

# decrees and ministerial orders

## MINISTRY OF FINANCE

**Decree n° 2013-2920 dated 10 July 2013, completing and amending decree n° 94-1031 dated 2 May 1994 fixing the lists of the equipment goods necessary for the realization of the investments in agricultural sector and eligible to benefit of the tax incentives provided for by article 30 of the investments incentive code and the conditions of granting these incentives.**

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 temporary organization of public authorities,

Having regard to the value-added tax code promulgated by law n° 88-61 dated 2 June 1988, as amended or completed by subsequent texts and notably law n° 2012-27 dated 29 December 2012 relating to the appropriations law for the year 2013,

Having regard to the new customs duties tariff on import promulgated by law n° 89-113 dated 30 December 1989, as amended or completed by subsequent texts and notably law n° 2012-27 dated 29 December 2012, relating to the appropriations law for the year 2013,

Having regard to the investments incentive code promulgated by law n° 93-120 dated 27 December 1993, and notably its article 30, as amended or completed by subsequent texts and notably law n° 2012-27 dated 29 December 2012, relating to the appropriations law for the year 2013,

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

Having regard to the decree n° 94-1031 dated 2 May 1994, fixing the list of the equipment goods necessary for the realization of the investments in agricultural sector and eligible to benefit of the tax incentives provided for by article 30 of the investments incentive code and the conditions of granting these incentives, as amended or completed by subsequent texts and notably decree n° 2011-398 dated 18 April 2011,

Having regard to the republican order n° 2013-43 dated 14 March 2013, appointing Mister Ali Larayedh as Head of Government,

Having regard to the 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 information of the President of the Republic.

Decreases the following :

Article one - Are added to the list n° I annexed to decree n° 94-1031 dated 2 May 1994 referred to above, the following equipments :

N° of tariff	Designation of products
Ex. 56-08	- Nets 8mm -15 mm for cages of aquiculture
Ex. 73-09	- metal water storage Tanks of a capacity higher or equal to 300 liters
Ex. 84-21	- electromagnetic water Purifiers
Ex. 84-52	- Machines of fishing nets manufacturing
Ex. 84-79	- calibreuses Sorters of fish
Ex. 90-29	- Electronic counters for aquiculture cages

Art. 2 - Are added to the list n° II annexed to the decree n° 94-1031 dated 2 May 1994 referred to above, the following equipments :

N° of tariff	Designation of products
Ex. 39-26	- Underground distributor intended for the irrigation
Ex. 56-08	-Nets anti-birds for aquiculture cages
Ex. 73-08	- opening Bridge for the protection of the systems of irrigation
Ex. 73-26	- Cages for rabbits
Ex. 84.36	Modules for one day old chicks - Systems of watering on the ground -Feeding systems on the ground - Cages of laying - Cages with carpet and their parts - Carriages of food for carpet cages - collecting egg Elevators for carpet cages - Cages of starting - Compacts for rabbits - Systems of scraping of the droppings
Ex. 84-79	- Heating systems for livestock buildings of animals - Pad coolings for livestock buildings of animals - Systems for regulating the temperature and the ventilation of the livestock buildings of animals

Art. 3 – Are removed from the list n° I annexed to the decree n° 94-1031 dated 2 May 1994 referred to above, the following equipments :

N° of tariff	Designation of products
Ex. 73-26	- Cages for rabbits
Ex. 84-79	- Pad coolings for livestock buildings of animals - Systems for regulating the temperature and the ventilation of the livestock buildings of animals

Art. 4 - Is amended the designation of the equipments enumerated with the tariff number Ex. 84-67 provided for in the list n° I annexed to the decree n° 94-1031 dated 2 May 1994 referred to above, as follows :

N° of tariff	Old designation	New designation
Ex. 84-67	- engine divices for harvesting the olives	- Tools of picking olives for manual working with incorporated engine (pneumatic - hydraulic - electric) with interchangeable tools (Arm, combs and scissors)

Art. 5 - The Minister of Finance, the Minister of Industry and the Minister of Agriculture, each in his respective capacity, shall implement the decree herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 10 July 2013.

*The Head of Government*

**Ali Larayedh**