

MAINTAINING ON ACTIVE DUTY

By decree n° 2009-290 dated 2 February 2009.

Mister Mustapha Ben Souayeh is maintained on active duty.

(The rest is published only in Arabic and French)

MINISTRY OF CULTURE AND HERITAGE PRESERVATION

MAINTAINING ON ACTIVE DUTY

By decree n° 2009-291 dated 2 February 2009.

Mister Khaled Ben Romdhane is maintained on active duty.

(The rest is published only in Arabic and French)

MINISTRY OF EMPLOYMENT AND PROFESSIONAL INTEGRATION OF YOUTH

Decree n° 2009-292 dated 2 February 2009, fixing the scope of application of the advance on the tax of vocational training, its rate, the conditions and the procedures of its benefit, as well as the scope of application, the procedures and the conditions of benefit of the drawing rights.

The President of the Republic,

On a proposal from the Minister of Finance and the Minister of Employment and Professional Integration of Youth,

Having regard to the labor code promulgated by law n° 66-27 dated 30 April 1966, all amending or completing texts and notably law n° 2007-19 dated 2 April 2007, and notably article 364,

Having regard to law n° 88-145 dated 31 December 1988, and notably articles 31 (new) and 33 (new), all amending or completing texts and notably law n° 2007-69 dated 27 December 2007, relating to the economic initiative,

Having regard to law n° 99-101 dated 31 December 1999, relating to finance law for the year 2000 and notably articles 17 and 18, all amending or completing texts and notably law n° 2007-69 dated 27 December 2007, relating to the economic initiative,

Having regard to law n° 2007-69 dated 27 December 2007, relating to the economic initiative, and notably chapter VI,

Having regard to law n° 2008-10 dated 11 February 2008, relating to vocational training,

Having regard to decree n° 93-696 dated 5 April 1993, fixing the criteria and methods of grant of the rebates for the tax of the vocational training,

Having regard to decree n° 94-2372 dated 21 November 1994, fixing the scale of grant of the rebates on the tax of

the vocational training, all amending or completing texts and notably decree n° 2001-212 dated 15 January 2001,

Having regard to decree n° 98-386 dated 10 February 1998, fixing the administrative and financial organization, as well as the methods of operation of the national center of continuous training and professional promotion, as amended by decree n° 2004-402 dated 24 February 2004,

Having regard to decree n° 2001-1993 dated 27 August 2001, creating a national program of continuous training,

Having regard to decree n° 2005-910 dated 24 March 2005, appointing the Official Authority on the enterprises and the public establishments of non administrative nature, all amending or completing texts and notably decree n° 2008-3737 dated 11 December 2008,

Having regard to the opinion of the Minister of Education and Training,

Having regard to the opinion of the Administrative Court.

Decreases the following:

Chapter one

General provisions

Article one - The decree herein fixes the scope of application, the rate, as well as the conditions and the procedures of benefit of the advance on the tax of vocational training.

It fixes, moreover, the scope of application, procedures and conditions of benefit of the drawing rights.

Chapter 2

The scope of application, the rate, the conditions and the procedures of benefit of the advance on the tax of vocational training.

Art. 2 - The enterprises submitted to the tax of vocational training, which annual amount of the tax of vocational training due for the year preceding the year of the realization of the training activities is superior or equal to thousand dinars, benefit from the advance on the tax of vocational training mentioned in article 31 (new) of law n° 88-145 dated 31 December 1988 relating to finance law for the year 1989 as amended by law n° 2007-69 dated 27 December 2007, relating to the economic initiative.

Art. 3 - The maximum rate of the advance on the tax of vocational training is fixed at 60 % of the tax due to the title of the preceding year.

Art. 4 - The enterprises which desire to benefit from the advance on the tax of vocational training are bound to lodge a declaration by the relevant tax department to which is related to the enterprise concerned in accordance with a model established for this purpose, and this, in a deadline not exceeding the end of January of the year concerned with the training.

Art. 5 - The domains of use of the advance on the tax of vocational training, the criteria, and the amounts of financing of training activities are fixed by joint order of the

Minister of Finance and the Minister of Employment and Professional Integration of Youth.

Art. 6 - The enterprise having benefited from the deduction of the advance are bound to present the services of the national center of continuous training and professional promotion, whether directly against receipt, or by a registered letter with acknowledgement of receipt, a teaching and financial statement of the training activities carried out, and this within a deadline not exceeding the end of the month which follows for which the amount of the advance were completely deduced, and at the latest on January 31 of the year which follows the year of deduction of the advance.

Art. 7 - The teaching and financial statement shall include all the categories of activities of training carried out, the number and the categories of the beneficiaries, the structures of training which carried out the training and the real related expenditure, and this in accordance with a model established by the departments of the national center of continuous training and professional promotion.

The abovementioned statement shall be supported by documents proving the payment, by the declaration mentioned in article 4 of the decree herein and the minutes of meeting containing the opinion of the joint structure of representation within the enterprise, except if the creation of this structure is not required by legislation in force.

Art. 8 - The national center of continuous training and professional promotion ensures the teaching and financial control of the training activities mentioned in article 7 of the decree herein. The beneficiary enterprises and, if necessary, the structures of training are bound to allow the agents of the aforesaid center the access to all documents and supporting documents relating to the concerned training activities.

The departments of the national center of continuous training and professional promotion shall check the effective realization of the concerned training activity.

Art. 9 - The national center of continuous training and professional promotion establishes a decision of approval of the training activities carried out by the enterprise, the aforementioned decision fixes the final amounts which are due to the deduction of the advance on the tax of vocational training, with regard to the teaching and financial statement taking into account the criteria and conditions of financing.

The decision is notified to the concerned enterprise with registered letter with acknowledgment of receipt within a fifteen-day deadline as from the deposit of a teaching and financial statement and filling all the required conditions.

The aforementioned decision comprises a detailed statement of the final amounts due on the tax of vocational training and this within the limit of the used advance.

Art. 10 - The enterprise having received the decision of approval mentioned in article 9 of the code herein is bound to regularize its situation regarding the tax of vocational training due for the year of realization of the activities of training, and this, within a thirty-day deadline as from the date of reception of the aforementioned decision.

However, and in case when the advance exceeds the final amounts due to the enterprise as mentioned on the decision of approval, this one may continue to carry out activities of training until exhaustion of the aforementioned advance.

The enterprise is bound, in this case, to update the teaching and financial statement which it had previously given and this within a deadline not exceeding 31 January of the year which follows deduction of the advance.

Art. 11 - The enterprise may address to the Minister of Employment and Professional Integration of Youth the claims on the elements having been taken into account to fix the final amounts which are due for the deduction of the advance on the tax of vocational training, and this within a sixty-day deadline since the date of notification of the decision of approval.

The Minister of Employment and Professional Integration of Youth rules on claims after opinion of the commission mentioned in article 17 of the decree herein, the aforementioned commission having to request the enterprise to be represented in these works to expose its related observations.

Art. 12 - Any realization not in conformity with the indications of the teaching and financial statement mentioned in article 7 of the decree herein involves the revision of the decision of approval previously notified to the enterprise, which is bound to refund the amounts of the advance from which it had unduly benefited, plus the penalties of delay in accordance with the legislation in force.

Chapter 3

The scope of application, conditions and procedures of the benefit of the drawing rights

Art. 13 - The system of the drawing rights has for the aim to allow the private economic enterprises mentioned hereinafter to benefit from a direct financing on behalf of the State under activities of training carried out for the profit of its agents, as a counterpart of its contribution to the initial training:

- the enterprises which annual amount of the due tax of vocational training is lower than thousand dinars,
- the enterprises which annual amount of the due tax of vocational training is equal or superior to thousand dinars and which does not have used the entitlement to advance,
- the enterprises which exhausted the use of the advance on the tax of vocational training,
- the enterprises exonerated from the tax of vocational training,
- the enterprises not submitted to the tax of professional training in accordance with the legislation in force,
- Craftsmen and enterprises of trades.

Art. 14 - The financing within the framework of the system of the drawing rights is limited to the training activities hereafter:

- the studies and consultations of training,

- the continuous training in Tunisia in an individual or collective framework,
- collective actions carried out within the framework of the partnership with the professional organizations,
- actions of validation of experience.

Art. 15 - The maximum amount of the drawing rights is equal to the total amount of the expenditures in initial training carried out the year preceding the year during which the request has been lodged for benefit from the drawing rights.

The maximum amounts of the uses of the drawing rights for the financing of the training activities in article 14 mentioned above are fixed by the order mentioned in article 5 of the decree herein.

Art. 16 - The requests for benefit of the drawing rights are represented in accordance with a model established by the relevant departments of the Ministry of Employment and Professional Integration of Youth. These requests shall notably specify the nature of the training activities, their conditions of unfolding as well as their estimated costs.

Art. 17 - It shall be created, at the Ministry of Employment and Professional Integration of Youth, a commission entrusted with the examination of the requests presented individually by the enterprises to benefit from the system of the drawing rights, and this for the training activities which estimated cost is superior or equal to 50 thousand dinars.

The aforementioned commission examines also the draft conventions mentioned in article 23 of the decree herein, which estimated cost is equal to or higher than 100 thousand dinars.

The commission examines, moreover, the draft conventions mentioned in article 23 of the decree herein, and this in cases of conventions relating to enterprises established in more than one governorate.

It examines, moreover, the claims of the enterprises on the elements having been taken into account to fix the final amounts due to the enterprise for deduction of the advance on the tax of vocational training mentioned in article 9 above.

The committee includes, under the chairmanship of the Minister of Employment and Professional Integration of Youth or his representative, the following members:

- a representative of the Ministry of Employment and Professional Integration of Youth,
- a representative of the Ministry of Education and Training,
- two representatives of the Ministry of Finance,
- a representative of the national center of continuous training and professional promotion,
- a representative of the Tunisian union of industry, trade and handicrafts,
- a representative of the Tunisian labor union,
- a representative of the Tunisian union of agriculture and fishing.

The president of the commission may call upon any person deemed competent to take part in an advisory capacity in the meetings of the committee.

The commission shall meet, on convocation by its chairman, to deliberate on the issues of its competence and inscribed in an agenda addressed to all its members at least seven days before the date of the meeting.

The committee may deliberate only in the presence of the majority of its members.

The opinions and the commission proposals are made with the majority of the votes of the members present. In the event of a tied vote, the president has the casting vote.

The secretariat of the commission is ensured by the national center of continuous training and professional promotion.

Art. 18 - It shall be created, within each regional directorate of employment and professional integration of youth, a commission entrusted with the examination of the requests presented, on a purely individual basis by the companies to profit from the system of the drawing rights, and this, for the training activities which estimated cost is lower than 50 thousand dinars.

The aforementioned commission examines, moreover, the draft conventions mentioned in article 23 of the decree herein, whose estimated cost is lower than 100 thousand dinars.

The composition and the functioning methods of this commission are fixed by decision of the Minister of Employment and Professional Integration of Youth.

Art. 19 - The national center of continuous training and professional promotion makes a decision of approval of financing the requests presented by the concerned companies in the light of the opinions of the concerned commission and within the limit of the amounts due calculated in accordance with the provisions of article 15 above.

Art. 20 - The expenditure related to the realization of the training activities to the benefit of the companies mentioned in article 13 of the decree herein is discharged after completion of the concerned activity and presentation for this purpose of a file comprising all the indications and the supporting documents relating to the training activity financed by the drawing rights and in the light of the results of the control carried out by the national center of continuous training and professional promotion.

Art. 21 - The enterprises beneficiaries of the interventions of the system of the drawing rights are bound to present at the agents of the national center of continuous training and professional promotion all documents and supporting documents relating to the realization of the training activities mentioned in article 14 here above.

Art. 22 - The enterprise may not, for the same training activity, benefit from the advantages provided for in this chapter and the advance on the tax of vocational training or all other advantages granted in the fields of integration and the vocational adaptation and of continuous training.

Art. 23 - Notwithstanding the provisions of article 13 of the decree herein, may be financed within the framework of the system of drawing rights, continuous training activities carried out collectively within the framework of partnership conventions concerning several enterprises, established between the national center of continuous training and professional promotion and the professional federations and unions, sectorial or regional, the chambers of industry and trade, as well as the technical centers, the bodies and trade associations.

Chapter 4

Final provisions

Art. 24 - The provisions of the decree herein come into force as from the first January, 2009.

Art. 25 - Notwithstanding the provisions mentioned in article 4 of the decree herein, the enterprises which desires to benefit from the advance on the tax of vocational training for the year 2009, may lodge a statement at the relevant tax department to which the concerned enterprise is related in accordance with a model established for this purpose, and this, within a deadline not exceeding the end of March 2009.

Art. 26- All contrary provisions prior to the decree herein are repealed and notably :

- decree n° 93-696 dated 5 April 1993, fixing the criteria and methods of grant of the rebates for the tax of the vocational training,

- decree n° 94-2372 dated 21 November 1994, fixing the scale of grant of the rebates on the tax of the vocational training,

- decree n° 2001-1993 dated 27 August 2001, creating a national program of continuous training.

Art. 27 – The Minister of Finance, the Minister of Employment and Professional Integration of Youth and the Minister of Education and Training, each in his respective capacity, shall implement the decree herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 2 February 2009.

Zine El Abidine Ben Ali

APPOINTMENTS

By decree n° 2009-293 dated 29 January 2009.

Mister Lassâad Labbassi is appointed as a regional director.

(The rest is published only in Arabic and French)

By decree n° 2009-294 dated 29 January 2009.

Mister Hafedh Saâdaoui is appointed as a regional director .

(The rest is published only in Arabic and French)

By decree n° 2009-295 dated 29 January 2009.

Mister Fathi Haouala is appointed as a regional director .

(The rest is published only in Arabic and French)

By decree n° 2009-296 dated 29 January 2009.

Mister Hatem Rihani is appointed as a head of unit.

(The rest is published only in Arabic and French)

By decree n° 2009-297 dated 29 January 2009.

Madam Sonia Abdellatif is appointed as a head of unit.

(The rest is published only in Arabic and French)

By decree n° 2009-298 dated 29 January 2009.

Mister Samir Kefi is appointed as a head of unit.

(The rest is published only in Arabic and French)

By decree n° 2009-299 dated 29 January 2009.

Madam Naouel Soltani is appointed as a head of unit.

(The rest is published only in Arabic and French)

By decree n° 2009-300 dated 29 January 2009.

Mister Khelifa El Abiadh is appointed as a head of unit.

(The rest is published only in Arabic and French)

By decree n° 2009-301 dated 29 January 2009.

Mister Wadi Turki is appointed as a head of department.

(The rest is published only in Arabic and French)

By decree n° 2009-302 dated 29 January 2009.

Madam Jihène Srioui, is appointed as a head of department.

(The rest is published only in Arabic and French)

MINISTRY OF YOUTH, SPORTS AND PHYSICAL EDUCATION

APPOINTMENTS

By decree n° 2009-303 dated 30 January 2009.

Mister Ezzahi Abdel Khalek is appointed as a director.

(The rest is published only in Arabic and French)

By decree n° 2009-304 dated 30 January 2009.

Mister Mellouli Mongi is appointed as a regional commissioner.

(The rest is published only in Arabic and French)

By decree n° 2009-305 dated 30 January 2009.

Mister Dahmen Souhail is appointed as a head of office.

(The rest is published only in Arabic and French)

By decree n° 2009-306 dated 30 January 2009.

Mister Moghrane Lotfi is appointed as a head of department.

(The rest is published only in Arabic and French)

By decree n° 2009-307 dated 30 January 2009.

Mister Khaled Mourad is appointed as a head of department.

(The rest is published only in Arabic and French)

By decree n° 2009-308 dated 30 January 2009.

Madam Dhib Aïda spouse Sahraoui is appointed as a head of department.

(The rest is published only in Arabic and French)

By decree n° 2009-309 dated 30 January 2009.

Mister Naimi Abbès is appointed as a head of department.

(The rest is published only in Arabic and French)