

# Decrees and ministerial orders

## MINISTRY OF ECONOMY AND FINANCE

**Decree n° 2014-2918 dated 8 August 2014, regularizing the customs status of motor cars and motorcycles benefiting from the total tax and duties exemption scheme as for the final return of the Tunisians living abroad.**

The Head of the Government,

On a proposal from the Minister of Economy and Finance,

Having regard to the constituent law n° 2011-6 dated 16 December 2011, relating to the provisional organization of public authorities, as amended and completed by organic law n° 2014-3 dated 3 February 2014 and organic law n° 2014-4 dated 5 February 2014,

Having regard to law n° 76-18 dated 21 January 1976, reviewing and codifying the legislation of changes and foreign trade ruling on the relations between Tunisia and the foreign countries, as amended and completed by subsequent texts and notably decree-law n° 2011-98 dated 24 October 2011,

Having regard to law n° 88-61 dated 2 June 1988, promulgating the added value tax code, as amended and completed by subsequent texts and notably law n° 2013-54 dated 30 December 2013, relating to appropriations' law for the year 2014,

Having regard to law n° 88-62 dated 2 June 1988, reviewing the regulation related to consumption duties as amended and completed by subsequent texts and notably law n° 2013-54 dated 30 December 2013 relating to appropriations' law for the year 2014,

Having regard to the new customs duties tariff at import enacted by law n° 89-113 dated 30 December 1989, as amended and completed by subsequent texts and notably law n° 2012-1 dated 16 May 2012, relating to the supplementary appropriations' law,

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

Having regard to the customs code enacted by law n° 2008-34 dated 2 June 2008, and notably article 272,

Having regard to decree n° 75-316 dated 30 May 1975, fixing the attributions of the Ministry of Finance, as amended and completed by subsequent texts,

Having regard to decree n° 94-1743 dated 29 August 1994, fixing the achieving methods of the foreign trade operations, as amended and completed by subsequent texts and notably decree n° 2012-1076 dated 27 July 2012,

Having regard to decree n° 95-197 dated 23 January 1995, fixing the tax benefits for Tunisians living abroad and the conditions of their grant, as amended and completed by subsequent texts and notably decree n° 2012-645 dated 27 June 2012,

Having regard to the order of the Minister of Transport dated 25 January 2000, relating to the vehicles' registration,

Having regard to the republican order n° 2014-32 dated 29 January 2014, appointing the head of the Government,

Having regard to decree n° 2014-413 dated 3 February 2014, appointing members of the Government,

Having regard to the opinion of the Minister of Transport,

Having regard to the opinion of the Administrative Tribunal,

Having regard to the deliberation of the council of Ministers and after informing the President of the Republic,

Decrees the following:

Article one - The owners of motor cars and motorcycles benefiting from the total exemption scheme granted as for the final return of the Tunisians living abroad may, within a deadline not exceeding 31 December 2014, settle their customs status of their vehicles and motorcycles registered in the normal Tunisian number plate "RS", and this as follows:

- Payment of 35% of the amount of duties and taxes due, according to common law, on the passenger vehicles as well as on commercial vehicles, equipped with combustion piston-engine other than the compression one which capacity does not exceed 2500 m3, as well as on motorcycles,

- Payment of 40% of the amount of duties and taxes due, according to common law, on the passenger vehicles as well as on commercial vehicles, equipped with combustion piston-engine other than the compression one which capacity does not exceed 2000 cm3 or compression-ignition engines which capacity does not exceed 2500cm3.

Art. 2 - The amount of duties and taxes due on motor cars and motorcycles is calculated on the basis of its worth and the rates of duties and taxes in force at the registration dated.

Art. 3 - The motor cars and the motorcycles which customs status is regularized in accordance with the provisions of article one of the decree herein are registered in the normal Tunisian number plate corresponding to the withdrawal of the reservation of non-transferability.

Art. 4 - The regularization provided for by the decree herein does not allow in the aftermath, to benefit from the new total or partial exemption as for the final return of the Tunisians living abroad regarding the motor cars and motorcycles.

Art. 5 - The Minister of Economy and Finance and the Minister of Transport shall, each in his respective capacity, implement the decree herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 8 August 2014.

*The Head of Government*

**Mehdi Jomaa**