

Decree n° 2014-4 dated 7 January 2014, suspending or reducing the consumption duty and the added value tax at the acquisition of vehicles of public transport of persons and fixing the granting conditions of these advantages.

The Head of Government,

On a proposal from the Minister of Finance,

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

Having regard to the added value tax code enacted by law n° 88-61 dated 2 June 1988, as amended and completed by subsequent texts and notably law n° 2013-54 dated 30 December 2013, relating to the appropriations law for the year 2014 and notably article 8,

Having regard to law n° 88-62 dated 2 June 1988, relating to the reviewing of the consumption duty system, as amended and completed by subsequent texts and notably by law n° 2012-54 dated 30 December 2013 relating to the appropriations law for the year 2014 and notably article 6,

Having regard to the new tariff of customs import duties enacted by law n° 89-113 dated 30 December 1989, as amended and completed by subsequent texts and notably law n° 2013-54 dated 30 December 2013, relating to the appropriations law for the year 2014,

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

Having regard to the Republican order n° 2013-43 dated 14 March 2013, appointing Mr. Ali Larayedh head of Government,

Having regard to decree n° 2013-1372 dated 15 March 2013, appointing 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 informing the President of the Republic,

Decreases the following :

Article one - Shall be reduced to 10% of the consumption duty rates and shall be suspended, the added value tax due on the acquisition of cars falling under position number 87.03 of the customs duties tariff and intended for the rehabilitation of the cars' fleet as for taxis and "louage".

The tax benefits provided for by the article herein shall be granted only once for the natural persons holding and using an authorization of taxi or "louage" before 28 February 1989 and who did not benefited from tax benefits within the framework of previous cyclical decrees. These tax benefits shall be granted through a decision from the Minister of Finance valid for a renewable year after opinion of the national commission established for this purpose.

The taxi sector benefiting from tax benefits granted within this scope involves individual, collective and touristic taxis.

Art. 2 - Shall be suspended the consumption duty and shall be reduced to 12% of the added value tax rate due on the acquisition of cars falling under position number 87.03 of the customs duties tariff and intended for extending cars' fleet as for taxis, "louage" and rural transport.

Art. 3 - The tax benefits provided for by article 2 of the decree herein shall be granted to the natural persons holding an authorization of taxi, "louage", or rural transport and this, in case of replacement of tax benefits decisions delivered by the Minister of Finance before 1st January 2014 within the framework of previous cyclical decrees granting preferential tax benefits related to the cars of taxis, "louage" and rural transport.

Art. 4 - The authorized distributors benefiting from the same tax benefits for the acquisition of cars of taxis, "louage" and rural transport, within the local manufacturers and this, on the basis of the decisions issued by the Minister of Finance in accordance with the provisions of the decree herein, on condition that these cars shall be sold to the persons benefiting from these same decisions.

Art. 5- The leasing companies benefiting from tax benefits granted at the acquisition of vehicles as for taxis, "louage" or rural transport and this, on the basis of the decisions issued by the Minister of Finance in accordance with the provisions of the decree herein, on condition that these cars shall be acquired within the framework of a leasing contract concluded with the persons benefiting from these same decisions.

In this case, shall be suspended, the added value tax due on the renting operations of cars as for taxis, "louage" or rural transport acquired within the framework of the abovementioned leasing contract.

Art. 6 - The registration certificates of motor vehicles benefiting from tax benefits provided for by the decree herein shall include the following expression: "vehicle non-assignable during five (5) years". The assignment period is deducted from the registration date of the vehicle in the ordinary Tunisian serial numbers of registration.

Art. 7 - The transfer of motor vehicles benefiting from tax benefits provided for by the decree herein before the expiry of the deadline of five years mentioned in article 6 of the decree herein for the benefit of the persons holding authorizations of public non regular road transport of persons in order to be reassigned to the same use, is submitted to the prior issuing of a decision from the Minister of Finance after opinion of the national commission established for this purpose.

The new registration certificates shall comprise the following expression: "assignable car" by referring to the left period in relation to the five year period as provided for by article 6 in the decree herein.

The transfer of cars benefiting from the preferential tax system before the expiry of the deadline of five years, intended for another use, is submitted first to the payment of the customs duties due. In this case, the duties and taxes are cleared on the basis of the worth of the vehicle and the rates in force in the transferring date.

Art. 8 - Notwithstanding the provisions of article 7 of the decree herein and in case of death of the beneficiary from the preferential tax system before the expiry of the deadline of five years, the benefit remains a vested right regarding the heirs who are no longer submitted to the condition of the non-transferability of the vehicle provided for by article 6 of the decree herein.

Art. 9- The provisions of the decree herein are applicable as from 1st January 2014 till 31 December 2014.

Art. 10- The Minister of Finance, the Minister of the Interior, the Minister of Transport and the Minister of Trade and Handicrafts, each in his respective capacity, shall implement the decree herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 7 January 2014.

The Head of Government

Ali Larayedh

Decree n° 2014-5 dated 7 January 2014, suspending or reducing the customs duties, the added value tax and the consumption duty on some products intended for health sector.

The Head of Government,

On a proposal from the Minister of Finance,

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

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

Having regard to the added value tax code enacted by law n° 88-61 dated 2 June 1988, as amended and completed by subsequent texts and notably law n° 2013-54 dated 30 December 2013, relating to the appropriations law for the year 2014 and notably article 8,

Having regard to law n° 88-62 dated 2 June 1988, relating to the reviewing of the consumption duty system, as amended and completed by subsequent texts and notably by law n° 2012-54 dated 30 December 2013 relating to the appropriations law for the year 2014 and notably article 6,

Having regard to the new tariff of customs import duties enacted by law n° 89-113 dated 30 December 1989, as amended and completed by subsequent texts and notably law n° 2013-54 dated 30 December 2013, relating to the appropriations law for the year 2014,

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

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

Having regard to the road code enacted by law n° 99-71 dated 26 July 1999, as amended and completed by subsequent texts and notably law n° 2009-66 dated 12 August 2009,

Having regard to customs code enacted by law n° 2008-34 dated 2 June 2008 and notably article 6,

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

Having regard to decree n° 90-1400 dated 3 September 1990, fixing the rules of good performance of manufacturing of medicines intended to human medicine, the control of their quality, their packaging, their labeling, their name as well as relating advertisement,

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

Having regard to decree n° 2013-1372 dated 15 March 2013, appointing the members of Government,

Having regard to the opinion of the Administrative Tribunal,

Having regard to the deliberation of the council of Ministers and after informing the President of the Republic,

Decreases the following :

Article one - Shall be suspended, the added value tax due on the import and the sale of drugs which do not have similar products locally manufactured falling under numbers 30.03 and 30.04 of the customs duties tariff.

Art. 2- Shall be suspended, the added value tax due on the import and on the sale of serums and other blood plasma fractions and vaccines falling under number 30.02 of the customs duties tariff.

Art. 3- Shall be suspended, the customs duties and the added value tax due on systems of modular frequencies (FM) intended to be used by deaf persons and falling under number 851769 of the customs duties tariff and imported by the natural persons or associations authorized by the relevant departments of the Ministry of Social Affairs.

Art. 4- Shall be suspended, the added value tax due on contraceptives imported by the persons authorized by the relevant departments of the Ministry of Health and indicated in the table hereafter :