

**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,

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

Having regard to the opinion of the administrative tribunal,

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

Decreases the following:

Article one - Are suspended the customs duties and the value-added tax due to the importation of the chemicals intended for the laboratories of the higher education establishments and search and the establishments of scientific research.

The benefit of the privileged tax mode 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 Supervision.

Art. 2 - The duties of customs are suspended and is reduced to 12% the rate of the value-added tax due on the following metallurgical products imported by the authorized people by the concerned services of the Ministry of Industry, Energy and Mines:

- iron Billets or concerning steel billets numbers 720719800 and 720720150 of the tariff of the customs duties,

- concerning Reinforcing bars numbers 721391101 and 721420009 of the tariff of the customs duties.

The tax advantages envisaged by this article concerning the iron billets or the steel billets are 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. 3 - Is reduced to 12% the rate of the value-added tax due to the production and the sale of concerning reinforcing bars numbers 721391101 and 721420009 of the tariff of the import duties.

Art. 4 - The duties of customs due are suspended on ethanol not denatured of a volume of 80% or more concerning alcoholometry title number 220710 of the tariff of the customs duties and imported on behalf of the State and this, within the limit of a global quota of 52000 hectoliters.

Art. 5 - The duties of customs are suspended and is reduced to 12% the rate of the value-added tax due on the rolled up metal ones imported and intended for the manufacture of limp of packing of sardine, concerned with number 72.10 of the tariff of the import duties and this, within the limit of a global quota of 500 tons.

Art. 6 - Is reduced to 12% the rate of the value-added tax due on the lids of limp of packing of sardine of rectangular form with easy imported and concerning opening number 83.09 of the tariff of the import duties and this, within the limit of a global quota of 10 million lids.

Art. 7 - To profit from the privileged tax mode envisaged by articles 5 and 6 of this decree, the concerned industrialists must:

- present a preliminary authorization delivered by the concerned services of the Ministry of Industry, Energy and Mines,

- subscribe an engagement, at the time of each operation of importation, not to yield in the state the products imported within the framework of articles 5 and 6 of this decree and to discharge the amount of the rights and taxation due of these products in the event of their transfer in the state on the basis of the value and the rates in force to the date of transfer or in case where they would be diverted of their privileged destination, without damage of the sanctions envisaged by the code of the customs.

Art. 8 - Is suspended the value-added tax due to the importation of the regulators and variators of the electric quantities intended for the concerning street lighting number 903289004 of the tariff of the import duties.

The benefit of the suspension of the value-added tax to the importation of the regulators and variators of the electric quantities intended for street lighting granted within the framework of this article is subordinated to the preliminary production of a certificate delivered in the object by the concerned services of the national agency of the control of energy.

Art. 9 - Is suspended the value-added tax due on textile wire of titration 110 simple deniers/wiring, titration 110 double deniers/wiring or titration higher than 1680 sums of money intended exclusively for manufacture and reparation of the fishing nets, concerned with number 54.02 of the tariff of the import duties.

Art. 10 - Are reduced to 10% the rates of the customs duties due on the raw materials recoveries to the following table, intended for the manufacture of yeast and imported by the authorized people by the concerned services of the Ministry of Industry, Energy and Mines:

N° of position	N° N.S.H	Designation of the products
11.08	Ex 110819	- Potato
34.02	Ex 340290	starches
		- Emulsifier

Art. 11 - Is reduced to 12% the rate of the value-added tax due on the parts and elements intended for manufacture of the bicycles and other cycles without engine and imported or acquired locally by the authorized industrial companies by the concerned services of the Ministry of Industry, Energy and Mines.

The reduction of the rate of the value-added tax envisaged by this article is granted on the basis of annual forward program of production mentioning designations and the quantities of the parts and parts spare duly covered favorable opinion of the concerned services of the Ministry of Industry, Energy and Mines.

The benefit of this reduction to the local acquisition of these parts and spare parts is subordinated to the production

of a certificate in the object delivered by the office of the qualified control of the taxes.

Art. 12 - Is reduced to 12% the rate of the value-added tax due on the school books numbered under numbers 12, 24, 48 and 72 like on the music and recitation, drawing, lab books taken again with number 482020000 of the tariff of the customs duties and approved by the concerned services of the Ministry of Supervision.

Art. 13 - Is suspended the value-added tax due to the title of the operations of delivery to oneself carried out by the dairy power stations relating to the bottles in figure used for the packing of milk.

Art. 14 - Are suspended the customs duties and the value-added tax due on external decoders TNT concerned with number 85287119993 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Industry, Energy and Mines.

Art. 15 - Are suspended the customs duties and the value-added tax due on yeast, the sound of corn and them dyes intended for the production of the sterile fly, raising respectively of numbers 210220, 230230 and 320420 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Higher Education, Scientific Research, Communication and Information Technologies.

Art. 16 - Are suspended the customs duties and the value-added tax due on eggs without microbes concerned with numbers 04072100003 and 04079010004 of the tariff of the customs duties intended exclusively for scientific research and imported by the authorized people by the concerned services of the Ministry of Agriculture and this, within the limit of a global quota of 5000 eggs.

Art. 17 - The duties of customs are suspended and is reduced to 12% the rate of the value-added tax due on the concerning electric motor vehicles numbers 870390 and

870490 of the tariff of the customs duties, intended to be used in the enclosure of the old médina and to be imported by the local public bodies.

Art. 18 - Are reduced to 10% the rates of the consumption duty due to the importation of the new tires out of rubber of the types concerned with numbers 401110, 401120, 401161, 401162, 401163, 401169, 401192, 401193, 401194 and 401199 of the tariff of the import duties.

The reduction of the consumption duty envisaged to the first paragraph of this article is granted to the importation of the new tires out of rubber and this on the basis of forward program of importation annual duly covered favorable opinion of the concerned services of the Ministry of Industry, Energy and Mines.

Art. 19 - Are suspended the duties of customs due on the nonelectric industrial furnaces to tunnel for biscuit factory concerned with number 841720 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Industry, Energy and Mines.

Art. 20 - The provisions of this decree shall apply as from 1<sup>st</sup> January 2015 until 31 December 2015.

Art. 21 - The Minister of the Economy and Finance, the Minister of the Interior, the Minister of Higher Education, Scientific Research, Information Technologies, and Communication, the Minister of Industry, Energy and Mines, the Minister of Trade and Handicrafts, the Minister of Agriculture and the Minister of Transport 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**