

**Decree n° 2014-2 dated 7 January 2014, suspending or reducing customs duties and the added value tax and the levy due on some agricultural and agri-food products (\*).**

The Head of Government,

On a proposal from the Minister of Finance,

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

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

Having regard to the added value tax code enacted by law n° 88-61 dated 2 June 1988, as amended and completed by subsequent texts and notably law n° 2013-54 dated 30 December 2013, relating to the appropriations law for the year 2014 and notably article 8,

Having regard to the customs duties tariff at the import enacted by law n° 89-113 dated 30 December 1989, as amended and completed by subsequent texts and notably law n° 2013-54 dated 30 December 2013, relating to the appropriations law for the year 2014,

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

Having regard to customs code enacted by law n° 2008-34 dated 2 June 2008 and notably 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° 93-1924 dated 20 September 1993, establishing a levy on the import of ovine meat,

Having regard to decree n° 95-851 dated 5 May 1995, establishing a levy on the import of live cattle and beef,

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

Having regard to decree n° 95-1212 dated 10 July 1995, establishing a levy on fresh fruits and dried fruits,

Having regard to decree n° 96-1119 dated 10 June 1996, fixing the managing methods of tariff quotas,

Having regard to the Republican order n° 2013-43 dated 14 March 2013, appointing Mr. Ali Larayedh head of Government,

Having regard to decree n° 2013-1372 dated 15 March 2013, appointing 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 informing the President of the Republic,

Decreases the following :

Article one - Shall be reduced, the customs duties due on the import of agricultural and agro-food products indicated in annex 1 of the decree herein to the rates fixed in this same annex.

Art. 2 - Shall be reduced to 12%, the added value tax rate due on the products necessary for agriculture and fishing indicated in annex 2 of the decree herein.

The beneficiary of the special tax system granted to the products necessary for agriculture and fishing indicated in annex 2 of the decree herein shall subscribe, during each operation of import, a commitment not to transfer it only to the farmers, fishing operators and manufacturers using the aforesaid products within the framework of their activity in relation with agriculture and fishing. This commitment shall be lodged in support of the customs declaration for release for consumption.

Art. 3 - Shall be suspended, the customs duties, and shall be reduced to 6%, the added value tax rate due on food additives intended to the manufacturing of compound feed under the following numbers: 210210, 230990, 250810, 250840, 253090, 280120, 280490, 281700, 282090, 282110, 2827, 283090, 283325, 283329, 283630, 291529, 292241, 292310, 293040, 2936, 294190 and 350790 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture.

Art. 4 - Shall be suspended, the added value tax due on fertilizers falling under chapter 31 of the customs duties tariff as well as magnesium sulphate as used in fertilizers falling under number 283321 of the customs duties tariff.

The tax benefit concerning magnesium sulphate used in fertilizers shall be granted to the importation by the persons authorized by the relevant departments of the Ministry of Agriculture.

Art. 5- Shall be suspended the added value tax due on the production and sale of mineral fertilizers indicated in the table hereafter :

N° of position	Name of the products
Ex 28.34	Nitrates and potassium nitrates intended to agriculture
Ex 28.35	Potassium phosphate used in fertilizers
Ex 28.36	Carbonate and potassium bicarbonate used in fertilizers

Art. 6 - Shall be suspended, the added value tax due on crude or refined edible vegetable oils intended to be packaged for retail sale and imported by the persons authorized by the relevant departments of the Ministry of Industry and indicated in the table hereafter :

N° of nomenclature	Name of the products
150810900	Crude peanut oils
150890900	Refined peanut oils
151110900	Crude palm oils
151190991 and 151190999	Refined palm oils
151211910	Crude sunflower oils
Ex 151219900	Refined sunflower oils
151411901 and 151491901	Crude rapeseed oils
151419900 and 151499900	Refined rapeseed oils
151521900	Crude corn oils
151529900	Refined corn oils

Art. 7 - Shall be suspended the added value tax due on bulls semen and seeds and animal embryos falling respectively under numbers 051110000 and 051199859 of the customs duties tariff.

Art. 8 - Shall be suspended the customs duties and the added value tax due on seedlings, plants, cuttings, roots and grafts of the kinds intended to the plantation in the agricultural holdings, falling under number 06.02 of the customs duties tariff and imported to the persons authorized by the relevant departments of the Ministry of Agriculture.

Art. 9 - Shall be suspended the added value tax due on import of cereals indicated in the table hereafter :

N° of position	N° of nomenclature of the harmonized system	Name of the products
10.01	100111 and 100119 Ex 100191 and Ex 100199	Durum wheat and meslin : Durum wheat Other : common wheat
10.03	100310 and 100390	barley

Art. 10 - Shall be reduced to 17% the customs duties rate due on feed barley falling under number 100390000 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture.

Art. 11 - Shall be suspended, the customs duties and the added value tax due on feed wheat falling under number 100199000 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture.

Art. 12 - Shall be reduced to 17% the customs duties rate due on durum wheat falling under number 10.01 of the customs duties tariff and imported by the persons benefiting from an authorization given by the relevant departments of the Ministry of Trade and Handicrafts.

Art. 13 - Shall be suspended, customs duties and the added value tax due on the feed products indicated in the following table and intended to the manufacturing of compound feed an imported by the persons authorized by the relevant departments of the Ministry of Agriculture :

N° of nomenclature	Name of products
Ex 071310	Field pea
071410	Cassava roots
100290	Rye
100490	Oats
100860	Triticale
120729	Cotton seed
121292	Carobs
121410	Lucerne meal and pellets

N° of nomenclature	Name of products
Ex 121490	Fodder sorghum
23023010015, 23023090017, 23024010011 and 23024090013	Wheat bran and other cereals intended for animal feed
Ex 230310	Corn gluten
Ex 230320	Beet-pulp
Ex 230330	Corn distiller's grains
Ex 230500	Groundnuts
Ex 230610	Cotton seed cakes
Ex 230620	Flax cakes
Ex 230630	Sunflower cake
Ex 230641	Colza cake
Ex 230650	Coconuts cakes
Ex 230660	Palm cakes
Ex 230800	Grape marcs
Ex 230990	Lick blocks with an ash content of at least 40%
	Molasses beet-pulp

Art. 14 - Shall be suspended the added value tax due on the products indicated in the table hereafter :

N° of position	N° N.S.H	Name of the products
10.05	100510 and 100590	Corn seeds
Ex 23.04	Ex 230400	Soya cakes
Ex 23.09	230990	Compound food for cattle

Art. 15 - Shall be suspended, the customs duties due on soya cakes falling under number Ex 230400 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture and this, within the limit of a global quota of 170 thousand tons.

Art.16 - Shall be suspended the customs duties due on the agricultural products indicated in the table hereafter and imported by the persons authorized by the relevant departments of the Ministry of Agriculture and this, within the limit of quotas fixed in the following table :

N° of position	N° N.S.H	Name of the products	Quotas (heads)
01.01	010121	Pure-bred breeding horses	200
01.02	Ex 010221	Pure-bred breeding heifers	9000
	Ex 010229	Heifers	30000
01.03	010310	Pure-bred breeding pork	1000
01.04	Ex 010410	Pure-bred breeding ovine animals	3000
	Ex 010420	Pure-bred breeding caprine animals	3000
01.06	Ex 010613	Pure-bred breeding camelids	500
	Ex 010614	Pure-bred breeding rabbits	1000

Shall be suspended the added value tax due on heifers falling under number 010229 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture and this, within the limit of a global quota of 3000 heads.

Art. 17 - Shall be reduced to 15% the customs duties rates and shall be suspended the added value tax due on the agricultural products indicated in the table hereafter by the persons authorized by the relevant departments of the Ministry of Agriculture and this, within the limit of the quotas fixed in this same table :

N° of position	N° N.S.H	Name of the products	Quotas (units)
01.05	010511	Roosters and chickens which weight does not exceed 185g	2,5 millions
	010513	Geese not exceeding 185g	100 thousands
	010514	Ducks not exceeding 185g	
	010515	Guinea-fowls not exceeding 185g	
04.07	040711 and 040719	Fertilized eggs for incubation	15 milliards

Art. 18 - Shall be reduced to 27% of the customs duties rate due on cheese intended for processing and falling under number 040690010 of the customs duties tariff and imported by manufacturers benefiting from an authorization of import related to tariff quotas, granted by the relevant departments of the Ministry of Trade and Handicrafts and this, within the limit of the quotas fixed in the following table :

N° of position	N° N.S.H	Name of the products	Quotas (in tons)
07.01	070110	Seed potatoes	30000
07.03	Ex 070320	Garlic intended for propagation	1000
07.13	Ex 071310	Seed peas	2000
	Ex 071320	Chickpea seeds	1000
	Ex 071350	Bean seeds	300
10.01	100111	Durum wheat seeds	40
	100191	Common wheat seeds	20
10.03	100310	Barley seeds	5
10.04	100410	Oats' seeds	2
10.08	Ex 100860	Triticale seeds	2
12.06	Ex 120600	Sunflower seeds intended for sowing	40
12.09	120921	Alfalfa seeds to be sowed	250
	120923	Fescue to be sowed	10
	Ex 120929	Sulla seed	50
		Bersim seed	200
	Ex 120991	Artichokes seeds	10

Art. 20 - Shall be suspended the customs duties and the added value tax due on the inputs necessary for aquaculture imported by the persons authorized by the relevant departments of the Ministry of Agriculture and indicated in the table hereafter :

N° of position	Name of the products
Ex 03.01	Farm-raised fish
Ex 03.06	Post shrimp larvae
Ex 03.07 and Ex 03.08	Shell larvae
Ex 05.11	Eggs for wolfish and sea breams to be incubated
Ex 23.01	Fishmeal
Ex 23.09	Food intended for aquaculture and compound food for fish nutrition
Ex 29.12	Formalin
Ex 39.23	Extruded nets in a plastic tubular construction
Ex 39.26	

Art. 21 - Shall be suspended the customs duties and added value tax due on beneficial insects intended for biological agriculture falling under number 01.06 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture.

Art. 22 - Shall be reduced to 0,300 dinar per kg, the amount of the levy established by the abovementioned decree n° 95-1212 dated 10 July 1995, due at the import of fresh bananas falling under number 080390100 of the customs duties tariff.

Art. 23 - Shall be reduced to 15% of the customs duties rate and shall be suspended of the added value tax due at the import of rice falling under number 10.06 of the customs duties tariff.

Art. 24 - Shall be suspended the customs duties and the added value tax due at the import of alimentary paste under numbers 190211, 190219 and 190230 and non-prepared couscous under number 190240 of the customs duties tariff.

Art. 25 - Shall be reduced to 10% the customs duties rates due on fresh fish, refrigerated and frozen falling under the following numbers of the customs duties tariff :

From 030211100 to 0302229800 and 030245100, from 030251100 to 030251900, from 030254110 to 030259300 and 030282000, from 030289310 to 030289600, from 030311000 to 030319000 and 030326000, from 030331100 to 030339850 to 030351000 and 030355100, and 030357000 to 030363900, from 030365000 to 030369800, from 030381100 to 030383000, from 030389310 to 030389400, from 030389600 to 030389700.

Art. 26 - Shall be suspended the customs duties due on fishmeal used for fertilizers intended for biological agriculture, under number 23.01 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture.

Art. 27 - Shall be suspended the added value tax due on raw beeswax under number 15219091013 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture.

Art.28- Shall be suspended the added value tax due on peats and plastic trays falling respectively under numbers 27.03 and 39.26 of the customs duties tariff and intended to be used by the owners of tree nursery projects approved by the relevant departments of the Ministry of Agriculture, on the basis of a certificate delivered by the tax control offices.

Art.29- Shall be suspended, the customs duties and the added value tax due on fertilizers containing 6% of the iron element (iron EDDHA Chelate) under number 382490979 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture.

Art. 30 - Shall be suspended, the customs duties, the added value tax and the levy established by the abovementioned decree n° 93-1924 dated 20 September 1993 due on refrigerated sheep meat falling under numbers 020410000 and 020421000 of the customs duties tariff and imported by the persons authorized by the Ministry of Trade and Handicrafts and this, within the limit of a global quota of 500 tons.

Art. 31 - Shall be suspended the customs duties and the added value tax due on the live ovine animals under number 01041030 of the customs duties tariff and imported by the persons authorized by the Ministry of Trade and Handicrafts and this, within the limit of a global quota of 15000 heads.

Art. 32 - Shall be suspended, the customs duties and the added value tax due on woven wires, wire nettings and wire or steel meshes, recovered with plastic falling under number 73144200008 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture.

Art. 33 - Shall be reduced to 15% the customs duties rate due on frozen chicken meat falling under number 020712 of the customs duties tariff and imported by the persons authorized by the Ministry of Trade and Handicrafts and this, within the limit of a global quota of 1000 heads.

Art. 34 - Shall be suspended the customs duties and the added value tax due on frozen turkey meat falling under number 020727 of the customs duties tariff and imported by the persons authorized by the Ministry of Trade and Handicrafts and this, within the limit of a global quota of 1000 heads.

Art. 35 - The provisions of the decree herein are enforceable as from 1<sup>st</sup> January 2014 till 31 December 2014.

Art. 36 - The Minister of Finance, the Minister of Industry, 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, 7 January 2014.

*The Head of Government*

**Ali Larayedh**