

Number of the customs tariff	Designation of products
EX 27 -10	- paraffin Oil, - Gas-oil, - Domestic fuel oil, - light Fuel oil, - heavy Fuel oil.
EX 27-11	- bottled Petroleum gas, propane and butane of a net weight not exceeding thirteen kilograms, - In bulk or bottled Petroleum gas, propane and butane of a net weight exceeding thirteen kilograms.

Art. 2 - The provisions of the decree herein apply as from 1st January 2010 until December 31 2010.

Art. 3 - 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 provisions of 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

Decree n° 2009- 3761 dated 21 December 2009, reducing to 12% the rate of the value-added tax on certain oil 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, and notably article 8, as amended and completed by subsequent texts and notably law n° 2008-77 dated 22 December 2008, relating to the appropriations law for the year 2009,

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° 2008-77 dated 22 December 2008 relating to the appropriations law for the year 2009,

Having regard to decree n° 98-952 dated 27 April 1998, relating to the taxation of the oil products, electricity and gas,

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 - Is reduced to 12%, the rate of the value-added tax applicable to the oil products under numbers 27-10 and 27-11 of the customs duties tariff in accordance with the following table :