

## decrees - laws

### Decree-law n° 2011-56 dated 25 June 2011, relating to the complementary appropriations law for the year 2011. (.)

The President of the Republic by interim,

On a proposal from the Minister of Finance,

Having regard to law n° 2010-58 dated 17 December 2010, relating to the appropriations law for the year 2011,

Having regard to decree-law n° 2011-14 dated 23 March 2011 relating to the temporary organization of public authorities,

Having regard to the deliberation of the Council of Ministers,

Enacts the following decree-law:

Article one - Are amended articles 1, 2, 3, 4, 5, 6, 7, 8 and 9 of the law n° 2010 -58 dated 17 December 2010 relating to the appropriations law for the year 2011 as follows:

Article first (new): Is and remains authorized for the year 2011 the perception for the profit of the State Budget of revenues coming from the taxes, royalties, contributions, various incomes and loans of a total amount of 21 330 000 000 Dinars distributed as follows:

- Receipts of Title I	14 961 000 000 Dinars
- Receipts of Title II	5 152 000 000 Dinars
- Receipts of special funds of the Treasury	1 217 000 000 Dinars

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

Article 2 (new): The receipts assigned to the special funds of the treasury for the year 2011 are fixed at

1 217 000 000 Dinars in accordance with table "B" annexed to the law herein.

Article 3 (new): The amount of the payment appropriations of the expenditure of the State Budget for the year 2011 is fixed at 21 330 000 000 Dinars distributed by sections and parts as follows:

#### **First section: management expenditure**

First part:	Public remunerations	7 642 777 000 Dinars
Second part:	Means of the services	842 828 000 Dinars
Third part:	Public interventions	3 648 059 000 Dinars
Fourth part:	Unforeseen management expenditure	384 336 000 Dinars

**Total of the first section =** 12 518 000 000 Dinars

#### **Second section: Interests of the national debt**

Fifth part:	Interests of the national debt	1 210 000 000 Dinars
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**Total of the second section =** 1 210 000 000 Dinars

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

**Third section: development expenditure**

Sixth part:	Direct investments	1 566 526 000 Dinars
Seventh part:	Public financing	1 419 980 000 Dinars
Eighth part:	Unforeseen development expenditure	465 399 000 Dinars
Ninth part:	Development expenditure on affected external resources	729 095 000 Dinars
<b>Total of the third section =</b>		<b>4 181 000 000 Dinars</b>

**Fourth section: Reimbursement of the principal of the national debt**

Tenth part:	Reimbursement of the principal of the national debt	2 204 000 000 Dinars
<b>Total of the fourth section =</b>		<b>2 204 000 000 Dinars</b>

**Fifth section: Expenditure of the special funds of the treasury**

Eleventh part:	Expenditure of the special funds of the treasury	1 217 000 000 Dinars
<b>Total of the fifth section =</b>		<b>1 217 000 000 Dinars</b>

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 2011 is fixed at 3 705 565.000 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 the commitment appropriations of the third section: "development expenditure of the State Budget" for the year 2011 is fixed at 6 000 000 000 Dinars distributed by parts as follows:

**Third section: Development expenditure**

Sixth part:	Direct investments	2 331 606 000 Dinars
Seventh part:	Public financing	1 566 911 000 Dinars
Eighth part:	Unforeseen development expenditure	790 244 000 Dinars
Ninth part:	Development expenditure on affected external resources	1 311 239 000 Dinars
<b>Total of the third section =</b>		<b>6 000 000 000 Dinars</b>

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

Article 6 (new): The net amount of the resources of loans of the State of reimbursements of the principal of the national debt is fixed at 2 711 000 000 Dinars for the year 2011.

Article 7 (new): The amount of the receipts and expenditure of the public establishments, whose budgets are attached for order to the State Budget, is fixed at 740 644 000 Dinars for the year 2011 in accordance with table " F " annexed to the law herein.

Article 8 (new): The maximum amount within the limit of which the Minister of Finance is authorized to grant loans of Treasury to the public enterprises under the terms of the provisions of article 62 of the public accounts code is fixed at 70 000 000 Dinars for the year 2011.

Article 9 (new): The maximum amount within the limit of which the Minister of Finance is authorized to grant the guarantee of the State under the terms of the legislation in force is fixed at 4 000 000 000 Dinars for the year 2011.

Art. 2 – The appropriations of payment, program and engagement of the State Budget for the year 2011 are distributed in accordance with the chapters of law n° 2010-58 dated 17 December 2010 relating to the appropriations law for the year 2011.

#### **Levy on the resources of the "Housing development fund for employees"**

Art. 3 - Is authorized, for the year 2011, the levy of an amount of 40 000 000 dinars on the resources of the "housing development fund for employees" within the limit of 20 000 000 dinars for the profit of the "national home improvement fund" and of 20 000 000 dinars for the profit of the "national social solidarity account".

#### **Reinforcement of the resources of the Fund of encouragement literary and artistic creation**

Art. 4 - Is added a penultimate paragraph to article 30 of law n° 2008-77 dated 22 December 2007 relating to the appropriations law for the year 2009 as follows:

The amount of the value-added tax perceived to the title of the imports of papers and coated boards with the kaolin or other substances inorganic on one or the two faces, with or without binders, excluding any other coating, even colored on the surface, decorated on the surface or printed, in rollers or sheets of square or rectangular shapes of any format, falling within the n° 48-10 of the customs duties tariff at the import.

#### **Transfer of surpluses of the Land property register**

Art. 5 –The general treasurer of Tunisia is authorized to carry out a transfer of 140 000 000 dinars of the resources of the Landed property register for the profit of the resources of the State Budget, management of the year 2011.

#### **Transfer of a right to the profit of the State Budget**

Art. 6 - Is transferred for the profit of the State Budget a rate of 30% from the receipts coming from the proportional right due and recovered for each record in the land register and created by the first paragraph of article 26 of law n° 80-88 dated 31 December 1980 relating to the appropriations law for the year 1981.

#### **Tax provisions**

Art. 7 –Are amended, the provisions of the first and second paragraph of article 94 of law n° 83-113 dated 30 December 1983, relating to the appropriations law for the year 1984, as amended by article 51 of the appropriations law for the year 1996 as follows:

It is created a tax on the contracts concluded with the foreign artists committed to animate artistic spectacles in Tunisia.

The tax is due on the full amounts returning to the artist including the advantages in kind and this at the rate of 5% for the shows of cultural nature approved by the Ministry in charge of culture and at the rate of 10% for the other shows.

Art. 8 - The provisions of the first dash of the second subparagraph of the paragraph "a" of paragraph 1 of article 52 of the code of the incometax on natural persons and the corporations' tax are amended as follows:

- 5% For the fees and for the rents of hotels when these fees or rents are served for the legal entities subject to the tax on corporations, groupings and companies referred to in article 4 of the code herein and the natural persons subject to income tax according to the actual regime and with the title of the remunerations served to the artists, creators and legal entities subject to the corporations' tax, and this, with the title of the production, diffusion and presentation of theatrical, scenic, musical, literary and plastic works.

The benefit of this rate with the title of the fees for natural persons is subordinated to the presentation at the debtors of the said sums of a certificate delivered by the relevant tax services proving the submission of the beneficiary of the fees to the tax according to the actual regime.

Art. 9 – Is added to paragraph III of table "B" annexed to the VAT code the number 9 (bis) thus made out:

9 (bis) The production, diffusion and presentation of theatrical, scenic, musical, literary and plastic works excluding the representations carried out in spaces where it is customary to consume meals and drinks during the meetings and this subject to the respect of the exemptions provided for by the table "A" annexed to the VAT code.

Art. 10 - Is added after the expression "and professional" taken up by the number 9 of table "A" annexed to the VAT code what follows:

and the specialized centers in terms of training in the field of vehicles driving and the schools of training of the monitors of teaching of vehicles driving.

Art. 11 – 1) The expression " 1<sup>st</sup> January 2012 " mentioned in paragraphs 1 and 3 of article 24 of the law n° 2010-58 dated 17 December 2010 relating to the appropriations law for the year 2011 is replaced by the expression " 1<sup>st</sup> January 2013 ".

2) The expression "31 December 2011" mentioned in paragraphs 2 and 3 of article 24 of the law n° 2010-58 dated 17 December 2010 relating to the appropriations law for the year 2011 is replaced by the expression " 31 December 2012 ".

3) The date "2012" mentioned in paragraph 4 of article 24 of the law n° 2010-58 dated 17 December 2010 relating to the appropriations law for the year 2011 is replaced by the date "2013 ".

Art. 12 - The decree-law herein shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 25 June 2011.

*The President of the Republic by interim*

**Fouad Mebazaâ**