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

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

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

<table>
<thead>
<tr>
<th>Receipts of Title I</th>
<th>20 329 200 000 Dinars</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts of Title II</td>
<td>7 616 000 000 Dinars</td>
</tr>
<tr>
<td>Special funds landings of the Treasury</td>
<td>954 800 000 Dinars</td>
</tr>
</tbody>
</table>

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

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

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

**First part: Expenditure of management**

- First section: Public remunerations 11 197 389 000 Dinars
- Second section: Means of the services 1 099 361 000 Dinars
- Third section: Public interventions 5 173 747 000 Dinars
- Fourth section: Unforeseen expenditure of management 305 703 000 Dinars
**Total of the first part:** 17 776 200 000 Dinars

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

- Fifth section: Interests of the national debt 1 705 000 000 Dinars
**Total of the second part** 1 705 000 000 Dinars

**Third part: Expenditure of development**

- Sixth section: Direct investments 2 387 891 000 Dinars
- Seventh section: Public financing 1 757 356 000 Dinars
- Eighth section: Unforeseen expenditure of development 429 273 000 Dinars
- Ninth section: Expenditure of development on affected external resources 464 480 000 Dinars
**Total of the third part:** 5 039 000 000 Dinars

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

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

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

Total of the fourth part: 3 425 000 000 Dinars

Fifth part: Expenditure of the special funds of the treasury

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

Total of the fifth part: 954 800 000 Dinars

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

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

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

Third part: Expenditure of development

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

Total of the third part: 6 347 000 000 Dinars

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Art. 16 - The resources of the " funds of reorganization and modernization of the banking sector " come from:

- Incomes coming from the transfer of the public participations in the credit institutions,
- Loans and gifts according to the legislation in force.

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

Art. 17:

1) The rate of 5% referred to the first indent of the second subparagraph of the paragraph " a " paragraph " I " of article 52 of the code of the income tax and of the corporation tax is reduced to 2.5%.

2) Is added after the first subparagraph of the paragraph " G " of article 52 of the code of the income tax and of the corporation tax, which follows:

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

Supporting measures of the completely exporting companies

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

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

Easing of the restitution of the tax credit

Art. 19:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Art. 26 :

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

2) The rate of 10% provided with the third indent of the first paragraph of article 29 of the law n° 2014-54 dated 19 August 2014, relating to the complementary appropriations law for the year 2014 applies and within the same times limits provided by article 30 of the aforementioned law to the oil companies whose declaration of their results of the year 2013 fell before the
entry into force of the provisions of the complementary appropriations law for the year 2014, and this, on the basis of 50% of
the oil tax payable to the title from the year 2014 with a minimum of 20,000 dinars.
3) The provisions of article 31 of the law n° 2014-54 dated 19 August 2014, relating to the complementary appropriations
law for the year 2014 apply to the due contribution of the economic situation in accordance with the provisions of paragraphs
1 and 2 of this article.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Reduction of the field of application of the penal sanctions

Art. 33:
1) Are repealed the provisions of article 89 (bis) of the code of the tax rights and procedures.
2) Is added to the code of the tax rights and procedures the article 81 (bis) thus made out:

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

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

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

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

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

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

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

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

Art. 36:
1 - Are added to paragraph I of table " B (bis) " annexed to the code of the VAT the numbers 5 and 6 thus made out:
5) - electricity low tension intended for domestic consumption;  
- Average electricity and low tension used for the operation of the equipment of pumping water intended for agricultural irrigation.
6) Petroleum products concerned with numbers 27-10 and 27-11 of the tariff of the customs duties in accordance with the following table:

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

Art. 37:

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

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

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

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

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

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

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

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

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

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

Art. 39:

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

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

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

Art.40:

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

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

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

Section 4 (bis):

Delivery of the constraining information

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

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

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

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

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

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

5) Is removed the expression "related to" mentioned by article 53 of the code of the tax rights and procedures.

6) Is replaced the expression "of the tax" mentioned in the last paragraph of article 62 of the code of the tax rights and procedures by the expression "of the taxes and the fines"

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Tunis, 26 December 2014.

*The President of the Republic*

Mohamed Moncef Marzougui
MINISTRY OF ECONOMY AND FINANCE

Decree n° 2014-4511 dated 30 December 2014, relating to the distribution of the credits of the State budget opened by the law n° 2014-56 dated 26 December 2014, relating to the appropriations law for the year 2015.

The head of the Government,

On a proposal from the Minister of Economy and Finance,

Having regard to the constituent law n° 2011-6 dated 16 December 2011, relating to provisional organization of the authorities,

Having regard to law n° 67-53 dated 8 December 1967, relating to the organic budget law and all amending and completing texts notably its article 31.

Having regard to law n° 73-81 dated 31 December 1973, relating to the promulgation of the code of the public accounts and all amending and completing texts,

Having regard to law n° 2014-59 dated 26 December 2014 relating to the appropriations law for the year 2015,

Having regard to decree n° 99-529 dated 8 March 1999, fixing the nomenclature of the expenditure of the State budget as amended by decree n° 2012-3407 dated 31st December 2012,

Having regard to the deliberation of the Council of Ministers and after information of the President of the Republic.

Decrees the following:

Article one - The credits related to the expenditure of Title I of the State budget for the year 2015 are distributed by parts and articles in accordance with the table "A" (*) annexed to the present decree.

Art. 2 - The credits of commitment and the payment related to the expenditure of Title II of the State budget for the year 2015 are distributed by parts and articles in accordance with tables "B" and "C" annexed to the present decree (*).

The credits allocated in table "C" are evaluative.

Art. 3 - The heads of administrations and the directors shall, each in his respective capacity implement the decree herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 30 December 2014.

The Head of Government

Mehdi Jomaa

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

Decree n° 2014-4512 dated 30 December 2014, relating to the suspension or reduction of the customs duties and the value - added tax and the deduction due on some agricultural and food products.

The head of the Government,

On a proposal from the Minister of Economy and Finance,

Having regard to the constituent law n° 2011-6 dated 16 December 2011, relating to the provisional organization of authorities,

Having regard to the law n° 70-66 dated 31 December 1970, relating to the appropriations law for the year 1971 and in particular its article 48.

Having regard to the code of the value-added tax promulgated by law n° 88-61 dated 2 June 1988, as amended and completed by the subsequent texts and in particular law n° 2014-59 dated 26 December 2014, relating to the appropriations law for the year 2015 and in particular its article 8,

Having regard to the new tariff of the import duties promulgated by law n° 89-113 dated 30 December 1989, as amended and completed by the subsequent texts and in particular the law n° 2014-56 dated 26 December 2014 relating to the appropriations law for the year 2015,

Having regard to law n° 91-64 dated 29 July 1991, relating to the competition and prices, as amended and completed by the subsequent texts and in particular law n° 2005-60 dated 18 July 2005 and in particular its article 24 bis,

Having regard to the code of the customs promulgated by law n° 2008-34 dated 2 June 2008 and in particular its article 6,

Having regard to decree n° 75-316 dated 30 May 1975, fixing the attributions of the Ministry of Finance,

Having regard to decree n° 91-1391 dated 23 September 1991, relating to the institution of the levy on the importation on the powder of milk as amended and completed by the subsequent texts and in particular the decree n° 2009-2293 dated 31 July 2009,

Having regard to the decree n° 93-1924 dated 20 September 1993, relating to the establishment of a levy on the importation of the sheep meat,

Having regard to the decree n° 95-851 dated 8 May 1995, relating to the establishment of a levy on the importation of the alive bovines and beef and veal,

Having regard to the decree n° 95-1212 dated 10 July 1995, relating to the establishment of a levy on the fresh fruits and dry fruits,

Having regard to the decree n° 96-1119 dated 10 June 1996, fixing the methods of management of the tariff quotas,
Having regard to the Republican order n° 2014-32 dated 29 January 2014, relating to the appointment of the Head of the Government,

Having regard to the decree n° 2014-413 dated 3 February 2014, relating to the appointment of the members of the Government,

Having regard to the opinion of the administrative tribunal,

Having regard to the deliberation of the Council of Ministers and after information of the President of the Republic.

Decrees the following:

Article one - Are reduced the customs duties due to the importation of the agricultural products and agro-alimentary referred to in the annex n° 1 of this decree at the rates fixed in this same annex (*).

Art. 2 - Is reduced to 12% the rate of the value-added tax due on the products necessary to agriculture and fishing taken again to the annex n° 2 of this decree (*).

The recipient of the privileged tax mode granted to the products necessary to agriculture and fishing taken again for the annex n° 2 of this decree must subscribe, at the time of each operation of importation, a commitment not to yield them to the farmers, ship-owners fishing and industrialists using the aforementioned products within the framework of their activity related on agriculture and fishing. This engagement must be deposited in support of the customs declaration for the release to the market.

Art. 3 - Are suspended the duties of customs and are reduced to 6% the rates of the value-added tax due on the food additives intended for manufacture of food made up and concerning numbers 210210, 230990, 250810, 250840, 253090, 280120, 280490, 281700, 282090, 282110, 2827, 283090, 283325, 283329, 291529, 292241, 292310, 293040, 2936, 294190 and 350790 of the tariff of the customs duties and imported by the people authorized by the concerned services of the Ministry of Agriculture.

Art. 4 - Is suspended the value-added tax due on concerning manures of chapter 31 of the tariff of the customs duties like on the Epsom salt to use of concerning manure number 283321 of the tariff of the customs duties.

The tax advantage concerning the Epsom salt to be used as manure is granted to importation by the authorized people by the concerned services of the Ministry of Agriculture.

Art. 5 - Is suspended the value-added tax due to the production and the sale of mineral manures taken again to the table hereafter:

<table>
<thead>
<tr>
<th>Nº of position</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ex 28.34</td>
<td>Nitrates and nitrates of potassium intended for agriculture,</td>
</tr>
<tr>
<td>Ex 28.35</td>
<td>Potassium with use of manure phosphates,</td>
</tr>
<tr>
<td>Ex 28.36</td>
<td>Carbonate and bicarbonate of potassium with use of manure.</td>
</tr>
</tbody>
</table>

Art. 6 - Is suspended the value-added tax due on raw and refined food vegetable oils intended to be conditioned for the retail sale and to be imported by the people authorized by the services concerned of the Ministry of Industry, Energy and Mines and recoveries in the table hereafter:

<table>
<thead>
<tr>
<th>Nº of nomenclature</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>150810900</td>
<td>Raw groundnut oils</td>
</tr>
<tr>
<td>150890900</td>
<td>Refined groundnut oils</td>
</tr>
<tr>
<td>151110900</td>
<td>Raw palm oils</td>
</tr>
<tr>
<td>151190991 and 151190999</td>
<td>Refined palm oils</td>
</tr>
<tr>
<td>151211910</td>
<td>Raw sunflower oils</td>
</tr>
<tr>
<td>Ex 151219900</td>
<td>Refined sunflower oils</td>
</tr>
<tr>
<td>151411901 and 151491901</td>
<td>Raw oils of colza</td>
</tr>
<tr>
<td>151419900 and 151499900</td>
<td>Oils of colza refined</td>
</tr>
<tr>
<td>151521900</td>
<td>Raw corn oils</td>
</tr>
<tr>
<td>151529900</td>
<td>Corn oils refined</td>
</tr>
</tbody>
</table>

(*) The annexes are published only in Arabic and French.
Art. 7 - Is suspended the value-added tax due on the sperm of bulls, the seeds and the embryos of animals raising, respectively of numbers 051110000 and 051199859 of the tariff of the customs duties.

Art. 8 - Is suspended the value-added tax due to the importation of cereals taken again to the table hereafter:

<table>
<thead>
<tr>
<th>Nº of position</th>
<th>Nº of nomenclature of the harmonized system</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.01</td>
<td>100111 and 100119</td>
<td>Wheat (corn) and métèil:</td>
</tr>
<tr>
<td></td>
<td>Ex 100191 and Ex 100199</td>
<td>- Wheat (corn) hard</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Others:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>* Wheat (corn) to tend</td>
</tr>
<tr>
<td>10.03</td>
<td>100310 and 1000390</td>
<td>Barley</td>
</tr>
</tbody>
</table>

Art. 9 - Is reduced to 17% the rate of the customs duties due on the barley fodder concerned with number 100390000 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Agriculture.

Art. 10 - Are suspended the customs duties and the value-added tax due on fodder corn concerning number 100199000 of the tariff of the customs duties and imported by the people authorized by the services concerned of the Ministry of Agriculture.

Art. 11 - Is reduced to 17% the rate of the customs duties due on durum wheat and concerning common wheat number 10.01 of the tariff of the customs duties and imported by the people profiting from an authorization of importation relating to the tariff quotas granted by the concerned services of the Ministry of Trade and Handicrafts.

Art. 12 - Are suspended the customs duties and the value-added tax due on the fodder products taken again to the following table intended for the manufacture of food made up and imported by the people authorized by the concerned services of the Ministry of Agriculture:

<table>
<thead>
<tr>
<th>Nº of nomenclature</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ex 071310</td>
<td>- Field pea</td>
</tr>
<tr>
<td>071410</td>
<td>- Roots of manioc</td>
</tr>
<tr>
<td>100290</td>
<td>- Rye</td>
</tr>
<tr>
<td>100490</td>
<td>- Oats</td>
</tr>
<tr>
<td>100860</td>
<td>- Triticale</td>
</tr>
<tr>
<td>120729</td>
<td>- Cotton Seeds</td>
</tr>
<tr>
<td>121292</td>
<td>- Carobs</td>
</tr>
<tr>
<td>121410</td>
<td>- Flour and agglomerates in the form of pellets of alfalfa</td>
</tr>
<tr>
<td>Ex 121490</td>
<td>- fodder Sorghum</td>
</tr>
<tr>
<td>23023010015, 23023090017, 23024010011 and 23024090013</td>
<td>- Its of corn and other cereals intended for the food of the animals</td>
</tr>
<tr>
<td>Ex 230310</td>
<td>- corn gluten</td>
</tr>
<tr>
<td>Ex 230320</td>
<td>- beet Pulps</td>
</tr>
<tr>
<td>Ex 230330</td>
<td>- malt of the corn distilling</td>
</tr>
<tr>
<td>Ex 230500</td>
<td>- groundnut Oil cakes</td>
</tr>
<tr>
<td>Ex 230610</td>
<td>- cotton seed Oil cakes</td>
</tr>
</tbody>
</table>
Art. 13 - Is suspended the value-added tax due on the products taken again to the following table:

<table>
<thead>
<tr>
<th>Nº of position</th>
<th>Nº N.S.H</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.05</td>
<td>100510 and 100590</td>
<td>- corn Seeds</td>
</tr>
<tr>
<td>Ex 23.04</td>
<td>Ex 230400</td>
<td>- soya bean Oil cakes</td>
</tr>
<tr>
<td>Ex 23.09</td>
<td>230990</td>
<td>- made up Food for cattle</td>
</tr>
</tbody>
</table>

Art. 14 - Are suspended the duties of customs due on the agricultural products taken again to the table and imported hereafter by the people authorized by the concerned services of the Ministry of Agriculture, and this, within the limit of the quotas fixed in this same table:

<table>
<thead>
<tr>
<th>Nº of position</th>
<th>Nº N.S.H</th>
<th>Designation of the products</th>
<th>Contingent (heads)</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.01</td>
<td>010121</td>
<td>- Studhorses of pure race</td>
<td>200</td>
</tr>
<tr>
<td>01.02</td>
<td>Ex 010221, Ex 010229</td>
<td>- heifer and calves reproductive of pure race</td>
<td>9000, 30000</td>
</tr>
<tr>
<td>01.03</td>
<td>010310</td>
<td>- reproductive Pigs of pure race</td>
<td>1000</td>
</tr>
<tr>
<td>01.04</td>
<td>Ex 010410, Ex 010420</td>
<td>- Animal of the ovine species reproductive of pure race</td>
<td>3000, 3000</td>
</tr>
<tr>
<td>01.06</td>
<td>Ex 010613, Ex 010614</td>
<td>- Camélidés reproductive of pure race</td>
<td>500, 1000</td>
</tr>
</tbody>
</table>

Is suspended, the value-added tax due on calves concerned with the number Ex 010229 of the tariff of the customs duties and imported by the people authorized by the concerned services of the Ministry of Agriculture and this, within the limit of a global quota of 30000 heads.

Art. 15 - Are reduced to 15% the rates of the customs duties and is suspended the value-added tax due on the agricultural products taken again to the table and imported hereafter by the authorized people by the concerned services of the Ministry of Agriculture and this, within the limit of the quotas fixed in this same table and in accordance with the monthly quantities fixed by the services concerned of the Ministry of Agriculture:
### Table 1

<table>
<thead>
<tr>
<th>№ of position</th>
<th>№ N.S.H</th>
<th>Designation of the products</th>
<th>Contingent (units)</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.05</td>
<td>010511</td>
<td>- Cocks and hens of a weight not exceeding 185 g</td>
<td>2.5 million</td>
</tr>
<tr>
<td></td>
<td>010513</td>
<td>- Geese not exceeding 185 g</td>
<td>100 thousand</td>
</tr>
<tr>
<td></td>
<td>010514</td>
<td>- ducks not exceeding 185 g</td>
<td></td>
</tr>
<tr>
<td></td>
<td>010515</td>
<td>- guinea fowls not exceeding 185 g</td>
<td></td>
</tr>
<tr>
<td>04.07</td>
<td>040711 and 040719</td>
<td>- fertilized eggs intended for incubation</td>
<td>15 million</td>
</tr>
</tbody>
</table>

Art. 16 - Is Reduced to 27% the rate of the customs duties due on cheese intended for the transformation concerned with number 040690010 of the tariff of the customs duties and imported by the industrialists profiting from an authorization of importation relating to the tariff quotas, granted by the services concerned of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 3500 tons.

Art. 17 - Are suspended the customs duties and the value-added tax due on the roots and the seeds taken again to the table hereafter and imported by the authorized people by the concerned services of the Ministry of Agriculture, and this, within the limit of the quotas fixed in this same table:

### Table 2

<table>
<thead>
<tr>
<th>№ of position</th>
<th>№ N.S.H</th>
<th>Designation of the products</th>
<th>Contingent (in ton)</th>
</tr>
</thead>
<tbody>
<tr>
<td>07.01</td>
<td>070110</td>
<td>- seed potato</td>
<td>30000</td>
</tr>
<tr>
<td>07.03</td>
<td>Ex 070320</td>
<td>- Garlics intended for the multiplication</td>
<td>1000</td>
</tr>
<tr>
<td>07.13</td>
<td>Ex 071310</td>
<td>- pea of seed</td>
<td>2000</td>
</tr>
<tr>
<td></td>
<td>Ex 071320</td>
<td>- chickpea Seeds</td>
<td>1000</td>
</tr>
<tr>
<td></td>
<td>Ex 071350</td>
<td>- broad bean Seeds</td>
<td>300</td>
</tr>
<tr>
<td>10.01</td>
<td>100111</td>
<td>- Seeds of durum wheat</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>100191</td>
<td>- Seeds of common wheat</td>
<td>20</td>
</tr>
<tr>
<td>10.03</td>
<td>100310</td>
<td>- barley Seeds</td>
<td>5</td>
</tr>
<tr>
<td>10.04</td>
<td>100410</td>
<td>- oats Seeds</td>
<td>2</td>
</tr>
<tr>
<td>10.08</td>
<td>Ex 100860</td>
<td>- Seeds of the triticale</td>
<td>2</td>
</tr>
<tr>
<td>12.06</td>
<td>Ex 120600</td>
<td>- Seeds of sunflower intended for sowing</td>
<td>40</td>
</tr>
<tr>
<td>12.09</td>
<td>120921</td>
<td>- Seeds of alfalfa to be sown</td>
<td>250</td>
</tr>
<tr>
<td></td>
<td>120923</td>
<td>- fescue to be sown</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>Ex 120929</td>
<td>- Seed of Sulla</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td>Ex 120991</td>
<td>- Seed of bersim</td>
<td>200</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- artichoke Seeds to be sown</td>
<td>10</td>
</tr>
</tbody>
</table>

Art. 18 - Are suspended, the customs duties and the value-added tax due on the inputs necessary to the aquiculture imported by the authorized people by the concerned services of the Ministry of Agriculture and taken again to the table hereafter:

### Table 3

<table>
<thead>
<tr>
<th>№ of position</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ex 03.01</td>
<td>- fish Alvin</td>
</tr>
<tr>
<td>Ex 03.06</td>
<td>- Post office larva of shrimps</td>
</tr>
<tr>
<td>Ex 03.07 and Ex 03.08</td>
<td>- Larvae of shell</td>
</tr>
<tr>
<td>Ex 05.11</td>
<td>- eggs of wolves and sea-breams to be incubated</td>
</tr>
</tbody>
</table>
Art. 19 - Are suspended the customs duties and the value-added tax due on the useful insects intended for biological agriculture concerning with number 01.06 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Agriculture.

Art. 20 - Is reduced to 10% the rate of the customs duties and is reduced to 0,300 dinar per kilogram the amount of the levy instituted by the decree n°95-1212 dated 10 July 1995 known indicated, which had with the importation of fresh bananas concerning with number 080390100 of the tariff of the customs duties.

Art. 21 - Is reduced to 15% the rate of the customs duties and is suspended the value-added tax due to the importation of the concerning rice number 10.06 of the tariff of the customs duties.

Art. 22 - Are suspended the customs duties and the value-added tax due to the importation of the pasta products concerning with the numbers 190211, 190219 and 190230 and of the concerning the non prepared couscous concerned with number 190240 of the tariff of the customs duties.

Art. 23 - Are reduced to 10% the rates of the customs duties due on fresh, cooled and frozen fish concerning the following numbers of the tariff of the customs duties:

- from 030211100 to 030229800 and 030245100, from 030251100 to 030251900, from 030254110 to 030259300 and 030282000, from 030289310 to 030289600, from 030311000 to 030319000, from 030331100 to 030339850 and 030351000 and 030355100, from 030363100 to 030369800, from 030381100 to 030389600, from 030389310 to 030389400, from 030389600 to 030389700.

Art. 24 - Are suspended The duties of customs due on fish meals to be used in manure intended for biological agriculture, concerned with number 23.01 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Agriculture.

Art. 25 - Is suspended the value-added tax due on beeswax, rough concerning with number 15219091013 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Agriculture.

Art. 26 - Is suspended the value-added tax due on the peats and the plates out of plastic raising respectively of numbers 27.03 and 39.26 of the tariff of the customs duties and intended to be used by the owners of the projects of seedbeds authorized by the services concerned of the Ministry of Agriculture and this on the basis of certificate delivered by the offices of control of the taxes.

Art. 27 - Are suspended the customs duties and the value-added tax due on fertilizers containing the element iron 6% (iron chelae eddha) concerning number 382490979 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Agriculture.

Art. 28 - Are suspended the customs duties and the value-added tax due on the metal cloths, nettings and lattice out of steel or iron wire, concerned with number 73144900003 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Agriculture and the concerned services of the Ministry of Industry, Energy and Mines.

Art. 29 - Is reduced To 5% the rate of the customs duties and are suspended the value-added tax and the levy instituted by the decree n° 95-851 dated 8 May 1995, referred to above due on the beef and veal cooled concerning numbers from 020110000 to 020120900 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 3000 tons.

Art. 30 - Is reduced to 5% the rate of the customs duties and are suspended the value-added tax and the levy instituted by the decree n° 93-1924 dated 20 September 1993 referred to above due on the sheep meats cooled concerning numbers 020410000 and 020421000 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 2000 tons.

Art. 31 - Is reduced to 15% the rate of the customs duties and is suspended the levy instituted by the decree n° 95-851 dated 8 May 1995 referred to above due on the beef and veal frozen concerning numbers from 020210000 to 020230900 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts and this, within the limit of a global quota of 2000 tons.

Art. 32 - Is reduced to 15% the rate of the customs duties and is suspended the levy instituted by the decree n°93-1924 dated 20 September 1993 referred to above due on the frozen sheep meats concerning numbers from 020430000 to 020443900 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 1000 tons.

Art. 33 - Is reduced to 15% the rate of the customs duties due on the frozen hen meats concerning number 020712 of the tariff of the customs duties and imported by the

| Ex 23.01 | - Fish meals |
| Ex 23.09 | - Food intended for the aquacultures and food made up for fish nutrition |
| Ex 29.12 | - Formal |
| Ex 39.23 | - extruded Nets in tubular plastic form |
the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 2000 tons.

Art. 34 - Is reduced to 15% the rate of the customs duties due on the frozen hen chests concerning number 0207141000 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 500 tons.

Art. 35 - Is reduced to 5% the rate of the customs duties due on the frozen turkey meats (escalope) concerning number 020727 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 1500 tons.

Art. 36 - Are suspended the customs duties and the value-added tax due on the alive animals of the ovine species concerned with number 01041030 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 20000 heads.

Art. 37 - Is reduced to 10% the rate of the customs duties due on the fruits and the dry fruits taken again to the following table and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts:

<table>
<thead>
<tr>
<th>No of nomenclature</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>080211 and 080212</td>
<td>Almonds</td>
</tr>
<tr>
<td>080221 and 080222</td>
<td>Hazel nuts</td>
</tr>
<tr>
<td>080251 and 080252</td>
<td>Pistachios</td>
</tr>
<tr>
<td>080430</td>
<td>Pineapple</td>
</tr>
<tr>
<td>080440</td>
<td>Avocado</td>
</tr>
<tr>
<td>081050</td>
<td>Kiwis</td>
</tr>
</tbody>
</table>

Art. 38 - Are suspended the customs duties and the value-added tax due on fresh milk concerning number 04.01 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts and after opinion of the Ministry of Industry, Energy and Mines, and this, within the limit of a global quota of 10 million liters.

Art. 39 - Are suspended the customs duties, the value-added tax and the levy instituted by the decree n° 91-1391 dated 23 September 1991 referred to above due on dried milk concerned with number 040221 of the tariff of the customs duties intended for manufacture of the milk regenerated and imported by the authorized industrialists by the concerned services of the Ministry of Industry, Energy and Mines, and this, within the limit of a global quota of 50 tons.

Art. 40 - Are suspended the customs duties and the value-added tax due on potatoes intended for consumption concerned with the number 070190900 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 40000 tons.

Art. 41 - Are suspended the customs duties and the value-added tax due on eggs intended for consumption concerned with number 040721000 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts and this, within the limit of a global quota of 30 million eggs.

Art. 42 - Are suspended the duties of customs due on the concerning soya bean oil cakes concerning the number Ex 230400 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Agriculture and this, within the limit of a global quota of 200 thousand tons.

Art. 43 - The duties of customs are suspended and the value-added tax due on the seedlings, plants, cuttings, roots and grafts of the types intended for the plantation in the farms, concerned with the following numbers of the tariff of the customs duties is imposed by the persons authorized by the concerned departments of the Ministry of Agriculture: 0602101001 – 0602101009 – 0602209003 – 0602209006 – 0602209007 – 0602209008 – 0602901000 – 0602902000 – 0602903000 – 0602905004 – 0602905002 – 0602209004 – 0602209005.

Art. 44 - The provisions of this decree apply as from 1st January 2015 until 31 December 2015.

Art. 45 - The Minister of the Economy and Finance, the Minister of Industry, Energy and Mines, the Minister of Trade and Handicrafts and the Minister of Agriculture shall, each in his respective capacity, implement the decree herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 30 December 2014.

The Head of Government
Mehdi Jomaa

Decree n° 2014-4513 dated 30 December 2014, relating to the suspension or reduction of the customs duties and the value - added tax and the consumption duty due on some products intended to the health sector.

The Head of Government,

On a proposal from the Minister of Economy and Finance,

Having regard to the constituent law n° 2011-6 dated 16 December 2011, relating to provisional organization of authorities,

Having regard to law n° 85-91 dated 22 November 1985, regulating the manufacture and the recording of the drugs intended to human medicine,

Having regard to the code of the value-added tax promulgated by law n° 88-61 dated 2 June 1988, as amended and completed by the subsequent texts and in particular law n° 2014-59 dated 26 December 2014 relating to the appropriations law for the year 2015 and in particular its article 8,
Art. 2 - Is suspended the value-added tax due to the importation and the sale of the serums and other fractions of blood and the vaccines concerned with number 30.02 of the tariff of the customs duties.

Art. 3 - Are suspended the customs duties and the value-added tax due on the modular systems of frequencies

(FM) intended to be used by the deaf persons and concerning the number 851769 of the tariff of the customs duties and to be imported by the physical people or authorized associations by the concerned services of the Ministry of Social Affairs.

Art. 4 - Is suspended the value-added tax due on the average contraceptives imported by the authorized people by the concerned services of the Ministry of Health and taken again to the following table:

<table>
<thead>
<tr>
<th>No of position</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ex 30.06</td>
<td>sterile Bindings to tie the horns</td>
</tr>
<tr>
<td>Ex 40.14</td>
<td>Condoms</td>
</tr>
<tr>
<td>Ex 90.18</td>
<td>Contraceptive Implants and coils and other apparatuses</td>
</tr>
</tbody>
</table>

Is suspended the value-added tax due to the sale on the local market of the average contraceptives mentioned above.

The suspension of the value-added tax is granted within this framework subject to the preliminary production of a certificate delivered by the office of qualified control of the taxes on the basis of certificate delivered by the concerned services of the Ministry of Health.

Art. 5 - Are reduced to 15% the rates of the customs duties due to the importation of the products of medical use single out of paper pulp, paper, and wadding of cellulose or cellulose fiber tablecloth and listed in the following table:

<table>
<thead>
<tr>
<th>No of position</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ex 48.18</td>
<td>Clothing and accessories of sterilized clothing,</td>
</tr>
<tr>
<td></td>
<td>- Sheets and articles similar.</td>
</tr>
</tbody>
</table>

The benefit of the reduction of the customs duties granted within the framework of this article is subordinated to the preliminary production of a duly covered invoice of the favorable opinion of the services concerned of the Ministry of Health.

Art 6 - The customs duties due to the importation of the products and food preparations are suspended intended especially for the phenylketonuria and diabetic patients or the patients who do not tolerate the concerning gluten numbers 17.02, 19.01, 19.02, 19.05, 20.05, 20.07 and 21.06 of the tariff of the customs duties.

The benefit of the suspension of the customs duties granted within the framework of this article is subordinated to the preliminary production of a duly covered invoice of the favorable opinion of the services concerned of the Ministry of Health.

Art. 7 - Is suspended the value-added tax due to the importation and the sale on the local market of the reactive strips for urine tests and of blood used exclusively for the
exploration of the diabetes and the complications renal and the glucometers raising respectively of numbers 382200 and 902780 of the tariff of the customs duties.

Art. 8 - The duties of customs are suspended and is reduced to 6% the rate of the value-added tax due on the syringes intended for the conditioning of the drugs concerned with number 901831900 of the tariff of the customs duties and imported by the pharmaceutical industrial companies.

The benefit of the tax advantages granted within the framework of this article is subordinated to the preliminary production of a duly covered invoice of the favorable opinion of the services concerned of the Ministry of Health and the Ministry of Industry, Energy and Mines.

Art. 9 - Are suspended the duties of customs, the value-added tax and the consumer tax due on the food preparations liquidate intended exclusively for the clinical nutrition by probe concerned with number 220290 of the tariff of the customs duties, subjected to the marketing authorization and imported by the people authorized by the services concerned of the Ministry of Health.

Art. 10 - Is reduced to 6% the rate of the value-added tax due to the importation of the barriers anti-adherence deeds used in the surgery or the concerning dentistry number 300610300 of the tariff of the customs duties.

Art. 11 - The duties of customs are suspended and is reduced to 6% the rate of the value-added tax due on the shampoos of medical use and the toothpastes of depending medical use, respectively, of numbers 330510 and 330610 of the tariff of the customs duties and imported by the people authorized by the services concerned of the Ministry of Health.

Art. 12 - Is reduced to 6% the rate of the value-added tax due to the importation and the sale on the local market of the sterile pockets of conservation of blood and the blood derivatives and osseous marrow not containing an anticoagulant solution concerned with number 392690 of the tariff of the customs duties.

Art. 13 - Are suspended the customs duties and the value-added tax due to the importation of pushchairs intended for the transport of the children who suffer from a driving insufficiency of cerebral or different origin and concerning the number 871500100 of the tariff of the customs duties.

Is suspended the value-added tax due to the sale on the local market of pushchairs mentioned in this article.

The suspension of the value-added tax is granted within this framework subject to the preliminary production of a certificate delivered by the office of qualified control of the taxes on the basis of medical certificate issued by the specialized doctors.

Art. 14 - Are suspended the customs duties, the consumer tax and the value-added tax due on the products imported by associations of assistance to the children reached of xeroderma pigmentosum and taken again to the following table and this on the basis of duly covered invoice of the favorable opinion of the services concerned of the Ministry of Health:

<table>
<thead>
<tr>
<th>Nº of position</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ex 33.04</td>
<td>Protective products photo, hydrating products and creams for protection against the ultraviolet rays.</td>
</tr>
<tr>
<td>Ex 39.19</td>
<td>Opaque films against the ultraviolet rays.</td>
</tr>
<tr>
<td>Ex 51.11</td>
<td>Fabrics teases some for protection against the ultraviolet rays.</td>
</tr>
<tr>
<td>Ex 52.08</td>
<td>Cotton fabrics for protection against the ultraviolet rays.</td>
</tr>
<tr>
<td>Ex 54.07</td>
<td>Synthetic fabrics for protection against the ultraviolet rays.</td>
</tr>
<tr>
<td>Ex 85.25</td>
<td>Detector receiving sets of the precancerous lesions (Dermoscopes).</td>
</tr>
<tr>
<td>Ex 90.13</td>
<td>Lamps of protection against the ultraviolet rays.</td>
</tr>
<tr>
<td>Ex 90.04</td>
<td>Safety goggles against the ultraviolet rays.</td>
</tr>
<tr>
<td>Ex 90.30</td>
<td>Measuring apparatus of the ultraviolet rays.</td>
</tr>
</tbody>
</table>

Is suspended the value-added tax due to acquisition on the local market of the products mentioned above by associations envisaged to the first paragraph of this article.

The granting of the suspension of the value-added tax within the framework of this article is subordinated to the preliminary production of a certificate delivered by the office of qualified control of the taxes on the basis of duly covered invoice of the favorable opinion of the services concerned of the Ministry of Health.

Art. 15 - Are suspended the duties of customs due to the importation of the minibuses of a capacity not exceeding 30 places, driver not included concerning number 87.02 of the tariff of the customs duties and intended for the transport of the patients suffering from renal insufficiency.

Art. 16 - Is suspended the duty of consumption due to the importation of the motor vehicles of 9 places, driver included concerning number 87.03 of the tariff of the customs duties and intended for the transport of the patients suffering from renal insufficiency.

Art. 17 - The tax advantages envisaged by articles 15 and 16 of this decree are granted to the centers of dialysis as
Art. 21 - Le transfert des véhicules automobiles bénéficiant du mode de taxation préférentiel mentionné à l'article 15 et 16 de ce décret avant le terme de cinq ans, est subordonné à la production prééminente d'un décret de réglementation de la surface de transport. Les nouvelles certificats de circulation doivent contenir la mention "convey for the transport of the patients suffering from inalienable renal insufficiency for one five years period ". Le délai d’inaliénabilité est déduit à compter de la date de la réglementation du véhicule dans la série des transports ordinaires de Tunisie.

Art. 20 - Le transfert des véhicules automobiles bénéficiant du mode de taxation préférentiel mentionné à l'article 15 et 16 de ce décret avant le terme de cinq ans, est subordonné à la production prééminente d’un décret de la superficie des transports. Les nouveaux certificats de circulation doivent contenir la mention "convey for the transport of the patients suffering from inalienable renal insufficiency for one five years period ". Le délai d’inaliénabilité est déduit à compter de la date de la réglementation du véhicule dans la série des transports ordinaires de Tunisie.

Art. 19 - Les certificats de circulation des véhicules profitant des avantages fiscaux mentionnés aux articles 15 et 16 de ce décret doivent contenir la mention "convey for the transport of the patients suffering from inalienable renal insufficiency for one five years period ". Le délai d’inaliénabilité est déduit à compter de la date de la réglementation du véhicule dans la série des transports ordinaires de Tunisie.

Art. 22 - Les taxes mentionnées à l'article 19 de ce décret sont bénéficiées à: - les organismes, associations et établissements de transport pour les transports de personnes handicapées ou avec une charte de handicap, approuvés et acceptés par les services de la ministre de la santé.

Art. 23 - Les taxes mentionnées à l'article 19 de ce décret sont bénéficiées à: - les organismes, associations et établissements de transport pour les transports de personnes handicapées ou avec une charte de handicap, approuvés et acceptés par les services de la ministre de la santé.

Art. 24 - Les taxes mentionnées à l'article 19 de ce décret sont bénéficiées à: - les organismes, associations et établissements de transport pour les transports de personnes handicapées ou avec une charte de handicap, approuvés et acceptés par les services de la ministre de la santé.
recoveries by the order of the Minister of Health dated 27 August 2011 fixing the list of the substitutes of the mother's milk intended exclusively for food of infants and children who complain about digestive problems or the premature ones and this with the provision of producing as a preliminary a duly covered invoice of the favorable opinion of the services concerned of the Ministry of Health.

Art. 27 - Is suspended the value-added tax due to the importation of the intrants necessary for the manufacture of the urine bags and listed in the following table:

<table>
<thead>
<tr>
<th>N° of position</th>
<th>N° N.S.H</th>
<th>Designation of the products</th>
</tr>
</thead>
</table>
| 39.04          | Ex 390410000 | - Polymeric of halogenous olefin or vinyl chloride other, in primary forms:  
|-- plastic grains for medical use (sh80) |
| 39.20          | Ex 392043100 | - Other plates, sheets, films, bands and blades, out of no alveolar, not reinforced plastics neither laminated, neither provided with a support, nor similarly associated other matters:  
|-- Out of polymers of vinyl chloride:  
---plastic plates a thickness not exceeding 0.15mm and width not exceeding 34 cm |
| 84.81          | Ex 848180999 | Articles of valves and fittings and bodies similar for piping, similar boilers, tanks, tanks or containers, including the pressure reducers and the thermostats:  
- plastic Tap in form " T " |

The tax advantage envisaged by this article is granted on the basis of annual forward program of production duly covered of the favorable opinion of the concerned services of the Ministry of Industry, Energy and Mines.

Art. 28 - Are suspended the customs duties and the value-added tax due on the massive aqueous solutions concerned with number 30039000904 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Health.

Art. 29 - The provisions of this decree apply as from 1st January 2015 until 31 December 2015.

Art. 30 - The Minister of the Economy and Finance, the Minister of Health, the Minister of Industry, Energy and Mines, the Minister of Trade and Handicrafts, the Minister of Transport and the Minister of Social Affairs shall, each in his respective capacity, implement the decree herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 30 December 2014.

The Head of Government
Mehdi Jomaa

Decree n° 2014-4514 dated 30 December 2014, relating to the suspension or reduction of the customs duties and the value-added tax and the consumption duty due on some products.

The Head of the Government,
On a proposal from the Minister of Economy and Finance,

Having regard to the constituent law n° 2011-6 dated 16 December 2011, relating to provisional organization of the authorities,

Having regard to the code of the value-added tax promulgated by law n° 88-61 dated 2 June 1988, as amended and completed by the subsequent texts and notably law n° 2014-59 dated 26 December 2014, relating to the appropriations law for the year 2015 and in particular its article 8,

Having regard to law n° 88-62 dated 2 June 1988, relating to the recasting of the regulation relating to the consumption duty as amended and completed by the subsequent texts and in particular law n° 2014-59 dated 26 December 2014 relating to the appropriations law for the year 2015 and in particular its article 6,

Having regard to the new tariff of the import duties promulgated by law n° 89-113 dated 30 December 1989, as amended and completed by the subsequent texts and in particular law n° 2014-59 dated 26 December 2014 relating to the appropriations law for the year 2015,

Having regard to law n° 91-64 dated 29 July, 1991, relating to competition and prices as amended and completed by the subsequent texts and in particular law n° 2005-60 dated 18 July 2005 and in particular its article 24 bis,

Having regard to the customs code promulgated by law n° 2008-34 dated 2 June 2008 and in particular its article 6,

Having regard to the decree n° 75-316 dated 30 May 1975, fixing the attributions of the Ministry of Finance,

Having regard to the Republican order n° 2014-32 dated 29 January 2014, relating to the appointment of the Head of the Government,
Having regard to the decree n° 2014-413 dated 3 February 2014, relating to appointment of the members of the Government,

Having regard to the opinion of the administrative tribunal,

Having regard to the deliberation of the Council of Ministers and after information of the President of the Republic.

Decrees the following:

Art. 1 - Are suspended the customs duties and the value-added tax due to the importation of the chemicals intended for the laboratories of the higher education establishments and search and the establishments of scientific research.

The benefit of the privileged tax mode granted within the framework of this article is subordinated to the preliminary production of a duly covered invoice of the favorable opinion of the services concerned of the Ministry of Supervision.

Art. 2 - The duties of customs are suspended and is reduced to 12% the rate of the value-added tax due on the following metallurgical products imported by the authorized people by the concerned services of the Ministry of Industry, Energy and Mines:

- iron Billets or concerning steel billets numbers 720719800 and 720720150 of the tariff of the customs duties,
- concerning Reinforcing bars numbers 721391101 and 721420009 of the tariff of the customs duties.

The tax advantages envisaged by this article concerning the iron billets or the steel billets are granted on the basis of annual forward program of production duly covered of the favorable opinion of the concerned services of the Ministry of Industry, Energy and Mines.

Art. 3 - Is reduced to 12% the rate of the value-added tax due to the production and the sale of concerning reinforcing bars numbers 721391101 and 721420009 of the tariff of the import duties.

Art. 4 - The duties of customs due are suspended on ethanol not denatured of a volume of 80% or more concerning alcoholemetry title number 220710 of the tariff of the customs duties and imported on behalf of the State and this, within the limit of a global quota of 52000 hectoliters.

Art. 5 - The duties of customs are suspended and is reduced to 12% the rate of the value-added tax due on the rolled up metal ones imported and intended for the manufacture of limp of packing of sardine, concerned with number 72.10 of the tariff of the import duties and this, within the limit of a global quota of 500 tons.

Art. 6 - Is reduced to 12% the rate of the value-added tax due on the lids of limp of packing of sardine of rectangular form with easy imported and concerning opening number 83.09 of the tariff of the import duties and this, within the limit of a global quota of 10 million lids.

Art. 7 - To profit from the privileged tax mode envisaged by articles 5 and 6 of this decree, the concerned industrialists must:

- present a preliminary authorization delivered by the concerned services of the Ministry of Industry, Energy and Mines,
- subscribe an engagement, at the time of each operation of importation, not to yield in the state the products imported within the framework of articles 5 and 6 of this decree and to discharge the amount of the rights and taxation due of these products in the event of their transfer in the state on the basis of the value and the rates in force to the date of transfer or in case where they would be diverted of their privileged destination, without damage of the sanctions envisaged by the code of the customs.

Art. 8 - Is suspended the value-added tax due to the importation of the regulators and variators of the electric quantities intended for the concerning street lighting number 903289004 of the tariff of the import duties.

The benefit of the suspension of the value-added tax to the importation of the regulators and variators of the electric quantities intended for street lighting granted within the framework of this article is subordinated to the preliminary production of a certificate delivered in the object by the concerned services of the national agency of the control of energy.

Art. 9 - Is suspended the value-added tax due on textile wire of titration 110 simple deniers/wiring, titration 110 double deniers/wiring or titration higher than 1680 sums of money intended exclusively for manufacture and reperation of the fishing nets, concerned with number 54.02 of the tariff of the import duties.

Art. 10 - Are reduced to 10% the rates of the customs duties due on the raw materials recoveries to the following table, intended for the manufacture of yeast and imported by the authorized people by the concerned services of the Ministry of Industry, Energy and Mines:

<table>
<thead>
<tr>
<th>Nº of position</th>
<th>Nº N.S.H</th>
<th>Designation of the products</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.08</td>
<td>Ex 110819</td>
<td>- Potato starches</td>
</tr>
<tr>
<td>34.02</td>
<td>Ex 340290</td>
<td>- Emulsifier</td>
</tr>
</tbody>
</table>

Art. 11 - Is reduced to 12% the rate of the value-added tax due on the parts and elements intended for manufacture of the bicycles and other cycles without engine and imported or acquired locally by the authorized industrial companies by the concerned services of the Ministry of Industry, Energy and Mines.

The reduction of the rate of the value-added tax envisaged by this article is granted on the basis of annual forward program of production mentioning designations and the quantities of the parts and parts spare duly covered favorable opinion of the concerned services of the Ministry of Industry, Energy and Mines.

The benefit of this reduction to the local acquisition of these parts and spare parts is subordinated to the production...
of a certificate in the object delivered by the office of the qualified control of the taxes.

Art. 12 - Is reduced to 12% the rate of the value-added tax due on the school books numbered under numbers 12, 24, 48 and 72 like on the music and recitation, drawing, lab books taken again with number 482020000 of the tariff of the customs duties and approved by the concerned services of the Ministry of Supervision.

Art. 13 - Is suspended the value-added tax due to the title of the operations of delivery to oneself carried out by the dairy power stations relating to the bottles in figure used for the packing of milk.

Art. 14 - Are suspended the customs duties and the value-added tax due on external decoders TNT concerned with number 85287119993 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Industry, Energy and Mines.

Art. 15 - Are suspended the customs duties and the value-added tax due on yeast, the sound of corn and them dyes intended for the production of the sterile fly, raising respectively of numbers 210220, 230230 and 320420 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Higher Education, Scientific Research, Communication and Information Technologies.

Art. 16 - Are suspended the customs duties and the value-added tax due on eggs without microbes concerned with numbers 04072100003 and 04079010004 of the tariff of the customs duties intended exclusively for scientific research and imported by the authorized people by the concerned services of the Ministry of Agriculture and this, within the limit of a global quota of 5000 eggs.

Art. 17 - The duties of customs are suspended and is reduced to 12% the rate of the value-added tax due on the concerning electric motor vehicles numbers 870390 and 870490 of the tariff of the customs duties, intended to be used in the enclosure of the old médina and to be imported by the local public bodies.

Art. 18 - Are reduced to 10% the rates of the consumption duty due to the importation of the new tires out of rubber of the types concerned with numbers 401110, 401120, 401161, 401162, 401163, 401169, 401192, 401193, 401194 and 401199 of the tariff of the import duties.

The reduction of the consumption duty envisaged to the first paragraph of this article is granted to the importation of the new tires out of rubber and this on the basis of forward program of importation annual duly covered favorable opinion of the concerned services of the Ministry of Industry, Energy and Mines.

Art. 19 - Are suspended the duties of customs due on the nonelectric industrial furnaces to tunnel for biscuit factory concerned with number 841720 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Industry, Energy and Mines.

Art. 20 - The provisions of this decree shall apply as from 1st January 2015 until 31 December 2015.

Art. 21 - The Minister of the Economy and Finance, the Minister of the Interior, the Minister of Higher Education, Scientific Research, Information Technologies, and Communication, the Minister of Industry, Energy and Mines, the Minister of Trade and Handicrafts, the Minister of Agriculture and the Minister of Transport shall, each in his respective capacity, implement the decree herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 30 December 2014.

The Head of Government

Mehdi Jomaa

(1) The text is published only in Arabic.

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