

**Decree n° 2009-3760 dated 21 December 2009, suspending or reducing the customs duties, the value-added tax and the consumer tax due on certain products intended for the sector of health.**

The President of the Republic,

On a proposal from the Minister of Finance,

Having regard to law n° 85-91 dated 22 November 1985, governing the manufacturing and registration of the medicines intended for human medicine,

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 related to the consumption right 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 6,

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

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 highway code promulgated by law n° 99-71 dated 26 July 1999 as amended and completed by subsequent texts and notably law n° 2009-66 dated 12 August 2009,

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 30May 1975, fixing the attributions of the Ministry of Finance,

Having regard to decree n° 2007-1073 dated 2 May 2007, classifying certain centers as specialized centers, as amended and completed by decree n° 2009-1928 dated 15 June 2009,

Having regard to the opinion of the Minister of Transport,

Having regard to the opinion of the Minister of Public Health,

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.

Decrees the following:

Article one - Is suspended the value-added tax due on the import and sale of the medicines not having similar ones locally manufactured under numbers 30.03 and 30.04 of the customs duties tariff.

Art. 2 - Is suspended the value-added tax due on the import and sale of the serums and other blood fractions and vaccines under number 30.02 of the customs duties tariff.

Art. 3 - Are suspended the customs duties and the value-added tax due on the contraceptive means imported by the persons authorized by the concerned departments of the Ministry of Public Health and mentioned in the following table :

Positioning Number	Designation of Products
Ex 30.06	- sterile ligatures to tie the tubes
Ex 40.14	- Condoms
Ex 90.18	- Implants and coils and other contraceptive apparatuses

Is suspended the value-added tax due on the sale of the abovementioned contraceptive means. The suspension of the value-added tax is granted within this framework subject to the prior production of an authorization delivered by the relevant tax control office on the basis of certificate delivered by the concerned departments of the Ministry of Public Health.

Art. 4 - Are reduced to 15% the rates of the customs duties due on the import of the products of only medical use in pulp, paper, and cotton wool of cellulose or fiber plies of cellulose and listed in the following table :

Positioning Number	Designation of Products
Ex 48.18	- clothes and accessories of sterilized clothes, - bed Sheets and similar items.

The benefit from the reduction of the customs duties granted within the framework of this article is subordinated to the prior production of an invoice duly bearing a favorable opinion of the concerned departments of the Ministry of Public Health.

Art. 5 - Are suspended, the customs duties due on the import of the food products and preparations intended mainly for the phenylcetonuric and diabetic persons or the patients who suffer from allergy against 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 from the suspension of the customs duties granted within the framework of this article is subordinated to the prior production of an invoice duly bearing a favorable opinion of the concerned departments of the Ministry of Public Health.

Art. 6 - Is suspended the value-added tax due on the import and sale on the local market of the gluco-meters and the reactive strips for the urine and blood analyses which are respectively under numbers 902780 and 382200 of the customs duties tariff.

Art. 7 - Are suspended the customs duties and is reduced to 6% the rate of the value-added tax due on the syringes intended for the conditioning of the medicines under number 901831900 of the customs duties tariff and imported by the pharmaceutical industrial companies.

The benefit from the tax advantages granted within the framework of this article is subordinated to the prior production of an invoice duly bearing the favorable opinion of the concerned departments of the Ministry of Public Health and the Ministry of Industry, Energy and Small and Medium-Sized Enterprises.

Art. 8 - Are suspended the customs duties, the value-added tax and the consumer tax due on the liquid food preparations intended exclusively for the clinical nutrition by catheter under number 220290 of the customs duties tariff, subjected to the authorization of the release for the market and imported by the persons authorized by the concerned departments of the Ministry of Public Health.

Art. 9 - Is reduced to 6% the rate of the value-added tax due on the sterile anti-adherence barriers used in surgery or dentistry under number 300610 of the customs duties tariff.

Art. 10 - Are suspended the customs duties and is reduced to 6% the rate of the value-added tax due on the shampoos for medical use and the toothpastes for medical use, respectively, under numbers 330510 and 330610 of the customs duties tariff and imported by the persons

authorized by the concerned departments of the Ministry of Public Health.

Art. 11 - Is reduced to 6% the rate of the value-added tax due on the sterile sacs of conservation of blood and the blood derivatives and bone marrow not containing an anticoagulant solution under number 392690 of the customs duties tariff and imported by the persons authorized by the concerned departments of the Ministry of Public Health.

Art. 12 - Are suspended the customs duties and the value-added tax due on the import of baby-carriages intended for the transport of the children who suffer from a motor insufficiency of mental origin or other and under number 871500100 of the customs duties tariff. The benefit from the preferential tax system granted within the framework of the first paragraph of this article is subordinated to the prior production of an invoice duly aimed by the concerned departments of the Ministry of Industry, Energy and Small and Medium-Sized Enterprises.

Is suspended the value-added tax due on the sale of baby-carriages mentioned in this article. The suspension of the value-added tax is granted within this framework on condition of the prior production of an authorization delivered by the relevant tax control office on the basis of medical certificate issued by the specialized doctors.

Art. 13 - Are suspended the customs duties, the consumer tax and the value-added tax due on the products imported by associations of assistance to the children affected of xeroderma pigmentosum and listed in the following table and this on the basis of an invoice duly bearing the favorable opinion of the concerned departments of the Ministry of Public Health :

Positioning Number	Designation of Products
Ex 33.04	Photo protectors, hydrating products and creams for protection against the ultraviolet rays.
Ex 39.19	Opaque films against the ultraviolet rays.
Ex 51.11	Woolen Fabrics for protection against the ultraviolet rays.
Ex 52.08	Cotton fabrics for protection against the ultraviolet rays.
Ex 54.07	Synthetic fabrics for protection against the ultraviolet rays.
Ex 85.25	The pre-cancerous lesions detection devices.
Ex 85.41	Lamps of protection against the ultraviolet rays.
Ex 90.04	Safety goggles against the ultraviolet rays.
Ex 90.06	Dermo-scopes.
Ex 90.30	Measuring devices of the ultraviolet rays.

Is suspended the value-added tax due on the acquisition on the local market of the products mentioned above by the associations provided for in the first paragraph of this article.

The grant of the suspension of the value-added tax within this framework is subordinated to the prior production of an authorization delivered by the relevant tax control office on the basis of an invoice duly bearing the favorable opinion of the concerned departments of the Ministry of Public Health.

Art. 14 - Are suspended the customs duties due on the import of the minibus of a capacity not exceeding 30 places including the driver under positioning number 87.02 of the customs duties tariff and intended for transport of the patients suffering from renal insufficiency.

Art. 15 - Is suspended the consumer tax due on the import of the motor vehicles of 9 places including the driver under positioning number 87.03 of the customs duties tariff and intended for the transport of the patients suffering from renal insufficiency.

Art. 16 - The tax advantages provided for by articles 14 and 15 of the decree herein are granted to the dialysis centers as defined by law n° 91-63 dated 29 July 1991 referred to above within the limit of two vehicles for each center during each five-year period. This period is taken into account under each vehicle imported under the privileged tax mode envisaged by this decree.

Notwithstanding the provisions of the first paragraph of this article, the grant of the advantage may be renewed before the expiry of the five-year deadline in the cases where is proven the destruction of the vehicle imported under the preferential tax system provided for by articles 14 and 15 of the decree herein or its out of use, and this, according to the minutes established by the relevant departments of the Ministry of Transport.

Art. 17 - The tax advantages provided for by articles 14 and 15 of the decree herein are granted by order of the Minister of Finance on a proposal from the Minister of Public Health.

The validity period of the order cited in the first paragraph of this article is fixed for a six-month period renewable only once for a similar period.

Art. 18 - The registration certificates of the vehicles benefitting from the tax advantages provided for by articles 14 and 15 of the decree herein shall comprise the mention "inalienable vehicle for the transport of the renal insufficiency patients for a five-year period". The inalienability period is deducted as from the registration date of the vehicle in the Tunisian ordinary registration series.

Art. 19 - The transfer of the motor vehicles benefitting from the advantages provided for by articles 14 and 15 of the decree herein before the expiry of the five-year period mentioned in article 18 of decree herein for the profit of other dialysis centers to be reassigned to the same use, is subordinated to the prior production of order of the Minister of Finance on a proposal from the Minister of Public Health.

The new registration certificates shall comprise the mention "inalienable vehicle for the transport of the renal insufficiency patients" with indication of the remaining period relatively to the five years-period provided for by article 18 of the decree herein.

Art. 20 - The transfer of the motor vehicles profiting from the tax advantages provided for by articles 14 and 15 of the decree herein before the expiry of the five-year deadline in order to intend them for another use, is subordinated to the prior 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. 21 - The provisions of the decree herein apply as from 1st January 2010 until 31 December 2010.

Art. 22 - The Minister of Finance, the Minister of Transport, the Minister of Public Health, the Minister of Industry, Energy and Small and Medium-Sized Enterprises and the Minister of Trade and Handicrafts, each in his respective capacity, shall 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**