The Foreign Trade and Currency Notice No. 10 submitted by Tunisia which as indicated in document L/6075 has been available in the secretariat for consultation is reproduced hereunder for the information of contracting parties.

The purpose of this Notice, adopted pursuant to article 11 of Decree No. 77-608 of 27 July 1977, is to codify the principal rules governing the realization of and payment for imports and exports of goods from and to foreign countries, with the exception of countries with which Tunisia does not maintain relations.

In particular, it specifies the form and content of the foreign trade and currency document and the other documents to be annexed thereto, depending on the nature of the operations it covers, and describes the way it is prepared, used and issued, as well as the conditions governing its domiciliation and period of validity. This Notice therefore constitutes not only a set of regulations but also a practical guide for the use of importers and exporters.

(1) **Description, characteristics and preparation of the foreign trade and currency document**

The foreign trade and currency document is an administrative document that is necessary for the purpose of import or export operations as well as payments connected with such operations.

Regardless of the nature of the operation, the foreign trade and currency document consists of a single form.

In the case of products that are prohibited or subject to quotas, this document, which may be a card, licence, annual import authorization or export licence must, before domiciliation, be authorized by the Ministry of the National Economy and endorsed by the Central Bank of Tunisia.

In the case of products which may be imported or exported freely, this document, which is called an import certificate or repatriation commitment, is domiciliated directly with an approved intermediary.

The foreign trade and currency document and any application for such document must be prepared on the form corresponding to the layout and specifications of the official model specified for this purpose, of which a sample is kept in the Ministry of the National Economy, the Central Bank of Tunisia and the General Customs Directorate. A facsimile of this foreign trade and currency document form is reproduced in the Official Customs Bulletin. Specimen copies of this form are also kept in the head offices of the Tunisian Association of Industry, Trade and Handicrafts (UTICA), Chambers of Commerce and in customs offices.

They indicate the characteristics of the paper to be used (quality, type, weight per square metre, colour, etc.).

The foreign trade and currency document form consists of a stack of continuous paper with card-type marginal perforations, 24.8 cm. wide, including the left-hand and right-hand detachable strips; each form is 29.7 cm. in height. The right-hand detachable strip is 1.8 cm. in width and the left-hand strip 2 cm. in width.

Each set consists of four sheets nipped together and distinguishable from one another by the colour of the printing ink used.

The top sheet comprising the document consists of a simple sheet of self-copying paper, printed in green on both sides.

It comprises the original of the document intended for the beneficiary and for appropriate purposes by the administrations and bodies concerned by the import or export operation.
The second sheet, intended for the approved intermediary responsible for domiciliation, consists of a simple intermediate sheet of self-copying paper printed in brown on both sides.

The third sheet, intended for the Central Bank of Tunisia, consists of a simple intermediate sheet of self-copying paper printed in blue on the front.

The final sheet, intended for the Ministry of the National Economy, consists of a simple sheet of self-copying paper printed in pink on the front.

Each sheet indicates the number of the form, the weight per square metre and bears the notation "Printing rights reserved by the Official Printing House of the Republic of Tunisia".

Other copies of the foreign trade and currency document can be printed, if necessary, providing that the same form is used.

If the foreign trade and currency document contains more than ten headings, it will consist of two or more sets forming a single document and bearing the same numbers and dates of deposit and registration.

The foreign trade and currency document is prepared in accordance with the goods régime as specified by the Notices to Importers and Exporters issued by the Ministry of the National Economy.

All goods, when imported or exported, must be designated in accordance with the General Products Nomenclature (GPN) as laid down in the Nomenclature for the Customs Clearance of Products.

The copies of the foreign trade and currency document must be clearly legible and nothing must be written over them or between the lines. Erasures, alterations or marginal notes must be endorsed by their authors. Signatures, other than initials, must be hand-written in ink. They may be obtained by duplication on copies other than the original. The signature of the person with power of attorney must be followed by his name in block capitals.

It is for the applicants themselves to obtain foreign trade and currency document application forms.

Foreign trade and currency forms must be accompanied by:

(a) the trade contract or equivalent document in four copies, one of which must be the original;

(b) all other documents that the Ministry of the National Economy or the Central Bank of Tunisia consider necessary in connection with their examination and issue of foreign trade and currency documents.
(2) Trade contract

By trade contract is meant any document offering evidence of the purchase or sale of goods from or to a foreign country, such as the following:

- normal contract,
- pro forma invoice,
- final confirmation of sale.

Each trade contract must contain the following information:
- the name and address of the contracting parties and
- the commercial designation of the goods,
- the unit price and quantity (number of units) of the goods,
- the total price of the goods and the currency of payment,
- the seal and signature of the supplier or shipper, except in the case of computerized invoices,
- the period and method of delivery (c.a.f., f.o.b., ex-factory, etc.),
- the method and period of payment,
- the origin and country of origin or destination of the goods,
- and, in the case of imports:
  - a date of conclusion within the past three months,
  - the f.o.b. value, regardless of the method of shipment,
  - a clause stating that the goods conform to the specifications laid down by the importer and to the Tunisian standards in force or, in the absence of such standards, to those in force in the country of the supplier or if there are none, to international standards, if any.

(3) Domiciliation of the foreign trade and currency document

Subject to the exceptions indicated in this Notice, imports and exports of goods are subject to domiciliation.
The domiciliation of a foreign trade operation consists of the following:

- The operator, has to select a bank enjoying the status of an approved intermediary with the Central Bank of Tunisia, through which or in which the payment of the foreign trade operation will take place.

- The approved intermediary responsible for domiciliation has to carry out the various operations required under the foreign exchange regulations in force on behalf of the operator and the Central Bank of Tunisia, and subsequently assemble, on behalf of the latter, the trade, financial and customs documents required in connection with the verification of the domiciled operations.

Domiciliation requires the approved intermediary responsible for domiciliation to stamp the copies of the document and related invoices and to indicate on them the domiciliation number and date. Before doing so, however, he must determine whether the operator has a customs code.

In the case of operations for which an authorization is required, the foreign trade and currency document is deposited with an approved intermediary by whom it is transmitted to the Ministry of the National Economy. If authorization is granted, the operator may, if he so wishes, domicile his document with another approved intermediary of his choice.

In the absence of a domiciliation endorsement, the customs prevent the entry or departure of the goods.

(4) Customs certification

By "customs certification" is meant the notations made or certified to be correct by customs offices on the green copy of the foreign trade and currency document or the computer preparation of a separate certificate.

Before this can be done, however, importers/exporters recognized as tax-payers must produce a copy of the receipt showing that taxes have been paid on their turnover.

(5) Alteration of the foreign trade and currency document

Any request to alter one or more of the items in a foreign trade and currency document that has already been domiciled must be submitted on the single foreign trade and currency document form.

This is necessary, for example, in the event of a reduction in the prices envisaged by the exporter before or after the goods have been shipped or when a repatriation time-limit is to be extended.
(6) Relations between the Administration and operators

In the case of operations subject to domiciliation, relations between the Ministry of the National Economy and the Central Bank of Tunisia, on the one hand, and operators on the other, must take place through approved intermediaries responsible for domiciliation. Consequently, operators must refer any questions relating to their operations directly to the latter. If a foreign trade and currency document is not used, the green copy must be returned by the operator within ten days of the date on which the document's validity expires to the approved intermediary by whom it is transmitted to the Central Bank of Tunisia. The latter informs the Ministry of the National Economy accordingly.

(7) Issue of duplicates

Should the green copy of an authorized foreign trade and currency document become lost, the operator can have a duplicate copy issued by the Ministry of the National Economy.

The request for a duplicate, prepared in the same way and containing the same information as the authorized document, is submitted to the Ministry of the National Economy together with all relevant supporting documents.

The Ministry of the National Economy indicates "duplicate" on all copies of the request, keeps the pink copy and sends the other copies to the Central Bank of Tunisia for information. The latter retains the blue copy and sends the two other copies to the approved intermediary responsible for domiciliation of the authorized document. The latter transmits the green copy to the operator and keeps his own copy.

No duplicates are issued of foreign trade and currency documents which are no longer valid. Nor can more than one duplicate be issued of any foreign trade and currency document that has been lost.

TITLE II

IMPORTS

Generally speaking, imports of goods are effected in accordance with trade agreements concluded by Tunisia with foreign countries, the Government's import plans or programmes and liberalization or prohibition measures affecting certain products. Goods which may be imported are listed in the Notices to Importers published in the Official Gazette of the Republic of Tunisia which, at the same time, indicate the procedure on the basis of which such imports must be effected. The right to import under this procedure is, subject to the exceptions listed below, granted to any natural or legal person whose occupation entails the use or sale of the product to be imported and who possesses a customs code number.
This title first of all gives a detailed description of each such procedure, as far as possible in the chronological order of operations. In other words, it deals with the following in succession:

- imports not entailing any formalities (Chapter 1);
- liberalized goods that are imported under import certificates (Chapter 2);
- imports of goods that are prohibited or subject to quotas effected on the basis of a card, licence or annual import authorization (Chapter 3);
- imports subject to specific régimes (Chapter 4);
- provisions common to all import procedures and relating to methods of payment for imports (Chapter 5).

**Chapter 1**

*Goods that may be Imported without Formalities under the Foreign Trade and Currency Regulations*

Certain goods may be imported without formalities under the foreign trade and currency regulations, namely:

- the goods listed in Annex A to this Notice;
- goods imported by exporting industrial undertakings approved under Decree Law No. 85-14 of 11 October 1985 on the Promotion of Investments in Exporting Industries, which may freely import the goods they require in connection with their production operations subject to the conditions laid down in Exchange Notice No. 119 (Official Gazette of the Republic of Tunisia of 9, 12 and 16 January 1973), as amended by subsequent texts.

**Chapter 2**

*Liberalized Goods Imported on the Basis of an Import Certificate*

Certain products listed in the Notices to Importers published in the Official Gazette of the Republic of Tunisia may be imported without prior authorization on presentation of an import certificate, supported by a commercial invoice.
The following goods are excluded from the advantages of this import procedure:

- used articles;
- components and imported parts at prices higher than those set by the manufacturer;
- components and parts imported with a view to circumventing the legislation on investments;
- components and parts intended to be assembled.

A. **Preparation of the import certificate**

The importer must prepare an import certificate in accordance with the procedure laid down in Title 1 of this Notice and present it for domiciliation to an approved intermediary of his choice.

B. **Domiciliation of the import certificate**

Before domiciliation, the approved intermediary must make sure that the product in question can indeed be imported on the basis of an import certificate.

After domiciliation, the approved intermediary responsible for the domiciliation retains the brown copy as well as the original of the invoice, hands over the green copy and a copy of the invoice to the importer, and transmits the other two copies as well as the other copies of the invoice to the Central Bank of Tunisia at the latest on the day following the domiciliation. The Central Bank of Tunisia in turn sends the pink copy together with a copy of the invoice to the Ministry of the National Economy and, each day, communicates to it as well as to the General Customs Administration, on magnetic medium or by teletransmission, the content of the various import certificates issued.

C. **Period of validity of the import certificate**

The import certificate is valid for a period of six months from the date of its domiciliation; its validity cannot be extended. The import certificate remains valid for goods shipped directly to Tunisia before the date on which it expires even when such goods are declared in customs after that date, provided that they have not been placed in a customs warehouse or in bond. Evidence of the date of shipment of the goods must be provided in the form of transport documents drawn up before the date on which the validity of the import certificate expires.

D. **Use of the import certificate**

When the goods are imported, the importer presents to the customs office his green copy of the certificate together with the invoice that was used for the domiciliation of the final invoice.
The goods may be imported in batches throughout the certificate's period of validity.

After certification or the computer preparation of a separate certificate, the customs office returns the green copy, together with the copy of the final invoice it has endorsed and the certificate, if any, to the importer who should turn them over to his bank responsible for domiciliation at the latest one month after the period of validity expires.

The General Customs Directorate will, each day, communicate to the Ministry of the National Economy and the Central Bank of Tunisia, on magnetic medium or by teletransmission, a statement of the customs certification of various import certificates. The form and content of this statement will be determined by common agreement between the Directorate, the Ministry of the National Economy and the Central Bank of Tunisia.

E. Special rules applicable to payment for imports effected on the basis of an import certificate

Imports can be paid for after domiciliation of the import certificate in accordance with the procedure laid down in the trade contract.

Payment must also be in accordance with the following rules:

(a) Imports effected on the basis of an import certificate may in no case be prepaid.

In the case of payment on receipt of goods, the approved intermediaries responsible for domiciliation may arrange payment only after evidence is provided of the certification of the value of the goods by the customs.

(b) The domiciliation of the import certificate is subject to the prior agreement of the Central Bank of Tunisia in the case of imports with payment periods greater than ninety days or payments involving supplier or buyer credit, regardless whether official or private.

(c) The amount paid for imports must not exceed the value of the goods themselves. Payments in respect of any accessory charges must be the subject of a set of financial documents.

Chapter 3

Procedure Governing the Import of Prohibited Goods or Goods Subject to Quotas and Imported on the Basis of an Import Licence or Annual Authorization

Goods whose import is prohibited are all those which are not included in the list of products that may be freely imported.
Goods subject to quotas are indicated in a Notice to Importers published in the Official Gazette of the Republic of Tunisia that specifies import quotas in terms of quantity and value in respect of certain foreign products.

Goods subject to import prohibitions or quotas may be imported only on the basis of import authorizations of the "import licence", "annual import authorization" or "import card" type, issued by the Ministry of the National Economy and endorsed by the Central Bank of Tunisia.

Section 1

Imports on the Basis of an Import Licence

A. Preparation of import licence applications

Applications for import licences are prepared in accordance with the procedure laid down in Title 1 of this Notice. They are deposited, together with the trade contract, with an approved intermediary who issues a receipt for them and transmits them, together with a recapitulative statement, to the Ministry of the National Economy.

B. Issue of import licences

After study, the Ministry of the National Economy indicates its decision on the various copies of the licence which it transmits to the Central Bank of Tunisia, to which it communicates each day, on magnetic medium or by teletransmission, the content of the documents authorized.

The Central Bank of Tunisia endorses all the documents in the file, retains the blue copy, sends the brown and green copies to the approved intermediary responsible for domiciliation of the application, and returns the pink copy to the Ministry of the National Economy, to which it communicates each day, on magnetic medium or by teletransmission, a statement of the various licences it has endorsed. The form and content of this statement will be determined by common agreement between the Central Bank and the Ministry of the National Economy.

The Ministry of the National Economy in turn transmits each day to the General Customs Directorate, on magnetic medium or by teletransmission, the content of the various documents issued by its services and endorsed by the Central Bank of Tunisia.

The Ministry of the National Economy returns applications that have been rejected directly to the approved intermediaries concerned.
C. **Domiciliation of import licences**

As soon as he receives the file, the approved intermediary informs the importer of the action taken on his application and, in the event of a favourable decision, proceeds with the domiciliation of the licence unless the importer intends to domicile his document with another approved intermediary.

The approved intermediary responsible for domiciliation retains the brown copy and returns the duly domiciled green copy to the importer.

At this point, the approved intermediary is in a position to effect payment for the import consignment in accordance with the procedure laid down in Chapter 5 of this Title.

D. **Period of validity of import licences**

Import licences are valid for a period of six months from the date of their endorsement by the Central Bank of Tunisia.

However, in the case of certain imports of raw materials, semi-finished products for industry or capital goods which take a long time to manufacture or deliver, the Ministry of the National Economy and the Central Bank of Tunisia may grant import licences which are valid for more than six months.

Conversely, the licences granted in respect of the import of certain seasonal products may be valid for less than six months.

Licences cannot be renewed but may, on the other hand, be extended if the competent authorities consider it desirable to do so.

Import licences remain valid for goods shipped directly to Tunisia before the date on which their validity expires, even when such goods are declared in customs after that date, provided that they have not been placed in a customs warehouse or bond. Evidence of the date of shipment of goods must be provided in the form of transport documents drawn up before the validity of the relevant import licences expired.

E. **Use of import licences**

When the goods are imported, the importer presents the green copy of his licence to the customs office.

The goods may be imported in batches throughout the period of validity of the licence.

After the licence has been certified or a separate certificate has been prepared by computer, the customs office returns the green copy together with the final invoice it has endorsed to the importer together
with the certificate where applicable. The importer must turn over these
documents to the approved intermediary responsible for domiciliation at the
latest one month after the date on which the validity of the document
expires.

In the case of products imported on consignment in accordance with a
Notice to Importers, the certification takes place only on the basis of the
quantity (net weight or volume), with an indication of the value accepted
or recognized by customs for the imposition of import duties and charges.

Firms specializing in the import of periodicals, in other words those
which import books, newspapers and other publications (parcel delivery
firms, newsagents, etc.) and have been approved by the Ministry of the
National Economy, may effect their imports without any foreign trade and
currency document but must, before the 15th of each month, regularize the
operations they effected during the previous month by producing to customs,
for purposes of certification, an import licence duly authorized and
domiciled in accordance with the normal procedure, supported by a
certification notice and a statement drawn up by a bailiff/notary in
duplicate indicating which goods were sold in Tunisia and which were
destroyed or re-exported.

The General Customs Directorate will, each day, communicate to the
Ministry of the National Economy and the Central Bank of Tunisia, on
magnetic medium or by teletransmission, a statement of the customs
certification of various import licences. The form and content of these
statements will be determined by common agreement between the Directorate,
the Ministry of the National Economy and the Central Bank of Tunisia.

Section 2

Import on the Basis of an Annual Authorization

There are two types of annual authorizations, namely, the "annual
import authorization" and the "import card".

Sub-Section 1

Annual Import Authorization

Manufacturers and, in particular, exporting manufacturers who are not
covered by Decree Law No. 85-14 of 11 October 1985, as well as bodies
responsible for supplying the country with spare components or parts and
certain basic items and products intended for industry, may be authorized
to implement their annual import programme on the basis of an annual import
authorization. This authorization is issued by the Ministry of the
National Economy and endorsed by the Central Bank of Tunisia in accordance
with the following procedure:
A. Preparation of annual import authorization applications

This is done in two stages. First of all an annual programme reflecting the requirements of the undertaking is drawn up and then an application made for an annual import authorization in respect of the products listed in the programme.

(1) Preparation of annual import programme

Annual import programmes are submitted to the Ministry of the National Economy in four copies in the form of a table before 1 October of the year preceding the Gregorian calendar year to which the programme relates. One copy of the programme is returned by way of receipt to the applicant.

The Ministry of the National Economy which, together with the technical ministries concerned, examines the programmes may, if it approves the application, amend the programme by excluding any product or reducing its amount.

After a decision is reached, a copy of the approved programme, endorsed by the Ministry of the National Economy, is turned over to the applicant.

If, by 31 December, the importer has not been notified of the decision reached on his programme, he may, in order to satisfy his requirements, use the normal procedure (import licence).

(2) Preparation of annual import authorization applications

The programmes approved are then used for the preparation of an annual import authorization application in accordance with the procedure laid down in Title 1 of this Notice. The beneficiary may divide the programme up provided that there is one document for each approved intermediary with whom his authorizations are to be domiciliated.

The approved intermediary sends the four copies he receives to the Ministry of the National Economy which, after indicating its decision on the various copies of the authorization, transmits the entire file to the Central Bank of Tunisia to which each day it communicates, on magnetic medium or by teletransmission, the contents of the various annual import authorizations granted. The latter endorses the documents in the file, retains the blue copy, returns the pink copy to the Ministry of the National Economy to which, each day it communicates, on magnetic medium or by teletransmission, a statement of the annual import authorizations it has endorsed.

The form and content of this statement will be determined by common agreement between it and the Ministry of the National Economy. Furthermore, the Central Bank of Tunisia will transmit the other two copies of the annual import authorization to the approved intermediary, who sends the duly domiciled green copy to the importer and retains the brown copy.
The Ministry of the National Economy will each day communicate to the General Customs Directorate, on magnetic medium or by teletransmission, the content of the various annual import authorizations which it has issued and which have been endorsed by the Central Bank of Tunisia.

B. Use of annual import authorizations

Goods are cleared through customs on the basis of extracts from the annual import authorizations supplied by the approved intermediary responsible for the domiciliation of the document.

Each extract, drawn up in accordance with the procedure laid down in Title 1 of this Notice must indicate, in respect of the products to be imported, the relevant information that appears on the annual authorization, in addition to the other general information and the notations made by the Ministry of the National Economy and the Central Bank of Tunisia on the authorization.

After domiciliation of the extract, the approved intermediary retains the brown copy, transmits the blue and pink copies, as well as two copies of the invoices, to the Central Bank of Tunisia and turns over the green copy to the importer.

The Central Bank of Tunisia sends the pink copy together with a copy of the invoice to the Ministry of the National Economy and communicates each day to the Ministry as well as the General Customs Directorate, on magnetic medium or by teletransmission, the content of the domiciled extracts.

After certification of the document or preparation by computer of a separate certificate, the customs office returns the green copy to the importer together with the certificate and two copies of the invoice which it has endorsed and which has been used for customs clearance purposes.

The General Customs Directorate will each day, communicate to the Ministry of the National Economy and the Central Bank of Tunisia, on magnetic medium or by teletransmission, a statement of the customs certifications of various annual import authorizations. The form and content of this statement will be determined by common agreement between the Directorate, the Ministry of the National Economy and the Central Bank of Tunisia.

C. Period of validity of the annual import authorization

The annual import authorization is valid for a period of one year from 1 January; it is extended automatically by the length of the unused period on 31 December for an additional period of one year.

The annual import authorization remains valid for goods shipped directly to Tunisia before its validity expires, even when such goods are declared in customs after that date provided that they have not been placed in a customs warehouse or in bond. Evidence of the date of shipment of the goods must be provided in the form of transport documents drawn up before the validity of the relevant annual authorization expired.
Manufacturers to whom an annual import authorization has been issued may transfer amounts from one GNP number to another, subject to the total amount of the annual import authorization, without formally having to request the alteration and without the prior agreement of the Administration, provided that such changes do not have the effect of reducing the use made of local supplies and the degree of integration of their undertakings, and do not entail any change in the destination of the goods imported on the basis of the annual import authorization.

D. Verification of the use of the annual import authorization

With a view to enabling the approved intermediary to effect the transfer, the importer must supply him with a pro forma invoice and after each certification, the copy in his possession and, if applicable, the certificate issued for this purpose by the customs office, as well as two copies of the invoice that was used in clearing the goods through customs, duly endorsed by the customs.

In the event of prepayment, authorized previously on the document, the beneficiary must provide the approved intermediary with a copy of the contract or a pro forma invoice relating to the operation. He must provide evidence of the transfer, in the month following customs clearance, by presenting to the approved intermediary two copies of the final invoice endorsed by the customs service.

The Administration may at any time demand to see the green copy of the annual import authorization showing the amount of the extracts delivered, as indicated in the margin by the approved intermediary, to verify the use of the document by reference to the amounts actually imported. The Administration can modify or cancel, if necessary, an annual import authorization whose conditions have not been complied with.

After an annual import authorization has been fully used or its validity has expired, the importer must present the copy in his possession to the approved intermediary responsible for domiciliation.

Sub-Section 2

Imports on the Basis of an Import Card

The import card arrangement was introduced in order to facilitate the import of products required in connection with the activities of certain economic sectors. It entails the issue to natural or legal persons, whose activities involve one or more of the products in question, of an "import card" which enables them to import the products they need exclusively in connection with their activities for a total amount of D 1,000 per importer per year. This document can be issued to farmers, artisans and small-scale craftsmen approved by the competent authorities.
A. Preparation of import card applications

Import card applications are prepared in accordance with the procedure described in Title 1 of this Notice. They are deposited with an approved intermediary who issues a receipt for them and transmits them, together with a recapitulative statement, to the Ministry of the National Economy.

B. Issue of import cards

After study, the Ministry of the National Economy indicates its decision on the various copies of the import card that it transmits to the Central Bank of Tunisia, to which each day it communicates, on magnetic medium or by teletransmission, the content of the documents authorized. The Central Bank of Tunisia endorses all the copies, retains the blue copy, turns the brown and green copies over to the approved intermediary who is the depositary of the document, and returns the pink copy to the Ministry of the National Economy, to which each day it communicates, on magnetic medium or by teletransmission, a statement of the various import cards it has endorsed. The form and content of the statement will be determined by common agreement between the Central Bank and the Ministry of the National Economy.

The Ministry of the National Economy, in turn, will each day transmit to the General Customs Directorate, on magnetic medium or by teletransmission, the content of the various import cards issued by its services and endorsed by the Central Bank of Tunisia.

If an undertaking has several establishments, it may obtain an import card for each one.

C. Domiciliation of the import card

As soon as he receives the file, the approved intermediary informs the importer of the action taken on his application and, in the event of a favourable decision, proceeds with the domiciliation of the import card unless the importer wishes to arrange for the domiciliation of his document with another approved intermediary.

The import card should be domiciled with one and the same approved intermediary throughout the period of its use.

The approved intermediary responsible for domiciliation retains the brown copy and returns the duly domiciled green copy to the importer.

D. Period of validity of the import card

The import card is valid for one year from the date on which it was endorsed by the Central Bank of Tunisia; its validity cannot be extended. It can be renewed once during the same year, depending on the requirements of the person to whom it was issued.
An import card remains valid for goods shipped directly to Tunisia before its validity expires even when such goods are declared in customs after that date, provided that they have not been placed in a customs warehouse or in bond.

E. Import procedure

When the goods are imported, the importer presents the green copy of the import card in his possession to the customs office.

Goods may be imported in batches throughout the period of validity of the card.

After certification of the document or preparation by computer of a separate certificate, the customs office endorses the final invoices and returns the green copy to the importer together with the certificate, if applicable. The importer must turn these documents over to the approved intermediary responsible for domiciliation at the latest one month after the validity of the document expires.

The General Customs Directorate will each day communicate to the Ministry of the National Economy and the Central Bank of Tunisia, on magnetic medium or by teletransmission, a statement of the customs certification of various import cards. The form and content of this statement will be determined by common agreement between the Directorate, the Ministry of the National Economy and the Central Bank of Tunisia.

Section 3

Imports under Private Trade Offset or Countertrade Arrangements

Certain operations can be effected only if they are offset by exports. Such operations in theory imply the interaction of four parties, namely, an importer and exporter in Tunisia on the one hand and an importer and exporter abroad on the other. However the importer and exporter, both in Tunisia and abroad, are often one and the same person. Operations of this nature are effected on the basis of countertrade or private trade offset arrangements.

Under the countertrade arrangement, each import and export operation must be paid for separately on the basis of the general regulations governing payments between Tunisia and the foreign countries in question.

The private trade offset arrangement does not entail transfers of funds abroad, as in each of the two countries concerned the amounts in question are settled between the importer and exporter in their national currency. The payment in Tunisia must be made through a bank recognized as an approved intermediary.
Countertrade and private trade offset operations are referred to the Ministry of the National Economy and the Central Bank of Tunisia for approval in the form of detailed projects indicating the nature of the import operation and the correspondence export operation. Licences are issued or applications ejected on the basis of the rules of common law.

If the operation is authorized, the procedure to be followed is specified by the Ministry of the National Economy and the Central Bank of Tunisia on the licence itself. This licence may be valid for a shorter time than is normal in the case of a document of this nature. The export operation is effected on the basis either of an export licence or a repatriation commitment endorsed by the Central Bank of Tunisia, depending on whether the goods in question are subject to an export prohibition or not.

Chapter 4

Imports Subject to Special Régimes

Section 1

Imports Without Payment

Import operations effected "without payment" are those which, neither in respect of the cost of the goods nor transport charges and any other accessory costs, entail the purchase of foreign currency or a transfer of dinars to the account - whether transferable or not - of a non-resident, or yet compensation in goods or any other form of compensation.

Such imports, which must be of a non-commercial nature, are authorized only on an exceptional basis. They are subject to the prior approval to the Ministry of the National Economy which, for that purpose, issues an import licence stamped with the words "without payment", that must be endorsed by the Central Bank of Tunisia and does not entail domiciliation. The document is deposited with the Ministry of the National Economy.

Section 2

Imports of Goods which, on Arrival in Tunisia, are Placed Under a Customs System Suspending Import Duties

Sub-Section 1

Bond and Temporary Admission

1. Import

No foreign trade and currency document has to be presented to customs on the arrival in Tunisian territory of goods meeting the general
conditions laid down by the customs regulations in respect of bond and temporary admission.

It is recalled, however, that any payment abroad for the value of goods imported into Tunisia can be effected only on the basis of an import licence or an import certificate in accordance with the foreign trade régime applicable to the products in question.

However, containers that are imported empty to be re-exported full and goods imported into Tunisia with a view to their re-export after upgrading (processing, machining, packaging etc.) can be paid for on the basis of the trade contract duly domiciled and subject to the following conditions:

- if payment is to be made following receipt of the goods, the importer must provide the approved intermediary responsible for domiciliation with a copy of the final invoice endorsed by customs;

- if payment was made before the goods were received, the importer must provide the intermediary responsible for domiciliation, at the latest one month after the date of payment, with a copy of the final invoice endorsed by customs.

2. Re-export

The re-export of goods imported under a customs system suspending import duties entails, in every case and regardless of the foreign trade régime applicable to the product, the domiciliation of a repatriation commitment which must be accompanied by a note from the applicant containing the following information:

(a) Goods imported without payment

- The number of the temporary admission permit and the place where it was issued, or the receipt of the bonded warehouse in which the foreign goods were placed at the time of their entry into Tunisia.

- The cost of the labour, if any, added in Tunis and the value of the Tunisian goods, if any, incorporated.

- If the goods are re-exported in their initial state, the warehousing and handling costs and any other related charges.

- The amount of foreign currency to be repatriated.

(b) Goods imported with payment

- Reference to the document of the trade contract referred to in paragraph 1 of the Section.
- The value of the goods imported.
- The cost of the labour added in Tunisia and the value of Tunisian goods, if any, incorporated.
- The amount to be repatriated.

3. Release for home use

- An import licence is required in all cases before goods in bond or admitted temporarily into Tunisia may be released for home use.

Applications for release for home use designed to circumvent the provisions of this Section relating to the upgrading of goods may result in the withdrawal of the advantages offered by the above provisions.

Sub-Section 2

Transit and Trans-shipment

No formalities are required in connection with the import and re-export of goods in transit and being trans-shipped and not entailing payment abroad by a resident.

Chapter 5

Payment for Imports

Section 1

Methods of Payment

Imports are paid for on the basis of the trade contract in accordance with the procedure laid down in the exchange regulations.

1. Financial operations authorized before the shipment of goods

Payments authorized before the shipment of goods are made at the times specified by the Central Bank of Tunisia on the licence and subject to the percentages and amounts authorized.
2. Financial operations authorized after the shipment of goods

- If the licence authorizes payment only after import, the transfer is subject to the production of evidence that the goods have entered Tunisian customs territory. This evidence is provided by the importer's presentation to the bank responsible for domiciliation of the green copy of the licence certified by the customs office or the certificate prepared by computer and issued for this purpose by the latter office.

- If the transfers take place between the dates of shipment and import of the goods, they must be limited (and not exceed the authorization granted):
  - either to the amount of the final invoices corresponding to the goods, or
  - if such invoices cannot yet be produced, to the value of the goods as indicated in the shipping documents.

Transfers must not in any event exceed the free-at-Tunisian frontier (or c.a.f.) value of the goods.

3. Imports on consignment

These imports must, without exceeding the amount authorized, be effected as sales take place, unless otherwise indicated on the licence.

4. Imports against reimbursement can be paid for only through the post office bank system. In the event that such banks are not responsible for the domiciliation of the document, they must, before returning the green copy to the operator, have the payment signed before it is certified by the customs.

Evidence of the shipment of goods is provided by the presentation of the last transport documents made out showing the Tunisian customs territory as the immediate and exclusive destination.

These transport documents consist of:

- A way-bill if transport is by rail or road;
- A bill of lading if transport is by sea;
- An air way-bill if transport is by air.

Neither an acceptance receipt by a transport undertaking or forwarding agent nor a bill of lading acknowledging reception at the loading platform can be accepted by the Bank responsible for domiciliation as evidence of shipment.
Section 2

Repatriation and Refund of Foreign Currency Transferred in Error

If, after adjustment of entries, the amount transferred exceeds the amount finally due to the foreign supplier, the importer is required to repatriate the amount transferred in error in accordance with the procedure laid down in the exchange regulations.

TITLE III

EXPORTS

Products which are not subject to prohibitions or restrictions may be exported without prior authorization, either without any formalities or in accordance with the procedure laid down in this Title, the sole purpose of which is to monitor repatriation of the proceeds of exports. Such exports are the subject of Chapter 1 of this Title.

The Chapter 2 describes the export procedures applicable to products that are subject to prohibitions or export quotas.

Independently of these general procedures, certain exports are subject to special régimes, namely, exports effected on consignment, temporary exports and exports without payment. Such exports are described in Chapter 3 of this Title.

Chapter 4 of this Title deals with payment for exports.

Chapter 1

Common Law System

Goods may be exported without any formalities or on the basis of a repatriation commitment.

Section 1

Exports not Entailing any Formalities

No formalities are required under the foreign trade and currency regulations in respect of the following exports:

(a) exports of the goods listed in Annex B to this Notice;

(b) exports against reimbursement sent by post and subject to the following conditions:
- the goods must not be subject to export prohibitions or quotas;
- The amount of the shipment must not exceed D 300,000.

The customs services nevertheless have the power to require compliance with the formalities specified in the regulations in the case of shipments that are not effected in good faith and may refer the matter to the Central Bank of Tunisia.

The Postal Administration informs the Central Bank of Tunisia in the event that a reimbursement arrangement is cancelled after goods have been shipped.

Section 2
Exports on the Basis of a Repatriation Commitment

Exports for definitive sale involving payment of an amount exceeding D 50 involving goods not subject to export prohibitions or quotas may be effected without prior authorization on the basis of repatriation commitment when both of the following conditions are met:

- they are effected by residents listed in the register of commerce;
- payment is made within the time limits specified by the Central Bank of Tunisia.

Repatriation commitments relating to products not subject to export prohibitions or quotas that fail to meet the foregoing conditions must be endorsed by the Central Bank of Tunisia before domiciliation.

A. Preparation of repatriation commitments

Repatriation commitments should be drawn up in accordance with the provisions of Title 1 of this Notice.

The approved intermediary proceeds immediately with the domiciliation of documents relating to exports that meet the above conditions. If one of these conditions is not satisfied, the approved intermediary transmits the file for endorsement to the Central Bank of Tunisia. The latter endorses each copy with its authorization and returns all the documents to the approved intermediary for domiciliation.

B. Domiciliation of repatriation commitments

After domiciliation in accordance with the provisions of Title 1 of this Notice, the approved intermediary retains the brown copy of the document as well as a copy of the invoice, hands over the green copy together with a copy of the invoice to the exporter, and transmits the pink and blue copies as well as two invoices to the Central Bank of Tunisia.
The Central Bank of Tunisia sends the pink copy, together with an invoice, to the Ministry of the National Economy, keeps the rest of the file and each day communicates to the Ministry of the National Economy and the General Customs Directorate, on magnetic medium or by teletransmission, the content of the various repatriation commitments subscribed to.

C. Period of validity of repatriation commitments

Repatriation commitments are valid for one month from the day of their domiciliation.

D. Use of repatriation commitments

When the goods are exported, the exporter presents the green copy of the repatriation commitment to the customs office.

After certification of the green copy of the repatriation commitment or the preparation by computer of a separate certificate and endorsement of the final invoice, the customs office returns these documents to the exporter who should hand them over to the approved intermediary responsible for domiciliation immediately after the validity of the document expires.

E. Verification of the use of repatriation commitments

It is the duty of the approved intermediary responsible for domiciliation to assemble, on behalf of the Central Bank of Tunisia, the commercial, financial and customs documents needed to verify that the proceeds of the export operation are repatriated and that the repatriation operation was carried out properly as regards the amount involved and the period during which it was effected.

For this purpose, the General Customs Directorate will each day communicate to the Ministry of the National Economy and the Central Bank of Tunisia on magnetic medium or by teletransmission, a statement of the customs certification of various repatriation commitments. The form and content of this statement will be determined by common agreement between the Directorate, the Ministry of the National Economy and the Central Bank of Tunisia.

Chapter 2

Exports of Products Subject to Export Prohibitions or Quotas

Goods subject to export prohibitions or quotas may be exported only on the basis of a foreign trade and exchange document called an "export licence".

This document, which is described in the present Chapter, is issued by the Ministry of the National Economy and endorsed by the Central Bank of Tunisia.
A. Preparation of export licence applications

Applications for export licences must be drawn up in accordance with the procedure laid down in Title 1 of this Notice.

They are deposited against receipt, together with four invoices, with an approved intermediary who transmits them, accompanied by a recapitulative statement, to the Ministry of the National Economy.

B. Issue of export licences

As a rule, the Ministry of the National Economy consults the technical Ministry responsible for the resource in question.

After study, the Ministry of the National Economy indicates its decision on the various copies of the licence that it transmits to the Central Bank of Tunisia to which each day it communicates, on magnetic medium or by teletransmission, the content of the documents authorized.

The Central Bank of Tunisia endorses all the documents in the file, retains the blue copy, turns the brown and green copies over to the approved intermediary who is the depositary of the application, and returns the pink copy to the Ministry of the National Economy to which each day it communicates, on magnetic medium or by teletransmission, a statement of the various export licences it has endorsed. The form and content of this statement will be determined by common agreement between the Central Bank and the Ministry of the National Economy.

The Ministry of the National Economy in turn will each day communicate to the General Customs Directorate, on magnetic medium or by teletransmission, the content of the various export licences it has issued.

C. Domiciliation of export licences

As soon as he receives the file, the approved intermediary informs the exporter of the action taken on his application and, in the case of a favourable decision, proceeds with the domiciliation of the document unless the person concerned desires domiciliation with another approved intermediary. The approved intermediary responsible for domiciliation retains the brown copy, as well as an invoice, and turns the duly domiciled green copy together with the remaining invoice over to the exporter.

D. Period of validity of export licences

Export licences are valid for three months from the date on which they were endorsed by the Central Bank.

Unused export licences may be renewed when they expire. The renewal document prepared on the single foreign trade and exchange form should be transmitted to the Ministry of the National Economy by the approved intermediary responsible for domiciliation. It should be accompanied by the unused copies of the original licence or, in the event of partial use, by the copy certified by the customs office accompanied, where applicable, by the separate certificate prepared by computer, returned to the exporter.
In both these cases, the Ministry of the National Economy transmits to the Central Bank of Tunisia either the green copy intended for the exporter or, in the event of partial use, the same green copy certified by customs or accompanied by the separate certificate returned by customs to the exporter.

E. Use of export licences

When the goods are exported, the exporter presents the copy of the licence in his possession to the customs office. The goods may be exported in batches throughout the period of validity of the licence.

After certification of the green copy or the preparation of a separate certificate and its endorsement of the final invoice, the customs office returns these documents to the exporter who should turn them over to the approved intermediary responsible for domiciliation immediately after the validity of the document expires.

F. Verification of the use of export licences

It is the duty of the approved intermediary responsible for domiciliation to assemble, on behalf of the Central Bank of Tunisia, the commercial, financial and customs documents needed to verify that the proceeds of the export operation are repatriated and that the repatriation operation was carried out properly both as regards the amount involved and the period during which it was effected.

For this purpose, the General Customs Directorate will each day communicate to the Ministry of the National Economy and the Central Bank of Tunisia, on magnetic medium or by teletransmission, a statement of the customs certification of various export licences. The form and content of this statement will be determined by common agreement between the Directorate, the Ministry of the National Economy and the Central Bank of Tunisia.

Chapter 3

Exports Subject to Special Régimes

Section 1

Exports on Consignment

1. Sales at prescribed price

This sales arrangement entails the shipment of goods to a foreign depositary who sells them at the price fixed by the exporter. These exports are effected in accordance with the procedure described in Chapter 1 or Chapter 2 of this Title, as the case may be. The conditions on which such exports are effected and paid for are specified by the Central Bank of Tunisia in a circular.
2. **Sale at best price**

This sales arrangement involves the shipment of goods to a commission agent who sells them at his place of business at the best price for his principal. It is generally used in connection with perishable foodstuffs.

Exporters wishing to sell goods on consignment at the best price must obtain a general authorization from the Central Bank of Tunisia. This authorization specifies the rules that the exporter must observe in carrying out and arranging payment for operations of this nature. The number of the authorization should be indicated by the exporter on the export documents.

**Section 2**

**Temporary Exports**

Temporary exports enable the exporter to provide either for the re-import of the goods exported, possibly after processing or repair abroad (temporary exports proper) or both for the re-import of such goods or their sale abroad (conditional temporary exports).

Temporary exports are effected on the basis of export licences or repatriation commitments, depending on whether the goods in question are subject or not to the general export prohibition specified in foreign trade and exchange regulations. The rules laid down in Chapters 1 and 2 of this Title concerning the preparation, issue, endorsement, period of validity, domiciliation, use or verification of use of export licences and repatriation commitments are applicable to export documents relating to temporary exports, subject to the following conditions:

(a) if the export operation entails a repatriation commitment, the latter must in all cases be endorsed by the Central Bank of Tunisia;

(b) The domiciliation requirement may be dispensed with on the express authorization of the Central Bank of Tunisia, indicated on the export document;

(c) If the goods exported are sold abroad, the proceeds of the sale must be repatriated in accordance with the procedure outlined in Chapter 4 of this Title;

(d) Verification of the use of export documents includes evidence of the reimportation of the goods where applicable.
Section 3

Exports without Payment

So-called exports "without payment" are those which do not entail any repatriation either of foreign currency or dinars, nor yet have to be offset by goods or in any other way.

These operations are subject to the prior approval of the Ministry of National Economy which, for this purpose, issues an export licence stamped with the words "without payment" that has to be endorsed by the Central Bank of Tunisia and does not require domiciliation.

These documents are deposited with the Ministry of the National Economy.

Section 4

Exports Subject to a Special Régime

Certain specialized undertakings, approved by the Ministry of the National Economy, can make use of a special arrangement under which, on the 15th day of each month, they subscribe to a global repatriation commitment covering exports during the previous month, regardless of the régime applicable to the product. Undertakings authorized to avail themselves of this special arrangement will, in the course of customs clearance, provide the customs office with a detailed and certified true statement of the goods exported, including all relevant information concerning the nature of the goods, the number of packages, and the quantity or volume of the goods, as well as the value invoiced to the consignees and subject to repatriation.

Repatriation commitments must be supported by a detailed list of the statements presented to customs during the previous month.

This special arrangement may be used by undertakings engaged in the:

- victualling of vessels and aircraft;
- despatch of packages (dates, citrus fruit, olive oil, etc.) by specialized firms;
- export of books, newspapers and periodicals.
Chapter 4

Payment for Exports

According to Article 20 of Act No. 76-18 of 21 January 1976 on the revision and codification of exchange and foreign trade legislation governing relations between Tunisia and foreign countries, "Any natural person having his usual residence in Tunisia and any Tunisian or foreign legal person is required, in respect of his establishments in Tunisia to repatriate, subject to the conditions and time limits specified by the Central Bank of Tunisia, all foreign currency resulting from the export of goods abroad".

In no case may exceptions to the formalities required under the foreign trade and currency regulations laid down in this Title have the effect, when the exports in question entail payments abroad, of dispensing exporters from the obligations set out in Article 20 of Act No. 76-18 referred to above and the texts issued with a view to its application.
ANNEX A

Imports not Entailing any Formalities under
the Foreign Trade and Currency Regulations

1. Abandonment: Goods which have been abandoned in customs and have become State property.

2. Animals, such as cats and dogs, accompanying their owners who are travelling.

3. Fuel declared at the time of the temporary admission of motor vehicles, motor cycles and boats of foreign origin, or at the time of the re-importation of motor vehicles, motor cycles and boats of Tunisian origin. The derogation applies to the fuel contained in the normal fixed tanks of motor vehicles, as well as fuel in auxiliary recipients, subject to a total amount of 100 litres per vehicle in the latter case.

4. Electricity, water and gas imported by cable or conduit.\(^1\)

5. Tunisian Red Crescent Society: shipments addressed to this body directly, and not through an intermediary, admitted duty-free.

6. Industrial designs and plans relating to machines or equipment for which an import document has been issued, imported either at the same time as the machines or equipment to which they relate or separately.\(^1,2\)

7. Samples, whether of commercial value or not, and whether accompanied by passengers or not, imported subject to the conditions laid down in the customs regulations.\(^1,2\)

8. Personal effects, clothing, foodstuffs and articles imported by passengers, whether admitted duty-free or not.

9. Postal consignments by air of a non-commercial nature admitted duty free, as well as family packages shipped by surface or air mail of a value of D 5 or less.

10. Imports without payment or not entailing the allocation of foreign currency, such as:

   (a) goods of a completely non-commercial nature not exceeding D 300 per year and intended for the personal use of the importer or his family;

   (b) raw materials, semi-finished products, capital goods and spare parts to be used by the importer in connection with his industrial, agricultural, handicraft or tourist activity, not to be marketed in their initial state, in an amount not exceeding D 20,000 per year per importer.
This provision relates specifically to the promoters of small-scale trades and crafts and handicraft activities.

The following are not covered by this measure:

- Products, goods or capital goods similar to those manufactured in Tunisia and included in the periodic lists prepared and updated by the services of the Ministry of the National Economy and notified to the General Customs Directorate.

These lists are published regularly in the Official Customs Bulletin.

- Consumer goods.
- Household articles and appliances.
- Energy-generating products and lubricating oils.
- Products subject to a monopoly, including pharmaceutical products.
- Motor vehicles of all categories.
- Arms and ammunition.
- Gold, silver and other precious metals.
- Precious stones and pearls.

(c) Capital goods, components as well as spare parts, either used or renovated, are not covered by this provision.

During the customs clearance (with a view to their release for home use) of goods mentioned in paragraphs (b) and (c) to which the special régime described above applies, the importer subscribes to an undertaking, on a form provided for that purpose by the General Customs Directorate, not to dispose of them in their initial state. The Directorate transmits each month a statement in respect of each importer indicating the quantities and amounts of the imports effected on this basis to the Ministry of the National Economy (General Trade Directorate) and to the Central Bank of Tunisia.
11. Unclaimed objects and shipwrecked goods sold by the customs or the navy.

12. Scrap and old unusable material unloaded from Tunisian vessels (with the exception of scrap and old material that is part of the cargo or the result of the demolition of vessels stranded or shipwrecked on the coast).

13. Printed films (dupes, soundtracks, positives, etc.) and publicity material concerning such films (trailers, photographs, posters, etc). The attention of importers is drawn to the fact that the forms supporting bank documents presented with a view to transfers connected with the showing of imported films (invoice, operational records, etc.) must be endorsed by the Ministries of Information and Cultural Affairs.

13 Bis. Goods in bond or not withdrawn from customs warehouses within the time-limits specified and sold at public auction by the Customs Administration.


15. Goods imported free of charge to replace goods failing to meet specifications or defective goods.

16. Goods seized by the Customs Administration.

17. Furniture and personal objects imported duty free under the regulations concerning change of residence, secondary residences and legacies.

- Industrial, commercial or agricultural material which is admitted duty free under the regulations concerning change of place of activity.

- Motor vehicles imported following a change of residence.

18. Original works of art imported by the painter himself and, as such, exempt from the tax on the provision of services.

19. Pasturing:

(a) foreign animals arriving in Tunisia for pasturing;

(b) Tunisian animals re-imported from abroad in discharge of the pasturing permit, as well as animals born during pasturing abroad.

20. Articles imported by merchant navy or aircraft crews, subject to the quantities authorized by the Customs Administration.
21. Refitting and repair of vessels: components and materials added to or incorporated in Tunisian vessels during refitting or repairs carried out abroad following incidents at sea or any other circumstances due to force majeure.

22. Spare parts supplied free of charge by foreign builders to replace defective parts, on condition that evidence of the gratuitous nature of the import operation is provided by the presentation of commercial documents and exchanges of correspondence.

23. Spare parts used for the repair, in Tunisia, of motor vehicles registered abroad (including the replaced parts).

24. Marine prizes: goods from marine prizes released on the domestic market after requisition or sale by the Navy.

25. Diplomatic privileges: duty-free goods imported under the immunity accorded to members of the Diplomatic Corps and enjoying similar privileges.

26. Adjacent property: harvests (including timber in the rough) from land owned abroad by persons resident in Tunisia and imported duty free.

27. Ships' supplies unloaded from Tunisian vessels.


29. Foreign revenue stamps for use in connection with exports of alcoholic beverages and mineral water.

30. Trousses and marriage presents and school outfits.

31. Vehicles of all categories, trailers and boats imported temporarily into Tunisia in accordance with the customs regulations.

32. Foreign wagons and special frames imported temporarily into Tunisia in accordance with the customs regulations.

33. Publicity articles in common use: office supplies, ashtrays, cigarette lighters, forms, cardboard boxes, glassware, etc. imported free of charge and bearing publicity inscriptions or apparent and indelible foreign markings and placed in such a way that they cannot be removed, thus excluding any possibility of resale.

34. Goods imported as gifts by administrations and public administrative establishments provided that the gratuitous nature of the operation is not in doubt.
35. Foreign goods intended for exhibitions and fairs held in Tunisia.

36. Re-import of goods exported temporarily for processing, repair or transformation.

If one of the operations included in this list entails payment, an application for a transfer authorization must be presented to the Central Bank of Tunisia through an approved intermediary bank.

Industrial designs and plans, other than those referred to above, samples other than those referred to in Annex A above, packagings other than returned packagings, books in Arabic or in a foreign language (regardless of the edition), newspapers, periodicals and musical scores.

These articles are imported on the basis of import documents under the general régime.

Subscriptions to foreign publications do not entail presentation of an import document but subject to the powers delegated to approved intermediaries, the payments involved must be authorized by the Central Bank of Tunisia; this authorization must be requested in the form of a bank file.

Lastly, imports of books under the special procedure introduced by the United Nations Educational, Scientific and Cultural Organization (UNESCO) do not entail presentation of an import document.
ANNEX B

Exports not Entailing any Formalities under the Foreign Trade and Currency Regulations

1. Exports of goods not subject to a prohibition in return for payment provided that the amount does not exceed D 50.

   The customs services nevertheless have the right, in respect of consignments which are not made in good faith to require compliance with the usual formalities and may inform the Central Bank of Tunisia accordingly.

2. Exports without payment which are of a non-commercial nature and do not exceed D 200 per year.

3. Animals, such as cats and dogs, accompanying their owners who are travelling.

4. Goods loaded onto Tunisian vessels as stores or provisions.

5. Goods of any other kind shipped to foreign ports as stores for or with a view to the maintenance of Tunisian merchant vessels putting into such ports.

6. Fuel declared during the temporary export of motor vehicles, motor cycles and boats of Tunisian origin, or during the re-export of motor vehicles, motor cycles and boats of foreign origin. The derogation applies to the fuel contained in auxiliary recipients, subject to a maximum quantity in respect of the latter of 40 litres for motor vehicles and 100 litres for boats.

7. Liquid fuels and lubricating oils taken on as supplies by yachts and pleasure craft flying a foreign flag.

8. Victualling of vessels and aircraft by direct purchases on the local market, provided that the value of such purchases does not exceed D 50.

9. Consignments of tourism publicity material.

10. Samples without commercial value, as defined by the customs regulations.

11. Samples having a commercial value, whether accompanied or not by foreign sales representatives and re-exported after temporary admission.

12. Packaging or full recipients used to contain, envelop, support, etc. goods that are exported, provided that they correspond to fair and traditional trade practices. This derogation applies to outer and inner packagings, with the exception of packagings made of precious metals.
The value of such packagings should be indicated, if necessary, on the exchange licence or commitment relating to the goods.

13. Packagings of any kind that are re-exported either full or empty following temporary admission when their import into Tunisia does not entail any payment abroad.

14. Publicity films sent by the Ministry of Information and Cultural Affairs to Tunisian diplomatic agents abroad.

15. Re-export of foreign goods previously imported under a customs system suspending import duties on hire or loan or for use at fairs and exhibitions organized in Tunisia.

16. Used furniture transferred abroad following a change of residence, including used passenger motor vehicles, cycles and motor cycles, providing that such vehicles have been the property of the persons concerned for over one year in the case of motor vehicles and over six months in the case of cycles and motor cycles.

The following works of art and collectors' pieces are not covered by the derogation:

<table>
<thead>
<tr>
<th>Tariff Heading</th>
<th>Description of Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ex. 99-01</td>
<td>Original works of art:</td>
</tr>
<tr>
<td></td>
<td>Paintings, drawings and pastels, executed entirely by hand, original engravings and prints, with the exception of:</td>
</tr>
<tr>
<td></td>
<td>(1) Paintings, drawings and pastels (other than textile or fashion designs and publicity designs listed under No. 49-06) executed by an artist still living on the date of export, or after 1 January 1920 by an artist who had died before the date of export;</td>
</tr>
<tr>
<td></td>
<td>(2) Original engravings and prints not over one hundred years old.</td>
</tr>
<tr>
<td>Ex. 99-03</td>
<td>Statues, busts, bas-reliefs and other original statuary items regardless of the material used, with the exception of works executed by an artist still living on the date of export or executed after 1 January 1920 by an artist who had died before the date of export.</td>
</tr>
<tr>
<td></td>
<td>Collectors' pieces without limit as regards age.</td>
</tr>
<tr>
<td>Ex. 99-05</td>
<td>Zoological, botanical, mineralogical and anatomical collections.</td>
</tr>
<tr>
<td>Tariff Heading</td>
<td>Description of Goods</td>
</tr>
<tr>
<td>---------------</td>
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</tr>
<tr>
<td>Ex. 99-05</td>
<td>Pieces for collections of a historical, archeological or ethnographical interest.</td>
</tr>
<tr>
<td>Ex. 99-05</td>
<td>Collections of coins and medals over one hundred years old.</td>
</tr>
<tr>
<td>Ex. 99-05</td>
<td>Other collections over one hundred years old, with the exception of collections of musical instruments.</td>
</tr>
</tbody>
</table>

17. Articles exported by travellers for their personal use.


19. Articles exported by foreign travellers after a temporary stay in Tunisia. The derogation applies to articles purchased by travellers for their personal needs evaluated by reference to their social status, with the exception of works of art and collectors' items of the kind referred to above (cf. point 16) and articles exported under the tax exemption arrangement in respect of articles of a value exceeding D 15.

   Alcoholic beverages exported by foreign tourists covered by the tax exemptions granted in respect of exports whose value does not exceed D 50.

20. Works of art and collectors' pieces the cost of which does not exceed D 50 and whose export is not prohibited.

21. School outfits of students and pupils proceeding abroad to study.

22. Pasturing:

   (a) Re-export of foreign animals admitted temporarily under a pasturing permit. This derogation is also applicable to animals born during pasturing in Tunisia.

   (b) Tunisian animals sent to pasture abroad.

23. Marine prizes that have been released and sent to their original destination abroad.

24. Diplomatic privileges. The derogation applies to:

   (a) Articles sent by ambassadors, members of the Diplomatic Corps or by foreigners enjoying diplomatic immunity;

   (b) Articles sent to the Tunisian Diplomatic Corps abroad;

   (c) Motor vehicles belonging to ambassadors or other members of the Diplomatic Corps registered in Tunisia under a normal registration number or used in Tunisia on the basis of a certificate equivalent to a movement certificate or a triptyque.
25. Adjacent property: Harvests from land subject to the adjacent property régime belonging to persons residing outside Tunisia or rented to such persons on the basis of a normal lease, subject to the same condition of residence outside Tunisia.

26. Provisions of frontier workers: Foodstuffs exported by the inhabitants, farmers and workers of the frontier zone on their way to work in the adjacent foreign frontier zone and intended for their own consumption or that of their personnel and animals.

27. Goods returned to foreign shippers: Goods sent by error to Tunisia and returned to the foreign consignors without having left customs control while on Tunisian territory.

28. Goods which are recognized as not being in conformity with the order or as being defective and whose replacement free-of-charge is guaranteed by the supplier.

29. Motor vehicles covered by the temporary export régime, subject to the conditions laid down in the Customs Code.

30. Motor vehicles re-exported by travellers or tourists in discharge of a temporary import document.

31. Tank wagons which are registered abroad and in transit or being used in Tunisia with or without a movement certificate.

32. Publicity articles in common use: office supplies, ashtrays, calendars, cigarette lighters, forms, cardboard boxes, glassware etc. exported free of charge, bearing publicity inscriptions or apparent and indelible Tunisian markings and placed in such a way that they cannot be removed, thereby excluding any possibility of resale.

33. Goods exported temporarily for processing, repair or transformation and entailing transfers of funds. They can be exported only on the basis of an authorization of the Central Bank of Tunisia issued on the form provided for this purpose (F2).

Evidence of any abandonment of such goods abroad must be duly presented to the customs services.