

MINISTRY OF LOCAL AFFAIRS AND ENVIRONMENT

Governmental decree n° 2017-395 dated 28 March 2017, fixing the amount of the square meter tax of reference for each of the real-estate categories of industrial, commercial or professional use.

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 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 38,

Having regard to decree n° 2007-1187 dated 14 May 2007, fixing the amount of the square meter tax of reference for each of the real-estate categories of industrial, commercial or professional use,

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 minimum tax on the industrial, commercial or professional establishments provided for paragraph II of article 38 of local tax code, the reference tax by square meter for each of the real-estate category is fixed as follows:

Real-estate category	The real-estate characteristics	Reference tax by square meters (in dinars)			
		Rate 8%	Rate 10%	Rate 12%	Rate 14%
Category 1	Real-estate for administrative use or for the exercise of a commercial or on-commercial activity	0,900	1,125	1,345	1,570
Category 2	Real-estate for light industrial use	0,620	0,770	0,920	1,075
Category 3	Real-estate with solid concrete structure for industrial use	0,755	0,950	1,135	1,320
Category 4	Real-estate for industrial use which covered area exceeds 5000 m ² .	0,990	1,240	1,485	1,735

Art. 2- Shall be repealed, the previous provisions contrary to the provisions of the Governmental decree herein and notably decree n° 2007-1187 dated 14 May 2007, fixing the amount of the square meter tax of reference for each of the real-estate categories of industrial, commercial or professional use.

Art. 3- The provisions of the Governmental decree herein shall be implemented as from 1st 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