

Decree-law n° 2011-28 dated 18 April 2011, relating to fiscal and financial measures to boost the national economy.

The President of the Republic by Interim,

On a proposal from the Minister of Finance,

Having regard to decree-law n° 2011-14 dated 23 March 2011, relating to the provisional organization of public authorities,

After deliberation of the Council of Ministers.

Enacts the following decree-law :

Article one -The provisions of article 43 of the personal income and corporate tax code are not applicable to:

- Revenues subscribed to the initial capital or its increase of the enterprises which realize investments in the regional development zones provided for by article 23 of the investments incentive code,
- Revenues subscribed to the initial capital or to its increase of the enterprises which realize investments in the regions provided for by article 34 of the aforesaid code,
- Revenues reinvested in the creation of individual projects in the regional development zones provided for by article 23 of the investments incentive code or in the regions provided for by article 34 of the same code.

The provisions of the article herein are applicable to the released or used amounts until 31 December 2012.

Art. 2 - Shall be repealed the provisions of paragraph 3 of article 23 of the investments incentive code and shall be replaced by the following:

3. (New): the exemption from the contribution to the housing promotion fund concerning the salaried persons and the vocational training tax for the investments realized in the tourism sector and for the investments realized in the industry, handicrafts and some services activities sectors in the second group of the zones of incentive to regional development of priority.

Art. 3 - Shall be added to the investments incentive code, article 25 bis worded as follows :

Article 25 bis: The investments declared from 1st January 2011 and realized in the industry, tourism and handicrafts and in some services activities sectors provided for by article 23 of the code herein in the zones of incentive to regional development fixed by the decree provided for by article 23 mentioned above, benefiting from the taking in charge of the State of the employer's contribution to the

legal system of the national social security for the salaries paid to the Tunisian agents as follows :

- Concerning the zones of incentive to the regional development in the tourism sector: the State takes in charge this contribution during the ten (10) first years as from the date of effective entry into activity,
- Concerning the first group of the zones of the incentive to the regional development whose list is fixed by decree in the industry, handicrafts and some services activities sectors: the State takes in charge this contribution during the five (5) first years as from the date of effective entry into activity,
- Concerning the second group of the zones of the incentive to the regional development whose list is fixed by decree in the industry, handicrafts and some services activities sectors: the State takes in charge this contribution during the five (5) first years as from the date of effective entry into activity and of a quota of this contribution during an additional period of five (5) years fixed as follows :

The year concerned by the taking in charge by the State	The quota of the taking in charge by the State
First year	80%
Second year	65%
Third year	50%
Forth year	35%
Fifth year	20%

- Concerning the zones of the incentive to the regional development of priority whose list is fixed by decree in the industry, handicrafts and some services activities sectors: the State takes in charge this contribution during the six (6) first years as from the date of effective entry into activity.

Art. 4 - The amount of "20.000 dinars" provided for by paragraph VIII of article 39 of the personal income and corporate tax code is raised to 50.000 dinars.

Art. 5 - Notwithstanding the provisions of the two subparagraphs " a " and " b " of number 3 of paragraph I of table "B bis " annexed to the value-added tax code:

- The imported equipments which have no similar equipments locally manufactured provided for by article 9, paragraph 2 of article 50 and article 56 of the investments incentive code, are subject to the added value tax at the rate of 6% notwithstanding the provisions of the investments incentive code,

- Suspension of the value-added tax for the local manufactured equipments provided for by article 9, paragraph 2 of article 50 and article 56 of the investments incentive code and acquired as from the date of effective entry into activity of the investments for the creation of projects provided for by article 5 of the investments incentive code.

Art. 6 - The rate of 6% provided for by paragraph 3 of article 130 of the customs code is replaced by the rate of 3%.

Art. 7 - The enterprises affected within the meaning of the decree-laws relating to exceptional measures of support to the enterprises in order to continue their activity enacted after 14 January 2011, may deduct, for the determination of the taxable profit, the depreciation made on the machines, equipments and material necessary for the development locally acquired or imported in 2011 and depreciated according to the legislation in force, and this, on the basis of a maximum redemption rate of 33,33%.

Art. 8 - Notwithstanding the provisions of article 16 of the investments incentive code, article 21 of law n° 92-81 dated 3 August 1992, establishing the economic activities parks, and article 7 bis of law n° 94-42 dated 7 March 1994, fixing the system applicable to the exercise of the activities of the international trade companies, the fully exporting enterprises as fixed by the legislation in force, may sell off in 2011 a part of their production or provide a part of their services on the local market, and this, within the limit of 50% of their turnover at the export reached in the year 2011.

The sales and services concerned by the article herein are submitted to the provisions of article 17 of the investments incentive code.

Art. 9 - Shall be paid without a prior tax control, an advance of 50% of the credit of the corporate tax within a 30-day deadline starting from the date of lodging the request for the refunding, meeting all the legal conditions. This rate is brought to 100% concerning the affected enterprises within the meaning of the decree-laws relating to the exceptional measures of support to the enterprises to continue their activity and enacted after 14 January 2011.

The provisions of paragraph one of the article herein are applicable to the enterprises whose accounts are legally submitted to the auditor and for which the certification is intervened for the last closed exercise and whose deadline of the statement of the corporate tax for its results is due on the date of deposit of the request of refunding of the credit of the corporate tax and this certification does not comprise provisions having an impact on the tax base.

The provisions of the article herein are applicable to the tax credit subject of the refunding requests meeting all the legal conditions and deposited before 1st January 2012.

Art. 10 - Every taxpayer who deposit spontaneously, within a deadline not exceeding 30 September 2011, the rectifying tax statements related to the statements delivered before 1st February 2011 for the non registered years shall be exempted from the late payment charge required for this purpose in accordance with the tax legislation in force.

The provisions of the article herein are not applicable to the taxpayers having received a notification of an order of special rate of taxation or have signed a bill of debt before 1st February 2011.

Art. 11 - Every taxpayer who deposit spontaneously, within a deadline not exceeding 30 September 2011, non-registered tax statements, which have not been delivered and overdue before 1st February 2011 is exempted from the overdue payment required for this purpose in accordance with the legislation in force.

The provisions of the article herein are not applicable to the taxpayers who have received a notification of an order of special rate of taxation or have signed a bill of debt before 1st February 2011.

Art. 12 - The amounts which are not recovered yet as for the tax credits of the State, fines and financial, customs and exchange convictions, cleared from the calendars applied within the framework of the fiscal amnesty provided for in articles 2 and 8 of law n° 2006-25 dated 15 May 2006, relating to the fiscal amnesty and in articles 1 and 5 of decree-law n° 2006-1 dated 31 July 2006, fixing the new deadlines to benefit from the fiscal amnesty as approved by law n° 2006-74 dated 9 November 2006, may be rescheduled on condition to present a request to the relevant tax collector and to pay the first installment before 30 September 2011.

The provisions of paragraph 1 of the article herein are applicable to the amounts non recovered yet as for the tax on the industrial, commercial or professional nature establishments, to the hotel tax and to the license tax, cleared from the calendars applied within the framework of the fiscal amnesty.

The amounts which are not paid yet, as for the tax on built real-estates as well as the tax on the non built parcels of land, cleared from the calendars applied in accordance with article 5 of the aforesaid law, may be rescheduled, on condition to present a request to the relevant tax collector and to pay the first installment before 30 June 2011.

The new calendars of payment shall be fixed by order of the Minister of Finance according to the importance of the remaining amounts and the categories of the taxpayers, for a maximum period of three (3) years concerning the debts belonging to the State and two years concerning the debts belonging to the local collectivities deducted as from the promulgation of the decree-law herein.

Art. 13 - The late payment charges of recovery of the noticed debts provided for in article 88 of the tax rights and procedures code as well as in article 72 bis of the public accountancy code as well as in article 19 of the local tax code are not required for the amounts paid in the year 2011.

The implementation of the provisions of the article herein may not involve the refunding of the amounts for the benefit of the creditor or the revision of the accounting registration of the amounts paid until the promulgation of the decree-law herein except for the cases of a final judgment pronouncement, and shall be preserved the proceedings and execution actions engaged for the payment of the credits during the year 2011.

Art.14 - Shall be repealed the provisions of article 33 of law n° 2010-58 dated 17 December 2010, relating to the appropriations law for the year 2011.

Art. 15 - The provisions of articles 5 and 6 of the decree-law herein are applicable until 31 December 2011.

Art.16 - The Minister of Social Affairs, the Minister of Finance, the Minister of Trade and Tourism, the Minister of Vocational Training and Employment and the Minister of Industry and Technology shall, each in his respective capacity, implement the decree-law herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 18 April 2011.

The President of the Republic by interim

Fouad Mebazaâ