

decrees - laws

Decree-law n° 2011-37 dated 14 May 2011, relating to the temporary measures of support to the operators exercising in the agriculture and fishing sector to pursue their activities.

The President of the Republic by interim,

On a proposal from the Minister of agriculture and Environment,

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,

Issues the following decree-law:

Article one - The decree-law herein aims at instituting temporary measures of support to the persons exercising an activity in the agriculture and fishing sector and the activities of the services related to it in the sense of the investments incentive code, whose:

- Properties were damaged by fire, destruction or looting,
- Or the activity was considerably regressed or was partially or totally stopped which has prejudiced their turnover, their debt as well as their relations with their customers for reasons directly linked to the exceptional state.

Art.2 – The State takes over 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 measure of reduction of the working hours to eight hours per week at least for reason of shrinkage of the activity, and this, for the persons 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 persons 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 shall that:

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

-The beneficiary 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 remaining quota of the employer's contribution.

Art.5 – The persons provided for in article one of the decree-law herein and which are submitted to the corporate income tax at the rate of 10% or 30%, may lodge their statement of income on the exigible corporations on the results registered for the year 2010 without having to pay the tax due on its title. The payment of the tax due on this title is made by a statement lodged within a deadline not exceeding 25 September 2011 without having to pay the penalties of late provided that to support the statement lodged for this

purpose by the advantage granting decision provided for in article 10 of the decree-law herein.

The aforesaid deadline may be extended until 25 March 2012 for the persons whose activity was totally stopped and who haven't come to recover before 1st July 2011.

Art.6 – The bank loans of which the persons provided for in article one of the decree-law herein are indebted are rescheduled case by case and according to the occurred damages. 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 concerned persons.

This measure concerns:

- The loans of rescheduling of the expired installments or which will expire as from December 2010 until the end of 2011 provided that the rescheduling period does not exceed five years,

- The loans relating to the financing of the investments of reparation of the damages that occurred and which are granted from December 2010 until the end of 2011.

Art.7 – Are exempted from the payment of the renting expenses for the year 2011, the technicians graduated from the agricultural training schools, the young farmers, the former members in the dissolved agricultural cooperatives and the permanent workers within the aforesaid cooperatives or within the public farms which have gone through restructuring and which are beneficiaries public agricultural lots.

This measure may be applied to the companies for the development and agricultural development whose list is fixed by a joint order of the Ministers in charge of agriculture, finance and State property.

Art.8 – The persons provided for in article one of the decree-law herein are authorized to benefit from the advantages of the investments incentive code for the reinvestment operations in the components which were burned, wrecked or sacked.

Art.9 – Are not applied the provisions of article 65 relating to the withdrawal of the advantages provided for by the investments incentive code and the completing or amending texts for the realized investments subject of the advantages grant for the components which were burned, wrecked or sacked.

Art.10 – The advantages provided for by the decree-law herein are entirely or partially granted on decision from the Minister responsible sectorally, and this, after opinion of a sectoral advisory commission created for this purpose.

Art.11 – The methods, procedures and conditions of implementing the provisions of the decree-law herein are fixed by implementing decrees.

Art.12 – Subject to the provisions of article 50 of the tax procedures and right 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 as 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.13 – Are excluded from the implementation of the provisions of the decree-law herein, the enterprises in economic difficulties and which are subject of the measures in the framework of law n°95-34 dated 17 April 1995, relating to the recovery of the enterprises in economic difficulties.

Art.14 – The provisions of articles 2,3,6,7 and 8 of the decree-law herein remain in force until 31 December 2011.

Art.15 – The Minister of Agriculture and Environment, the Minister of Social Affairs, the Minister of Vocational Training and Employment, the Minister of Planning and International Cooperation, the Minister of State Property and Land 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, 28 September 2011.

The President of the Republic by interim
Fouad Mebazaâ

**Decree-law n° 2011-38 dated 14 May 2011,
amending the decorations code.**

The President of the Republic by interim,

On a proposal from the Prime Minister,

Having regard to the decorations code promulgated by law n° 97-80 dated 1st December 1997, as amended by law n° 98-31 dated 11 May 1998,

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,

Issues the following decree-law:

Article one – Are repealed the provisions of the third dash of paragraph one of article 10 and the provisions of the section III of chapter II of the decorations code promulgated by law n°97-80 dated 1st December 1997, as amended by law n° 98-31 dated 11 May 1998.

Art.2 – The decree-law herein shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 14 May 2011.

The President of the Republic by interim
Fouad Mebazaâ