

## decrees - laws

### Decree-law n° 2011-34 dated 3 May 2011, relating to the temporary measures of support to the economic enterprises in the transport and equipment sectors to pursue their activities.

The President of the Republic by interim,

On a proposal from the Minister of Transport and Equipment,

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

Having regard to the deliberation of the Council of Ministers,

Enacts the following decree-law:

Article one - The decree-law herein aims at instituting temporary measures to support the economic enterprises in the transport and equipment sectors in order to allow them to pursue their activities.

Is considered as enterprise having undergone damages in the sense of the decree-law herein, the building and civil engineering firms and the persons land transport and goods land transport enterprises of which:

- Their properties were burned, damaged or wrecked,
- Their activities were regressed in a significant way or were partially or totally stopped affecting their turnover, their debt as well as their relations with their customers for reasons which are linked directly to the exceptional state.

Art.2 – The State undertakes 50% of the employer's contribution to the national legal regime of social security as for the wages paid for the workers concerned by the reduction of the working hours to a minimum pace of 8 hours per week, for reasons resulting from the regression of the activities of the enterprises provided for by article one of the decree-law herein.

Art.3 – The State takes over the employer's contribution to the national legal regime of social security as for the wages paid for the workers laid off by the economic enterprises provided for by article one of the decree-law herein.

Art.4 – To benefit from the provisions of articles 2 and 3 of the decree-law herein it the following conditions should be followed up:

-The operation of the working hours reduction or the layoff be carried in accordance with the procedures provided for by articles from 21 to 21-11 of the labor code,

-The beneficiary enterprise declares the wages of the workers referred to in articles 2 and 3 of the decree-law herein on the basis of the wage paid during the concerned

period, deduct and pay the quota of the contributions in charge of the worker and the remainder of the employer's contribution.

Art.5 – The enterprises provided for by article one of the decree-law herein may lodge their statement of income due for the exercise of the year 2010 without paying the amount exigible for this title. The aforesaid amounts will be paid by means of a statement at the latest on 25 September 2011 without paying the late payment penalty provided that to join to the lodged statement a decision of obtaining the privileges mentioned in article 11 of the decree-law herein.

This deadline may be extended until 25 March 2012 for the enterprises in total stoppage of their activities and which could not resume their activities before the first of July 2011.

Art. 6 – The State takes over the differential between the percentage rate of the loan and the average rate of the money market within the limit of two points for the loans granted by the credit institutions to the profit of the enterprises provided for article one of the decree-law herein.

This measure concerns :

-The credits of rescheduling of the loans instalments expired or which will expire in the course of the period from December 2010 until the end of the year 2011 provided that the credits rescheduling period does not exceed five years,

-The credits granted for the financing of the investments of reparation of the damages occurred during the period from December 2010 until the end of the year 2011.

Art 7 – Is instituted a special mechanism of guarantee of the credits granted by the credit enterprises to the profit of enterprise having undergone damages in the sense of article one of the decree-law herein. This mechanism of guarantee covers the financing and investments credits referred to in article 6 of the decree-law herein.

The management of the said mechanism is confided to the Tunisian Guarantee Company in pursuance of a convention concluded with the Ministry of Finance.

Art 8 – The provisions of article 65 of the investments incentive code relating to the withdrawal of the incentives to the realized investments, subject of granted advantages are not applicable on the components of the investment which was burned, damaged or wrecked.

Art 9 – Subject to the provisions of article 50 of the tax right and procedures code, the advantages provided for by the decree-law herein are withdrawn from their beneficiaries and repaid in the event of non respect of its

provisions increased by the late payment penalty provided for by article 63 of the investments incentive code.

The withdrawal and repayment of these advantages are made by a justified order from the Minister of Finance after the opinion or on a proposal from the relevant departments, and this, after hearing to the beneficiaries.

Art.10 – are exempted the provisions of the decree-law herein of the economic enterprises subject of the special procedures within the framework of law n° 95-34 dated 17 April 1995, relating to the recovery of the enterprises in economic difficulties.

Art.11 – The advantages provided for by articles 2, 3, 5 and 6 of the decree-law herein are totally or partly granted by decision of the concerned Minister after the opinion of

the sectorial advisory committee which will be found for this purpose.

Art.12 – The methods, procedures and conditions of implementation of the decree-law herein are fixed by Ministerial decrees.

Art.13 – The provisions of the decree-law herein are implemented until 31 December 2011.

Art.14 – The Minister of Transport and Equipment, the Minister of Planning and International Cooperation, the Minister of Finance and the Minister of Social Affairs, each in his respective capacity, shall implement the decree-law herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 3 May 2011.

*The President of the Republic by interim*

**Fouad Mebazaâ**