

The provisions of the article herein are not applicable to the taxpayers having received a notification of an order of special rate of taxation or have signed a bill of debt before 1<sup>st</sup> February 2011.

Art. 11 - Every taxpayer who deposit spontaneously, within a deadline not exceeding 30 September 2011, non-registered tax statements, which have not been delivered and overdue before 1<sup>st</sup> February 2011 is exempted from the overdue payment required for this purpose in accordance with the legislation in force.

The provisions of the article herein are not applicable to the taxpayers who have received a notification of an order of special rate of taxation or have signed a bill of debt before 1<sup>st</sup> February 2011.

Art. 12 - The amounts which are not recovered yet as for the tax credits of the State, fines and financial, customs and exchange convictions, cleared from the calendars applied within the framework of the fiscal amnesty provided for in articles 2 and 8 of law n° 2006-25 dated 15 May 2006, relating to the fiscal amnesty and in articles 1 and 5 of decree-law n° 2006-1 dated 31 July 2006, fixing the new deadlines to benefit from the fiscal amnesty as approved by law n° 2006-74 dated 9 November 2006, may be rescheduled on condition to present a request to the relevant tax collector and to pay the first installment before 30 September 2011.

The provisions of paragraph 1 of the article herein are applicable to the amounts non recovered yet as for the tax on the industrial, commercial or professional nature establishments, to the hotel tax and to the license tax, cleared from the calendars applied within the framework of the fiscal amnesty.

The amounts which are not paid yet, as for the tax on built real-estates as well as the tax on the non built parcels of land, cleared from the calendars applied in accordance with article 5 of the aforesaid law, may be rescheduled, on condition to present a request to the relevant tax collector and to pay the first installment before 30 June 2011.

The new calendars of payment shall be fixed by order of the Minister of Finance according to the importance of the remaining amounts and the categories of the taxpayers, for a maximum period of three (3) years concerning the debts belonging to the State and two years concerning the debts belonging to the local collectivities deducted as from the promulgation of the decree-law herein.

Art. 13 - The late payment charges of recovery of the noticed debts provided for in article 88 of the tax rights and procedures code as well as in article 72 bis of the public accountancy code as well as in article 19 of the local tax code are not required for the amounts paid in the year 2011.

The implementation of the provisions of the article herein may not involve the refunding of the amounts for the benefit of the creditor or the revision of the accounting registration of the amounts paid until the promulgation of the decree-law herein except for the cases of a final judgment pronouncement, and shall be preserved the proceedings and execution actions engaged for the payment of the credits during the year 2011.

Art.14 - Shall be repealed the provisions of article 33 of law n° 2010-58 dated 17 December 2010, relating to the appropriations law for the year 2011.

Art. 15 - The provisions of articles 5 and 6 of the decree-law herein are applicable until 31 December 2011.

Art.16 - The Minister of Social Affairs, the Minister of Finance, the Minister of Trade and Tourism, the Minister of Vocational Training and Employment and the Minister of Industry and Technology shall, each in his respective capacity, implement the decree-law herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 18 April 2011.

*The President of the Republic by interim*

**Fouad Mebazaâ**

**Decree-law n° 2011-29 dated 18 April 2011, relating to short term measures to support the enterprises practicing a commercial activity, services related to trade, or a handicraft activity to follow-up their activities.**

President of the Republic By interim,

On a proposal from the Minister of Trade and Tourism,

Having regard to decree-law n° 2011-14 dated 23 March 2011, relating to the provisional organization of the public authorities,

Having regard to the opinion of the Minister of Finance,

Enacts the following decree-law:

Article one - The decree-law herein is aiming at establishing short term measures in order to assist the enterprises practicing a commercial activity, an activity related to the trade or a handicrafts activity in order to allow them to carry on their professional activities.

Shall be considered as harmed enterprises in the sense of the decree-law herein, every legal entity and natural person practicing a commercial activity in the sense of law n° 2009-69 dated 12 August 2009 related to marketing, the enterprises of services related to trade and the handicrafts enterprises in the sense of law n° 2005-15 dated 16 February 2005 organizing the sector of trades, and:

- Have undergone damages after fire, destruction or robbery of goods,

- Have been through a serious slack, or a final interruption of their activity, and which has caused an impact on their turnover, their solvency and their relations with their customers and this for reasons closely linked to the provisional economic situation of the country.

Art. 2 - The State is charged of 50% of the employer's contribution to the national legal system of the National Health Service as for the salaries deposited to the executives, agents, workers and craftsmen subject of the

reduction of the working hours at a rhythm of 8 hours a week, as a consequence of the slack of the economic enterprises' activities provided for by article one of the decree-law herein.

Art. 3 - The State is charged of the employer's contribution to the national legal system of the National Health Service as for the salaries deposited to the executives, agents, workers and craftsmen who have been laid off by the economic entities provided for by article one of the decree-law herein.

Art. 4 - In order to benefit from the provisions of article 2 and 3 of the decree-law herein, the following conditions shall be fulfilled:

- The operation to reduce the working hours or the fact of being laid off shall be carried out in accordance with the procedures provided for from articles 2 to 21-11 of the labor code,

- The beneficiary person shall make the statement of the employees' salary on the basis of the paid salary during the concerned period; it shall deduct and pay the quota of the contributions paid by the employee and the left quota of the employer's contribution.

Art. 5 - The natural persons and the legal entities provided for by article one of the decree-law herein and liable to the corporate taxes of a rate of 10% or 30% may deliver their statements related to the taxes due for the activity of 2010 without paying the amounts due for this purpose. The aforesaid amounts will be deposited for a statement delivered at the latest on 25 September 2011 without paying the overdue penalties on condition to annex the statement delivered by an order to obtain the advantages mentioned in article 10 of the decree-law herein.

This deadline may be extended till 25 March 2012 concerning the enterprises who have interrupted their activities and which did not have the opportunity to take back their activities before 1<sup>st</sup> July 2011.

Art. 6 - The State is charged of the differential between the interest rate of the loan and the average rate of the money market within the limit of two points for the loan granted by the credit establishments, for the benefit the economic enterprises as fixed by article one of the decree-law herein.

This measure is dealing with:

- The credits of the rescheduling of the loans' tranches due or which will be due from December 2010 to the end of the year 2011 and on condition that the period of the rescheduling period does not exceed five (5) year.

- The credits granted from December 2010 till the end of the year 2011, and this, for the financing of the investments to fix the sustained damages.

Art.7 - Shall be established, a system to guarantee credits granted by the credit enterprises for the benefit of the harmed enterprises in the sense of article one of the decree-law herein. This mechanism of guarantee covers the credit of financing the operations to repair the damages and granted during the period starting from 1<sup>st</sup> December 2010 till the end of the current year.

The management of the aforesaid system of guarantee is provided by the Tunisian company of guarantee, and this, according to a convention concluded between the Minister of Finance and the aforesaid company.

Art.8 - The provisions of the decree-law herein are not applicable to the enterprises practicing a commercial activity, an activity of service linked to trade or a handicrafts activity and which are subject of the specific procedures in accordance with law n° 95-34, dating from 17 April 1995, recovering the enterprises facing economic difficulties.

Art. 9 - The advantages provided for by articles 2, 3, 4, 5 and 6 of the decree-law herein are granted fully or partially through a decision of the concerned Minister after opinion of the advisory sectorial committee which will be established for this purpose.

Art. 10 - The methods, the procedures and the conditions to implement the decree-law herein shall be fixed by decrees.

Art. 11 - Without prejudice to the provisions of article 50 of the tax procedures and duties code, the advantages provided for by the decree-law herein are withdraw from their beneficiaries and repaid in case of non-respect of its provisions.

The withdrawal and the repayment of these advantages shall be carried out by a justified order from the Minister of Finance after opinion or proposal from the relevant departments, and this, after hearing the beneficiaries.

Art. 12 - The provisions of articles 2 and 3 of the decree-law herein shall be implemented till 31 December 2011.

Art. 13 - The Minister of Social Affairs, the Minister of Finance, the Minister of Trade and Tourism, the Minister of Vocational Training and Employment and the Minister of Industry and Technology shall, each in his respective capacity, implement the decree-law herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 18 April 2011.

*The President of the Republic by interim*  
**Fouad Mebazaâ**