

**Governmental decree n° 2017-396 dated 28 March 2017, fixing the amount of the square meter tax of undeveloped lands.**

The Head of Government,

On a proposal from the Minister of Local Affairs and Environment,

Having regard to the Constitution,

Having regard to the public accountancy code enacted by law n° 73-81 dated 31 December 1973, as amended and completed by subsequent texts and notably law n° 2015-53 dated 25 December 2015, relating to the appropriations law for the year 2016,

Having regard to the organic law of communes enacted by law n° 75-33 dated 14 May 1975, as amended and completed by subsequent texts and notably organic law n° 2008-57 dated 4 August 2008,

Having regard to law n° 75-35 dated 14 May 1975, related to the organic law of the local collectivities' budget, as amended and completed by subsequent texts and notably organic law n° 2007-65 dated 18 December 2007,

Having regard to organic law n° 89-11 dated 4 February 1989, related to the regional councils, as completed by organic law n° 93-119 dated 27 December 1993,

Having regard to the local tax code enacted by law n° 97-11 dated 3 February 1997, as amended and completed by subsequent texts and notably law n° 2015-53 dated 25 December 2015, relating to the appropriations law for the year 2016 and notably article 33,

Having regard to decree n° 2007-1186 dated 14 May 2007, fixing the amount of the square meter tax of undeveloped lands.

Having regard to the Presidential decree n° 2016-107 dated 27 August 2016, appointing the Head of Government and its members,

Having regard to the opinion of the Administrative Tribunal,

Enacts the following Governmental decree:

First article-The amount of the tax on undeveloped lands provided for in the second paragraph of article 33 of the local tax code is fixed by square meter and by each zone delimited by the urban development plan as follows:

<b>Zone</b>	<b>Price of the square meter (in dinars)</b>
Zone of high urban density	0,385
Zone of average urban density	0,115
Zone of low urban density	0,040

Art. 2-Shall be repealed, the previous provisions contrary to the provisions of the Governmental decree herein and notably decree n° 2007-1186 dated 14 May 2007, fixing the amount of the square meter tax of undeveloped lands.

Art. 3-The provisions of the Governmental decree herein are applicable as from 1<sup>st</sup> January 2017.

Art. 4-The Minister of Local Affairs and Environment, the Minister of Finance and the presidents of local collectivities shall, each in his respective capacity, implement the Governmental decree herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 28 March 2017.

*Counter signature*  
*The Minister of Finance*  
**Lamia Boujnah Zribi**  
*The Minister of*  
*Local Affairs and*  
*Environment*  
**Riadh Mouakher**

*The Head of Government*  
**Youssef Chahed**