

**MINISTRY OF FINANCE**

**Decree n° 2009-1190 dated 20 April 2009, relating to the suspension of the value-added tax for some services relating to the air transport activity.**

The President of the Republic,

On a proposal from the Minister of Finance,

Having regard to the value - added tax code promulgated by law n° 88-61 dated 2 June 1988 and notably article 8, as amended and completed by subsequent texts and notably law n° 2008-77 dated 22 December 2008, relating to the appropriations law for the year 2009,

Having regard to decree n° 75-316 dated 30 May 1975, fixing the attributions of the Ministry of Finance, Having regard to the opinion of the Minister of Transport, Having regard to the opinion of the Administrative Court.

Decreases the following :

Article one - Is suspended, the value - added tax due on the services of training and apprenticeship of the pilots.

Art. 2 - Is suspended, the value - added tax due on the services of maintenance, repair and control of the aircrafts intended for air transport.

Art. 3 - The provisions of the decree herein shall apply until 31 December 2009.

Art. 4 - The Minister of Finance and the Minister of Transport , each in his respective capacity, shall implement the decree herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 20 April 2009.

**Zine El Abidine Ben Ali**