

laws

Law n° 2013-51 dated 23 December 2013, relating to the complementary appropriations law for the year 2013 (1) (*).

In the name of the People,
The National Constituent Assembly having adopted,
The President of the Republic enacts the following law :

Budgetary provisions

Article one- Articles 1, 2, 3, 4, 5 and 6 of the law n° 2012-27 dated 29 December 2012, relating to the appropriations law for the year 2013 are amended as follows :

Article one (New) - Is and remains authorized for the year 2013, the perception to the benefit of the State budget of revenues coming from the taxes, fees , royalties, contributions, various incomes and loans of a total amount of 27 191 000 000 Dinars distributed as follows :

- Receipts of title I	18 858 600 000 Dinars	18 858 600 000 Dinars
- Receipts of title II	7 443 100 000 Dinars	7 443 100 000 Dinars
- Receipts of the treasury special funds	889 300 000 Dinars	889 300 000 Dinars

These receipts are distributed in accordance with the table "A" annexed to the law herein.

Article 2 (New) - The receipts assigned to the treasury special funds for the year 2013 are fixed at 889 300 000 Dinars in accordance with the table "B" annexed to the law herein.

Article 3 (New) - The amount of the payment appropriations of the expenses of the State budget for the year 2013 is fixed at 27 191 000 000 Dinars distributed by sections and parts as follows :

First section : management expenses

- First part: Public remunerations	9 780 600 000 Dinars
- Second part: Means of the departments	996 107 000 Dinars
- Third part: Interventions	6 826 860 000 Dinars
- Fourth part: Unforeseen management expenses	155 133 000 Dinars
Total of the first section :	17 758 700 000 Dinars

Second section : Interests of the public debt

- Fifth part: Interests of the public debt	1 440 000 000 Dinars
Total of the second section	1 440 000 000 Dinars

Third section : Development expenses

- Sixth part: Direct investments	1 843 997 000 Dinars
- Seventh part: Public financing	- 1 745 853 000 Dinars
- Eighth part: Unforeseen development expenses	36 022 000 Dinars
- Ninth part: Development expenses on assigned external resources	472 128 000 Dinars
Total of the third section :	4 098 000 000 Dinars

(1) Preparatory works :

Discussion and adoption by the national constituent assembly during its session held on 22 December 2013.

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

Fourth section : Repayment of principal of the public debt

- Tenth part: Repayment of principal of the public debt	3 005 000 000 Dinars
Total of the fourth section:	3 005 000 000 Dinars

Fifth section : Expenses of the treasury special funds

- Eleventh part: Expenses of the treasury special funds	889 300 000 Dinars
Total of the fifth section:	889 300 000 Dinars

These appropriations are distributed in accordance with table "C" annexed to the law herein.

Article 4 (New) - The total amount of the appropriations of the State programs for the year 2013 is fixed at 4 963 734 000 Dinars.

These appropriations are distributed by programs and projects in accordance with table "D" annexed to the law herein.

Article 5 (New) - The amount of commitment appropriations of the third section: "development expenses of the State budget", for the year 2013 is fixed at 6 552 000 000 Dinars distributed by parts as follows :

Third section : Development expenses

- Sixth part : Direct investments	2 929 503 000 Dinars
- Seventh part : Public financing	1 893 006 000 Dinars
- Eighth part : Unforeseen development expenses	601 349 000 Dinars
- Ninth part : Development expenses on assigned external resources	1 128 142 000 Dinars
Total of the third section :	6 552 000 000 Dinars

These appropriations are distributed in accordance with table "E" annexed to the law herein.

Article 6 (new) - The amount of the resources of the State net borrowings of repayment of the principal of public debt is fixed at 3 005 000 000 Dinars for the year 2013.

Art. 2 - The programs appropriations, the commitment appropriations and the appropriations of payment of the State budget for the year 2013, are distributed in accordance with the chapters and sections provided for by law n° 2012-27 dated 29 December 2012 relating to the appropriations law for the year 2013.

Authorization for taking an amount of balances of the treasury special funds

Art. 3 - Is authorized for the year 2013 the taking of an amount of 636 000 000 dinars of the balances of the treasury special funds to the benefit of the resources of the first title of the State budget.

Transfer of resources to the benefit of the State budget

Art. 4 - Is authorized for the year 2013 the transfer of an amount of 1000 000 000 dinars of the remainder available at the Central Bank of Tunisia of the product of the sale of a section of the capital of " Tunisia Telecom " to the benefit of the State budget.

- first title :

Measurements aiming at reinforcing the financial bases of public banks

Art. 5 - The Minister of Finance acting on behalf of the State is authorized to subscribe to the increase in the authorized capital of the public banks, according to the needs, and this, within the limit of five hundred million dinars (500 000 000 dinars). The aforementioned amount shall be distributed between the concerned banks by law.

Revision of the compensation royalty due on the stay in the tourist establishments

Art. 6 –

1) Is repealed the first paragraph of number 3 of article 63 of the law n° 2012-27 dated 29 December 2012, relating to the appropriations law for the year 2013 and is replaced as follows :

3) By each resident in the tourist establishments as defined by the legislation in force whose age exceeds 12 years, and this, according to the classification of the tourist establishments as follows :

- 1 dinar per night spent in a tourist establishment classified 2 or 3 stars,
- 2 dinars per night spent in a tourist establishment classified 4 stars,
- 3 dinars per night spent in a tourist establishment classified 5 stars.

2) Is replaced the date 1st October 2013 mentioned in the second paragraph of number 3 of article 63 of the law n° 2012-27 dated 29 December 2012 relating to the appropriations law for the year 2013 by the date 1st October 2014.

Correction of the regularization measures of the situations of the beneficiaries from the amnesty towards the social funds

Art. 7 - Is added to article 32 of the appropriations law for the year 2013 the expression "and of the death capital" and is inserted directly after the expression "the old-age pension" mentioned in the first line of first paragraph of the aforesaid article.

Granting the advantages to the benefit of the personnel of the internal security forces, the soldiers and of the personnel of the customs having undergone wounds following terrorist aggressions

Art. 8 - In addition to allowances and other advantages allocated to the personnel of the internal security forces, the soldiers and the personnel of the customs under the terms of the legal texts relating to the compensation for the work accidents and occupational diseases, the above mentioned personnel profit from the advantages stated in articles 9 and 10 of the law herein, and this, in the event of attack of wounds having generated death or physical injuries following terrorist aggressions as from 28 February 2011.

Is regarded as terrorist aggression opening right for the benefit of the advantages provided for by the law herein, any individual or collective armed action against the internal security forces, the soldiers and the personnel of the customs with the aim of compromising the security and stability of the State.

Art. 9 -The advantages allocated to the personnel above mentioned in article 8 of the law herein in the event of physical injuries undergone following terrorist aggressions, are defined as follows:

Firstly : An amount varying between 4 thousand dinars and 10 thousand dinars according to the wound nature in accordance with a reference table fixed by decision of the Head of Government. A provision is versed to the concerned personnel within the limit of 2 thousand dinars on a preliminary medical report if the damage requires the hospitalization in the public hospitals. The aforementioned provision shall be deduced from the final amount.

Secondly : right to free displacement in the means of public transport.

Art. 10 - The advantages allocated to the beneficiaries of the personnel martyr mentioned in article 8 of the law herein, are defined as follows:

Firstly : an amount of 40 thousand dinars paid only once and distributed between the parents of the martyr, his spouse and his children as follows:

- 10% for each parent.
- 40% for the spouse.
- 40% for the children of the martyr with equal shares.

In the event of death of one of the parents, the survivor of them benefits from the percentage allocated to the deceased. And if the spouse of the martyr does not exist, the children benefit from the percentage which is allocated to him and the spouse benefits from the percentage allocated to the children if he is single.

In the event of death of the two parents, the percentage which is allocated to them returns to the children with equal shares between them.

If the spouse and children do not exist, the percentage which is allocated to them is vested to the parents with equal shares between them.

In the event of death of the two parents and the spouse does not exist, the amount is vested to the children with equal shares.

In the event of death of the two parents and the spouse and the children do not exist, the amount is vested to the sibling brothers with equal shares between them.

Secondly : The priority for the benefit of one of the interventions of the specific program of the social housing established by law n° 2012-1 dated 16 May 2012, relating to the complementary appropriations law for the year 2012, to the benefit of the spouse and the children or to the benefit of the father and the mother if the martyr was not married, and this, in accordance with the conditions relating to the benefit of the interventions of the above mentioned program.

Thirdly : The direct recruitment on a derogatory basis in the public sector of only one of the family members of each martyr according to his qualification level. One understands by one of the family members, the spouse or the descendants or the ascending ones or the brothers according to the priority.

Art. 11 - The beneficiaries of the martyr stated in article 8 of the law herein benefit of a monthly allowance under the title of compensatory pension within the limit of the amount of the last monthly net wage of the interested party, and this, until the fixing of the compensatory pensions in accordance with the legislation in force relating to the compensation for the work accidents and occupational disease concerning each body.

The aforementioned allowances shall be deduced at the time of liquidation of the pension.

The national pension and social security fund is charged of paying the allowances to the beneficiaries within the framework of an agreement which shall be concluded between the fund and the relevant administration.

Art. 12 - It is established at the Presidency of the Government a commission charged of examining the files of granting the advantages allocated under the terms of the provisions of articles 9 and 10 of the law herein, which are submitted to it by the relevant administrations.

The files transmitted to the commission shall be accompanied by a report of the administration responsible for the interested agent, mentioning in particular the nature of the damage and determining the relation between the damage and the terrorist aggression.

The composition, attributions and operating methods of the commission are fixed by order of the Head of Government.

Art. 13 - The advantages mentioned in articles 9 and 10 firstly of the law herein, are charged to the State budget.

Clarification of the procedures of benefit of the VAT suspension

Art. 14 - Is deleted from paragraph I of article 11 of the value-added tax code the following sentence :

"The copies intended for the taxes control center may be sent at the end of each month ".

Correction of a material error

Art. 15 - Is replaced the expression " 84 (bis) " mentioned in article 62 of the law n° 2012-27 dated 29 December 2012 relating to the appropriations law for the year 2013 by the expression :

«84 ter»

Art. 16 - The provisions of this law come into effect as from the date of its publication in the Official Gazette of the Republic of Tunisia.

The law herein shall be published in the Official Gazette of the Republic of Tunisia and implemented as a law of the State.
Tunis, 23 December 2013.

The President of the Republic
Mohamed Moncef El Marzougui