

capacity, 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° 2014-3 dated 7 January 2014, suspending or reducing the customs duties, the consumption duties and the added value tax due on some products.

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 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 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 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 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 suspended, the customs duties and the added value tax due on the import of some chemical products intended for laboratories of higher education and research establishments as well as scientific research establishments.

The benefit of preferential tax system granted within the framework of the article herein and submitted to a prior issuing of an invoice duly accompanied with a favorable opinion of the relevant departments of the Ministry under supervision.

Art. 2 - Shall be suspended, the customs duties and shall be reduced to 12% the added value tax rate due on the following metallurgic products imported by the persons authorized by the relevant departments of the Ministry of Industry:

- Steel or iron billets under numbers 720719800 and 720720150 of the customs duties tariff,

- Concrete reinforcing bars under numbers 721391101 and 721420009 of the customs duties tariff.

The tax benefits provided for by the article herein regarding the steel or iron billets shall be granted on the basis of an estimated annual program of production duly filled with the favorable opinion from the relevant departments of the Ministry of Industry.

Art. 3 - Shall be reduced to 12%, the added value tax rate due on the production and sale of concrete reinforcing bars falling under numbers 721391101 and 721420009 of the customs duties tariff at the import.

Art. 4 - Shall be suspended the customs duties due on undenatured ethyl alcohol of an alcoholic strength by volume of 80% or more falling under number 220710 of the customs duties tariff and imported for the benefit of the State and this, within the limit of a global quota of 45400 hectoliters.

Art. 5 - Shall be suspended the customs duties and shall be reduced to 12% the added value tax rate due on wire wounds imported and intended for the manufacturing of sardines packaging, under number 72.10 of the customs duties tariff at the import and this, within the limit of a global quota of 500 tons.

Art. 6 - Shall be reduced to 12% of the added value tax rate due on imported easy opening sardines rectangular packaging lids, under number 83.09 of the customs duties tariff at the import and this, within the limit of a global quota of 10 millions of lids.

Art. 7 - In order to take advantage from the preferential tax system provided for by articles 5 and 6 of the decree herein, the concerned manufacturers shall:

- Provide a prior authorization delivered by the relevant departments of the Ministry of Industry ,

- Subscribe a commitment, during each import transaction, and not to cede the current products imported within the framework of articles 5 and 6 of the decree herein and to pay the amount of the duties and taxes due on these products in case of their transfer as they are, on the basis of the value and rates in force on the date of transfer or in case they would be diverted from the preferred destination, without prejudice to sanctions provided for by customs code.

Art. 8 - Shall be suspended, the added value tax due on the import of regulators and variables of electric quantities intended for public lighting falling under number 903289004 of the customs duties tariff at the import.

The benefit from suspending the added value tax on the import of regulators and variables of electric quantities intended for public lighting granted within the framework of the article herein is submitted to the prior production of a certificate delivered for this purpose by the relevant departments of the National Agency of Energy Management.

Art. 9 - Shall be suspended, the added value tax due on textile yarns of count 110 denier/single yarn, count 110 denier/double twines or count more than 1680 denier intended exclusively for manufacturing and mending fishing nets, falling under number 54.02 of the customs duties tariff at the import.

Art. 10 - Shall be reduced to 10% the customs duties rates due on raw materials indicated in the following table, intended for the manufacturing of yeast and imported by the persons authorized by the relevant departments of the Ministry of Industry :

N° of position	N° N.S.H	Name of the products
11.08	Ex 110819	Potato starch
34.02	Ex 340290	Emulsifier

Art. 11 - Shall be reduced to 12% of the added value tax rate due on the parts and spare parts intended for the manufacturing of bicycles and other cycles without engine and imported or locally acquired by industrial companies authorized by the relevant departments of the Ministry of Industry.

The reduction of the added value tax rate provided for by the article herein shall be granted on the basis of an estimated annual program of production mentioning the names and quantities of parts and spare parts duly enclosed with the favorable opinion of the relevant departments of the Ministry of Industry.

The benefit of this reduction at the local acquisition of these parts and spare parts is submitted to the production of a certificate for this purpose delivered by the relevant control tax office.

Art. 12-Shall be reduced to 12%, the added value tax rate due on numbered school notebooks under numbers 12, 24, 48 and 72 as well as on notebooks of practical works, drawing, recitation and music indicated under number 482020000 of the customs duties tariff and confirmed by the relevant departments of the Ministry under supervision.

Art. 13 - Shall be suspended, the added value tax due as for self-delivery operations carried out by the dairies related to bottles and plastic used for milk packaging.

Art. 14 - Shall be suspended, the customs duties and the added value tax due on TNT external decoders falling under number 85287119993 of the custom duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Industry.

Art. 15 - Shall be suspended, the customs duties and the added value tax due on yeast, wheat bran and dyes intended for the production of the sterile fly, falling respectively under numbers 210220, 230230 and 320420 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Higher Education and Scientific Research.

Art. 16 - Shall be suspended, the customs duties and the added value tax due on eggs without microbes under numbers 04072100003 and 04079010004 of the customs duties tariff intended exclusively for scientific research and imported by the persons authorized by the relevant departments of the Ministry of Agriculture and this, within the limit of a global quota of 5000 eggs.

Art. 17 - Shall be suspended, the customs duties, and shall be reduced to 12%, the added value tax rate on the vehicles powered by an electric motor falling under numbers 870390 and 870490 of the customs duties tariff, intended to be used in the old Medina and imported by local collectivities.

Art. 18 - Shall be suspended the customs duties due on fine bullions imported for the benefit of jewelry artisans under number 71081200 of the customs duties tariff.

Art. 19 - Shall be suspended the customs duties and the added value tax due on the import of refrigerated trailers and semi-trailers falling under number 87.16 of the customs duties tariff intended for the transport of agricultural products on condition to provide a certificate of conformity with the rules fixed by the convention relating to international transport of perishable goods.

These advantages shall be granted to the companies of transport of goods for hire approved by the relevant departments of the Ministry of Transport.

Art. 20 - Shall be reduced to 10% the consumption duty rates due on the import of new pneumatic tires, of rubber, falling under the following numbers; 401110, 401120, 401161, 401162, 401163, 401169, 401192, 401193, 401194 and 401199 of the import customs duties.

The reduction of the consumption duty provided for in paragraph 1 of the article herein shall be granted at the import of new pneumatic tires, of rubber which do not have similar, locally manufactured, and this, on the basis of an estimated annual program duly accompanied with the favorable opinion of the relevant departments of the Ministry of Industry.

Art. 21 - Shall be suspended, the customs duties due on industrial non-electric tunnel ovens for biscuit-making, under number 841720 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Industry.

Art. 22 - The provisions of the decree herein are applicable as from 1st January 2014 till 31 December 2014.

Art. 23 - The Minister of Finance, the Minister of the Interior, the Minister of Higher Education and Scientific Research, the Minister of Industry, 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, 7 January 2014.

The Head of Government
Ali Larayedh