

Decree n° 2009-3758 dated 21 December 2009, reducing the consumer tax and suspending or reducing the value-added tax on the acquisition of the vehicles of public transport of persons and fixing the conditions of the grant of these advantages.

The President of the Republic,

On a proposal from the Minister of Finance,

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° 2009-71 dated 21 December 2009, relating to the appropriations law for the year 2010 and notably article 8,

Having regard to law n° 88-62 dated 2 June 1988, reviewing the regulations relating to the consumer taxes as amended and completed by subsequent texts and notably law n° 2009-71 dated 21 December 2009, relating to the appropriations law for the year and notably article 6,

Having regard to law n° 97-88 dated 29 December 1997, relating to the appropriations law for the year 1998 and notably article 72,

Having regard to the new import customs duties tariff promulgated by law n° 89-113 dated 30 December 1989 as amended and completed by subsequent texts and notably law n° 2009-71 dated 21 December 2009, relating to the appropriations law for the year 2010,

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

Having regard to the opinion of the Minister of the Interior and Local Development,

Having regard to the opinion of the Minister of Transport,

Having regard to the opinion of the Minister of Trade and Handicrafts,

Having regard to the opinion of the Administrative Court.

Decreases the following :

Article one - Are reduced to 10% the consumer tax rates and is suspended the value-added tax due on the acquisition of the motor vehicles under positioning number 87.03 of the customs duties tariff and are intended for the renewal of the park of the taxi or hired carriage cars.

The tax advantages provided for by this article are granted only once to the natural person having and exploiting authorizations of public transport of persons by taxi or hired carriage cars before the date of 28 February 1989 and who did not profit from these same tax advantages within the framework of the preceding temporary decrees.

The taxi sector profiting from the tax advantages granted within this framework covers the vehicles of individual taxi, collective taxi and tourist taxi.

Art. 2 - Are reduced to 7 % the consumer tax rates due on the acquisition of the motor vehicles under positioning number 87.03 of the customs duties tariff and intended for the extension of the park of the taxi or hired carriage cars.

Art. 3 - Is reduced to 12 % the value-added tax rate and is suspended the consumer tax due on the acquisition of motor vehicles under positioning number 87.03 of the customs duties tariff intended for the renewal or the extension of the park of the rural transport cars.

Art. 4 - The tax advantages provided for by articles 2 and 3 of the decree herein are granted, according to the case, to the natural person having authorizations of public transport of persons by cars of taxi, hired carriage or rural transport and this in the event of replacement of the decisions of advantages tax delivered by the Minister of Finance before 1st January 2010 within the framework of the preceding temporary decrees granting the preferential tax regime relating to the cars of taxi, hired carriage or rural transport.

Art. 5 - The tax advantages provided for by articles 2 and 3 of the decree herein may, according to the case, be granted to the natural person having authorizations of public transport of persons by cars of taxi, hired carriage or rural transport if their cars having profited from the tax advantages provided for by the decree herein or preceding temporary decrees on the same subject or by articles 67, 68 and 70 of law n° 97-88 dated 29 December 1997 referred to above, was stolen before the expiry of the seven-year period as from the date of the first circulation of the concerned vehicle.

The benefit of the tax advantages provided for in the first paragraph of this article is subordinated to the deposit by the interested party of a request on the subject at the concerned governorate supported by an order of the investigation closure delivered by the examining magistrate, of a certificate of classification of the criminal complaint delivered by the public prosecutor or of a legal copy of an irrevocable criminal judgment concerning the theft of the considered vehicle.

Art. 6 - The tax advantages provided for by the decree herein are granted on the sight of a decision of the Minister of Finance after opinion of the national commission created for this purpose. The validity period of the decisions of grant of the tax advantages mentioned by the decree herein is fixed to one year as from the date of their issue. This duration may be extended for the same period.

Art. 7 - The approved dealers profit from the same tax advantages for the acquisition of the transport vehicles of persons of the taxi, hired carriage or rural transport type, from the local manufacturers and this, on the basis of decision delivered by the Minister of Finance in accordance with the provisions of the decree herein and provided that these vehicles are sold to the profit of persons beneficiaries from these same decisions.

Art. 8 - The leasing companies profit from the tax advantages granted to the acquisition of the transport vehicles of persons of the taxi, hired carriage or rural transport type and this, on the basis of decision delivered by the Minister of Finance in accordance with the provisions of the decree herein and provided that these vehicles are acquired within the framework of a leasing contract concluded with the persons beneficiaries from these same decisions.

In this case, is suspended the value-added tax due on the rent operations of the vehicles of public transport of persons of the taxi, hired carriage or rural transport type acquired within the framework of the leasing contract referred to above.

Art. 9 - The registration certificates of the motor vehicles profiting from the tax advantages provided for by the decree herein shall comprise the mention "inalienable vehicle during five years". The period of inalienability is deducted as from the date of vehicle registration in the Tunisian ordinary registration series.

Art. 10 - The transfer of the motor vehicles profiting from the tax advantages provided for by the decree herein before the expiry of the five-year deadline mentioned in article 9 of the decree herein for the profit of the persons having authorizations of public transport of persons to be reassigned to the same use, is subordinated to the preliminary production of a decision of the Minister of Finance after opinion of the national commission created for this purpose.

The new registration certificates shall comprise the mention "inalienable vehicle" with indication of the remaining period relatively to the five-year period provided for by article 9 of the decree herein.

The transfer of the motor vehicles profiting from the preferential tax regime before the expiry of the five-year deadline, in order to devote them for another use, is subordinated beforehand to the payment of the due duties and taxes. In this case, the duties and taxes are calculated on the basis of the vehicle value and the rates in force at the date of transfer.

Art. 11 - Notwithstanding the provisions of article 10 of the decree herein, in case of death of the beneficiary from the preferential tax regime before the expiry of the five-year deadline, the advantage remains a vested right to the heirs who are no longer subjected to the condition of the vehicle inalienability provided for by article 9 of the decree herein.

Art. 12 - The provisions of the decree herein apply as from 1st January 2010 until 31 December 2010.

Art. 13 - The Minister of Finance, the Minister of the Interior and Local Development, the Minister of Transport and the Minister of Trade and Handicrafts shall, each in his respective capacity, implement the decree herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 21 December 2009.

Zine El Abidine Ben Ali