

the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 2000 tons.

Art. 34 - Is reduced to 15% the rate of the customs duties due on the frozen hen chests concerning number 0207141000 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 500 tons.

Art. 35 - Is reduced to 5% the rate of the customs duties due on the frozen turkey meats (escalope) concerning number 020727 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 1500 tons.

Art. 36 - Are suspended the customs duties and the value-added tax due on the alive animals of the ovine species concerned with number 01041030 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 20000 heads.

Art. 37 - Is reduced to 10% the rate of the customs duties due on the fruits and the dry fruits taken again to the following table and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts:

N° of nomenclature	Designation of the products
080211 and 080212	Almonds
080221 and 080222	Hazel nuts
080251 and 080252	Pistachios
080430	Pineapple
080440	Avocado
081050	Kiwis

Art. 38 - Are suspended the customs duties and the value-added tax due on fresh milk concerning number 04.01 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts and after opinion of the Ministry of Industry, Energy and Mines, and this, within the limit of a global quota of 10 million liters.

Art. 39 - Are suspended the customs duties, the value-added tax and the levy instituted by the decree n° 91-1391 dated 23 September 1991 referred to above due on dried milk concerned with number 040221 of the tariff of the customs duties intended for manufacture of the milk regenerated and imported by the authorized industrialists by the concerned services of the Ministry of Industry, Energy and Mines, and this, within the limit of a global quota of 50 tons.

Art. 40 - Are suspended the customs duties and the value-added tax due on potatoes intended for consumption concerned with the number 070190900 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and

Handicrafts, and this, within the limit of a global quota of 40000 tons.

Art. 41 - Are suspended the customs duties and the value-added tax due on eggs intended for consumption concerned with number 040721000 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts and this, within the limit of a global quota of 30 million eggs.

Art. 42 - Are suspended the duties of customs due on the concerning soya bean oil cakes concerning the number Ex 230400 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Agriculture and this, within the limit of a global quota of 200 thousand tons.

Art. 43 - The duties of customs are suspended and the value-added tax due on the seedlings, plants, cuttings, roots and grafts of the types intended for the plantation in the farms, concerned with the following numbers of the tariff of the customs duties is imposed by the persons authorized by the concerned departments of the Ministry of Agriculture: 0602101001 – 0602101009 – 0602201000 – 0602209003 – 0602209006 – 0602209007 – 0602209008 – 0602901000 – 0602902000 – 0602903000 – 0602905004 – 0602905002 – 0602209004 – 0602209005.

Art. 44 - The provisions of this decree apply as from 1st January 2015 until 31 December 2015.

Art. 45 - The Minister of the Economy and Finance, the Minister of Industry, Energy and Mines, the Minister of Trade and Handicrafts and the Minister of Agriculture shall, each in his respective capacity, implement the decree herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 30 December 2014.

The Head of Government

Mehdi Jomaa

Decree n° 2014-4513 dated 30 December 2014, relating to the suspension or reduction of the customs duties and the value - added tax and the consumption duty due on some products intended to the health sector.

The Head of Government,

On a proposal from the Minister of Economy and Finance,

Having regard to the constituent law n° 2011-6 dated 16 December 2011, relating to provisional organization of authorities,

Having regard to law n° 85-91 dated 22 November 1985, regulating the manufacture and the recording of the drugs intended to human medicine,

Having regard to the code of the value-added tax promulgated by law n° 88-61 dated 2 June 1988, as amended and completed by the subsequent texts and in particular law n° 2014-59 dated 26 December 2014 relating to the appropriations law for the year 2015 and in particular its article 8,

Having regard to law n° 88-62 dated 2 June 1988, reviewing of the regulation relating to the consumer taxes as amended and completed by the subsequent texts and in particular law n° 2014-59 dated 26 December 2014 relating to the appropriations law for the year 2015 and in particular its article 6,

Having regard to the new tariff of the import duties promulgated by law n° 89-113 dated 30 December 1989 as amended and completed by the subsequent texts and in particular law n° 2014-59 dated 26 December 2014 relating to the appropriations law for the year 2015,

Having regard to law n° 91-63 dated 29 July 1991, relating to the medical organization,

Having regard to law n° 91-64 dated 29 July 1991, relating to competition and prices, as amended and completed by the subsequent texts and in particular law n° 2005-60 dated 18 July 2005 and in particular its article 24 bis,

Having regard to the Highway Code promulgated by law n° 99-71 dated 26 July 1999, as amended and completed by the subsequent texts and in particular the law n° 2009-66 dated 12 August 2009,

Having regard to the customs code promulgated by law n° 2008-34 dated 2 June 2008 and in particular its article 6,

Having regard to decree n° 75-316 dated 30 May 1975, fixing the attributions of the Ministry of Finance,

Having regard to the decree n° 90-1400 dated 3 September 1990, fixing the rules of good manufacturing practice of the drugs intended for human medicine, the control of their quality, their conditioning, their labeling, their denomination as well as related publicity,

Having regard to the decree n° 2007-1073 dated 2 May 2007, relating to the classification of some centers like the specialized centers, as amended and completed by the decree n° 2009-1928 dated 15 June 2009,

Having regard to the Republican order n° 2014-32 dated 29 January 2014, relating to the appointment of the head of the Government,

Having regard to decree n° 2014-413 dated 3 February 2014, relating to the appointment of the members of the Government,

Having regard to the opinion of the administrative tribunal,

Having regard to the deliberations of the Council of Ministers and after information of the President of the Republic.

Decreases the following:

Article one - Is suspended, the value-added tax due to the importation and the sale of drugs not having similar ones manufactured locally and concerning numbers 30.03 and 30.04 of the tariff of the customs duties.

Art. 2 - Is suspended the value-added tax due to the importation and the sale of the serums and other fractions of blood and the vaccines concerned with number 30.02 of the tariff of the customs duties.

Art. 3 - Are suspended the customs duties and the value-added tax due on the modular systems of frequencies

(FM) intended to be used by the deaf persons and concerning the number 851769 of the tariff of the customs duties and to be imported by the physical people or authorized associations by the concerned services of the Ministry of Social Affairs.

Art. 4 - Is suspended the value-added tax due on the average contraceptives imported by the authorized people by the concerned services of the Ministry of Health and taken again to the following table:

N° of position	Designation of the products
Ex 30.06	- sterile Bindings to tie the horns
Ex 40.14	- Condoms
Ex 90.18	- Contraceptive Implants and coils and other apparatuses

Is suspended the value-added tax due to the sale on the local market of the average contraceptives mentioned above.

The suspension of the value-added tax is granted within this framework subject to the preliminary production of a certificate delivered by the office of qualified control of the taxes on the basis of certificate delivered by the concerned services of the Ministry of Health.

Art. 5 - Are reduced to 15% the rates of the customs duties due to the importation of the products of medical use single out of paper pulp, paper, and wadding of cellulose or cellulose fiber tablecloth and listed in the following table:

N° of position	Designation of the products
Ex 48.18	- Clothing and accessories of sterilized clothing, - Sheets and articles similar.

The benefit of the reduction of the customs duties granted within the framework of this article is subordinated to the preliminary production of a duly covered invoice of the favorable opinion of the services concerned of the Ministry of Health.

Art 6 - The customs duties due to the importation of the products and food preparations are suspended intended especially for the phenylketonuria and diabetic patients or the patients who do not tolerate the concerning gluten numbers 17.02, 19.01, 19.02, 19.05, 20.05, 20.07 and 21.06 of the tariff of the customs duties.

The benefit of the suspension of the customs duties granted within the framework of this article is subordinated to the preliminary production of a duly covered invoice of the favorable opinion of the services concerned of the Ministry of Health.

Art. 7 - Is suspended the value-added tax due to the importation and the sale on the local market of the reactive strips for urine tests and of blood used exclusively for the

exploration of the diabetes and the complications renal and the glucometers raising respectively of numbers 382200 and 902780 of the tariff of the customs duties.

Art. 8 - The duties of customs are suspended and is reduced to 6% the rate of the value-added tax due on the syringes intended for the conditioning of the drugs concerned with number 901831900 of the tariff of the customs duties and imported by the pharmaceutical industrial companies.

The benefit of the tax advantages granted within the framework of this article is subordinated to the preliminary production of a duly covered invoice of the favorable opinion of the services concerned of the Ministry of Health and the Ministry of Industry, Energy and Mines.

Art. 9 - Are suspended the duties of customs, the value-added tax and the consumer tax due on the food preparations liquidate intended exclusively for the clinical nutrition by probe concerned with number 220290 of the tariff of the customs duties, subjected to the marketing authorization and imported by the people authorized by the services concerned of the Ministry of Health .

Art. 10 - Is reduced to 6% the rate of the value-added tax due to the importation of the barriers anti-adherence deeds used in the surgery or the concerning dentistry number 300610300 of the tariff of the customs duties.

Art. 11 - The duties of customs are suspended and is reduced to 6% the rate of the value-added tax due on the shampoos of medical use and the toothpastes of depending medical use, respectively, of numbers 330510 and 330610

of the tariff of the customs duties and imported by the people authorized by the services concerned of the Ministry of Health.

Art. 12 - Is reduced to 6% the rate of the value-added tax due to the importation and the sale on the local market of the sterile pockets of conservation of blood and the blood derivatives and osseous marrow not containing an anticoagulant solution concerned with number 392690 of the tariff of the customs duties.

Art. 13 - Are suspended the customs duties and the value-added tax due to the importation of pushchairs intended for the transport of the children who suffer from a driving insufficiency of cerebral or different origin and concerning the number 871500100 of the tariff of the customs duties.

Is suspended the value-added tax due to the sale on the local market of pushchairs mentioned in this article.

The suspension of the value-added tax is granted within this framework subject to the preliminary production of a certificate delivered by the office of qualified control of the taxes on the basis of medical certificate issued by the specialized doctors.

Art. 14 - Are suspended the customs duties, the consumer tax and the value-added tax due on the products imported by associations of assistance to the children reached of xeroderma pigmentosum and taken again to the following table and this on the basis of duly covered invoice of the favorable opinion of the services concerned of the Ministry of Health :

N° of position	Designation of the products
Ex 33.04	Protective products photo, hydrating products and creams for protection against the ultraviolet rays.
Ex 39.19	Opaque films against the ultraviolet rays.
Ex 51.11	Fabrics teases some for protection against the ultraviolet rays.
Ex 52.08	Cotton fabrics for protection against the ultraviolet rays.
Ex 54.07	Synthetic fabrics for protection against the ultraviolet rays.
Ex 85.25	Detector receiving sets of the precancerous lesions (Dermoscopes).
Ex 90.13	
Ex 85.43	Lamps of protection against the ultraviolet rays.
Ex 90.04	Safety goggles against the ultraviolet rays.
Ex 90.30	Measuring apparatus of the ultraviolet rays.

Is suspended the value-added tax due to acquisition on the local market of the products mentioned above by associations envisaged to the first paragraph of this article.

The granting of the suspension of the value-added tax within the framework of this article is subordinated to the preliminary production of a certificate delivered by the office of qualified control of the taxes on the basis of duly covered invoice of the favorable opinion of the services concerned of the Ministry of Health.

Art. 15 - Are suspended the duties of customs due to the importation of the minibuses of a capacity not

exceeding 30 places, driver not included concerning number 87.02 of the tariff of the customs duties and intended for the transport of the patients suffering from renal insufficiency.

Art. 16 - Is suspended the duty of consumption due to the importation of the motor vehicles of 9 places, driver included concerning number 87.03 of the tariff of the customs duties and intended for the transport of the patients suffering from renal insufficiency.

Art. 17 - The tax advantages envisaged by articles 15 and 16 of this decree are granted to the centers of dialysis as

defined by the law n° 91-63 dated 29 July 1991 referred to above, to the multidisciplinary private clinics comprising of the units of hemodialysis and to the national case of social security to the title of the private clinics which are attached to him and which comprise units of hemodialysis.

These tax advantages are granted within the limit of two vehicles for each center or private clinic during each five years period. This period is taken into account under each vehicle imported under the privileged tax mode envisaged by articles 15 and 16 of this decree.

Notwithstanding the provisions of the second paragraph of this article, the granting of the tax advantage can be renewed before the expiry of the period of five years if it is proven the destruction of the vehicle imported under the privileged tax mode envisaged by articles 15 and 16 of this decree or its setting out of use and this under the terms of a verbal lawsuit established by the services concerned of the technical agency of the surface transports.

Art. 18 - The tax advantages envisaged by articles 15 and 16 of this decree are granted under the terms of the order of the Minister of the Economy and Finance on a proposal from the Minister of Health.

The period of validity of the decree cited in the first paragraph of this article is fixed for one year period renewable for one similar period.

Art. 19 - The certificates of registration of the vehicles profiting from the tax advantages envisaged by articles 15 and 16 of this decree must comprise the mention " conveys for the transport of the patients suffering from inalienable renal insufficiency for one five years period ". The period of inalienability is deducted starting from the date of registration of the vehicle in the series of Tunisian ordinary registration.

Art. 20 - The transfer of the motor vehicles profiting from the tax advantages envisaged by articles 15 and 16 of this decree before the expiry of the five years period mentioned in article 19 of this decree at the profit of the centers of dialysis, as defined by the law n° 91-63 dated 29 July 1991 referred to above, the multidisciplinary private clinics comprising of the units of hemodialysis and the national case of social security to the title of the private clinics which are attached to him and which comprise units of hemodialysis to be reallocated with the same use, is subordinated to the preliminary production of a decree of the Minister of the Economy and Finance on a proposal from the Minister of Health.

The new certificates of registration must comprise the mention " conveys for the transport of the patients suffering from inalienable renal insufficiency " with indication of the remaining period compared to the five years period envisaged by article 19 of this decree.

Art. 21 - The transfer of the motor vehicles profiting from the privileged tax mode envisaged by articles 15 and 16 of this decree before the expiry of the five years period in order to intend them for another use, is subordinated to the preliminary payment of the rights and taxes due. In this case, the rights and taxes are liquidated on the basis of the value of the vehicle and the rates in force with the date of transfer.

Art. 22 - Are suspended the customs duties and the value-added tax due to the importation of the wheelchairs especially arranged for the use of the physical handicapped people and been driven with an electric motor or an engine of a cubic capacity not exceeding 50 cm³ and concerning the number 87.03 of the tariff of the customs duties.

The privileged tax mode envisaged by the first paragraph of this article is granted to:

- The physical handicapped people having a chart of handicapped person,

- The organizations, associations and establishments dealing with handicapped and approved by the qualified services of the Ministry in charge of social affairs,

- the tradesmen with the provision of subscribing a commitment to yield these vehicles to the handicapped people having a chart of handicapped or with the organizations, associations and establishments envisaged with the present article. This engagement must be annexed to the customs declaration for the release to the market.

Is suspended the value-added tax due on the wheelchairs mentioned in the first paragraph of this article in the event of their acquisition by the physical handicapped people or the organizations, associations and establishments dealing with handicapped and approved by the qualified services of the Ministry in charge of social affairs.

Art. 23 - Are suspended the customs duties and the value-added tax due to the importation of the matters and equipment necessary for the realization of scientific research in the field of the serums and vaccines and this, provided that the research programs concerned as well as the list of the matters and equipment necessary for the realization of this research mentioned by the qualified services of the Ministry of Health.

Art. 24 - The duties of customs due are suspended on the raw materials intended for the manufacture of the food complements concerned with the numbers 210610 and 210690 of the tariff of the customs duties and imported by the companies of manufacture of the drugs and pharmaceutical products subjected to good manufacturing practice in accordance with the provisions of the decree n° 90-1400 dated 3 September 1990 referred to above.

The tax advantages envisaged by this article are granted on the basis of annual program of manufacture of the raw materials reserved exclusively to the manufacture of food complements, accompanied by the commitment of the pharmacist, the technical person in charge, not to sell them at the state and duly taken on favorable opinion of the concerned services, of the Ministry of Health.

Article 25 - Are suspended the customs duties and the value-added tax due to the importation of the bottles anti doping concerning numbers 70109099993 and 39233010001 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Health .

Art. 26 - Is reduced to 10% the rate of the customs duties and are suspended the value-added tax and the consumer tax due on the food preparations used like substitutes of the concerning mother's milk numbers 1901 and 2106 of the tariff of the customs duties such as

recoveries by the order of the Minister of Health dated 27 August 2011 fixing the list of the substitutes of the mother's milk intended exclusively for food of infants and children who complain about digestive problems or the premature ones and this with the provision of producing as a

preliminary a duly covered invoice of the favorable opinion of the services concerned of the Ministry of Health .

Art. 27 - Is suspended the value-added tax due to the importation of the intrants necessary for the manufacture of the urine bags and listed in the following table:

N° of position	N° N.S.H	Designation of the products
39.04	Ex 390410000	- Polymeric of halogenous olefin or vinyl chloride other, in primary forms: -- plastic grains for medical use (sh80)
39.20	Ex 392043100	- Other plates, sheets, films, bands and blades, out of no alveolar, not reinforced plastics neither laminated, neither provided with a support, nor similarly associated other matters: -- Out of polymers of vinyl chloride: ---plastic plates a thickness not exceeding 0.15mm and width not exceeding 34 cm
84.81	Ex 848180999	Articles of valves and fittings and bodies similar for piping, similar boilers, tanks, tanks or containers, including the pressure reducers and the thermostats: - plastic Tap in form " T "

The tax advantage envisaged by this article is granted on the basis of annual forward program of production duly covered of the favorable opinion of the concerned services of the Ministry of Industry, Energy and Mines.

Art. 28 - Are suspended the customs duties and the value-added tax due on the massive aqueous solutions concerned with number 30039000904 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Health .

Art. 29 - The provisions of this decree apply as from 1st January 2015 until 31 December 2015.

Art. 30 - The Minister of the Economy and Finance, the Minister of Health, the Minister of Industry, Energy and Mines, the Minister of Trade and Handicrafts, the Minister of Transport and the Minister of Social Affairs shall, each in his respective capacity, implement the decree herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 30 December 2014.

The Head of Government

Mehdi Jomaa

Decree n° 2014-4514 dated 30 December 2014, relating to the suspension or reduction of the customs duties and the value - added tax and the consumption duty due on some products.

The Head of the Government,

On a proposal from the Minister of Economy and Finance,

Having regard to the constituent law n° 2011-6 dated 16 December 2011, relating to provisional organization of the authorities,

Having regard to the code of the value-added tax promulgated by law n° 88-61 dated 2 June 1988, as amended and completed by the subsequent texts and notably law n° 2014-59 dated 26 December 2014, relating to the appropriations law for the year 2015 and in particular its article 8,

Having regard to law n° 88-62 dated 2 June 1988, relating to the recasting of the regulation relating to the consumption duty as amended and completed by the subsequent texts and in particular law n° 2014-59 dated 26 December 2014 relating to the appropriations law for the year 2015 and in particular its article 6,

Having regard to the new tariff of the import duties promulgated by law n° 89-113 dated 30 December 1989, as amended and completed by the subsequent texts and in particular law n° 2014-59 dated 26 December 2014 relating to the appropriations law for the year 2015,

Having regard to law n° 91-64 dated 29 July, 1991, relating to competition and prices as amended and completed by the subsequent texts and in particular law n° 2005-60 dated 18 July 2005 and in particular its article 24 bis,

Having regard to the customs code promulgated by law n° 2008-34 dated 2 June 2008 and in particular its article 6,

Having regard to the decree n° 75-316 dated 30 May 1975, fixing the attributions of the Ministry of Finance,

Having regard to the Republican order n° 2014-32 dated 29 January 2014, relating to the appointment of the Head of the Government,