

Having regard to law n° 2000-35 dated 21 March 2000, relating to the dematerialization of the titles,

Having regard to the order of the Minister of Finance dated 26 June 2000, approving the accounting standards relating to the insurances and reinsurance sector,

Having regard to the order of the Minister of Finance dated 27 February 2001, fixing the list of insurance companies, the calculation method of the technical provisions and the conditions of their representation, as amended by subsequent texts.

Orders the following:

Article one - It is added to article 19 of the order of the Minister of Finance dated 27 February 2001, the list of insurance companies, the calculation method of the technical provisions and the conditions of their representation, the following paragraph :

"the insurances general committee may, on the basis substantiated request of the insurance company concerned, authorize the revision of the elements or the calculation method of these provisions and this in the case of supervening of disasters due to exceptional events requiring this revision".

Art. 2 - The provisions of the order herein are applicable to the financial statements relating to the exercises opened as of 1st January 2011.

Art. 3 - The order herein shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 3 March 2012.

The Minister of Finance

Houcine Dimassi

Visa

The head of the Government

Hamadi Jebali

MINISTRY OF FINANCE

Order of the Minister of Finance dated 3 March 2012, amending the order of the Minister of Finance dated 27 February 2001, fixing the list of the insurance companies, the mode of calculation of the technical provisions and the conditions of their representation.

The Minister of Finance,

Having regard to article 59 of the insurances code, as promulgated by law n° 92-24 dated 9 March 1992 and all the amending and completing texts,

Having regard to law n° 96-112 dated 30 December 1996, relating to the company's accounting system,