

**Decree n° 2012-4 dated 4 January 2012, suspending and reducing customs the duties, the value - added tax and the consumer right due on some products intended to the health sector.**

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° 85-91 dated 22 November 1985, regulating the manufacture and the registration of the drugs intended for human medicine,

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 law n° 88-62 dated 2 June 1988, reviewing the regulation related to the consumer rights as amended and completed by the subsequent texts and notably law n° 2011-7 dated 31 December 2011, relating to the appropriations law for the year 2012 and notably article 6,

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° 91-63 dated 29 July 1991, relating to the health organization,

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 road code enacted by law n° 90-71 dated 26 July 1999, as amended and completed by the subsequent texts and notably law n° 2009-66 dated 12 August 2009,

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° 90-1400 dated 3 September 1990, fixing the rules of good practice of the manufacturing of drugs intended for human medicine, the control of their quality, their packaging, their labeling, their name as well as the 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 the opinion of the Administrative Tribunal,

Having regard to the deliberation of the Ministers' council,

The President of the Republic being informed.

Decreases the following :

Article one - Shall be suspended, the value - added tax due at the import and sale of drugs that have no similar products manufactured locally with numbers 30.3 and 30.04 of the customs duties tariff.

Art. 2 - Shall be suspended, the value - added tax at the import and sale of serum and blood fractions and vaccines with number 30.02 of the customs duties tariff.

Art. 3 - Shall be suspended, the customs duties and the value - added tax due on the frequency modular systems (FM) intended to be used by deaf persons 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 value- added tax due on the methods of contraception imported by the persons authorized by the relevant departments of the Ministry of Public Health and resumed in the following table :

N° of position	Name of the products
Ex 30.06	-sterile suture materials to tie tubes
Ex 40.14	-condoms
Ex 90.18	-implants and IUDs and other contraceptive devices

Shall be suspended, the value - added tax due on the sale of the methods of contraception mentioned above. The suspension of the value - added tax shall be granted within this framework subject to a prior establishment of an authorization delivered by the relevant tax control office on the basis of a certificate delivered by the concerned departments of the Ministry of Public Health.

Art. 5 - Shall be reduced to 15%, the customs duties rates due at the import of single products for medical use in paper pulp, paper, cellulose wadding or webs of cellulose fibers and resumed in the following table :

N° of position	Name of the products
Ex 48.18	-clothing and sterilized clothing accessories -sheets and bed and other similar articles

The benefit of the customs duties reduction granted within the framework of the article herein is subject to the prior establishment of an invoice duly endorsed with the favorable opinion of the concerned departments of the Ministry of Public Health.

Art. 6 - Shall be suspended, the customs duties due at the import of the products and food preparations designed specifically for PKU and diabetic patients or those who cannot put up with gluten under numbers 17.02, 19.01, 19.02, 19.05, 20.05, 20.07 and 21.06 of the customs duties tariff.

The benefit of the suspension of the customs duties granted within the framework of the article herein is subject to the prior establishment of an invoice duly endorsed with the favorable opinion of the concerned departments of the Ministry of Public Health.

Art. 7 - Shall be suspended, the value - added tax due at the import and sale on the local market of blood glucose monitors and test strips for urine and blood under numbers 902780 and 382200 of the customs duties tariff.

Art. 8 - Shall be suspended, the customs duties and reduced to 6% of the value - added tax due on the syringes intended for the packaging of the drugs under number 901831900 of the customs duties tariff and imported by the pharmaceutical industrial enterprises.

The benefit of the tax benefits granted within the framework of the article herein is subject to the prior establishment of an invoice duly endorsed with the favorable opinion of the concerned departments of the Ministry of Public Health and the Ministry of Industry and Trade.

Art.9 - Shall be suspended, the customs duties, the value - added tax and the consumer right due on the liquid food preparations intended exclusively for clinical nutrition by probe under number 220290 of the customs duties tariff, submitted to the authorization to be marketed and imported by the persons authorized by the relevant departments of the Ministry of Public Health.

Art. 10 - Shall be reduced to 6%, the customs value - added tax rate due on the sterile surgical or dental adhesion barriers under number 300610300 of the customs duties tariff.

Art. 11 - Shall be suspended, the customs duties and shall be reduced to 6% the value - added tax rate due on the shampoo and toothpaste for medical use falling respectively under number 330510 and 330610 of the customs duties tariff and imported by the relevant departments of the Ministry of Public Health.

Art. 12 - Shall be reduced to 6%, the value - added tax due on sterile bags of blood storing and derivatives and the bone-marrow that does not contain anticoagulant solution under number 392690 of the customs duties tariff.

Art. 13 - Shall be suspended the customs duties and the value - added tax due at the import of strollers intended for the children suffering from motor failure of cerebral origin or other and falling within number 871500100 of the customs duties tariff.

The benefit from the privileged tax system granted within the framework of paragraph 1 of the article herein is subject to the prior establishment of an invoice duly referred to by the concerned departments of the Ministry of Social Affairs.

Shall be suspended, the value - added tax due on the sale of strollers mentioned in this article, the suspension of the value - added tax is granted within this framework subject to the prior establishment of an authorization delivered by the relevant tax control office on the basis of a medical certificate delivered by specialists.

Art. 14- Shall be suspended, the customs duties, the consumer right and the value - added tax due on the products imported by the associations to help children with xeroderma pigmentosum and resumed in the following table, and this, on the basis of an invoice duly endorsed with the favorable opinion of the concerned departments of the Ministry of Public Health :

<b>N° of position</b>	<b>Name of the products</b>
Ex 33.04	-photo products protectors, moisturizers and creams for protection from ultraviolet radiation
Ex 39.19	-opaque films for protection from ultraviolet radiation
Ex 51.11	-wool fabrics for protection from ultraviolet radiation
Ex 52.08	-cotton fabrics for protection from ultraviolet radiation
Ex 54.07	- synthetic fabrics for protection from ultraviolet radiation
Ex 85.25 Ex 90.13	- apparatus for detecting precancerous lesions (Dermoscopes)
Ex 85.43	-ultraviolet lamps
Ex 90.04	-protective goggles against UV
Ex 90.30	-UV measuring apparatus

Shall be suspended, the value - added tax due on purchasing the abovementioned products on the local market by the associations provided for in paragraph one of the article herein.

The grant of the suspension of the value - added tax within the framework of the article herein is subject to the prior establishment of an authorization delivered by the relevant tax control office on the basis of an invoice duly endorsed with the favorable opinion of the concerned departments of the Ministry of Public Health.

Art. 15 - Shall be suspended, the customs duties due at the import of minibus of a capacity not exceeding 30 sits including the driver, under number of position 87.02 of the customs duties tariff and intended for the transport of patients suffering from renal impairment.

Art. 16 - Shall be suspended, the consumer right due at the import of motor vehicles of 9 sits including the driver, under number of position 87.03 of the customs duties tariff and intended for transport of patients suffering from renal impairment.

Art. 17 - The tax benefits provided for by articles 15 and 16 of the decree herein shall be granted to the dialysis centers, as fixed by the abovementioned law n° 91-63 dated 29 July 1991, as well as to the multidisciplinary clinics comprising hemodialysis units and to the national social security fund as for the clinics attached to it and which comprise hemodialysis units.

These tax benefits are granted within the limit of two vehicles for each centre or clinic during each period of five (5) years. This period is taken into consideration according to each vehicle imported under the privileged tax system provided for in articles 15 and 16 of the decree herein.

Notwithstanding the provisions of paragraph 2 of this article, the grant of the tax benefits may be renewed before the expiry of the deadline of five years in case it has been proven that the destruction of the vehicle imported under the privileged tax system provided for by articles 15 and 16 of the decree herein or making it unserviceable and this according to a report drawn-up by the concerned departments of the Ministry of Transport.

Art. 18 - The tax benefits provided for by articles 15 and 16 of the decree herein shall be granted according to an order of the Minister of Finance on a proposal from the Minister of Public Health.

The validity period of the order mentioned in paragraph one of this article is fixed for a period of one (1) year renewable for a similar period.

Art. 19 - The registration certificates of the vehicles benefiting from the tax benefits provided for by articles 15 and 16 of the decree herein shall comprise the following expression "vehicle for the transport of patients suffering from inalienable renal impairment for a period of five (5) years". The inalienability period starts from the date of registration of the vehicle in the Tunisian series of regular registration.

Art. 20 - The delivery of the motor vehicles benefiting from the tax benefits provided for by articles 15 and 16 of the decree herein before the expiry of the deadline of five years mentioned in article 19 of the decree herein for the benefit of the dialysis centers as fixed in the abovementioned law n°91-63 dated 29 July 1991, multidisciplinary clinics comprising hemodialysis units and the national social security fund as for the clinics attached to them and which comprise hemodialysis units to be reallocated for the same purpose, and subject to the prior establishment of an order of the Minister of Finance on a proposal from the Minister of Public Health.

The new registration certificates shall comprise the following expression "vehicle for the transport of patients suffering from inalienable renal impairment" by referring to the left period according to the period of five years provided for by article 19 of the decree herein.

Art. 21 - The delivery of motor vehicles benefiting from the privileged tax system provided for by articles 15 and 16 of the decree herein before the expiry of the deadline of five years aiming at intending them to another purpose, is subject to the prior payment of duties and taxes due. In this case, the duties and taxes are cleared on the basis of the vehicle's value and the rates in effect on the delivery date.

Art. 22 - Shall be suspended, the customs duties and the value - added tax due at the import of wheelchairs made especially for the persons with physical disabilities and equipped of an electric engine and one cylinder engine not exceeding 50 cm<sup>3</sup> and falling within number 87.03 of the customs duties tariff.

The privileged tax system provided for by paragraph one of the article herein is granted on condition to establish a prior invoice duly endorsed with the favorable opinion of the concerned departments of the Ministry of Social Affairs:

To the persons with physical disabilities holding a disabled persons card,

To the organizations, the associations and institutions taking care of the disabled persons and authorized by the relevant departments of the Ministry of Social Affairs,

To the traders on condition to sign a commitment to assign these vehicles to the persons with physical disabilities holding the disabled persons card or to the organizations, associations or institutions provided for in this article. This commitment shall be annexed to the customs declaration for the release to the market.

Shall be suspended, the value - added tax due on the vehicles mentioned in paragraph one of the article herein in case they have been taken over by the disabled persons or by the organizations, associations or institutions taking care of the persons with physical disabilities and authorized by the relevant departments of the Ministry charged of Social Affairs.

Art. 23 - Shall be suspended, the customs duties and the value - added tax due at the import of materials and equipments required for the achievement of scientific researches in the field of serums and vaccines, and this, on condition that the concerned programs of research as well as the list of materials and equipments required for the achievement of these researches, shall be mentioned by the relevant departments of the Ministry of Public Health.

Art. 24 - Shall be suspended, the customs duties due on raw materials under numbers 210610 and 210690 of the customs duties tariff intended for the manufacturing of food supplements and imported by the enterprises of manufacturing drugs and pharmaceutical products submitted to the good practice of manufacturing in accordance with the provisions of the abovementioned decree n° 90-1400 dated 3 September 1990.

Art. 25 - The tax benefits provided for by article 24 of the decree herein are granted on the basis of an annual provisional program of production, comprising the name and the quantities of raw materials intended exclusively for the manufacturing of food supplements presented by the concerned industrial enterprises and duly endorsed with the favorable opinion of the relevant departments of the Ministry of Public Health.

Art. 26 - Shall be suspended, the customs duties and the value - added tax due at the import of anti-doping kits under number 70109099993 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of Public Health.

Art.27 - The provisions of the decree herein shall be implemented from 1st January 2012 till 31 December 2012.

Art.28 - The Minister of Finance, the Minister of Public Health, the Minister of Industry and Trade, the Minister of Transport and the Minister of Social Affairs shall, each in his respective capacity, shall implement the provisions of 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**