

decrees and ministerial orders

Decree n° 2012-2 dated 4 January 2012, suspending or reducing customs duties and the value-added tax and the deduction due on some food and agricultural products(*).

The head of the Government,

On a proposal from the Minister of Finance,

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

Having regard to law n° 70-66 dated 31 December 1970, relating to the appropriations law for the year 1971 and notably article 48,

Having regard to the value added tax code enacted by law n° 88-61 dated 2 June 1988, as amended and completed by subsequent texts and notably law n° 2011-7 dated 31 December 2011, relating to the appropriations law for the year 2012 and notably article 8,

Having regard to the new tariff of the customs duties at the import enacted by law n° 89-113 dated 30 December 1989, as amended and completed by subsequent texts and notably law n° 2011-7 dated 31 December 2011 relating to the appropriations law for the year 2012,

Having regard to law n° 91-64 dated 29 July 1991, relating to competitiveness and prices, 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 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° 95-1212 dated 10 July 1995, introducing a levy on fresh fruits and dried fruits,

Having regard to decree n° 96-1119 dated 10 June 1996, fixing the managing methods of the tariff quotas,

Having regard to the opinion of the Administrative Tribunal,

Having regard to the deliberation of the Ministers' council,

The President of the Republic being informed,

(*) The annexes are published only in Arabic and French.

Decreases the following :

Article one - Shall be reduced, the customs duties due on the import of food and agricultural products resumed in annex 1 of the decree herein on the rates fixed in this annex.

Art. 2 - Shall be reduced to 12%, the tax added value rate due on the products necessary for agriculture and fishing, resumed in annex 2 of the decree herein(*).

The beneficiary from the privileged tax system granted to the products necessary for agriculture and fishing resumed in annex 2 of the decree herein shall sign, during each importing operation, a commitment to grant it only to the farmers, fishing amateurs and the industrials using the aforesaid products within the scope of their activity linked to agriculture and fishing. This commitment shall be delivered accompanied with the customs declaration for the release for consumption.

Art. 3 - Shall be suspended, the customs duties and shall be reduced to 6% the value- added tax rate due on the food additives intended to the manufacturing of the compound food under the following numbers: 210210, 230990, 250810, 250840, 253090, 280120, 280490, 281700, 282090, 282110, 2827, 283090, 283325, 283329, 283630, 291529, 292241, 292310, 293040, 2936, 294190 and 350790 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture.

Art. 4 - Shall be suspended, the value - added tax due on the fertilizers mentioned in chapter 31 of the customs duties tariff as well as magnesium sulfate intended to fertilizers using under number 283321 of the customs duties tariff.

Art. 5 - Shall be suspended, the value -added tax due on the production and sale of mineral fertilizers resumed in the table hereafter :

N° of position	Name of the products
Ex 28.34	Nitrates and potassium nitrate intended to agriculture
Ex 28.35	Potassium phosphate for fertilizers using
Ex 28.36	Carbonate and potassium bicarbonate for fertilizers using

Art.6 - Shall be suspended, the value - added tax due on the edible vegetable oils, crude and refined, intended to be packed for retail and imported by the persons authorized by the relevant departments of the Ministry of Industry and Trade and resumed in the table hereafter :

N° of nomenclature	Name of the products
150810900	Raw peanut oils
150890900	Refined peanut oils
151110900	Raw palm oils
151190991 and 151190999	Refined palm oils
151211910	Raw sunflower oils
Ex 151219900	Refined sunflower oils

151411901 and 151491901	Raw rape oils
151419900 and 151499900	Refined rape oils
151521900	Raw corn oils
151529900	Refined corn oils

Art. 7 - Shall be reduced to 12%, the value - added tax due on the semen of bulls and animal seeds and embryos falling respectively with the following numbers: 051110000 and 051199859 of the customs duties tariff.

Art. 8 - Shall be suspended, the value- added tax due on plantations, plants, cuttings, roots and grafts intended for planting in farms, under number 06.02 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture.

Art. 9 - Shall be suspended, the value - added tax due on the import and sale of the cereals resumed in the table hereafter :

N° of position	N° of nomenclature of the HS	Name of the products
10.01	100110 Ex 100190	Wheat and meslin Durum wheat Other: *soft wheat
10.03	100300	barley

Art. 10 - Shall be reduced to 17%, the value - added tax due on the fodder barley under number 100300900 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture.

Art. 11 - Shall be suspended, the customs duties and the value - added tax due on the fodder wheat with under 100190990 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture.

Art.12 - Shall be reduced to 17%, the customs duties rate due on the durum wheat and soft wheat falling respectively under numbers 100110 and 100190 of the customs duties tariff and imported by the persons benefiting from the importing authorization related to the tariff quotas granted by the relevant departments of the Ministry of Industry and Trade.

Art. 13 - Shall be suspended, the customs duties and the value - added tax due on the folder products resumed in the following table, intended for the manufacturing of compound food and imported by the persons authorized by the relevant departments of the Ministry of Agriculture :

N° of nomenclature	Name of the products
071410	Manioc roots
100200	Rye
100400	Oats
Ex 100890	Triticale
Ex 120720	Cottonseed
121410	Meal and chipboard as alfalfa pellets
Ex 121490	Fodder sorghum
23023010015, 23023090017, 23024010011 and 23024090013	Wheat bran and other grains intended for animal feed
Ex 230310	Corn gluten
Ex 230320	Beet pulps
Ex 230330	Dregs of the distillery corn
Ex 230990	Stones to be licked of an ash content of at least 40%

Art. 14 - Shall be suspended, the value - added tax due on the folder products reworded in the following table intended for the manufacturing of compound food and imported by the persons authorized by the relevant departments of the Ministry of Agriculture :

N° of nomenclature	Name of the products
Ex 071310	Folder pea
Ex 121290	Carobs
Ex 230500	Peanut oil-cake
Ex 230610	Cottonseed meal
Ex 230620	Flaxseed meal
Ex 230630	Sunflower meal
Ex 230641	Rapeseed meal
Ex 230650	Coconut oil-cake
Ex 230660	Palm kernel meal
Ex 230800	Grape marcs
Ex 230990	Beet-molasses

Art. 15 - Shall be suspended, the value - added tax due on the products resumed in the following table :

N° of position	N° N.S.H	Name of the products
10.05	100510 and 100590	Seed corn
Ex 23.04	Ex 230400	Soybean meal
Ex 23.09	230990	compound feed for cattle

Art. 16 - Shall be suspended, the customs duties due on the agricultural products resumed in the table hereafter and imported by the persons authorized by the relevant

departments of the Ministry of Agriculture, and this, within the limit of the quotas fixed in this same table :

N° of position	N° of N.S.H	Name of the products	Quotas (heads)
01.01	Ex 010110	- purebred breeding horses	200
01.02	Ex 010210 Ex 010290	- heifers and female calves purebred breeding - calves	9000 30000
01.03	010310	- purebred breeding pigs	1000
01.04	Ex 010410 Ex 010420	- animals of the sheep bred breeding - animals of the caprine species pure-bred breeding	3000 3000
01.06	Ex 010619	- camelids pure-bred breeding - pure-bred breeding rabbits	500 1000

Shall be suspended, the value - added tax due on the calves under number 010290 of the customs duties tariff 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 30000 heads.

Art. 17 - Shall be reduced to 15%, the customs duties rates and shall be suspended the value- added tax due on the agricultural products resumed in the table hereafter and imported by the persons authorized by the relevant departments of the Ministry of Agriculture and this, within the limit of the quotas fixed in the same table:

N° of position	N° of N.S.H	Name of the products	Quotas (units)
01.05	010511	- roosters and hens of a weight not exceeding 185gr	2,5 millions
04.07	010519 Ex 040700	- geese, ducks and guinea not exceeding 185gr - incubating or hatching eggs	100 thousand 15 millions

Art. 18 - Shall be reduced to 27% of the customs duties rate due on cheese intended for processing under number 040690010 of the customs duties tariff and imported by the industrials benefiting from an authorization of import related to the tariff quotas, granted by the concerned departments of the Ministry of Industry and Trade and this, within the limit of the global quota of 3500 tons.

Art.19 - Shall be suspended, the customs duties and the value- added tax due on the roots and seeds resumed in the table hereafter and imported by the persons authorized by

the concerned departments of the Ministry of Agriculture and this, within the limit of the quotas fixed in the following table :

N° of position	N° of N.S.H	Name of the products	Quotas (tons)
07.01	070110	-potato seed	30000
07.03	Ex 070320	-garlic intended for multiplication	1000
07.13	Ex 071310 Ex 071320 Ex 071350	-pea seed -chickpea seed -bean seed	2000 1000 300
10.01	Ex 100110 Ex 100190	-durum wheat seed -soft wheat seed	40 15
10.03	Ex 100300	-barley seeds	5
10.04	Ex 100400	-seed of oats	2
10.08	Ex 100890	-triticale seed	2
12.06	Ex 120600	-sunflower seeds for sowing	40
12.09	120921 120923 Ex 120929 Ex 120991	-alfalfa seeds for sowing -fescues for sowing -sulla seed -seed of berseem -artichoke seeds for sowing	200 10 50 200 10

Art. 20 - Shall be suspended, the customs duties and the value - added tax due on the inputs required for aquaculture, imported by the persons authorized by the concerned departments of the Ministry of Agriculture and reworded in the table hereafter :

N° of position	Name of the products
Ex 03.01	-Fish fry
Ex 03.06	-post larval shrimp
Ex 03.07	-larvae shell
Ex 05.11	-ovum for seadogs and sea breams for incubation
Ex 23.01	-fish-meal
Ex 23.09	-feed for aquaculture and compound feed for fish nutrition
Ex 29.12	-formalin
Ex 39.23	-extruded nets in plastic tubular form
Ex 39.26	

Art. 21 - Shall be suspended, the customs duties and the value - added tax due on the beneficial insects intended for biological agriculture under number 01.06 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of Agriculture.

Art. 22 - Shall be reduced to 0,300 dinar per kilogram, the levying amount fixed by the abovementioned decree n° 95-1212 dated 10 July 1995, due at the import of fresh bananas under number 080300190 of the customs duties tariff.

Art. 23 - Shall be reduced to 15%, the customs duties rate and shall be suspended the value - added tax due on rice under number 10.06 of the customs duties tariff.

Art.24 - Shall be suspended, the customs duties and the value- added tax due at the import of pasta under numbers 190211, 190219 and 190230 as well as the unprepared couscous under number 190240 of the customs duties tariff.

Art. 25 - Shall be reduced to 10%, the customs duties rate due on fresh, refrigerated and frozen fish under the following numbers of the customs duties tariff: From 030211100 to 030219000, from 030221100 to 030223000, 030229100, 030229900, from 030250100 to 030250900, from 030269310 to 030269410, 030269510, from 030269660 to 030269920, from 030311000 to 030339300, 0303397001, 0303397002, 0303397004, 0303397006, 0303397009, from 030351000 to 030362000, 030373000, from 030375200 to 030376000, from 030378110 to 030378900, from 030379350 to 030379580 et from 030379750 to 030379940.

Art.26 - Shall be suspended, the customs duties due on fish-meal for use as fertilizer intended for biological agriculture, under number 2301 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Agriculture.

Art. 27 - Shall be suspended, the value - added tax due on peats and plastic trays falling respectively under numbers 27.03 and 39.26 of the customs duties tariff and intended to be used by the projects' owners of the perimeter approved by the relevant departments of the Ministry of Agriculture and this, on the basis of a certificate delivered by the tax control office.

Art. 28 - Shall be reduced to 15%, the customs duties rate due on the frozen meat of poultry, from number 020712100 to 020712900 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Industry and Trade and this, within the limit of a global quota of 500 tons.

Art. 29 - Shall be suspended the customs duties due on fresh milk under number 04.01 of the customs duties tariff and imported by the persons authorized by the relevant departments of the Ministry of Industry and Trade and this, within the limit of a global quota of 10 millions of liters.

Art. 30 - The provisions of the decree herein shall be implemented starting from 1st January 2012 to 31 December 2012.

Art. 31 - The Minister of Finance, the Minister of Industry and Trade 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, 4 January 2012.

The Head of the Government
Hamadi Jebali