

**Decree n° 2009-3759 dated 21 December 2009,
suspending or reducing the customs duties and
the value-added tax due on certain products.**

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 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 law n° 91-64 dated 29 July 1991, relating to competition 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 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 the opinion of the Minister of Industry, Energy and Small and Medium-Sized Enterprises,

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 suspended the customs duties and the value-added tax due on the import of the chemical products intended for the laboratories of the education and scientific research establishments.

The benefit of the preferential tax system granted within the framework of this article is subordinated to the prior production of an invoice duly carrying the visa of the concerned departments of the supervisory Ministry.

Art. 2 - The customs duties are suspended and are reduced to 12% the rate of value-added tax due on the following metallurgical products imported by the persons authorized by the concerned departments of the Ministry of Industry, Energy and Small and Medium-Sized Enterprises:

- iron Billets or steel billets under numbers 720719800 and 720720150 of the import customs duties tariff,

- Reinforcing bars under numbers 721391101 and 721420009 of the import customs duties tariff.

Art. 3 - Is reduced to 12% the rate of value-added tax due on the production and sale of reinforcing bars under numbers 721391101 and 721420009 of the import customs duties tariff.

Art. 4 - Are suspended the customs duties due on the import of waste and debris of cast iron, iron or steel (scrap) or the ingoted waste of iron or steel under number 72.04 of the import customs duties tariff and intended for the transformation by the persons authorized by the concerned departments of the Ministry of Industry, Energy and Small and Medium-Sized Enterprises

Art. 5 - The customs duties are suspended and are reduced to 12% the rate of value-added tax due on the metallic scrolls intended for the manufacturing of the packing tins of sardines, under number 72.10 of the import customs duties tariff and this, within the limit of a global quota of 500 tons.

Art. 6 - Is reduced to 12% the rate of value-added tax due on the lids of the packing tins of sardine having a rectangular shape with an easy opening, under number

83.09 of the import customs duties tariff and this, within the limit of a global quota of 10 million lids.

Art. 7 - To benefit from the preferential tax system provided for by articles 5 and 6 of the decree herein, the concerned manufacturers shall:

- present a prior authorization delivered by the concerned departments of the Ministry of Industry, Energy and Small and Medium-Sized Enterprises,

- Underwrite a commitment, during each operation of import, not to transfer in their state the products imported within the framework of articles 5 and 6 of the decree herein and to pay the amount of the duties and taxes due on these products in case of their transfer in their state on the basis of the value and the rates in force at the date of transfer or in case where they would be diverted from their privileged destination, without prejudice of the sanctions provided for by the customs code.

Art. 8 - Is suspended the value-added tax due on the import of the solar collectors, the power generating units with wind power, electro-solar water-heaters and the regulators and variators of electric quantities intended for the public lighting which are respectively under numbers 841919, 850231, 851610191 and 903289004 of the import customs duties tariff.

The benefit from the suspension of the value-added tax on the import of the regulators and variators of the electric quantities intended for the public lighting granted within the framework of this article is subordinated to the prior production of a certificate delivered for this purpose by the concerned departments of the National Agency for Energy Management.

Art. 9 - The customs duties are suspended and are reduced to 12% the rate of value-added tax due on the trailers and semitrailers cisterns for the transport of liquefied gas under number 871631000 of the customs duties tariff and imported by the industrial companies authorized by the concerned departments of the Ministry of Industry, Energy and Small and Medium-Sized Enterprises.

Art. 10 - The customs duties are suspended and are reduced to 12% the rate of value-added tax due on the equipment of the communications under numbers 851762001 and 851762002 of the import customs duties tariff.

Art. 11 - Are reduced to 20% the customs duties rates due on certain parts and spare parts intended exclusively for the manufacture and assembly of the television sets under numbers 851821009, 85182200091, 852990491, 85299065019, 85299065020 and 852990922 of the customs duties tariff and imported by the industrial companies authorized by the concerned departments of the Ministry of Industry, Energy and Small and Medium-Sized Enterprises.

The reduction of the customs duties provided for by this article is granted on the basis of annual estimated program of production comprising the designation and the quantities of the parts and spare parts concerned by this reduction and intended exclusively to the manufacture and assembly of the television sets duly carrying the visa of the concerned departments of the Ministry of Industry, Energy and Small and Medium-Sized Enterprises.

Art. 12 - Are suspended the customs duties and the value-added tax due on textile threads of titration 110 simple deniers/ threads, titration 110 double deniers/ threads or titration higher than 1680 deniers intended for the manufacture and repairing of the fishing nets, under number 54.02 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of Industry, Energy and Small and Medium-Sized Enterprises.

Art. 13 - Are reduced to 10% the rates of the customs duties due on the raw materials listed in the following table, intended for the manufacture of yeast and imported by the persons authorized by the concerned departments of the Ministry of Industry, Energy and Small and Medium-Sized Enterprises :

Positioning N°	N.S.H N°	Designation of products
11.08	Ex 110819	- Potato starches
34.02	340290	- Emulgator.

Art. 14 - Is reduced to 12% the rate of value-added tax due on the bicycles and other cycles without engine under number 871200 of the import customs duties tariff.

Art. 15 - Is reduced to 12% the rate of value-added tax due on the parts and spare parts intended for the manufacture of the bicycles and other cycles without engine and imported or acquired locally by the industrial companies authorized by the concerned departments of the Ministry of Industry, Energy and Small and Medium-Sized Enterprises.

The reduction of the rate of the value-added tax provided for by this article is granted on the basis of annual estimated program of production mentioning the designations and the quantities of the parts and spare parts duly carrying the visa of the concerned departments of the Ministry of Industry, Energy and Small and Medium-Sized Enterprises.

The benefit from this reduction to the local acquisition of these parts and spare parts is subordinated to the production of a certificate for this purpose delivered by the relevant tax control office.

Art. 16 - Is reduced to 12%, the rate of the value-added tax due on the numbered school notebooks under numbers 12, 24, 48 and 72 as well as on the special notebooks for practical works, drawing, reciting and music mentioned in number 482020000 of the customs duties tariff and confirmed by the concerned departments of the supervisory Ministry.

Art. 17 - Is suspended the value-added tax due on the paper under number 48025890901 of the import customs duties tariff intended for the impression of the holy book of Koran by the "Braille" method and imported by the persons authorized by the concerned departments of the Ministry of Industry, Energy and Small and Medium-Sized Enterprises, and this, within the limit of a global quota of 10 tons.

Art. 18 - Is suspended the value-added tax due on the delivery operations to oneself carried out by the dairy stations relating to the plastic bottles used for milk packing.

Art. 19 - Are suspended the customs duties and the value-added tax due on the metallic doors and their accessories intended exclusively for the planes hangars under number 7610100009 of the customs duties tariff and imported by the air transport companies authorized by the concerned departments of the Ministry of Industry, Energy and Small and Medium-Sized Enterprises.

Art. 20 - The provisions of the decree herein apply as from 1st January 2010 until 31 December 2010.

Art. 21 - The Minister of Finance, the Minister of Industry, Energy and Small and Medium-Sized Enterprises 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