

decrees and ministerial orders

MINISTRY OF FINANCE

Decree n° 2012-2739 dated 13 November 2012, granting tax advantages to the import of 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 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 and completed by subsequent texts and notably law n° 2012-1 dated 16 May 2012, relating to the complementary appropriations law for the year 2012,

Having regard to law n° 88-62 dated 2 June 1988, reviewing the regulation relating to the rights of consumption, 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 the import new customs duties tariff promulgated by law n° 89-113 dated 30 December 1989, as amended and completed by subsequent texts and notably law n° 2012-1 dated 16 May 2012, relating to the complementary appropriations law for the year 2012,

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

Having regard to law n° 92-81 dated 3 August 1992, establishing the free economic zones, as amended and complemented by subsequent texts and notably law n° 2007-70 dated 27 December 2007,

Having regard to the customs code promulgated 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° 93-1924 dated 20 September 1993, instituting a levy on the import of sheep meat,

Having regard to decree n° 95-851 dated 8 May 1995, instituting a levy on the import of live bovines and bovine meat,

Having regard to the Republican decree n° 2011-2 dated 24 December 2011, designating the head of the Government,

Having regard to decree n° 2011-4796 dated 29 December 2011, 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 information of the President of the Republic.

Decreases the following :

Article one - Are suspended the customs duties, the value - added tax and the levy instituted by decree n° 93-1924 dated 20 September 1993 abovementioned due on frozen bovine meat under numbers from 020110000 to 020120900 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of trade and Handicrafts and this within the limit of a total quota of 5000 tons.

Article 2 - Are suspended the customs duties, the value - added tax and the levy instituted by decree n° 93-1924 dated 20 September 1993 abovementioned due on frozen sheep meat under numbers from 020410000 to 020421000 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of trade and Handicrafts and this within the limit of a total quota of 6000 tons.

Art. 3 - Is reduced to 10% the customs duty rate and is suspended the levy instituted by decree n° 95-851 dated 8 May 1995 abovementioned due on frozen bovine meet under numbers from 020210000 to 020230900 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of Trade and Handicrafts, and this, within the limit of a quota of 2500 tons.

Art. 4 - Are suspended the customs duties and the levy instituted by decree n° 93-1924 dated 20 September 1993 abovementioned due on frozen sheep meat under numbers from 020430000 to 020443900 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of Trade and Handicrafts, and this, within the limit of a total quota of 1200 tons.

Art. 5 - Is reduced to 15% the customs duties rate due on the frozen chicken meat under number 020712 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of Trade and handicrafts, and this, within the limit of a total quota of 2000 tons.

Art. 6 - Are suspended the customs duties and the value - added tax due on frozen turkey meat (escalope) under number 020727 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of Trade and Handicrafts, and this, within the limit of a total quota of 1500 tons.

Art. 7 - Is reduced to 15% the customs duties rate due on frozen chicken breasts under number 0207141000 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of Trade and Handicrafts, and this, within the limit of a total quota of 1000 tons.

Art. 8 - Is suspended the value - added tax due on the potatoes intended for consumption under the number 070190900 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of Trade and Handicrafts, and this, within the limit of a total quota of 12000 tons.

Art. 9 - Are suspended the value - added tax and the consumption duty and is reduced to 10% the customs duties rate due on food preparations intended for infant feeding and sick children, used as substitutes of maternal milk under numbers 1901 and 2106 of the customs duties tariff, as set by the order of the Minister of Public Health dated 27 August 2011, fixing the list of the maternal milk substitutes and imported by the persons authorized by the concerned departments of the Ministry of Health.

Art. 10 - Are suspended the customs duties and the value - added tax due on fertilizers containing iron element 6% (fer chelate eddha) under number 382490979 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of Agriculture.

Art. 11 - Are suspended the customs duties due on industrial non-electric ovens with tunnel for biscuits under number 841720 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of Industry.

Art. 12 - Are suspended the customs duties and the value - added tax due on inputs necessary for the manufacture of storage tanks for cereals and storage silos for cereal respectively under numbers 7309 and 8479 of the customs duties tariff.

Art. 13 - Are suspended the customs duties and value - added tax due on soybean meal under number 230400 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of Agriculture ,and this, within the limit of a total quota of 110,000 tons.

Art. 14 - Are suspended the customs duties and the value - added tax due on forage products included in the following table intended for the manufacture of compound feeds and imported by the persons authorized by the concerned departments of the Ministry of Agriculture :

Nomenclature n° (NSH)	Description of products
Ex 071310	-forage Peas
Ex 121299	- locust beans
Ex 230500	- peanut meal
Ex 230610	- cottonseed meal
Ex 230620	- linseed meal
Ex 230630	- sunflower seed meal
Ex 230641	- rapeseed meal
Ex 230650	- coconut meal
Ex 230660	- palm kernel meal
Ex 230800	- Grape marc
Ex 230990	- pulps with added molasses

Art. 15 - Are suspended the customs duties and the value - added tax due on live animals of sheep species under number 010410 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of Agriculture, and this, within a total quota of 100,000 heads.

Art. 16 - The provisions of the decree herein are applied until 31 December 2012.

Art. 17 - The Minister of Finance, the Minister of Trade and Handicrafts, the Minister of Health, the Minister of Agriculture and the Minister of Industry, each in his respective capacity shall implement the decree herein which shall be published in The Official Gazette of the Republic of Tunisia.

Tunis, 13 November 2012.

The head of the Government

Hamadi Jebali