

Governmental decree n° 2017-397 dated 28 March 2017, fixing the maximum and minimum reference price of the covered square meter for each of the immovable categories submitted to the tax due on buildings.

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 the 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 ° 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 paragraph IV of article 4,

Having regard to decree n°2007-1186 dated 14 May 2007, fixing the maximum and minimum reference price of the covered square meter for each of the immovable categories submitted to the tax due on buildings.

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- For the liquidation of the tax due on buildings, the minimum and maximum reference price of the covered square meter for each category of the buildings submitted to tax due on buildings is fixed as follows:

Category of the building	Covered area	Reference price of the developed square meter
Category 1	Area not exceeding 100m ²	From 100 to 178
Category 2	Area superior to 100m ² and not exceeding 200m ²	From 163 to 238
Category 3	Area superior to 200m ² and not exceeding 400m ²	From 217 to 197
Category 4	Area superior to 400m ²	From 271 to 356

Art. 2- Shall be repealed, the previous provisions contrary to the provisions of the Governmental decree herein and notably decree n° 2007-1185 dated 14 May 2007, fixing the maximum and minimum reference price of the covered square meter for each of the immovable categories submitted to the tax due on buildings.

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

Art. 4- The Minister of Local Affairs ad 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