

Decrees and ministerial orders

MINISTRY OF ECONOMY AND FINANCE

Decree n° 2014-4511 dated 30 December 2014, relating to the distribution of the credits of the State budget opened by the law n° 2014-56 dated 26 December 2014, relating to the appropriations law for the year 2015.

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 provisional organization of the authorities,

Having regard to law n° 67-53 dated 8 December 1967, relating to the organic budget law and all amending and completing texts notably its article 31,

Having regard to law n° 73-81 dated 31 December 1973, relating to the promulgation of the code of the public accounts and all amending and completing texts,

Having regard to law n° 2014-59 dated 26 December 2014 relating to the appropriations law for the year 2015,

Having regard to decree n° 99-529 dated 8 March 1999, fixing the nomenclature of the expenditure of the State budget as amended by decree n° 2012-3407 dated 31st December 2012,

Having regard to the deliberation of the Council of Ministers and after information of the President of the Republic.

Decrees the following:

Article one - The credits related to the expenditure of Title I of the State budget for the year 2015 are distributed by parts and articles in accordance with the table " A " (*) annexed to the present decree.

Art. 2 - The credits of commitment and the payment related to the expenditure of Title II of the State budget for the year 2015 are distributed by parts and articles in accordance with tables " B " and " C " annexed to the present decree (*).

The credits allocated in table " C " are evaluative.

Art. 3 - The heads of administrations and the directors shall, each in his respective capacity implement the decree herein which shall be published in the Official gazette of the Republic of Tunisia.

Tunis, 30 December 2014.

The Head of Government

Mehdi Jomaa

(*) The tables are published only in Arabic and French.

Decree n° 2014-4512 dated 30 December 2014, relating to the suspension or reduction of the customs duties and the value - added tax and the deduction due on some agricultural and food products.

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 authorities,

Having regard to the law n° 70-66 dated 31 December 1970, relating to the appropriations law for the year 1971 and in particular its article 48,

Having regard to the code of the value-added tax promulgated by law n° 88-61 dated 2 June 1988, as amended and completed by the subsequent texts and in particular law n° 2014-59 dated 26 December 2014, relating to the appropriations law for the year 2015 and in particular its article 8,

Having regard to the new tariff of the import duties promulgated by law n° 89-113 dated 30 December 1989, as amended and completed by the subsequent texts and in particular the law n° 2014-56 dated 26 December 2014 relating to the appropriations law for the year 2015,

Having regard to law n° 91-64 dated 29 July 1991, relating to the competition and prices, as amended and completed by the subsequent texts and in particular law n° 2005-60 dated 18 July 2005 and in particular its article 24 bis,

Having regard to the code of the customs promulgated by law n° 2008-34 dated 2 June 2008 and in particular its article 6,

Having regard to decree n° 75-316 dated 30 May 1975, fixing the attributions of the Ministry of Finance,

Having regard to decree n° 91-1391 dated 23 September 1991, relating to the institution of the levy on the importation on the powder of milk as amended and completed by the subsequent texts and in particular the decree n° 2009-2293 dated 31 July 2009,

Having regard to the decree n° 93-1924 dated 20 September 1993, relating to the establishment of a levy on the importation of the sheep meat,

Having regard to the decree n° 95-851 dated 8 May 1995, relating to the establishment of a levy on the importation of the alive bovines and beef and veal,

Having regard to the decree n° 95-1212 dated 10 July 1995, relating to the establishment of a levy on the fresh fruits and dry fruits,

Having regard to the decree n° 96-1119 dated 10 June 1996, fixing the methods of management of the tariff quotas,

Having regard to the Republican order n° 2014-32 dated 29 January 2014, relating to the appointment of the Head of the Government,

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

Having regard to the opinion of the administrative tribunal,

Having regard to the deliberation of the Council of Ministers and after information of the President of the Republic.

Decreases the following:

Article one - Are reduced the customs duties due to the importation of the agricultural products and agro-alimentary referred to in the annex n° 1 of this decree at the rates fixed in this same annex (*).

Art. 2 - Is reduced to 12% the rate of the value-added tax due on the products necessary to agriculture and fishing taken again to the annex n° 2 of this decree (*).

The recipient of the privileged tax mode granted to the products necessary to agriculture and fishing taken again for the annex n° 2 of this decree must subscribe, at the time of each operation of importation, a commitment not to yield them that to the farmers, ship-owners fishing and industrialists using the aforementioned products within the framework of their activity related on agriculture and fishing. This engagement must be deposited in support of the customs declaration for the release to the market.

Art. 3 - Are suspended the duties of customs and are reduced to 6% the rates of the value-added tax due on the food additives intended for manufacture of food made up and concerning numbers 210210, 230990, 250810, 250840, 253090, 280120, 280490, 281700, 282090, 282110, 2827, 283090, 283325, 283329, 283630, 291529, 292241, 292310, 293040, 2936, 294190 and 350790 of the tariff of the customs duties and imported by the people authorized by the concerned services of the Ministry of Agriculture.

Art. 4 - Is suspended the value-added tax due on concerning manures of chapter 31 of the tariff of the customs duties like on the Epsom salt to use of concerning manure number 283321 of the tariff of the customs duties.

The tax advantage concerning the Epsom salt to be used as manure is granted to importation by the authorized people by the concerned services of the Ministry of Agriculture.

Art. 5 - Is suspended the value-added tax due to the production and the sale of mineral manures taken again to the table hereafter:

N° of position	Designation of the products
Ex 28.34	Nitrates and nitrates of potassium intended for agriculture,
Ex 28.35	Potassium with use of manure phosphates,
Ex 28.36	Carbonate and bicarbonate of potassium with use of manure.

Art. 6 - Is suspended the value-added tax due on raw and refined food vegetable oils intended to be conditioned for the retail sale and to be imported by the people authorized by the services concerned of the Ministry of Industry, Energy and Mines and recoveries in the table hereafter:

N° of nomenclature	Designation of the products
150810900	Raw groundnut oils
150890900	Refined groundnut oils
151110900	Raw palm oils
151190991 and 151190999	Refined palm oils
151211910	Raw sunflower oils
Ex 151219900	Refined sunflower oils
151411901 and 151491901	Raw oils of colza
151419900 and 151499900	Oils of colza refined
151521900	Raw corn oils
151529900	Corn oils refined

(*) The annexes are published only in Arabic and French.

Art. 7 - Is suspended the value-added tax due on the sperm of bulls, the seeds and the embryos of animals raising, respectively of numbers 051110000 and 051199859 of the tariff of the customs duties.

Art. 8 - Is suspended the value-added tax due to the importation of cereals taken again to the table hereafter:

N° of position	N° of nomenclature of the harmonized system	Designation of the products
10.01	100111 and 100119 Ex 100191 and Ex 100199	Wheat (corn) and méteil: - Wheat (corn) hard - Others: * Wheat (corn) to tend
10.03	100310 and 100390	Barley

Art. 9 - Is reduced to 17% the rate of the customs duties due on the barley fodder concerned with number 100390000 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Agriculture.

Art. 10 - Are suspended the customs duties and the value-added tax due on fodder corn concerning number 100199000 of the tariff of the customs duties and imported by the people authorized by the services concerned of the Ministry of Agriculture.

Art. 11 - Is reduced to 17% the rate of the customs duties due on durum wheat and concerning common wheat number 10.01 of the tariff of the customs duties and imported by the people profiting from an authorization of importation relating to the tariff quotas granted by the concerned services of the Ministry of Trade and Handicrafts.

Art. 12 - Are suspended the customs duties and the value-added tax due on the fodder products taken again to the following table intended for the manufacture of food made up and imported by the people authorized by the concerned services of the Ministry of Agriculture:

N° of nomenclature	Designation of the products
Ex 071310	- Field pea
071410	- Roots of manioc
100290	- Rye
100490	- Oats
100860	- Triticale
120729	- Cotton Seeds
121292	- Carobs
121410	- Flour and agglomerates in the form of pellets of alfalfa
Ex 121490	- fodder Sorghum
23023010015, 23023090017, 23024010011 and 23024090013	- Its of corn and other cereals intended for the food of the animals
Ex 230310	- corn gluten
Ex 230320	- beet Pulps
Ex 230330	- malt of the corn distilling
Ex 230500	- groundnut Oil cakes
Ex 230610	- cotton seed Oil cakes

Ex 230620	- linseed Cakes
Ex 230630	- Oil cakes of sunflower
Ex 230641	- Oil cakes of colza
Ex 230650	- coconut Oil cakes
Ex 230660	- Oil cakes of cabbage tree
Ex 230800	- grape Marc
Ex 230990	- Pierre to be licked of an ash content from at least 40% - Treacle beet Pulps

Art. 13 - Is suspended the value-added tax due on the products taken again to the following table:

N° of position	N° N.S.H	Designation of the products
10.05	100510 and 100590	- corn Seeds
Ex 23.04	Ex 230400	- soya bean Oil cakes
Ex 23.09	230990	- made up Food for cattle

Art. 14 - Are suspended the duties of customs due on the agricultural products taken again to the table and imported hereafter by the people authorized by the concerned services of the Ministry of Agriculture, and this, within the limit of the quotas fixed in this same table:

N° of position	N° N.S.H	Designation of the products	Contingent (heads)
01.01	010121	- Studhorses of pure race	200
01.02	Ex 010221	- heifer and calves reproductive of pure race	9000
	Ex 010229	- Calves	30000
01.03	010310	- reproductive Pigs of pure race	1000
01.04	Ex 010410	- Animal of the ovine species reproductive of pure race	3000
	Ex 010420	- Animal of the caprine species reproductive of pure race	3000
01.06	Ex 010613	- Camélidés reproductive of pure race	500
	Ex 010614	- reproductive Rabbits of pure race	1000

Is suspended, the value-added tax due on calves concerned with the number Ex 010229 of the tariff of the customs duties and imported by the people authorized by the concerned services of the Ministry of Agriculture and this, within the limit of a global quota of 30000 heads.

Art. 15 - Are reduced to 15% the rates of the customs duties and is suspended the value-added tax due on the agricultural products taken again to the table and imported hereafter by the authorized people by the concerned services of the Ministry of Agriculture and this, within the limit of the quotas fixed in this same table and in accordance with the monthly quantities fixed by the services concerned of the Ministry of Agriculture:

N° of position	N° N.S.H	Designation of the products	Contingent (units)
01.05	010511	- Cocks and hens of a weight not exceeding 185 g	2,5 million
	010513	- Geese not exceeding 185 g	100 thousand
	010514	- ducks not exceeding 185 g	
	010515	- guinea fowls not exceeding 185 g	
04.07	040711 and 040719	- fertilized eggs intended for incubation	15 million

Art. 16 - Is Reduced to 27% the rate of the customs duties due on cheese intended for the transformation concerned with number 040690010 of the tariff of the customs duties and imported by the industrialists profiting from an authorization of importation relating to the tariff quotas, granted by the services concerned of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 3500 tons.

Art. 17 - Are suspended the customs duties and the value-added tax due on the roots and the seeds taken again to the table hereafter and imported by the authorized people by the concerned services of the Ministry of Agriculture, and this, within the limit of the quotas fixed in this same table:

N° of position	N° N.S.H	Designation of the products	Contingent (in ton)
07.01	070110	- seed potato	30000
07.03	Ex 070320	- Garlics intended for the multiplication	1000
07.13	Ex 071310	- pea of seed	2000
	Ex 071320	- chickpea Seeds	1000
	Ex 071350	- broad bean Seeds	300
10.01	100111	- Seeds of durum wheat	40
	100191	- Seeds of common wheat	20
10.03	100310	- barley Seeds	5
10.04	100410	- oats Seeds	2
10.08	Ex100860	- Seeds of the triticale	2
12.06	Ex 120600	- Seeds of sunflower intended for sowing	40
12.09	120921	- Seeds of alfalfa to be sown	250
	120923	- fescue to be sown	10
	Ex 120929	- Seed of Sulla	50
		- Seed of bersim	200
	Ex 120991	- artichoke Seeds to be sown	10

Art. 18 - Are suspended, the customs duties and the value-added tax due on the inputs necessary to the aquiculture imported by the authorized people by the concerned services of the Ministry of Agriculture and taken again to the table hereafter:

N° of position	Designation of the products
Ex 03.01	- fish Alvin
Ex 03.06	- Post office larva of shrimps
Ex 03.07 and Ex 03.08	- Larvae of shell
Ex 05.11	- eggs of wolves and sea-brems to be incubated

Ex 23.01	- Fish meals
Ex 23.09	- Food intended for the aquacultures and food made up for fish nutrition
Ex 29.12	- Formal
Ex 39.23	- extruded Nets in tubular plastic form
Ex 39.26	

Art. 19 - Are suspended the customs duties and the value-added tax due on the useful insects intended for biological agriculture concerned with number 01.06 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Agriculture.

Art. 20 - Is reduced to 10% the rate of the customs duties and is reduced to 0,300 dinar per kilogram the amount of the levy instituted by the decree n°95-1212 dated 10 July 1995 known indicated, which had with the importation of fresh bananas concerned with number 080390100 of the tariff of the customs duties.

Art. 21 - Is reduced to 15% the rate of the customs duties and is suspended the value-added tax due to the importation of the concerning rice number 10.06 of the tariff of the customs duties.

Art. 22 - Are suspended the customs duties and the value-added tax due to the importation of the pasta products concerned with the numbers 190211, 190219 and 190230 and of the concerning the non prepared couscous concerned with number 190240 of the tariff of the customs duties.

Art. 23 - Are reduced to 10% the rates of the customs duties due on fresh, cooled and frozen fish concerning the following numbers of the tariff of the customs duties:

from 030211100 to 030229800 and 030245100, from 030251100 to 030251900, from 030254110 to 030259300 and 030282000, from 030289310 to 030289600, from 030311000 to 030319000, from 030331100 to 030339850 and 030351000 and 030355100, from 030363100 to 030363900, from 030365000 to 030369800, from 030381100 to 030383000, from 030389310 to 030389400, from 030389600 to 030389700.

Art. 24 - Are suspended The duties of customs due on fish meals to be used in manure intended for biological agriculture, concerned with number 23.01 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Agriculture.

Art. 25 - Is suspended the value-added tax due on beeswax, rough concerned with number 15219091013 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Agriculture.

Art. 26 - Is suspended the value-added tax due on the peats and the plates out of plastic raising respectively of numbers 27.03 and 39.26 of the tariff of the customs duties and intended to be used by the owners of the projects of seedbeds authorized by the services concerned of the Ministry of Agriculture and this on the basis of certificate delivered by the offices of control of the taxes.

Art. 27 - Are suspended the customs duties and the value-added tax due on fertilizers containing the element iron 6% (iron chelae eddha) concerning number 382490979 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Agriculture .

Art. 28 - Are suspended the customs duties and the value-added tax due on the metal cloths, nettings and lattice out of steel or iron wire, concerned with number 73144900003 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Agriculture and the concerned services of the Ministry of Industry, Energy and Mines.

Art. 29 - Is reduced To 5% the rate of the customs duties and are suspended the value-added tax and the levy instituted by the decree n° 95-851 dated 8 May 1995, referred to above due on the beef and veal cooled concerning numbers from 020110000 to 020120900 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 3000 tons.

Art. 30 - Is reduced to 5% the rate of the customs duties and are suspended the value-added tax and the levy instituted by the decree n° 93-1924 dated 20 September 1993 referred to above due on the sheep meats cooled concerning numbers 020410000 and 020421000 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts and this, within the limit of a global quota of 2000 tons.

Art. 31 - Is reduced to 15% the rate of the customs duties and is suspended the levy instituted by the decree n° 95-851 dated 8 May 1995 referred to above due on the beef and veal frozen concerning numbers from 020210000 to 020230900 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 2000 tons.

Art. 32 - Is reduced to 15% the rate of the customs duties and is suspended the levy instituted by the decree n°93-1924 dated 20 September 1993 referred to above due on the frozen sheep meats concerning numbers from 020430000 to 020443900 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 1000 tons.

Art. 33 - Is reduced to 15% the rate of the customs duties due on the frozen hen meats concerning number 020712 of the tariff of the customs duties and imported by

the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 2000 tons.

Art. 34 - Is reduced to 15% the rate of the customs duties due on the frozen hen chests concerning number 0207141000 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 500 tons.

Art. 35 - Is reduced to 5% the rate of the customs duties due on the frozen turkey meats (escalope) concerning number 020727 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 1500 tons.

Art. 36 - Are suspended the customs duties and the value-added tax due on the alive animals of the ovine species concerned with number 01041030 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts, and this, within the limit of a global quota of 20000 heads.

Art. 37 - Is reduced to 10% the rate of the customs duties due on the fruits and the dry fruits taken again to the following table and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts:

N° of nomenclature	Designation of the products
080211 and 080212	Almonds
080221 and 080222	Hazel nuts
080251 and 080252	Pistachios
080430	Pineapple
080440	Avocado
081050	Kiwis

Art. 38 - Are suspended the customs duties and the value-added tax due on fresh milk concerning number 04.01 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts and after opinion of the Ministry of Industry, Energy and Mines, and this, within the limit of a global quota of 10 million liters.

Art. 39 - Are suspended the customs duties, the value-added tax and the levy instituted by the decree n° 91-1391 dated 23 September 1991 referred to above due on dried milk concerned with number 040221 of the tariff of the customs duties intended for manufacture of the milk regenerated and imported by the authorized industrialists by the concerned services of the Ministry of Industry, Energy and Mines, and this, within the limit of a global quota of 50 tons.

Art. 40 - Are suspended the customs duties and the value-added tax due on potatoes intended for consumption concerned with the number 070190900 of the tariff of the customs duties and imported by the authorized people by the concerned services of the Ministry of Trade and

Handicrafts, and this, within the limit of a global quota of 40000 tons.

Art. 41 - Are suspended the customs duties and the value-added tax due on eggs intended for consumption concerned with number 040721000 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Trade and Handicrafts and this, within the limit of a global quota of 30 million eggs.

Art. 42 - Are suspended the duties of customs due on the concerning soya bean oil cakes concerning the number Ex 230400 of the tariff of the customs duties and are imported by the authorized people by the concerned services of the Ministry of Agriculture and this, within the limit of a global quota of 200 thousand tons.

Art. 43 - The duties of customs are suspended and the value-added tax due on the seedlings, plants, cuttings, roots and grafts of the types intended for the plantation in the farms, concerned with the following numbers of the tariff of the customs duties is imposed by the persons authorized by the concerned departments of the Ministry of Agriculture: 0602101001 – 0602101009 – 0602201000 – 0602209003 – 0602209006 – 0602209007 – 0602209008 – 0602901000 – 0602902000 – 0602903000 – 0602905004 – 0602905002 – 0602209004 – 0602209005.

Art. 44 - The provisions of this decree apply as from 1st January 2015 until 31 December 2015.

Art. 45 - The Minister of the Economy and Finance, the Minister of Industry, Energy and Mines, the Minister of Trade and Handicrafts and the Minister of Agriculture shall, each in his respective capacity, implement the decree herein which shall be published in the Official Gazette of the Republic of Tunisia.

Tunis, 30 December 2014.

The Head of Government

Mehdi Jomaa

Decree n° 2014-4513 dated 30 December 2014, relating to the suspension or reduction of the customs duties and the value - added tax and the consumption duty due on some products intended to the health sector.

The Head of 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 provisional organization of authorities,

Having regard to law n° 85-91 dated 22 November 1985, regulating the manufacture and the recording of the drugs intended to human medicine,

Having regard to the code of the value-added tax promulgated by law n° 88-61 dated 2 June 1988, as amended and completed by the subsequent texts and in particular law n° 2014-59 dated 26 December 2014 relating to the appropriations law for the year 2015 and in particular its article 8,