Harmonization of the provisions of the code of the registration fees and stamp with the provisions of the legislation relating to the public markets

Article 85:
Is replaced, the term " administrative " referred for by the second subparagraph of paragraph 1 of article 57 of the code of the fees registration and of stamp by the term " public "

Introduction of a royalty against the delivery of a statement extracted from the computer processing system for the registered acts

Article 86:
1) Is added to the second under paragraph of paragraph I of article 92 of the code of the fees registration and of stamp the following expression:
" or of a state of the recorded acts provided by the information processing system "
2) Is added after the expression " and the copies of the recorded contracts " mentioned to paragraph II of article 92 of the code of the fees registration and of stamp the expression " and the statements of the registered acts "

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3) Is added after the expression " of the register of the formality of the recording " mentioned to the fourth paragraph of article 15 of the code of the tax rights and procedures the expression " or a state of the recorded acts provided by the computer processing system ".

4) Is added after the expression " and extracts " mentioned to the fourth paragraph of article 15 of the code of the tax rights and procedures the expression " and statements ".

**Establishment of the National Council of the standards of the public accounts and revision of the countable system of the State, the local Collectivities and the publicly-owned establishments subjected to the code of the public accounts**

Article 87:

1) The provisions of article 68 of the code of the public accounts and replaced are repealed by what follows:

   Article 68: All the operations carried out by the public accountants for the benefit of the State, the local communities and the publicly-owned establishments subjected to the code of the public accounts, are registered in accountancy according to rules which are defined by the Minister of Finance or that having received delegation of the Minister of Finance for this purpose.

   The standards of the public accounts applicable to the entities mentioned above is inspired from the international standards.

   The standards of the public accounts are approved, after opinion of the national council of the standards of the public accounts mentioned in article 68 (a) of this code, by order of the Minister of Finance.

2) To the code of the public accounts article 68 (a) thus made out are added:

   Article 68 (a): Is created the national Council of the standards of the public accounts charged to give a preliminary opinion on the countable standards applicable to the State, the local communities and the publicly-owned establishments subjected to the code of the public accounts.

   The presidency of the council is taken by the Minister of Finance or the person delegated by the Minister of Finance for this purpose.

   The composition and the methods of management of the council of the standards of the public accounts are laid down by decree.

3) The operations carried out by the public accountants for the benefit of the State, the local communities and the publicly-owned establishments subjected to the code of the public accounts, into force remain registered according to the countable rules until the end of the year of the publication of the order of the Minister of Finance relating to the approval of the standards of the public accounts mentioned in article 68 of the code of the public accounts.

**Simplification of the administrative, tax and customs procedures**

Article 88:

1) Are amended the provisions of the second subparagraph of paragraph I of article 58 of the code of the income tax and of the corporation tax as follows:

   The chart of tax identification is restored against receipt within the same times with the qualified tax services which the company concerned.

2) The expression " of a certificate delivered by the services of the qualified taxes " referred to in the second subparagraph of the second indent of the subparagraph " has " paragraph I of article 52 of the code of the income tax and of the corporation tax, is replaced by the expression " of the chart of tax identification ".

3) Is repealed paragraph III of article 49 decies of the code of the income tax and of the corporation tax.

4) The expression " in the intended deadlines in paragraph III of this article " mentioned at the first subparagraph of paragraph IV of article 49 decies of the code of the income tax and of the corporation tax, is replaced by the expression " within a time not exceeding the end of the third month as from the date of the last extraordinary general meeting having approved the operation of fusion or the operation of scission ".

5) The number " III " mentioned in the paragraph II (a) of article 49 decies of the code of the income tax and of the corporation tax, is replaced by the number " IV ".
Article 89:
1) Is added to the provisions of the fifth subparagraph of paragraph II of article 18 of the code of the value-added tax after the expression "tradesmen retailers ":
" which does not hold an accountancy in conformity with the countable legislation of the companies ".
2) Are repealed the provisions of the third subparagraph of paragraph II of article 11 of the code of the value-added tax.
3) Are repealed the provisions of the second subparagraph of the paragraph number 5 of paragraph IV of article 9 of the code of the value-added tax.

Article 90:
The expression "six months" mentioned in the third paragraph of article 17 of the code of the customs, is replaced by the expression "one month ".

Suppression of the stamp duty tax payable on the quarterly certificates of technical visit

Article 91:
The provisions of number 4 are repealed B paragraph II of article 117 of the code of the fees registration and of stamp.

Measurements tending to improve tax collection from persons non-residents and not-established in Tunisia

Article 92:
1) Is added to subparagraph 1 of paragraph II of article 52 of the code of the income tax and of the corporation tax what follows:
With regard to the operations of transfer or retrocession carried out between people nonresident, the transmitting companies of the titles object of the transfer or retrocession as well as the managers of the funds referred to the legislation governing them are held to request from the new purchaser titles, shares or rights relating to it to present a certificate delivered by the services of the qualified taxes justifying the payment by yielding tax due to the title of the appreciation coming from the transfer from the titles or the shares or the rights relating to it in question or their retrocession or his noncurrent liability, and this, before allowing him to prevail itself distributed benefit or incomes.
2) Are added after the second subparagraph of paragraph 1 of paragraph II of article 52 of the code of the income tax and of the corporation tax the following provisions:
The recording of the acts carrying change of the property of the buildings and the rights relating to it object of operation of transfer between nonresidents is subordinated to the presentation of a certificate delivered by the services of the qualified taxes attesting the payment by yielding tax due on the appreciation carried out.

Creation of the funds of dignity and rehabilitation of the victims of tyranny

Article 93:
Is created a special fund called "fund of dignity and rehabilitation of the victims of tyranny" having for object the contribution to the compensation for the victims of tyranny within the framework of transitional justice.
The methods of organization of the funds, its management and its financing are laid down by decree.

Raising in the deduction to the title of the children with disability and students

Article 94:
1) The amount mentioned in the first indent of paragraph III of article 40 of the code of the income tax and of the corporation tax is raised with 1000 dinars.
2) The amount mentioned in the second indent of paragraph III of article 40 of the code of the income tax and of the corporation tax is raised by 1200 dinars.

Date of implementation of the appropriations law for the year 2014

Article 95:
Without prejudice to contrary provisions provided for by the law herein, the provisions of this law apply as from 1st January 2014.
The law herein shall be published in the Official Gazette of the Republic of Tunisia and implemented as law of the State.
Tunis, 30 December 2013.
The President of the Republic
Mohamed Moncef El Marzougui
PRESIDENCY OF GOVERNMENT

Order of the Head of Government dated 31 October 2013, approving the code of public control ethic.
(Published only in Arabic and French)

Order of the Head of Government dated 30 December 2013, relating to the cancellation and the attending again the test of law following the technique of questions by multiple choices of the competitive examination for the entry to the training cycle of medium executives of the sub category “A2” to the national school of administration for the year 2013.
(Published only in Arabic and French)

MINISTRY OF FINANCE

Decree n° 2013-5196 dated 31 December 2013, relating to the assessment of the credits of the state budget opened by law n° 2013-54 dated 30 December 2013 relating to the appropriations law for the year 2014.
(Published only in Arabic and French)

Decree n° 2013-5197 dated 31 December 2013, reducing the added value tax applicable to the low voltage electricity for domestic use and applicable to the law and medium voltage electricity used in the functioning of water pumping equipments used in the agricultural irrigation.
(Published only in Arabic and French)

Decree n° 2013-5198 dated 31 December 2013, reducing to 12% the rate of the value added tax on some oil products.
(Published only in Arabic and French)

MINISTRY OF AGRICULTURE

Order of the Minister of Agriculture and the Minister of Finance dated 26 December 2013, amending the order dated 13 July 2010 fixing the price of drinking water and the fixed and accessory fees of water subscription and the rates of contributory proportion of the duties of establishing the water recorders.
(Published only in Arabic and French)

MINISTRY OF INFORMATION AND COMMUNICATION TECHNOLOGIES

Decree n° 2013-5199 dated 12 December 2013, fixing the interventions and activities concerned by the participations of the development of communications, information technologies and telecommunication as well as their financing methods.
(Published only in Arabic and French)
CENTRAL BANK OF TUNISIA

Ten days general situations of the central bank of Tunisia.

(Published only in Arabic and French)

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