

Decree n° 2009-3762 dated 21 December 2009, fixing at 12% the rate of the value-added tax applicable to low-tension electricity of domestic use and low and medium tension electricity used for operation of the water pumping equipment intended for the agricultural irrigation.

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 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 Minister of Agriculture and Water Resources,

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:

- Low-tension electricity intended for domestic consumption,

- Low and medium tension electricity used for the operation of the water pumping equipment intended for the agricultural irrigation.

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

Art. 3 - The Minister of Finance, the Minister of Industry, Energy and Small and Medium-Sized Enterprises, the Minister of Trade and Handicrafts and the Minister of Agriculture and Water Resources 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