

and hydrotherapy, impose on offenders of the laws and regulations relating to the hydrotherapy sector and bottled water sector one of the two following sanctions:

1 – Downgrading,

2 – Temporary closure for a duration not exceeding three (03) months.

Article 7 (sexies) –The downgrading is pronounced if it is established through the control made, in accordance with the provisions of the law herein, on the units in operation in the field of hydrotherapy and bottled water which no longer respond to the criteria on the basis of which they were classified by the office.

The decision of temporary closure is taken in the event of exploitation without obtaining authorizations provided for by the laws related to the sector or in the event of refusal of the operator to proceed to the necessary analysis or implement measures, procedures or maintenance works requested by the office.

The national office of thermalism and hydrotherapy shall, before pronouncing the two sanctions referred to above, inform the operator offender of the necessity to regularize his situation.

The downgrading and temporary closure sanctions do not take effect until approved by the Minister in charge of health.

Art. 4 – The Minister of Justice, the Minister of Trade and Tourism, the Minister of Agriculture and Environment and the Minister of Public Health 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, 6 June 2011.

*The President of the Republic by interim*

**Fouad Mebazaâ**

**Decree-law n° 2011-53 dated 8 June 2011, relating to the temporary measures of support to the tourist establishments in order to pursue their activities.**

The 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 temporary organization of public authorities,

Having regard to the deliberation of the Council of Ministers,

Enacts the following decree-law:

Article one – The decree-law herein aims at defining the temporary measures of support to the tourist establishments in order to pursue their activities.

In the sense of the decree-law herein, we mean by « affected tourist establishments », the establishments operating in the activities of tourist accommodation and the travel agencies and which have:

- Properties damaged by fire, destruction or looting,
- Underwent a significant slowdown or a total or partial

stoppage of their activities, affecting their turnovers, debts and relations with customers for reasons linked directly to the exceptional situation.

Art. 2 – The State takes over 50% of the employer's contribution to the national statutory 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 slowdown of the activity, and this, for the establishments provided for in article one of the decree-law herein.

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

Art. 4 – The conditions to benefit from the provisions of articles 2 and 3 of the decree-law herein are:

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

-The beneficiary establishment 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 establishments provided for in article one of the decree-law herein which are submitted to the corporate income tax at the rate of 30%, may lodge their statement of the corporate income tax relating to the results registered for the year 2010 without payment of the tax due under the said year. The tax due on this title is paid by virtue of a statement to be lodged no later than 25 September 2011 without late penalties provided that to attach to the said statement the decision to grant advantages provided for by article 9 of the decree-law herein.

This deadline may be extended until 25 March 2012 for the establishments in total stoppage of activity and which were unable to resume their activity before the 1st September 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 establishments provided for in article one of the decree-law herein.

This measure concerns:

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

-The loans for financing the repairing of damages that occurred and which were granted during the period from December 2011 until the end of the year 2011.

Art. 7 – Is created a loan guarantee mechanism granted by the credit institutions for the benefit of the establishments affected in the sense of article one of the decree-law herein.

This mechanism concerns the guarantee of the investment loans provided for in article 6 of the decree-law herein, as well as the short-term loans granted during the year 2011.

The Tunisian guarantee company is charged with managing this mechanism under an agreement concluded with the Minister of Finance.

Art .8 – Are excluded from the provisions of the decree-law herein, the tourist establishments which are the subject of the procedures within the framework of the law n° 95-34 dated 17 April 1995, relating to the recovery of the companies in economic difficulties.

Art. 9 – The advantages provided for by articles 2, 3, 5, and 6 of the decree-law herein are totally or partially granted by order from the Minister sectorally competent, and this, after opinion of a sectoral advisory commission created for this purpose.

Art. 10 – The modalities, procedures and conditions of application of the provisions of the decree-law herein are fixed by implementing decrees.

Art. 11 – subject to the provisions of article 50 of the rights and tax procedures code, the advantages provided for by the decree-law herein are withdrawn from their beneficiaries and reimbursed in the event of non-respect of its provisions increased by late penalties, as provided for by article 63 of the investments incentive code.

The withdrawal of these advantages and their reimbursement 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 the beneficiaries.

Art. 12 – The decree-law herein is applicable until 31 December 2011.

Art. 13 – The Minister of Finance, the Minister of Trade and Tourism 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, 8 June 2011.

*The President of the Republic by interim*

**Fouad Mebazaâ**