

Import and export procedures guide

TUNISIA

Preliminary version



International
Trade
Centre

TRADE PROCEDURES

GUIDE TO IMPORT AND EXPORT PROCEDURES IN TUNISIA

1. INTRODUCTION.....	2
Commercial environment of the country	2
1.1. TRADE AGREEMENTS AND PARTNERSHIPS	2
1.2. NATIONAL IMPORT (AND EXPORT) REGIMES:.....	6
1.3. WHAT CAN BE IMPORTED INTO THE COUNTRY?.....	7
Prohibited products:.....	7
1.4. INSTITUTIONAL FRAMEWORK AND LEGAL BASES.....	8
1.4.1. Institutional environment	8
1.4.2. Legal framework	9
1.4.3. Criminal provisions and appeal procedures	10
1.4.4. Appeal procedures.....	10
2. DOCUMENTATION PRIOR TO CUSTOMS CLEARANCE.....	14
2.1. REGISTRATION AS AN ECONOMIC OPERATOR.....	14
2.1.1. How to register	14
2.1.2. Approved operator.....	16
2.2. DOCUMENTATION PRIOR TO THE DECLARATION (DDM).....	20
2.2.1. External trade import and export procedures	22
2.2.2. Technical Inspection	28
2.2.3. Control of origin.....	39
2.3. INFORMATION POINT AND SINGLE WINDOW.....	42
2.3.1. Information point.....	42
2.3.2. TTN (Tunisie TradeNet) single window	45
3. IMPORTATION OF COMMERCIAL GOODS.....	47
3.1. ADVANCE DECISION	47
3.2. ASSESSMENT OF THE GOODS AND CUSTOMS DUTIES.....	48
3.3. CUSTOMS CLEARANCE.....	50
3.3.1. Customs clearance formalities for goods	51
3.3.2. Importation / Exportation circuit.....	55
ANNEX –1	59
ANNEX - 2.....	60

1. INTRODUCTION

The aim of this guide is to facilitate the formalities for import and export operations in Tunisia for economic operators. It provides the essential information for each stage in the process of importing and exporting goods.

It should be clarified in this regard that the Tunisian administration has, for more than 15 years, had an electronic single-window system (Tunisie TradeNet - TTN) that brings together all of the links in the chain of external trade by means of data exchange between the various parties involved in the importation and exportation of goods.

All of the information provided is supported by the regulatory texts relating to each operation, indicating the website (URL) in order to obtain more information if necessary; the duration and cost of the operations are also indicated.

Commercial environment of the country

Since the early 1990s Tunisia has opted for integration into the global economy. This integration has manifested itself in the progressive liberalization of its external trade and the establishment of free trade areas with a number of countries.

Today, Tunisia is linked by trade agreements to 50 countries in the region, representing over 800 million consumers, which makes Tunisia favourable ground for investors, to which may be added the factors of proximity to the European market and political and social stability.

The customs administration has concluded the following conventions:

- Tunisia has been a Member of the WTO since 29 March 1995, the WCO since 20 July 1966 and GATT since 29 August 1990;
- Tunisia is a Member of UNCTAD and a Member of the Trade and Development Board;
- Tunisia has signed up to the revised Kyoto Convention and became the 112th contractual partner on 25 July 2017;
- It concluded an agreement with the European Union on 17/07/1995, which came into effect on 01/03/1998. On 1 January 2008, all industrial products were totally exempted.

1.1. TRADE AGREEMENTS AND PARTNERSHIPS

Customs administration in Tunisia is based on national legislative and regulatory provisions, as well as on the provisions of international conventions.

The international conventions on customs or including provisions relating to customs derive mainly from:

- The work of the World Customs Organization (WCO);
- The work of the World Trade Organization (WTO), which aims to eliminate tariff and non-tariff barriers;
- The work and decisions of other international institutions such as the UN, UNCTAD, etc.;
- Bilateral or regional conventions between Tunisia and other sister and friend countries.

Agreement / Partnership	Committed countries	Text of the agreement	Additional information and URL links
Multilateral Conventions			
Multilateral Conventions	The Arab League countries	- Multilateral Convention of the Arab League signed on 19 February 1997 - Arab League: convention certificate of origin - Convention instituting a free trade area	https://www.douane.gov.tn/index.php?id=539 https://www.douane.gov.tn/index.php?id=552
Multilateral Conventions	MOROCCO EGYPT JORDAN TURKEY	- Convention of the Mediterranean Arab Free Trade Area – ratified July 2004 – Agadir Convention (EUROMED certificate of origin) - Application of the protocol on rules of origin providing for diagonal cumulation of origin in the Pan-Euro-Med area (EUROMED certificate of origin)	https://www.douane.gov.tn/index.php?id=553&L=-9

Multilateral Conventions	The Countries of the European Union	- Tunisia–European Union Association Agreement – ratification Law no. 96-49 of 20 June 1996 JORT No 51 of 25 June 1996 and entry into force on 1 March 1998 (Convention certificate of origin [EUR1]) - Application of the protocol on rules of origin providing for diagonal cumulation of origin in the Pan-Euro-Med area (EUROMED certificate of origin)	https://www.douane.gov.tn/index.php?id=554
Multilateral Conventions	The EFTA countries	- Application of the protocol on rules of origin providing for diagonal cumulation of origin in the Pan-Euro-Med area (EUROMED certificate of origin) - Free trade agreement between the Member States of the European Free Trade Association (EFTA) and the Tunisian Republic – signed on 17 December 2004 in Geneva (EUROMED certificate of origin)	https://www.douane.gov.tn/index.php?id=555
Deep and Comprehensive Free Trade Agreement	DCFTA	It concerns a draft agreement between Tunisia and the European Union to extend and consolidate their economic cooperation. The DCFTA formalizes one major objective of the Privileged Partnership obtained by Tunisia with the EU in November 2012 and constitutes an instrument for integration of the Tunisian economy into the internal market of the European Union. It is therefore not strictly a new trade	

		agreement so much as deeper integration of the Tunisian economy into the euro-Mediterranean economic area	
Bilateral conventions			
Trade Agreements	Algeria	<ul style="list-style-type: none"> - Preferential Trade Agreement between the People's Democratic Republic of Algeria and the Tunisian Republic – Signed on 4 December 2008 - Trade and tariff convention - ratification on 21 March 1981 (repealed) - Additional protocol of 15 May 1991 signed in Algiers (repealed) (Goods movement certificate) 	<p>https://www.douane.gov.tn/index.php?id=544</p> <p>This convention provides for the exemption of customs duties and taxes having equivalent effect, for all products originating in one of the two countries.</p>
Trade Agreements	Kuwait	<ul style="list-style-type: none"> - Economic, commercial and technical cooperation convention signed in Tunis on 17/06/1988 <p>(Tunisia-Kuwait FTA: convention certificate of origin)</p>	<p>www.douane.gov.tn/index.php?id=543</p> <p>This convention provides for the exemption of customs duties and taxes having equivalent effect, with freedom to import, for products originating in, and traded directly between, the two countries, with the exception of products featuring on a negative list.</p>
Free Trade Area conventions	Libya	<ul style="list-style-type: none"> - Convention creating a free trade area signed on 14 June 2001– ratification Law no. 2001-114 of 26/11/2001 and entry into force on 19/02/2002 <p>(Tunisia-Libya FTA: convention certificate of origin)</p>	<p>https://www.douane.gov.tn/index.php?id=542</p> <p>This convention provides as follows:</p> <p>Exemption of customs duties and taxes having equivalent effect, for all products originating in one of the two countries.</p> <p>Freedom to import all products originating in one of the two countries.</p>
Free Trade Area conventions	MOROCCO	<ul style="list-style-type: none"> - Convention creating a free trade area – publication: Decree no. 2000-1125 of 15/05/2000 <p>JORT no. 44 of 2 June 2000 and entry into force on 16 March 1999</p> <p>(Tunisia-Morocco FTA: convention certificate of origin)</p>	<p>https://www.douane.gov.tn/index.php?id=559</p> <p>This Agreement offers the following advantages:</p> <ul style="list-style-type: none"> - Total exemption from all customs duties and taxes having equivalent effect and freedom to import for a list of Moroccan products for importation into Tunisia and a list of Tunisian products for importation into Morocco. Payment of a single duty at a rate of 17.5% with freedom to import at the point

			<p>of entry into one of the two countries for a single list of Tunisian or Moroccan products.</p> <p>-</p> <p>Progressive reduction at varying rates over a period of 10 years with freedom to import for two lists of Moroccan products and their importation into Tunisia and for a single list of Tunisian products for their importation into Morocco.</p>
Free Trade Area Conventions	EGYPT	<p>- convention creating a free trade area signed on 5 March 1998 in Cairo – ratification Law no. 9917 of 1 March 1999 JORT No 19 of 5 March 1999 and entry into force on 30 April 1999</p> <p>(Tunisia-Egypt FTA: convention certificate of origin)</p>	<p>https://www.douane.gov.tn/index.php?id=561</p>
Free Trade Area conventions	JORDAN	<p>- Free trade agreement – signed on 22 April 1998 – ratification of Law no. 98-80 of 2 November 1998 JORT no. 89 of 6 November 1998</p> <p>(Tunisia-Jordan FTA: convention certificate of origin)</p>	<p>https://www.douane.gov.tn/index.php?id=579</p> <p>http://www.cnudst.rnrt.tn/jortsrc/1998/1998f/jo08998.pdf</p> <p>This convention offers the following advantages:</p> <ul style="list-style-type: none"> - Total exemption of customs duties and taxes having equivalent effect, with freedom to import for two lists of Tunisian and Jordanian products and their importation into one of the two countries. - Progressive reduction of the customs duties and taxes having equivalent effect, provided for by the executive programme of the Arab free trade area, for fruit and vegetables of Tunisian or Jordanian origin. - Annual dismantling of customs duties and taxes having equivalent effect, equal to 10%, over a period of 10 years, with freedom to import, for other Tunisian and Jordanian products traded directly between the two countries.
	SENEGAL	<p>Trade relations between Tunisia and Senegal are governed by the trade agreement signed in Tunis on 30/03/1962 and the trade arrangement</p>	<p>https://www.douane.gov.tn/index.php?id=549&L=26</p> <p>Privileged regime: this Agreement provides for</p>

		of 07/04/1984, as well as by the additional protocol signed in Dakar on 04/02/1986	the exemption of customs duties and exemption from customs duties and taxes having equivalent effect, for originating products appearing on a Tunisian list (T) and for products appearing on a Senegalese list (S).
	NIGER	Trade relations between Tunisia and Niger are governed by the Trade Agreement signed in Tunis on 30/09/1982	https://www.douane.gov.tn/index.php?id=550 &L=26 This Agreement provides for a reduction of 50% in the customs duties for originating products appearing on both the Tunisian and Nigerien lists.
	SUDAN	Trade relations between Tunisia and Sudan are governed by the Trade and Customs Convention signed in Tunis on 5 April 1983.	https://www.douane.gov.tn/index.php?id=548&L=26 This convention provides for total or partial exemption of customs duties and taxes having equivalent effect for products appearing on a Tunisian list and for those appearing on a Sudanese list.
	MAURITANIA	Trade relations between Tunisia and Mauritania are governed by the Trade Agreement signed in Nouakchott on 25/09/1964 and the two agreements supplementing the Trade Agreement, signed on 27/07/1986 and 12/07/1988.	https://www.douane.gov.tn/index.php?id=545&L=26 These Agreements provide for the exemption of customs duties and taxes having equivalent effect, for all products originating in one of the two countries.
	SYRIA	Trade relations between Tunisia and Syria are governed by the Convention establishing a free trade area, signed in Damascus on 15/04/2002	https://www.douane.gov.tn/index.php?id=547&L=825447 This convention provides for the exemption of customs duties and taxes having equivalent effect, for a list of Syrian products when these are imported into Tunisia and a list of Tunisian products when these are exported into Syria.
	PALESTINE	The regime for imports from Palestine is governed by the decision of the congress of the extraordinary Arab summit that met in Cairo on 21 and 22/10/2000.	https://www.douane.gov.tn/index.php?id=546&L=825447 Products, materials and goods originating in Palestine benefit from total exemption from customs duties and taxes having equivalent effect, with freedom to import into Tunisia.

1.2. NATIONAL IMPORT (AND EXPORT) REGIMES:

References: Customs Code 2008 (<https://www.douane.gov.tn/index.php?id=688>)

Suspensive regimes, customs regimes with economic impact and temporary export include:

- transit;
- the customs warehouse;
- processing under customs control;
- inward processing;
- temporary admission;
- outward processing;
- temporary export.

Suspensive regimes and customs procedures with economic impacts permit the storage, processing, usage or movement of goods while suspending customs duties and applicable internal taxes, as well as any other duty or tax to which these goods may be liable

Suspensive regimes and customs procedures with economic impacts permit the storage, processing, usage or movement of goods while suspending customs duties and applicable internal taxes, as well as any other duty or tax to which these goods may be liable

The storage function: The goods are simply conserved as they are, without either use or modification, pending assignment to another customs approved treatment. Only certain simple handling is permitted.

The processing function: The goods will be processed and undergo processing operations (processing, working or repair), which will modify their state. This function covers:

- The regime of inward processing and processing under customs control on importation.
- The regime of outward processing on exportation.

The usage function: In this function, the goods are employed for a specific usage (exhibition, test, cultural or suspensive use, etc.) but without undergoing any modifications themselves

Attached in annex;

1 – Table of a summary of the most common regimes: Annex 2.2

2 – Table of regimes (Code, nature of the declaration): Annex 2.3

1.3. WHAT CAN BE IMPORTED INTO THE COUNTRY?

Prohibited products:

By virtue of special legislative or regulatory texts, certain products are absolutely prohibited at the point of entry or exit, or are subject to restrictions, particular control measures, special formalities, or are the subject of monopolies, in particular:

- for reasons of general policing and public safety;
- to preserve hygiene, health and public morality;
- to control fraud in the trading of goods and the manufacturing of foodstuffs or agricultural products, whether natural or industrial;
- to preserve artistic, historical or archaeological heritage or to protect natural diversity and fauna;
- to protect state monopolies;
- to protect industrial, commercial and artistic property;
- for economic and financial reasons.

In the absence of any provisions to the contrary, these prohibitions, restrictions, particular measures or monopolies apply to the goods whatever the customs regime assigned to them.

See list of prohibited products in Annex: 2.5

1.4. INSTITUTIONAL FRAMEWORK AND LEGAL BASES

1.4.1. Institutional environment

Entity (annex)	Associated procedure – Documentation	Address and contact details	Additional information
Ministry of Trade	Import / export authorization	Rue Hedi Noura in Tunis-Tunisia Tel.: (+216) 71 240 155 / 71 240 208	http://www.commerce.gov.tn/Fr
La direction générale du commerce extérieur	Import authorization	Rue Hedi Noura in Tunis-Tunisia Tel.: (+216) 71 245 913 Fax: (+216) 71 354 456	www.commerce.gov.tn mcmr@ministeres.tn
CEPEX	External trade single window	65, Rue de la Syrie 1002 - Belvédère- Tunis (+216) 71 800 040 (+216) 71 788 974	http://www.commerce.gov.tn/Fr/centre-de-promotion-des-exportations-cepex_11_7
Direction Générale des Douanes (DGD)	Import / Export customs clearance	Rue Asdrubal Lafayette 1002 Tunis Tel.: (+216) 71 799 700 Fax: (+216) 71 791 644	www.douane.gov.tn
Tunisie Trade NET (TTN)	Single Bundle	Rue du Lac Malaren, Les Berges du Lac, 1053. Tunis Tel: (+216) 71 861 712 Fax: (+216) 71 861 141	www.tradenet.com.tn/
Central Bank of Tunisia (BCT)	Domiciliation	25, Rue Hédi Noura - BP 777 - 1080 Tunis Tel.: (+216) 71 122 000 Fax: (+216) 71 340 615	E-mail: boc@bct.gov.tn
Institut National de la Statistique	Importation / Exportation statistics	70, rue Ech-cham BP 265 CEDEX Tunis, Tunisia Tel.: (+216) 71 891002 Fax: (+216) 71 792 559	Email: INS@ins.tn Website: http://www.ins.tn
Tunis Chamber of Commerce and Industry (Tunis-Ben Arous-Ariana-Manouba)	Award of the Certificate of Origin	31 Avenue de Paris 1000 Tunis - 1 Rue des Entrepreneurs -1000 Tunis (+216) 71 247 322 - 71 350 300 - 71 247 339 - 71 247 341	Sotumag.min@planet.tn www.ccitunis.org.tn Award of Certificates of Origin

Central Chamber of Commerce and Industry	Award of the Certificate of Origin	Rue Chadly Khaznadar - 4000 Sousse (+216) 73 225 044 - 73 225 182	ccis.sousse@planet.tn www.ccicentre.org.tn
Cap Bon Chamber of Commerce and Industry	Award of the Certificate of Origin	10, avenue Mongi Slim, BP 113- 8000 Nabeul – TUNISIA (+216) 72 287 260 - 72 224 451	cci.capbon@planet.tn www.ccicapbon.org.tn
Sfax Chamber of Commerce and Industry	Award of the Certificate of Origin	Rue du Lieutenant Hammadi TEJ B.P. 794 - 3018 SFAX (+216) 74 296 120	ccis@ccis.org.tn www.ccis.org.tn
North-east Chamber of Commerce and Industry, Bizerte	Award of the Certificate of Origin	Rue Mohamed Ali Bizerte center -7000 Bizerte (+216) 72 432 445	ccine.biz@gnet.tn www.ccibizerte.org.tn/

1.4.2. Legal framework

Legislation – legal text (annex)	Short description	Additional information
Law no. 2008-34 of 2 June 2008,	promulgating the Customs Code	http://www.cnudst.rnrt.tn/jortsrc/2008/2008f/jo0472008.pdf
Law no. 94-41 of 7 March 1994 on External Trade	The purpose of this law is to define the external trade regime applicable to goods importation and exportation operations	https://www.bct.gov.tn/bct/siteprod/documents/loi9441.pdf
Law no. 76-18 - Central Bank of Tunisia	Recasting and codifying the legislation for the changes and external trade governing relations between Tunisia and other countries.	https://www.bct.gov.tn/bct/siteprod/documents/loi7618.pdf
Law no. 98-102 of 30 November 1998	supplementing Law no. 94-42 of 7 March 1994, establishing the regime applicable to the activities of international trading companies	http://www.legislation.tn/sites/default/files/fraction-journal-officiel/1998/1998F/097/TF19981021.pdf
Law no. 99-9 of 13 February 1999	On protection against unfair import practices. Its purpose is to define the rules applicable to importation and to establish the conditions under which they are waived	www.cnudst.rnrt.tn/jortsrc/1999/1999f/jo01599.pdf Decree no. 2000-477 of 21 February 2000 establishing the conditions and procedures for determining the unfair practices in importation.
Law no. 94-42 of 7 March 1994,	establishing the regime applicable to the activities of international trading companies	https://www.bct.gov.tn/bct/siteprod/documents/loi9442.pdf
Law no.: 92 of: 07/08/200	Amending and supplementing the Customs Code on the customs duty tariff for imports	http://www.legislation.tn/sites/default/files/fraction-journal-officiel/2006/2006F/088/TF2006721.p

		df
THE CNUDST (JORT)	An integrated centre for scientific and technical information, the main role of the Centre national universitaire de documentation scientifique et technique (CNUDST) is to provide the Tunisian scientific community with information, documentation and technology	<ul style="list-style-type: none"> – Official Journal of the Tunisian Republic – Database of Scientific and Technical Information – Collective Catalogue of the Periodicals available in the Tunisian Institutions – Database of resource data on the Internet http://www.cnudst.rnrt.tn/
Tunisia legislation	National portal for legal information	www.legislation.tn/ <ul style="list-style-type: none"> – Draft legal texts subject to public consultation – Search legislative and regulatory texts – Search circulars – Search the JORT

1.4.3. Criminal provisions and appeal procedures

The classification system for customs contraventions and offences, and determination of the main penalties, is defined in Chapter VI of the Customs Code 2008: Contraventions, offences and penalties. There are five classes of customs contravention and three classes of customs offences.

Reference: Customs Code 2008

https://www.douane.gov.tn/fileadmin/lois_et_reglements/CD/FR/CD_15.pdf

Attached in annex: 2.11 - summary table of the main contraventions and offences

1.4.4. Appeal procedures

Area of unfair practices in importation

Legal framework

The area of unfair practices in importation is governed by Law no. 99-9 of 13 February 1999 on defence against unfair practices in importation and Decree no. 2000-477 of 21 February 2000 establishing conditions and procedures for determining unfair practices in importation.

These legal texts present the types of unfair practices in importation (dumping and subsidizing) and the defence mechanisms against these practices, as well as the related procedural phases.

Conditions required for the procedure to be initiated

Initiation of the procedure against unfair import practices is based on four elements:

- necessity for a request submitted by a branch of national production;
- production by the industry of products similar to the imported products;
- existence of damage or threat of damage caused by imported products subject to dumping or subsidizing

- existence of a causal link between the imports and the alleged damage

Area of import safeguard measures

Legal framework

Import safeguard measures are governed by Law no. 98-106 of 18 December 1998 on import safeguard measures and Order of the Minister for Trade of 12 August 2004 establishing monitoring procedures prior to importation.

Area of import safeguard measures

The safeguard measures do not make up for unfair practice but they make it possible to temporarily suspend waves of imports so that national undertakings are able to adapt to foreign competition on the national and international markets.

In fact, the purpose of the safeguard measures is to promote structural adjustment and increase rather than limit competition on the international markets.

Conditions required for the procedure to be initiated

- **A safeguard measure can only be decided once it has been determined that:**
 - a product has been imported, whatever its provenance, in massive quantities, either in absolute terms or relative to national production,
 - such that it causes or threatens to cause serious harm to the domestic industry producing similar or directly competing products.

Import monitoring measures

Article 30 of Law no. 98-106 of 18 December 1998 on import safeguard measures stipulates that if it transpires that developments in the imports of a given product threaten to cause harm to national producers, the importation of this product may be subject to prior monitoring in accordance with the procedures established by the Order of the Minister of Trade of 12 August 2004 establishing monitoring procedures prior to importation.

Monitoring prior to importation takes the form of an information sheet, the purpose of which is to inform the Minister for Trade, prior to bank domiciliation, of any import operation involving products subject to this regime.

Procedural phases

Area of unfair practices in importation

Initiation of the procedure	Submission of a request from a domestic industry or instruction from the Minister responsible for trade.
------------------------------------	--

10 days

Notification concerning the Admissibility of the file	During this phase the applicants will either be informed that the file is [complete] or asked to complete it with the missing documents.
--	--

30 days

It involves examining the accuracy and correspondence of the evidential documents provided (existence of harm and

Opening the investigation	<p>dumping/subsidies), as well as the degree of support for national producers(representativeness of the applicants)</p> <p>In this case, the next step will be to: have the request for information needed for the investigation sent to the authorities in the exporting countries, as well as to the exporters concerned,</p>
One year or 18 months maximum	<p>announce, by means of a notice in the Official Journal of the Tunisian Republic, the opening of the investigation concerning the product subject to dumping or subsidizing</p> <p>The investigation is intended to determine the existence, the degree and the effect of the alleged unfair practice.</p>
Closure of the investigation	<p>The investigation may be ordered if the existence of unfair practice or damage or a causal link has not been established. It may be closed by the implementation of antidumping or compensatory measures</p>
Area of import safeguard measures	
Initiation of the procedure	<p>Submission of a request from a domestic industry or instruction from the Minister responsible for trade.</p>
10 days	
Notification concerning the admissibility of the file	<p>During this phase the applicants will either be informed that the file is complete or asked to complete it with the missing documents.</p>
30 days	<p>Examination will need to be made of the accuracy and appropriacy of the evidential elements provided: existence of massive imports, of the damage caused to the production industry</p>
Opening the investigation	<p>In this case, the next step will be to: Announce the opening of a safeguard investigation in the official journal of the Tunisian Republic Notify the safeguard committee to the WTO</p>
9 months or a maximum of 11 months	<p>The investigation will aim to determine whether any damage has been caused by the growth in imports and the possibility of applying provisional measures.</p>
Closure of the investigation	<p>The investigation may be ordered in the event of insufficient evidence concerning massive imports and their damaging effects on local industry It may be closed by the implementation of safeguard measures.</p>

2. Documentation prior to customs clearance

2.1. Registration as an economic operator.

2.1.1. How to register

Before initiating an import or export operation, the economic operator (natural or legal person) must have an identifier known as the **customs code** and a tax identification reference.

Customs code

Natural persons

The file compiled for the creation of a customs code must be submitted at the nearest customs office to the domicile of the applicant or at the single window of the Agency for the Promotion of Industry (API) and must include the following documents:

- the original of the trade register registration certificate;
- an application using a specific form (Annex: 1.1) from the nearest customs office or from the single window of the Agency for the Promotion of Industry (API);
- a copy of the tax identity card, authenticated by the tax authority;
- a copy of the declaration of existence certified by the tax authority;
- a copy of the applicant’s national identity card.

The applicant will receive their customs code card from the office where their file was submitted, within a maximum of 24 hours of submission

Obtain a customs code – natural persons:

Step (and duration)	Documents necessary	Entity responsible	Cost	Additional information
Collection of the paper form ‘Award of the customs code’ or access to the customs website electronic form (customs website: e-Services >Other services)	N/A	Customs Office (see list of offices in Annex: 1.1) or API	Free	Form: 1-manual Annex 1.1 2- Elec. Website URL: https://www.douane.gov.tn/index.php?id=750&L=656 Paper form: specific form from the nearest customs office or from the single window of the Agency for the Promotion of Industry (API);
Compilation and submission of the file for obtention of the customs code	<ul style="list-style-type: none"> - the original of the trade register registration certificate; - copy of the tax identity card, authenticated by the tax authority; - copy of the declaration of existence certified copy of the applicant’s national identity card 	Customs Office (see list of offices in Annex: 2.6) or API Tax authority;	Free	
Obtention of the Code (1 working day)	Identity document	Office at which the file was submitted	Free	The applicant will receive their customs code card from

		(list of offices: Annex 2.6)		the office where their file was submitted, within a maximum of 24 hours of submission
--	--	---------------------------------	--	---

Legal persons

In the case of legal persons, this file must be submitted at the nearest customs office to the head office of the applicant or at the single window of the Agency for the Promotion of Industry (API) and must include the following documents:

- an application using a specific form from the nearest customs office;
- the original of the trade register registration certificate;
- a copy of the tax identity card, authenticated by the tax authority;
- a copy of the declaration of existence certified by the tax authority;
- an attestation of publication of the notice of creation of the company in the Official Journal of the Tunisian Republic;
- a copy of the company's articles of association;
- a copy of the national identity card of the company's legal representative (president, general director, manager, etc. according to the legal nature of the company).

Obtain a customs code – legal persons

Step (and duration)	Documents necessary	Entity responsible	Cost	Additional information
Form from the customs office (Annex: 1.1)	N/A	Customs Office (see list of offices in Annex: 2.6) or API	Free	Form: 1- Paper Annex 1.1 2- Elec. Website URL: https://www.douane.gov.tn/index.php?id=750&L=656 Paper form: specific form from the nearest customs office or from the single window of the Agency for the Promotion of Industry (API)
Compilation and submission of the file for obtention of the customs code	<ul style="list-style-type: none"> - the original of the trade register registration certificate; - copy of the tax identity card, authenticated by the tax authority; - copy of the declaration of existence certified by the tax authority; - copy of the applicant's national identity card - attestation of publication of the notice of creation of the company in the Official Journal of the Tunisian Republic; - copy of the company's 	Customs Office (see list of offices in Annex: 2.6) or API	Free	

	articles of association;			
Obtention of the Code (1 working day)	Identity document	Office at which the file was submitted (see list of offices Annex: 2.6)	Free	The applicant will receive their customs code card from the office where their file was submitted, within a maximum of <u>24 hours</u> of submission

2.1.2. Approved operator

Reference: Government Decree no. 2018-612 of 17 July 2018, establishing the conditions, procedures and arrangements for awarding, suspending and withdrawing the status of approved economic operator.

Approved economic operator is a status granted under a convention concluded between the Directorate-General of Customs and the operator concerned, to any undertaking established in Tunisia undertaking an activity in relation to external trade and/or logistical activity, trusted by the customs administration and fulfilling the minimum conditions laid down by the customs regulations.

The customs administration grants the status of approved economic operator according to one of the following categories:

- a. 'Simplification of customs procedures';
- b. 'Security and safety';
- c. 'Complete'.

Undertakings having obtained one of the categories of the status of approved economic operator benefit, in the context of undertaking their activities, from simplification and facilitation in accordance with the provisions of this governmental decree.

1 - Conditions for award of the status of approved economic operator under the Simplification of Customs Procedures category and the simplification resulting from it

The Directorate-General of Customs awards the status of approved economic operator under the Simplification of Customs Procedures category to undertakings performing external trade operations in the context of their activities.

For award of the status of approved economic operator under the Simplification of Customs Procedures category, the undertaking must fulfil the following conditions:

- have its customs situation in legal order, particularly for the three years immediately preceding the date of submission of its application;
- have a regularized tax situation;
- have had a solvent financial situation for the three years immediately preceding the date of submission of the application for benefits; both for the undertaking and for its directors;
- have commercial accounting in accordance with the legislation in force and computerized stock accounting, meeting the requirements of customs checks;

- adopt reliable procedures accepted by the customs services for archiving company records and information in order to protect them against loss, destruction or intrusion;
- have a regular situation regarding social security payments.

Once the undertaking has obtained the status of approved economic operator under the Simplification of Customs Procedures category, it will benefit from simplification of the administrative formalities with the customs services, which notably consist in:

- enabling it to release its goods immediately without being subject to physical inspections at border crossings, by means of simplified declarations issued in accordance with the provisions of the Customs Code;
- enabling it to have its goods upon expiry of a period set by the convention if it has not been advised by the customs services of the decision to proceed with a physical inspection of its goods;
- domiciliation of all its customs operations to a regional customs office known as the ‘designated office’;
- designation of a single interlocutor from among the customs officers at the undertaking’s designated office, with particular responsibility for resolving any difficulties that may arise and supporting it, where applicable, in completing the customs formalities;
- submission of the anticipated customs declarations before arrival of the merchandise.

2 - Conditions for award of the status of approved economic operator under the Security and Safety category and the simplification that results from it

The Directorate-General of Customs will grant the status of approved economic operator under the Security and Safety category to undertakings whose activities are linked, directly or indirectly, to the area of intervention of the Directorate-General of Customs. The following in particular can benefit from this status:

- transporters;
- forwarding agents;
- customs agents;
- stevedoring and handling operators;
- shipowners;
- operators of storage facilities and customs clearance and export areas;
- operators of private warehouses on behalf of others;
- operators of public warehouses;
- operators of commercial seaports and airports;
- operators of logistical areas;
- operators of business parks.

In addition to the conditions specified for the above status, undertakings wishing to obtain the status of approved economic operator under the Security and Safety category must fulfil the following conditions:

- comply with the related security and safety standards with particular regard to the protection of premises, people and the entire logistics chain for the goods for which they are responsible;
- have the necessary resources and equipment to carry out their activities.

Undertakings having obtained the status of approved economic operator under the Security and Safety category benefit, according to their areas of activity from the following simplifications:

- priority processing of customs files and declarations;
- completion of customs formalities for goods managed outside normal working hours;
- facilitation of transit procedures;
- replacement of the financial guarantees by any other means accepted by the customs administration in accordance with the legislation in force;
- designation of a single interlocutor from among the customs officers, with particular responsibility for resolving any difficulties that the undertaking may encounter and supporting it, where applicable, in completing the customs formalities.

3 - Conditions for award of the status of approved economic operator under the Complete category

The Directorate-General of Customs grants the status of approved economic operator under the Complete category to:

- undertakings performing external trading operations in the context of their activities and fulfilling the conditions laid down under the previous statutes;
- undertakings that have obtained the status of approved economic operator under the category Simplification of Customs Procedures and dealing, in their storage, transport and other logistical activities with undertakings that have obtained the status of approved economic operator under the Security and Safety category.

In addition to the facilitation aspects provided for in the above statutes, holders of the status of approved economic operator under the Complete category benefit from the following facilitation aspects:

- completion of the customs clearance formalities for the goods before they arrive;
- facilitation of the technical control procedures following agreement from the bodies concerned.

4 - Award of the approved operator status

In order to obtain the status of approved economic operator, the undertaking concerned must submit an application to the Directorate-General of Customs, in accordance with the template set by the administration and accompanied by the following documents:

- a copy of the undertaking's acts of association;
- a copy of the publication in the Official Journal of the Tunisian Republic relating to the establishment of the undertaking as well as any subsequent updates;
- a recent extract from the trade register, - the organizational chart of the undertaking;
- the financial statements for the undertaking for the last three years, written up and presented in accordance with the regulations in force;
- a copy, where applicable, of the authorization to undertake the activity, or the signed specifications;
- the self-assessment questionnaire written up in accordance with the template established by the Directorate-General of Customs, which must be completed and signed by the applicant.

Should the file be accepted, the undertaking will be subject to a preliminary audit performed by the office of the approved economic operator, including a complete diagnosis of its situation to check the information in the file.

The final decision concerning the award (or not) of the status of approved economic operator should be made within no more than 120 days of submission of the application. The decision taken must be communicated in writing to the undertaking concerned and must be justified in the event of a refusal.

Should it be agreed to award the status of approved economic operator, the operator will be invited to conclude a convention with the Directorate-General of Customs establishing the advantages granted and the obligations to be met. A certificate of award of the status of approved economic operator indicating the category awarded will be issued to the beneficiary undertaking.

The convention will come into effect as of the tenth working day following the date of its signature by the two parties.

5 - Monitoring audit

The office of the approved economic operator shall periodically, or as necessary, perform a monitoring audit.

6 - Suspension of the status of approved economic operator

The status of approved economic operator shall be provisionally suspended in the following cases:

- failure of the beneficiary undertaking to comply with one of the conditions for award of the status;
- identification of a serious customs offence committed by the beneficiary undertaking;
- on written request for suspension by the approved economic operator;
- existence of a threat to citizens' security and safety, public health or the environment.

7 - Withdrawal of the status of approved economic operator

The status of approved economic operator shall be withdrawn in the following cases:

- expiry of the period of suspension of the status of approved economic operator without eliminating the reasons for the suspension;
- identification of a serious customs offence committed by the approved economic operator;
- on written request for withdrawal of the status by the approved economic operator concerned.

The undertaking may only reapply for the benefit of the status of approved economic operator after expiry of the three year period following the date of its withdrawal.

Steps of the process (action taken by the OE)	Document necessary	Where? (Which entity responsible)	How much does this stage cost? (Unit)	Additional information
- application for approved operator status	File: - a copy of the undertaking's acts of association; - a copy of the publication in the Official Journal on the establishment of the undertaking;	Customs	Free	Form; Annex 1.2:

	<ul style="list-style-type: none"> - a recent extract from the trade register; - the organizational chart of the undertaking; - the financial statements of the undertaking for the last three years; - a copy, where applicable, of the authorization to undertake the activity, or the signed specifications; 			
Convention Signature	Convention	Customs/ Economic operator	Free	If approved
Award of the status of approved operator maximum 120 days		Customs Economic operator	Free	A certificate of award of the status of approved economic operator indicating the category awarded
Suspension of the status of approved economic operator	See reasons below	Customs		
Withdrawal of the status of approved economic operator	See reasons below	Customs		

2.2. DOCUMENTATION PRIOR TO THE DECLARATION (DDM)

Before initiating the customs clearance procedure for the goods, one should check whether the following documents are required for the product being imported:

- The prior authorization for external trade importation;
- The technical inspection document;
and potentially
- The certificate of origin

Important: Applying via the customs website makes it possible to check the importation procedures against the product code (HS) (whether or not subject to authorization) as well as other information such as:

Specific information,

- *QCS: Statistical Supplementary Quantity*
- *QCI: Taxable Supplementary Quantity*
- *GU: Usage group*
- *Payment type*

External trade control,

- *CCE Importation: External Trade import control.*
- *CCE Exportation: External Trade export control*

- *Import duties and taxes,*
 - *D.D: CUSTOMS DUTY*
Taxable base: CUSTOMS VALUE IN DINARS
 - *D.C: EXCISE*
 - *Fodec: C.INT.PRO.F.DEV.CO.I*
 - *VAT: TAX/VALUE ADDED*
Taxable base: CUST.VAL.(D) + R(DT) GR.0
 - *RPD: REDEV.PREST.DOUA/IM*
Taxable base: SUM D.T (G=0.1.2.3.4.)
 - *AIR: AV.IMPOT RPPETSTE*
 - *Duty incentivizing literary and artistic creation*
- *Export duties and taxes;*
 - *RPD: REDEV.PREST.DOUA/EXP*
 - *DSV: DRT SANIT, VETER. EXP.*
- *Preferential Customs Duty,*
- *Other duties and taxes,*
- *Particular regulations, etc.)*

Customs website URL: <https://www.douane.gov.tn/>

Tariff consultation table: <https://www.douane.gov.tn/index.php?id=667>

(e-Services > Consultation Tariff > Designation and Codification)

See example in annex: 2.16

2.2.1. External trade import and export procedures

Information source:

Decree no. 94-1743 of 29 August 1994, establishing procedures for performing external trade operations.

Decree no. 97-1934 of 29 September 1997, amending Decree no. 94-1743 of 29 August 1994, establishing procedures for performing external trade operations.

Decree no. 2006-2619 of 02 October 2006, amending Decree no. 94-1743 of 29 August 1994, establishing procedures for performing external trade operations.

Decree no. 2014-3487 of 18 September 2014, amending Decree no. 94-1743 of 29 August 1994, establishing procedures for performing external trade operations.

The new legal framework broke with the traditional system of import licences. Freedom to import, now the rule, means that products may be freely imported and exported with the exception of products subject to restrictions provided for in law.

We distinguish between the following types of import products:

- 1- Product that may be freely imported:
 - Not subject to external trade formalities or
 - Subject to an import certificate;
- 2- Product excluded from the free regime: subject to an import or export authorization;
- 3- Specific products.

The law on external trade has excluded from the regime of freedom of external trade all products affecting security, public order (arms), hygiene, health, morals, the protection of fauna and flora and cultural heritage.

However, these products may exceptionally be imported under an import authorization granted by the Minister responsible for Trade

Concerning exportation, we distinguish between the following types of products:

- Exports not subject to external trade formalities;
- Products covered by a definitive invoice;
- Products excluded from the regime of freedom to export;
- Products exported subject to particular rules:
 - Exports performed under the consignment regime
 - Temporary exports;
 - Exports Without Payment;
 - Exports Subject to a Special Regime.

PROCEDURES FOR PERFORMING IMPORT OPERATIONS

External trade operations as well as their financial settlements are covered by a commercial invoice, with the exception of products excluded from the regime of freedom of import or export, which are covered by a title of external trade. Except where the regulations provide otherwise.

The financial settlement must be made in accordance with the conditions established by the exchange regulations in force.

The title of external trade is an administrative document that is personal to its beneficiary and non-transferable. It is called an import authorization when it concerns products excluded from the regime of freedom to import and an export authorization when it concerns products excluded from the regime of freedom to export

All products subject to importation or exportation in the context of external trade, must be designated in accordance with the general nomenclature of the products, as provided by the nomenclature for customs clearance of the products.

Titles of external trade, or commercial invoices envisaging settlement conditions other than those provided for by the exchange regulations in force, can only be domiciled – whatever the regime of the products – if these titles or invoices have been endorsed by the Central Bank of Tunisia.

Important:

The external trade documents are part of the ‘TTN Single Bundle*’ and are processed by the TTN (Tunisie Trade Net) single-window platform.

Import/export applications are submitted by electronic means via the TTN network to an approved intermediary who forwards them to the Ministry of Trade and Handicrafts.

Following a study and endorsement by the technical department concerned, the Ministry of Trade and Handicrafts will issue its decision and sends it by electronic means forward to the approved intermediary having submitted the application.

The approved intermediary informs the importer/exporter of the follow-up given to their request.

In the event of a favourable decision, the approved intermediary proceeds to domiciliation of the authorization.

***: FORMALITIES FOR THE SINGLE BUNDLE** (Any type of title of external trade):

- Title of external trade without payment
- Import authorization (code 31)
- Import and export authorization (code 21)
- Domiciliation of commercial invoice (code 33)
- Application for temporary admission (code 39)
- User product import application

1 - IMPORTS NOT SUBJECT TO EXTERNAL TRADE FORMALITIES

The following operations are not subject to any formalities:

- Imports listed in Annex: 2.9 A;
- imports paid cash on delivery by the parties, detached parts and accessories that are free for import and destined exclusively for professional use by the importer;
- imports of products needed for the production of wholly export companies;

- Imports performed by the operators in the free economic zone.

2 - PRODUCTS IMPORTED UNDER AN IMPORT CERTIFICATE

Products benefiting from the regime of freedom to import (within Article 2 of Law 94-41 of 7 March 1994) shall be imported under a commercial invoice domiciled with an approved intermediary.

The importer may submit the commercial invoice to an approved intermediary, for domiciliation, either in the context of the integrated system for the automated processing of external trade or by means of the manual procedure.

In the second case, the importer shall present the commercial invoice in triplicate to the approved intermediary, for domiciliation.

The approved intermediary must, before domiciling the commercial invoice, ensure that the product to be imported is liable to be so imported under a commercial invoice

The period of validity of domiciliation of the commercial invoice is set at six months to run from the date of its domiciliation. The domiciled commercial invoice remains valid for products sent directly to Tunisia before its expiry date, even when these products are declared at customs after this date, provided that they have not been placed in a warehouse or assembled in a depot.

The importation may be staggered throughout the duration of validity of the domiciliation of the commercial invoice

Document	Origin of the document (entity, commercial partner, generic document, etc.)	Additional information (person-resource, entity, URL, etc.)
TCE/Commercial invoices Form Annex: 1.2, 1.3	approved intermediary	For 'Domiciliation' via TTN or manual procedure
Domiciled invoice	Via TTN	The Central Bank of Tunisia communicates the content of domiciled import invoices to the Ministry responsible for Trade, as well as to the Directorate-General of customs
Endorsed invoice (domiciliation)	Tunisian Central Bank	Manual domiciliation by the approved intermediary

3 - PRODUCTS EXCLUDED FROM THE REGIME OF FREEDOM TO IMPORT

Products excluded from the regime of freedom to import may only be imported on the basis of import authorizations issued by the Ministry responsible for Trade.

Applications for import authorizations accompanied by the commercial contract shall be submitted against receipt to an approved intermediary, who will forward them with a delivery note to the Ministry responsible for Trade.

The Ministry responsible for Trade will, following a study and endorsement by the Ministry concerned, enter its decision on the various copies of the import authorization and forward them to the approved intermediary having submitted the application.

Upon receipt of the file, the approved intermediary shall inform the importer of the follow-up given to their application and proceed with domiciliation of the authorization.

The Ministry responsible for Trade shall keep the Tunisian Central Bank and the Directorate-General of Customs updated on a daily basis of the content of the authorizations granted.

The validity of the import authorization is set at 12 months to run from the date of the decision of the Ministry responsible for Trade.

The importation may be staggered throughout the period of validity of the authorization

Document	Origin of the document (entity, commercial partner, generic document, etc.)	Additional information (person-resource, entity, URL, etc.)
Authorization application	Approved intermediary Ministry of Trade	Accompanied by the commercial contract
Authorization	Ministry of Trade	If approved, validity 12 months The Ministry responsible for Trade informs the Tunisian Central Bank and the Directorate-General of Customs
Domiciliation	Tunisian Central Bank	

4 - IMPORTS SUBJECT TO PARTICULAR REGIMES

The following are subject to particular regimes:

- Imports under the compensation regime;
- Imports without payment;
- Imports of products placed at the point of entry to Tunisia under the suspended duty customs regime.

a- compensation regime

Import operations that are compensated by exports abroad and which do not give rise to financial settlements are subject to the prior agreement of the Ministry responsible for Trade in the form of detailed plans specifying the envisaged import and corresponding export characteristics.

Should the operation be authorized, the imports and exports shall be performed under an import authorization and an export authorization, issued by the Ministry responsible for Trade, whatever the product's external trade regime

b- imports without payment

Imports without payment are those which do not give rise, either in respect of the product purchase price or the transport costs and any other associated costs, or in hard currency purchases or dinar payments into a non-resident's account, of whatever kind, or to compensation in products or in any other form. These imports must not be commercial in

nature and may only be authorized by the Ministry responsible for Trade, on an exceptional basis.

c- suspended duty customs regime

Products placed, according to the general conditions provided for in the customs regulations, under the warehouse or temporary admission regime shall be exempt from the requirement to produce the importation authorization or domiciled commercial invoice at customs at the moment of their introduction onto Tunisian territory. Any foreign financial settlement for the value of products imported into Tunisia may only be made on the basis of an import authorization or a commercial invoice domiciled according to the external trade regime of the product being imported.

- The consumer supply of products imported under these regimes, as well as their financial settlement, shall be made on the basis of an import authorization or a commercial invoice domiciled according to the external trade regime of the imported products. Issuance of an import authorization or domiciliation of the commercial invoice is not required if the goods for consumer supply have already been the subject of an import authorization or a commercial invoice domiciled according to the product's external trade regime.

The importation and re-exportation of products in transit and in trans-shipment do not give rise to any formality when they are not the subject of a foreign payment by a resident person.

Document	Origin of the document (entity, commercial partner, generic document, etc.)	Additional information (person-resource, entity, URL, etc.)
<i>Imports under the compensation regime</i>		
Request for a prior agreement	Operator Ministry of Trade	If agreement from Min. Trade
Import authorization	Minister of Trade	
<i>Imports without payment</i>		
Authorization application	Operator Ministry of Trade	These imports, must not be commercial in nature or give rise to domiciliation
Authorization (If agreement)	Ministry of Trade	
Imports of products placed under the suspended duty customs regime: shall be exempt from the requirement to produce the importation authorization or domiciled commercial invoice at customs at the moment of their introduction onto Tunisian territory		

PROCEDURES FOR PERFORMING export OPERATIONS

1 - EXPORTS NOT SUBJECT TO EXTERNAL TRADE FORMALITIES

The following are not subject to any formalities:

- all of the exports listed in Annex: 2.9 B;

- exports made by post, paid cash on delivery, if these are made under the following conditions
- the products must not be excluded from the regime of freedom to export,
- the sending amount must not exceed 3,000 D.

2 - PRODUCTS EXPORTED UNDER COVER OF A DEFINITIVE INVOICE

Exports in firm sales with payment of an amount exceeding 200 Tunisian dinars, in respect of products benefiting from the regime of freedom to export, are made without authorization under cover of a definitive invoice domiciled with an approved intermediary, in accordance with the conditions provided by the Central Bank of Tunisia. The exporter may submit the definitive invoice, for domiciliation, to an approved intermediary, either in the context of the integrated system for the automated processing of external trade or directly to the approved intermediary.

The period of validity of domiciliation of the definitive invoice is set at one month to run from the date of its domiciliation.

When exporting products, the exporter must submit a copy of the definitive domiciled invoice to the customs office in support of their detailed declaration. The export office customs services will then make the customs allocations either manually or using the integrated automated external trade formality processing system, and according to the definitive invoice submission procedure (example Annex: 1.5) before the approved intermediary.

Document	Origin of the document (entity, commercial partner, generic document, etc.)	Additional information (person-resource, entity, URL, etc.)
Manual invoicing procedure	Approved intermediary	
Domiciliation	Approved intermediary	

3 - PRODUCTS EXCLUDED FROM THE REGIME OF FREEDOM TO EXPORT

Products excluded from the regime of freedom to export may only be imported on the basis of an export authorization issued by the Ministry responsible for Trade;

The validity of the export authorizations is set at six months to run from the date of the decision of the Ministry responsible for Trade;

Applications for export authorizations accompanied by three invoices shall be submitted against receipt to an approved intermediary, who will forward them with a delivery note to the Ministry responsible for Trade.

Upon receipt of the file, if the decision is favourable, the approved intermediary shall inform the exporter of the follow-up given to their application and proceed with domiciliation of the export authorization.

Document	Origin of the document (entity,	Additional information (person-
----------	---------------------------------	---------------------------------

	commercial partner, generic document, etc.)	resource, entity, URL, etc.)
Authorization application, Invoices	Approved intermediary	For agreement of the Ministry of Trade
Domiciliation	Approved intermediary	If authorization approved

4 - PRODUCTS EXPORTED SUBJECT TO PARTICULAR RULES

Exports performed under the consignment regime, temporary exports, exports without payment and exports subject to a special regime are subject to particular rules.

4.1 - Exports performed under the consignment regime

Consignment exports may be made either at a fixed price or by sale to the highest bidder. The sale price imposed applies to products dispatched to a foreign applicant responsible for selling them at the price set by the exporter. Sale to the highest bidder applies to products sent to a forwarding agent responsible for selling them where they are established, in the best interests of their principal.

4.2 - Temporary exports

Temporary exports are those undertaken for exhibitions and fairs or for repair or working abroad.

Temporary exports for fairs and exhibitions, relating to products that may be freely exported, or for repair under guarantee, may be made without any external trade formalities.

4.3 - Exports without payment

Exports described as "without payment" are those which do not give rise to any repatriation in either hard currency or dinars, nor compensation in products or in any other form.

These operations are conditional on the agreement of the Ministry responsible for Trade, which issues an export authorization bearing the words 'without payment', and not giving rise to domiciliation.

4.4 - Exports Subject to a Special Regime

Independently of the regime of the exported product, certain specialist undertakings approved by the Ministry responsible for Trade benefit from a special regime.

The special regime applies to undertakings specializing in the following operations:

- Supplying and refuelling ships and aircraft
- Dispatches of packages by specialist houses
- Exports of books, newspapers and periodicals
- Exports of products sold by electronic means

2.2.2. Technical Inspection

Legal basis

Law no.: 94-41 of 7 March 1994 *on External Trade*.

Decree no.: 94-1744 of 29 August 1994 *on import and export technical inspection procedures and on the bodies authorized to perform them, as amended by Decree no. 99-1233 of 31 May 1999*.

Order of the Minister of the National Economy of 30 August 1994 *establishing the lists of products subject to technical inspection on import and export and all the subsequent texts amending and supplementing it, notably the Order of the Minister of Trade and Handicrafts of 15 September 2005*.

Order of the Ministers of Trade and Handicrafts, Agriculture, Water Resources and Fishing, Industry and Technology and Communication Technologies of 18 September 2010 establishing systematic technical inspection procedures for importation.

The Order of the Minister of Trade of 14 November 2000 establishing the form and content of the import technical inspection document

All importers of products subject to a systematic technical inspection are required to submit a file to the competent technical service, before the goods arrive and no later than the moment the customs formalities begin, obtain either the consumer supply authorization or the provisional collection authorization

The importer must, before the goods arrive and before beginning the customs formalities, give the import technical inspection service a file containing the following documents:

- an application for a provisional collection or consumer supply authorization (template of the single bundle as provided for in the Order of the Minister of Trade of 14 November 2000 above) bearing the signature of the importer, see template in Annex: 1.8
- the purchase invoice;
- the invoice domiciled with an approved intermediary;
- the certificate of origin;
- the packing list, - the transport document;
- the technical file.

In the case of food products, a health certificate issued by the authorities in the country of origin or provenance or a phytosanitary certificate, in the case of seeds, plants and parts of plants for propagation. The aforementioned documents must be provided in one of the following languages: Arabic, French or English.

The systematic technical inspection procedure for importation may be performed:

- on file, potentially with submission of samples for study;
- on file followed by an inspection of the goods;
- on file followed by sampling for analyses and texts.

The technical service concerned shall determine the inspection method necessary in each case with the effect of authorizing consumer supply of the product, by adopting the principle of selectivity and risk management based on criteria determined according to the documents in the file, the nature of the product, precedents and alerts associated with the product and the history of the importer and the manufacturer.

The import technical inspection will be performed in the customs clearance premises, whether this be a port, airport, or land crossing. However, if for technical reasons the inspection cannot be performed at the customs clearance premises:

Sampling is performed by the agents of the import technical inspection service in the presence of the importer or their representative in the following places:

- in the unloading zone, in the case of goods held in ports, airports or land crossings;
- or in the importer's depots, in the case of goods subject to a provisional collection authorization and which have been collected, within a maximum period of 15 days following the date of collection of the goods.

In all cases, the importer or their representative must liaise with the import technical inspection service to set the date and place of the inspection in order to complete the import technical inspection procedure.

The import technical inspection service is responsible for directing the samples taken to the laboratories for analyses and testing. The results of analyses and tests are given directly to the import technical inspection service by the laboratory once the related fees have been paid by the importer in accordance with Article 10 of the above decree.

Should the product be recognized non-compliant, the import technical inspection service may, depending on the nature of the non-compliance, either order its rejection or its destruction in accordance with the legal provisions in force, or authorize it to be brought into compliance if the non-compliance issue does not affect the safety and health of the consumer.

In the event of a decision in favour of rejection or destruction, the importer is required to commit in writing to implement this decision within no more than 60 days of receipt of this decision.

The technical inspection procedures

The steps in the electronic processing of the import files of products subject to the systematic technical inspection under the competence of the Ministry responsible for Trade, in order to obtain a consumer supply authorization, are as follows:

Step 1: The importer completes and sends an 'application for a consumer supply authorization or provisional collection authorization' to the relevant technical inspection body for the product, via the external trade electronic single window.

The operator or their representative can follow all of the steps of the processing of their application via the virtual single window, without leaving their desk.

Step 2: The technical inspection body receives the application, consults the file and checks the attached documents. If the file is incomplete, it may request additional information via the external trade electronic single window. After the study, the technical inspection body will take one of the following decisions:

- **Decision 1:** Provisional collection authorization. In this case, the importer may collect their goods with a view to storing them on their premises pending completion of the various procedures (inspection, sampling and sending to laboratories for analyses and testing).
- **Decision 2:** Inspection at border points prior to customs clearance of the goods (port, airport, land crossing).

- **Decision 3:** Consumer supply authorization. In this case, the importer initiates the customs clearance procedure for their goods so that they may be marketed.
- **Decision 4:** Rejection or destruction of the goods. In this case, the importer may request that their file be re-examined, if not, they are required to begin the rejection or destruction operation and confirm to the body in question that the operation has been performed by presenting documents attesting to the completion of the said operation.

Steps 3 and 4 below follow decision 1 or decision 2 taken in step 2.

Step 3:

- Case of a provisional collection authorization: After collection of the goods, the importer requests completion of the various procedures in order to obtain the consumer supply authorization. To this end, they submit a request for an appointment with the services concerned, accompanied by the customs declaration and the payment receipt for inspection of the goods in question.
- Case of inspection at border points: the importer presents customs document D41 to the service concerned in order to proceed with the inspection and potentially sampling.

Step 4:

After inspecting the goods and receiving the results of analyses relating to the samples taken, the technical inspection body issues its definitive decision (Consumer supply authorization or Decision in favour of rejection or destruction). The decision is then notified to the importer and automatically sent to the customs authority.

Place of submission of the files

The services below, under the Ministry of Trade and Handicrafts are responsible for receiving the import technical inspection files

- Grand Tunis Region (directorate of quality and consumer protection): single window for external trade procedures at rue de l'Irak no. 1 - 1002 Tunis.
- At regional level: the regional trade directorates in Médenine, Gabès, Sfax, Sousse, Mahdia, Nabeul, Bizerte, Monastir and Gafsa.

Importers established in governorates not listed above can submit the files at their nearest reception office.

Step (and duration)	Information required – resource	Where? Entity responsible	Cost of the stage (unit)	Additional information
Step 1: Application for a consumer supply authorization or provisional collection authorization	File: – An application – purchase invoice – certificate of origin – packing list – technical file – transport document – copy of product labelling	Relevant technical inspection body for the product	The associated costs remain the responsibility of the importer	Via the external trade electronic single window They can follow all of the steps of the processing of their application via the virtual single window Form Annex: 1.7
Step 2: Application processing	File	Relevant technical inspection body for the product		Decisions: 1 - Provisional collection authorization 2 - Border control (port, airport, land crossing) 3 - Consumer supply authorization 4 - Rejection or destruction of the goods.
Step 3: If decision 1: Request for completion of the various procedures	Attached documents: - RDV application - Customs declaration Payment receipt			for obtention of the consumer supply authorization
If decision 2: Proceed with the inspection	- D41 customs document - sampling	Technical inspection body		Notification of the results of analyses relating to samples taken
Step 4: Definitive decision		Importer customs		- Consumer supply authorization Form Annex: 1.8 - rejection / destruction Form Annex: 1.9

List of products subject to the technical inspection (Systematic inspection) by Ministry:

See: Order of 15/09/2005: amending the order of the Ministry of the National Economy of 30 August 1994, establishing the lists of products subject to technical inspections on import and export
<http://www.cnudst.rnrt.tn/jortsrc/2005/2005f/jo0762005.pdf> or
<http://www.legislation.tn/sites/default/files/fraction-journal-officiel/2004/2004F/002/TF200484.pdf>

List of types of products subject to the technical inspection

TABLE A

Bodies	Products
Ministry of communications	- All telecommunications equipment; - All appliances, equipment and other processes able to be used to establish a telecommunication link.
Ministry of Public Health	- Parapharmaceutical products; - Medical accessories and products intended for a particular diet; - Pesticides for domestic use; - Disinfectants for domestic use; - Sources of ionising radiation.
Ministry of Religious Affairs	- Koranic books Ministry of Culture; - Books.
Ministry of Agriculture	- All domestic and wild animals, their products and any foodstuff containing a product of animal origin; - Plants, seeds, bulbs and cuttings; - Disinfectants for agricultural use; - All products intended for animal feed.
Ministry of the National Economy	- All other products appearing on the list of products subject to a compulsory technical inspection on import.

TABLE B

Bodies	Products
Ministry of the National Economy	- Fresh or processed fruit and vegetables
Ministry of Agriculture	- Fresh or processed fishery products - Plants and flowers; - Processed or unprocessed agricultural products obtained through organic production
Ministry of Tourism and Handicrafts	- Handicraft articles

<http://www.cnudst.rnrt.tn/jortsrc/2005/2005f/jo0762005.pdf>

Table of the various types of technical Inspection

Document	Origin of the document (entity, commercial partner, generic document, etc.)	Additional information (person-resource, entity, URL, etc.)
Health certificate	Ministry of Agriculture, Water Resources and Fishing	This certificate is required for the import, export and transit of animals
Phytosanitary certificate	Ministry responsible for agriculture	Pro forma application (1) the certificate is issued if the products are compliant (2) in the event of non-compliance, a phytosanitary re-exportation certificate (3) will be issued by the authorized technical body.
Agreement of the Directorate-General of Customs	Directorate-General of Customs (Directorate of Tariffs or the regional Directorates)	This is an agreement prior to the exportation of sensitive products; this agreement is affixed directly to the detailed declaration for the goods being exported
Export technical inspection certificate	Ministry of Trade (Tunisian office of trade - OCT)	Application on behalf of the Directorate-General of the OCT. The certificate is issued to exporters of food products
OFITEC inspection certificate, on export	Ministry of Trade (Tunisian office of trade)	Application on behalf of the Directorate-General of the OCT. The certificate is issued to exporters of food products
Prior authorization of Ministry of Trade / Export	Ministry responsible for Trade	A correspondence between the DGCI and the DGD to authorize the exportation of certain products
Information sheet	Ministry of trade (General Directorate for external trade)	This is a surveillance measure prior to importation, taking the form of an information sheet, the purpose of which is to inform the Ministry responsible for Trade
Authorization following systematic import technical inspection	Ministry responsible for Trade Ministry responsible for agriculture Ministry responsible for public health Ministry responsible for industry Ministry responsible for technology	The application may be sent to the relevant technical body via TTN or on the standardized pro forma. The inspection may be performed: <ul style="list-style-type: none"> – on file, potentially with submission of samples for study; – on file followed by an inspection of the goods; – on file followed by sampling for analyses and texts.

Technique inspection by Specifications	Ministry responsible for industry	Submission of the specifications: <ul style="list-style-type: none"> - Specifications relating to the organization of importation operations for chairs, furniture and parts thereof - Specifications relating to the organization of importation operations for tyres and wheels - Specifications relating to the organization of importation operations for ceramic tiles - Specifications relating to the organization of importation operations for televisions - Specifications relating to the organization of importation operations for the electronic mainboards of televisions - Specifications relating to the organization of importation operations for single-use syringes
Import compliance technical sheet	Ministry responsible for industry	Application on pro forma, accompanied by an information sheet and the endorsed specifications; in the event of compliance, a compliance sheet will be issued by the authorized technical body
Agreement of the Ministry of Cultural affairs	Ministry of Culture and Heritage preservation (Directorate of Audiovisual Arts)	Presentation of the exhaustive list of audiovisual broadcasting rights for television format (Film, Television film, Soap opera, documentary, etc.), supported by purchasing contracts for said rights, signed with the Ministry concerned, which - after the study, grants an authorization (provisional or definitive) in the form of correspondence to the importer.

IT support for the Technical Inspection procedure:

1 - An online customs application (Customs Portal) can be used to inform the operator or their representative whether or not the product is subject to a technical inspection, as well as a detailed description and the relevant technical body.

Customs website: <https://www.douane.gov.tn/>

Tariff consultation table: <https://www.douane.gov.tn/index.php?id=667>

(e-Services >Consultation Tariff >Designation and Codification)

See screenshots of this application in annex: 2.16

2 - The import file can be processed electronically* (via Tunisie Trade Net) and the technical inspection procedure through the '**TTNContrôle**' module of the TTN single window.

TTNContrôle is a decision-support application (SIAD) enabling technical import controls to be managed via the external trade and transport Electronic single window.

TTNContrôle is intended for all ministerial departments responsible for the import technical inspection. Installed today in all directorates of the Ministry of Public Health, starting with the Directorate of Pharmacy and Medicines (DPM), which is responsible for the technical inspection of all pharmaceutical products imported into the country.

It makes it possible to:

- Manage technical inspection requests received via TTN
- View and print out the attached documents
- Attribute the endorsement on the file (Consumer supply authorization (AMC), provisional Collection authorization (APE), additional information, inspection appointment, rejection, etc.), for each article, each batch of articles and each application.
- Communicate with importers, test laboratories and the customs authorities electronically without travelling and without paper copies.
- Track the state of progress of the file and its full history in real time.
- View and print out documents attached to the application.

List of types of products subject to the technical inspection

TABLE A

Bodies	Products
Ministry of communications	- All telecommunications equipment; - All appliances, equipment and other processes able to be used to establish a telecommunication link.
Ministry of Public Health	- Parapharmaceutical products; - Medical accessories and products intended for a particular diet; - Pesticides for domestic use; - Disinfectants for domestic use; - Sources of ionising radiation.
Ministry of Religious Affairs	- Koranic books Ministry of Culture; - Books.
Ministry of Agriculture	- All domestic and wild animals, their products and any foodstuff containing a product of animal origin; - Plants, seeds, bulbs and cuttings; - Disinfectants for agricultural use; - All products intended for animal feed.
Ministry of the National Economy	- All other products appearing on the list of products subject to a compulsory technical inspection on import.

TABLE B

Bodies	Products
Ministry of the National Economy	- Fresh or processed fruit and vegetables
Ministry of Agriculture	- Fresh or processed fishery products - Plants and flowers; - Processed or unprocessed agricultural products obtained through organic production
Ministry of Tourism and Handicrafts	- Handicraft articles

<http://www.cnudst.nrnt.tn/jortsrc/2005/2005f/jo0762005.pdf>

Table of the various types of technical Inspection

Document	Origin of the document (entity, commercial partner, generic document, etc.)	Additional information (person-resource, entity, URL, etc.)
Health certificate	Ministry of Agriculture, Water Resources and Fishing	This certificate is required for the import, export and transit of animals
Phytosanitary certificate	Ministry responsible for agriculture	Pro forma application (1) the certificate is issued if the products are compliant (2) in the event of non-compliance, a phytosanitary re-exportation certificate (3) will be issued by the authorized technical body.
Agreement of the Directorate-General of Customs	Directorate-General of Customs (Directorate of Tariffs or the regional Directorates)	This is an agreement prior to the exportation of sensitive products; this agreement is affixed directly to the detailed declaration for the goods being exported
Export technical inspection certificate	Ministry of Trade (Tunisian office of trade)	Application on behalf of the Directorate-General of the OCT. The certificate is issued to exporters of food products
OFITEC inspection certificate, on export	Ministry of Trade (Tunisian office of trade)	Application on behalf of the Directorate-General of the OCT. The certificate is issued to exporters of food products
Prior authorization of Ministry of Trade / Export	Ministry responsible for Trade	A correspondence between the DGCI and the DGD to authorize the exportation of certain products
Information sheet	Ministry of trade (General Directorate for external trade)	This is a surveillance measure prior to importation, taking the form of an information sheet, the purpose of which is to inform the Ministry for Trade
Authorization following systematic import technical inspection	Ministry responsible for Trade Ministry responsible for agriculture Ministry responsible for public health Ministry responsible for industry Ministry responsible for technology	The application may be sent to the relevant technical body via TTN or on the standardized pro forma. The inspection may be performed: <ul style="list-style-type: none"> – on file, potentially with submission of samples for study; – on file followed by an inspection of the goods; – on file followed by sampling for analyses and texts.

Technique inspection by Specifications	Ministry responsible for industry	Submission of the specifications: <ul style="list-style-type: none"> - Specifications relating to the organization of importation operations for chairs, furniture and parts thereof - Specifications relating to the organization of importation operations for tyres and wheels - Specifications relating to the organization of importation operations for ceramic tiles - Specifications relating to the organization of importation operations for televisions - Specifications relating to the organization of importation operations for the electronic mainboards of televisions - Specifications relating to the organization of importation operations for single-use syringes
Import compliance technical sheet	Ministry responsible for industry	Application on pro forma, accompanied by an information sheet and the endorsed specifications; in the event of compliance, a compliance sheet will be issued by the authorized technical body
Agreement of the Ministry of Cultural affairs	Ministry of Culture and Heritage preservation (Directorate of Audiovisual Arts)	Presentation of the exhaustive list of audiovisual broadcasting rights for television format (Film, Television film, Soap opera, documentary, etc.), supported by purchasing contracts for said rights, signed with the Ministry concerned, which - after the study, grants an authorization (provisional or definitive) in the form of correspondence to the importer.

2.2.3. Control of origin

Order of the Minister of Finance of 25 February 2009, establishing ways of presenting evidence of origin

Order of the Minister of Finance of 19 February 2009, establishing the list of goods subject to evidence of origin

Law no. 2008-34 of 2 June 2008 promulgating the Customs Code, in particular Article 21 thereof;

Decree no. 2009-401 of 16 February 2009 establishing the rules to be followed in order to determine the origin of the goods in accordance with the criteria for substantial processing.

Imported products will only benefit from tariff treatment granted on the grounds of their origin if this origin can be duly demonstrated. In case of doubt, the customs services may ask for additional evidence. The procedures establishing whether evidence of origin should be produced and the cases in which it is not required are established by order of the Minister of Finance.

On exportation, the customs services endorse or authenticate the certificates of origin in accordance with the legislation in force.

The notion of origin constitutes a fundamental element in customs taxation; it is defined as the 'nationality' of the goods. There is thus a geographical link between a country and the manufacture of the product in question.

Determination of the country of origin in the customs legislation differs according to whether the origin is preferential or non-preferential.

1- Non-preferential origin

In Tunisia, non-preferential origin is determined by Article 21 of the Customs Code and its implementing texts. In this context, a good originates in a country if it is entirely obtained, or has undergone substantial processing [there].

A good is considered to have been substantially processed if during its manufacture it has acquired a local added value of 40% of its factory gate (exworks) price.

2- Preferential origin

In Tunisian customs regulations, preferential origin is defined in the agreements concluded between Tunisia and its various commercial partners. It is crucially important to determine this notion both for imports and for exports.

On importation, any good having acquired a preferential origin benefits from a tariff treatment ranging from a reduction in customs duties and taxes having equivalent effect to an exemption.

On exportation, a good qualified as originating in Tunisia within the meaning of one of the preferential agreements is generally admitted into the partner country free of customs duties.

Determination of preferential origin varies according to the terms of the agreement binding Tunisia with the partner countries.

The customs services may, in case of serious doubt, demand any kind of additional evidence in order to be sure that the indication of origin indeed corresponds to the rules established by the regulations in force.

The presentation of a certificate of origin is not binding on the customs services, who have complete latitude to challenge its authenticity and probative value and, where applicable, demand retrospective inspection as provided for in the mutual assistance agreements on the subject.

Where a certificate is required, according to the regulations in force, to demonstrate the non-preferential origin of the goods on importation, this certificate must meet the following conditions of substance and form:

- Be issued or endorsed, either by the customs services in the country of issue or by a body presenting the necessary guarantees, duly authorized to this effect,
- Be established in a format that complies with international standards, notably the Geneva ISO 6422 framework standard; by default, the certificate must include all indications necessary in order to identify the goods being imported to which it relates, in particular:
 - the number, nature, marks and numbers of the packages;
 - the tariff classification of the goods;
 - the gross weight and net weight of the goods - the name of the sender.

Each certificate of origin must include a serial number, printed or handwritten so that it can be clearly recognized and identified. It must bear the stamp of the issuing authority, as well as the signature of the person or persons authorized to sign it.

If the certificate of origin is written in a language other than Arabic, French or English, the customs services may demand an accepted translation.

If it is necessary to prove the non-preferential origin of the goods at import with the certificate of origin, the customs services will only accept an original copy of the certificate of origin as valid. In the event that the customs declaration is established electronically, the original of this certificate must be presented in hard copy before the goods to which it relates can be collected.

The certificate of origin is valid for six months from the date of issue and must be presented to the customs services within this same period. However, the customs services may exceptionally accept the certificate of origin after the goods have been imported. Certificates of origin produced retrospectively must bear one of the following texts: Each certificate of origin must include a serial number, printed or handwritten so that it can be clearly recognized and identified; it must also bear the stamp of the issuing authority as well as the signature of the person or persons authorized to sign it.

The certificate of origin is issued when the goods are exported; the issuing authority shall retain a copy of each certificate issued.

Exceptionally, the certificate of origin may also be issued after exportation of the goods, if it has not been possible to do so at the time of exportation, following errors, involuntary omissions or particular circumstances.

Document	Origin of the document (entity, commercial partner, generic document, etc.)	Additional information (person-resource, entity, URL, etc.)
Application for a certificate of origin (export)	Chamber of commerce	Form in Annex 1: 1.1
Certificate of origin	Chamber of commerce	Form in Annex 1: 1.12

2.3. INFORMATION POINT AND SINGLE WINDOW

2.3.1. Information point

The main information point in matters of external trade and customs is CEPEX (Centre de promotion d'exportation). It brings together representatives of: CEPEX, the Directorate-General of Customs, the Tunisian Chamber of Commerce, the Tunisian Central Bank, the Ministry of Transport, COTUNACE (Compagnie Tunisienne d'Assurance du Commerce Extérieur),

<i>Requests covered</i>	<i>Short summary</i>	<i>Additional information (URL: ----, Department and contact)</i>
Centre de Promotion des Exportations CEPEX		
<p>Space for first contact, facilitation of administrative procedures, dissemination of commercial information and guidance in resolving problems encountered by exporters. The role of CEPEX is:</p> <ul style="list-style-type: none"> – To coordinate the various representatives of the Commercial Single Window – To provide preliminary information regarding the activities of CEPEX – Swift intervention to facilitate export operation procedures <p>e-mail: http://www.cepex.nat.tn/article/ , guc@tunisiaexport.tn</p> <p>Tel.: (+216) 71 234 200 extensions 1002 and 1003</p> <p>This information point brings together the following parties:</p>		
Ministry of Transport		
Information request Assistance	<p>1/ Provide information relating to:</p> <ul style="list-style-type: none"> • Current transport regulations • Advantages granted • Procedures implemented for the performance of an export operation <p>2/ Swift intervention to overcome administrative obstacles relating to transportation that may arise during the course of performing an export operation</p>	<p>e-mail: guc.mt@tunisiaexport.tn</p> <p>Tel.: (+216) 71 234 200 extension: 1008</p>

BCT (Tunisian Central Bank)		
Information request Assistance Forms	<p>1/ Provide information relating to:</p> <ul style="list-style-type: none"> • The current regulations affecting external trade and foreign exchange • The advantages granted in the field of banking and establishment abroad • The procedures to be followed in order to open documentary credits and bank accounts <p>2/ Resolve commercial disputes amicably, between Commercial, Tunisian and Foreign operators</p> <p>3/ Rapid intervention with a view to overcoming administrative obstacles following an export operation</p>	<p>e-mail: guc.bct@tunisiaexport.tn Tel.: (+216) 71 234 200 extension: 1004</p>
Compagnie Tunisienne d'Assurance du Commerce Extérieur COTUNACE		
Information request Assistance Forms Insurance Contract	<p>1/ Provide information relating to:</p> <ul style="list-style-type: none"> • Export credit insurance; • The public accessibility of services provided by COTUNACE. <p>2/ Swift intervention to overcome obstacles relating to insurance, following an export operation.</p>	<p>e-mail: guc.cotunace@tunisiaexport.tn Tel.: (+216) 71 234 200 extension: 1008</p>
The Tunisian Chamber of Commerce		
Information request Assistance Forms	<p>1/ To provide information relating to: The compilation of files for the award of certificates of origin</p> <p>2/ To grant certificates of origin on the spot To services provided by the Tunis Chamber of Commerce and Industry</p> <p>3/ To make available to the public all external trade forms. (Import title, Eur1, Form A, etc.)</p> <p>4/ Swift intervention to overcome administrative obstacles relating to transportation that may arise during issue of this certificate of origin</p>	<p>e-mail: guc.ccit@tunisiaexport.tn Tel.: (+216) 71 234 200 extension 1004</p>

Information websites:

API: Agency for the Promotion of industry; a network of services in the service of business

<http://www.tunisieindustrie.nat.tn/fr/>

SICAD: Site d'Information et de Communication Administrative. Offers access to an exhaustive database on administrative procedures. This bilingual portal also provides guidance for the user in completing administrative formalities.

www.sicad.gov.tn/

CNUDST: The Centre National Universitaire de Documentation Scientifique et Technique is an integrated scientific and technical information centre. It provides researchers in particular with scientific information and documentation , quel que soit leur domaine d'activité Notably the Official Journal, Tunisia.

<http://www.cnudst.rnrt.tn/>

Legislation: the Tunisian national legal information portal is www.legislation.tn/fr

2.3.2. TTN (Tunisie TradeNet) single window

The Trade Net network facilitates and simplifies the formalities of external trade operations for economic operators, whether importing or exporting. By means of the appropriate applications, the Trade Net network puts external trade and goods transport operators in connection with the various parties involved in the chain of the import and export process.

Tunisie Trade Net clients may include:

- Importer and exporter commercial or industrial undertakings;
- Forwarding agents and Customs Agents;
- Air transporters;
- Maritime and airport agents.

Presentation of the TTN Single window and its operation

<i>Procedures covered</i>	<i>Short description</i>	<i>Cost</i>	<i>Additional information (URL: ----, Department and contact)</i>
Single Window: TUNISIE TRADENET (TTN)			
<p>Formalities of the Single Bundle:</p> <ul style="list-style-type: none"> - Any type of title of external trade: <ul style="list-style-type: none"> - Title of external trade without payment - Import and export authorization - Domiciliation of commercial invoice - Application for temporary admission - User product import application - The detailed declaration of goods (any type and any regime) - The application for collection authorization (DAE) - The declaration of elements relating to the customs value (DECV) - The release voucher - The endorsed requirement - The airline manifest 	<p>The Trade Net network is intended to facilitate and simplify the formalities to which economic operators are subject, as much for import as for export. By means of the appropriate applications, the Trade Net network puts external trade and goods transport operators in connection with the various parties involved in the chain of the trade transaction process.</p> <p>Clients of Tunisie Trade Net:</p> <ul style="list-style-type: none"> - importer and exporter commercial or industrial undertakings; - forwarding agents and Customs Agents; - air transporters; - maritime and airport agents 	<p><i>Paying, according to the procedure (see TTN tariff table in annex: 2.12)</i></p>	<p>www.tradenet.com.tn/</p> <p>Procedure for subscribing to the TRADNET network To benefit from Tunisie TradeNet services, we invite you to follow the following steps:</p> <p>1. Collect the subscription file from the Tunisie TradeNet Trade Office, download it from the TTN WEBSITE or ask for it by e-mail to: commercial@tradenet.com.tn The subscription file includes:</p> <ul style="list-style-type: none"> - An information sheet; - A TradeNet network subscription contract; - The general terms and conditions; - A training registration statement (optional); - The tariffs. <p>2. Submit the subscription file attaching a copy of the trade register extract, the Customs code and the tax identifier of the undertaking (1):</p> <ul style="list-style-type: none"> - Either to the Tunisie TradeNet trade service; - Or by post.
<p>CONTACT: Headquarters: Rue du Lac Malaren, Lotissement El Khalij Les Berges du Lac, 1053-Tunis Tel (+216) 71 861 712 Fax (+216) 71 861 141 Trade Service Tel.: (+216) 71 861 712 Fax (+216) 71 861 141 commercial@tradenet.com.tn</p>			

See Annex: 2.15 (TTN presentation)

3. IMPORTATION OF COMMERCIAL GOODS

3.1. ADVANCE DECISION

Any person may by written request, or online via the Tunisian customs website, request information from the customs administration regarding tariff classification and origin.

See Forms in annex: 1.14 and 1.15

- Request for information on the customs value;
- Request for revision of an evaluation decision.

These two requests may be submitted online via the customs websites.

Customs website URL: <https://www.douane.gov.tn/>
<https://www.douane.gov.tn/index.php?id=751>
[e-Services](#) Value Information

This information only commits the administration before the applicant in the case of goods for which the customs formalities are completed after the date on which this information is provided.

The applicant must demonstrate compliance:

- Concerning tariffs: between the goods declared and those subject to the information request;
- Concerning origin: between the goods concerned and the circumstances determining the acquisition from the origin on the one hand and the goods and circumstances described in the information request on the other

The time frame for issuance of the advance decision is six months as of the date of receipt of the request. This period may be interrupted if the customs administration calls upon the applicant for additional information.

The validity period of the advance decision is three years for tariff classification matters and two years for origin matters.

The customs administration is required to advise the applicant of cancellation of information provided on the basis of inexact or incomplete documentation; this cancellation will take effect as of the date of issue of the information in question.

Advance decision	Legal evidential documentation (Annex)	Additional information (URL: ----)
Request for information concerning tariff classification	<ul style="list-style-type: none"> - Trade invoices for products to be imported - Documents demonstrating the technical characteristics and commercial quality of the product to be imported 	<ul style="list-style-type: none"> - Customs Code, Articles 13 <i>bis</i> to 13 <i>quater</i>. - http://www.legislation.tn/sites/default/files/codes/douane.pdf Form Annex: 1.14
Request for information concerning origin	<ul style="list-style-type: none"> - trade invoices for products to be imported - Documents determining the working or processing establishing the origin of the product to be imported to be the country in which they were performed 	<ul style="list-style-type: none"> - Customs Code, Articles 13 <i>bis</i> to 13 <i>quater</i>. - http://www.legislation.tn/sites/default/files/codes/douane.pdf - Decree no. 2009-401 of 16 February 2009, establishing the rules to be followed in order to determine the origin of the goods in accordance with the criteria for substantial processing Form Annex: 1.13

The endorsed information is provided free of charge; however, when costs are incurred by the customs administration, these shall be passed on to the applicant

3.2. ASSESSMENT OF THE GOODS AND CUSTOMS DUTIES

Assessment of the goods is based on the **transactional value** to determine the customs value of these goods.

The customs value is the sum of the invoiced value of the goods in the invoicing hard currencies, converted into national money, the value of the transport costs (according to the incoterm agreed in the commercial contract) and the value of the insurance costs.

The transaction value is defined as the price effectively paid or to be paid for the goods when they are sold for export to the importing country. However in the absence of such a value, other methods will be applied, known as substitution methods, namely:

- The transaction value of **identical goods**;
- The transaction value of **similar goods**;
- The **deductive** value resulting from the deduction of certain costs incurred in Tunisia;
- The **calculated** value, taking into account the cost price of the goods to be assessed, established based on the data and accounting principles of the exporting country;
- Finally, the use of a last resort method based on determination of the customs value of the goods by reasonable means that are compatible with the principles and general provisions listed above.

When applying the substitution methods, the order in which they are represented in the Customs Code should be adhered to.

The formulas for calculating certain duties and taxes:

- 1 - Customs duties = (actual value of the item + transport costs + insurance costs) x rate of customs duty;
- 2 - VAT = (actual value of the item + transport costs + insurance costs + customs duties) x percentage of VAT;

Duties and taxes are calculated automatically by the Customs IT system at the moment of establishing the detailed declaration for the goods to be imported or exported.

An application (e-service) is available on the customs website, enabling the following information to be accessed:

- Consultation Tariff and Nomenclature, customs duty;
- Control of external trade (free or subject to authorization);
- Import duty and tax;
- Export duty and taxes;
- Endorsement and classification decision;
- Designation and codification (e.g. AIR [Income tax- Avance sur l'Impôt sur le Revenu: tax code 480] Rate in % * Taxable base O [CAF value + amount of all duties and taxes including RPD]);
- Particular regulations (e.g. health certificate)

Form Annex: 1.15 *Request for revision of an evaluation decision*

Step (and duration)	Information required – resource	Where? Entity responsible	Cost of the stage (unit)	Additional information
Value of the imported or exported	Commercial contract	Provider or exporter		The customs value as well as the duties and taxes are calculated automatically by the customs IT system according to the data entered by the economic operator or their representative at the moment of establishing the detailed declaration for the goods to be imported or exported
Transport costs	Transport document	Transporter		
Insurance costs	Insurance certificate	Insurance company		
Calculation of duties and taxes	Customs declaration established on the customs IT system and including the tariff position of the product(s) imported or to be exported	Customs		

3.3. CUSTOMS CLEARANCE

NOTE: It should be remembered that the actors involved in import/export operations (Consignee, Exporter/Importer, Port authority, Customs services, Handling agent, Bank, etc.) are interconnected through the Tunisie TradeNet platform and the customs SINDA system for exchanges of information or documents and processing customs clearance operations.

Apart from the manual transmission of the files to the customs admissibility service, all exchanges are made through the TTN interconnection.

3.3.1. Customs clearance formalities for goods

A - Importation

Step (and duration)	Information required – resource	Where? Entity responsible	Cost of the stage (unit)	Additional information
Steps prior to customs clearance				
Import authorization If necessary	Via TTN Invoice/pro forma; Tax number; Customs code; National Identity Card no. (CIN) or passport no.	Ministry of Trade	4.5 DT	Product subject to authorization See detail of the procedure page: 26
Domiciliation	Via TTN Invoice/pro forma;	Central Bank	4.5 DT	See detail of the procedure page: 26
Technical inspection if necessary	File – An application – purchase invoice – certificate of origin – packing list – technical file – transport document copy of product labelling	Inspection body		Product subject to the technical inspection See detail of the procedure page: 33
Certificate of origin if necessary	endorsement or authentication of the certificates of origin	Customs		Product subject to control of origin See detail of the procedure page: 41
Issuance of the detailed declaration of goods (DDM)				
downloading the detailed declaration	Via TTN platform	the importer or their representative	1.5 DT per article (see TTN tariff table in annex: 2.10)	declarations established off the manifest and concerning flammable products, perishable products and bulky products, may be registered independently of validation of the manifest.
Issuance of the DDM and preparation of the attached documents	Attached documents: - the invoices (Annex: 1.6) - the transport document - certificate of origin (annex: 1.4) - duty exemption requests - any other documents required by the customs regulations	the importer or their representative		

Registration and validation of the declaration	Via TTN platform	the importer or their representative		Receipt of no. of the declaration via TTN
Submission of the declaration (within five days)	DDM file (Paper form annex: 1.17 TTN: 1.18)	Customs Office at the admissibility window		Customs: allocation of the declaration to an automatic selectivity channel through the 'SINDA' system. According to the channel (green, orange or red), it leads to payment of the duties and taxes and printing of the release warrant.
Payment of the duties and taxes due		Customs check-out		If DDM Accepted compliant + receipt No
Printing of the release warrant	At the Window Form Annex: 1.19/1.20	the importer or their representative		
Preparation of the import file:	<ul style="list-style-type: none"> - a copy of the DDM - the original of the release warrant - print-out of the release voucher - Any other document that may be required relating to the particular regulations 	the importer or their representative		
Settlement of the stevedoring and handling costs		the importer or their representative		
Examination of the Scanner and weighing (Endorsement of the BAE if compliant)			Yes	100 DT for 20 ft container and 200DT for 40 ft
Inspection at the exit	Import file comprising: <ul style="list-style-type: none"> - the BAE bearing all of the necessary endorsements; - copy of the DDM. - print-out of the release voucher. - the weighing note. - any other document relating to the particular regulations. 	Customs		
Clearance of the stopover and authorizes release of the goods	Compliance of the file presented	Customs		

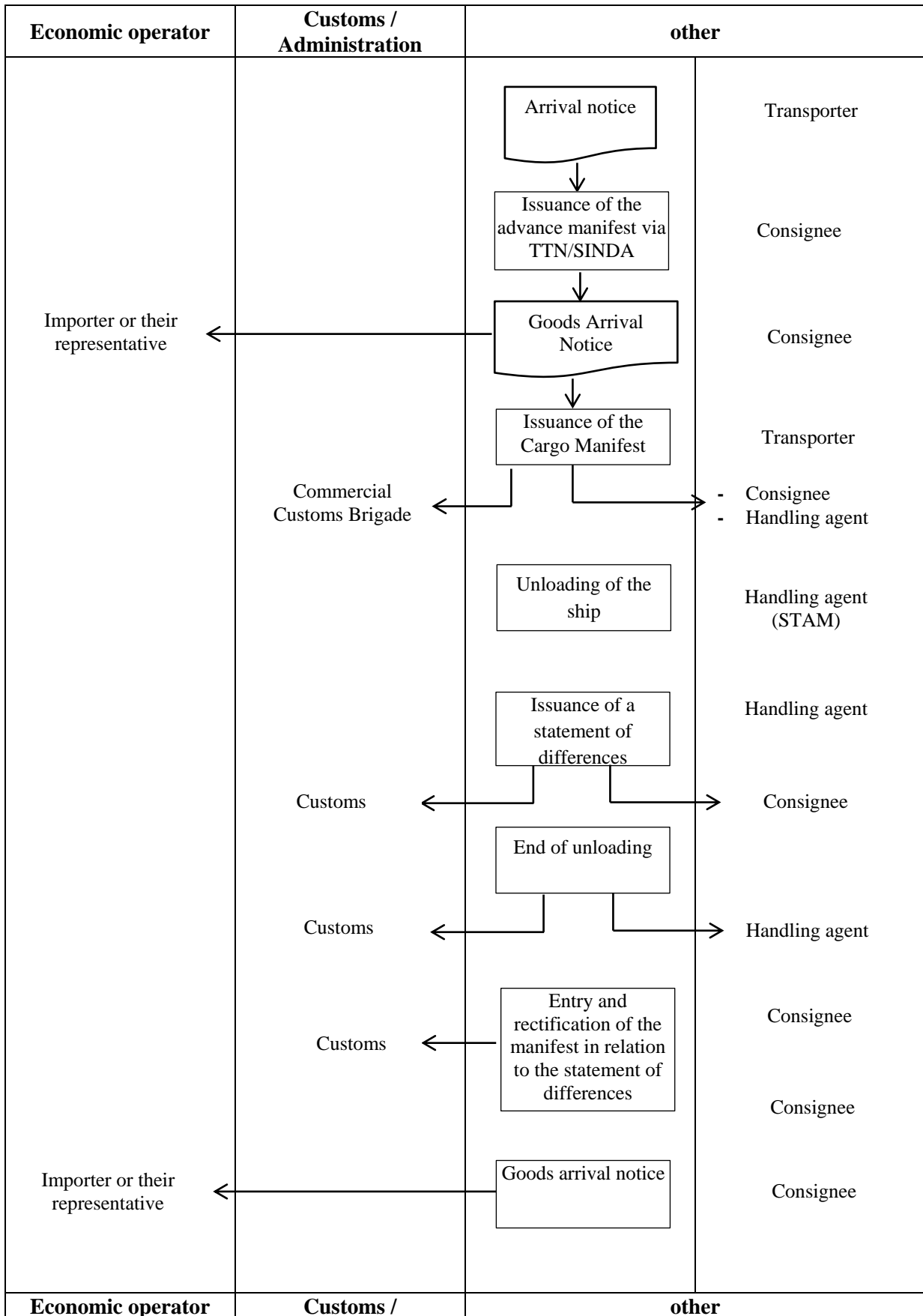
B – Export

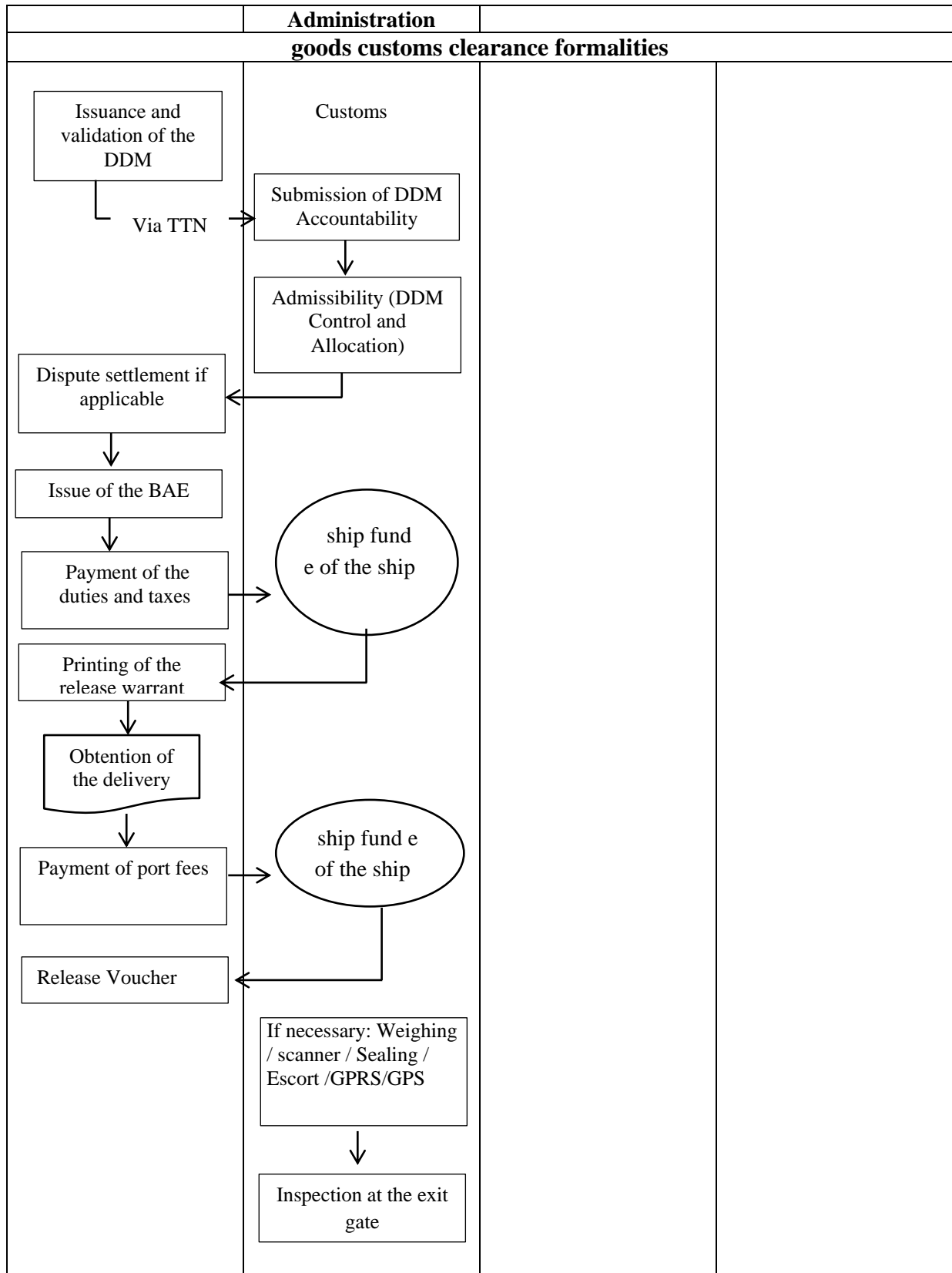
Step (and duration)	Information required – resource	Where? Entity responsible	Cost of the stage (unit)	Additional information
Issuance of the detailed declaration of export (DDM)				
Downloading and Validating the detailed declaration	information elements of their detailed declaration of export SINDA system via the TTN network	Exporter or their representative	1.5 DT per article (see TTN tariff table in 2.12)	
Recovery of the registration no.	number and date of registration attributed via TTN	Customs		
Issuance of the detailed declaration of export (DDM)	Attached documents: -the invoices -the transport document -certificate of origin -any other document relating to the customs regulations. TTN platform	Exporter or their representative Customs clearance office		
Submission of the detailed declaration				
Submission of the declaration	DDM file (Paper form annex: 1.17 TTN: 1.18)	at the admissibility window Exporter or their representative		
Transmission of endorsement ‘Compliant’	Via TTN platform	Customs by inspector liquidator		
Payment of the duties and taxes due		Customs check-out		
Printing of the release warrant	Via TTN platform	Exporter / representative	1.2DT	
Preparation of the export file	- The BAE (endorsements) - The docking ticket validated by STAM - Copy of the export declaration - Copy of the export invoice - Any other document relevant to the export operation.	Exporter / representative		
Summary check at the entry gate				
Check	- the number of the load unit; - the registration certificate of the foreign means of transport; - the condition of the seal	Customs		The customs service applies its STAMP to the docking ticket and potentially to the BAE and authorizes entry of the goods into the port.

	and of the GPRS where applicable; - that the agent responsible for the escort is present (if the export has been made with an escort); - the general condition of the means of transport and the load unit			A weighing note is issued, endorsed by the customs services Statement of compliance between the declared goods and the image provided by the stamp scanner on the BAE
Loading agreement				
Exit inspection	Export file - BAE bearing les. - Copy of the invoice - Copy of the exportation declaration - The docking ticket - The weighing note - Any other document relating to the particular regulations	Customs		After verification of the file, and if compliant, on the and the in order to ensure its).
Loading validation: Compliance	Electronic validation of the docking ticket on the TTN network			the service issues its agreement, the 'Loading agreement', transmission to the stevedoring and handling company
Issuance of the export manifest				
Issuance of the provisional manifest	definitive list of the load units actually loaded	Consignee of the Ship		
Transmission of provisional manifest	- Manifest - Statement of differences	Loading cell		
Approval of transmission of provisional manifest	- Manifest - Statement of differences	of Port authority		Approval and authorization of the ship's departure Transmission: Ship's captain Consignee
Definitive submission of the manifest (24 hours before departure)	Manifest	Consignee		
Application for a loading visa	Application	Exporter / representative		
Loading agreement	Goods loading visa	Customs		

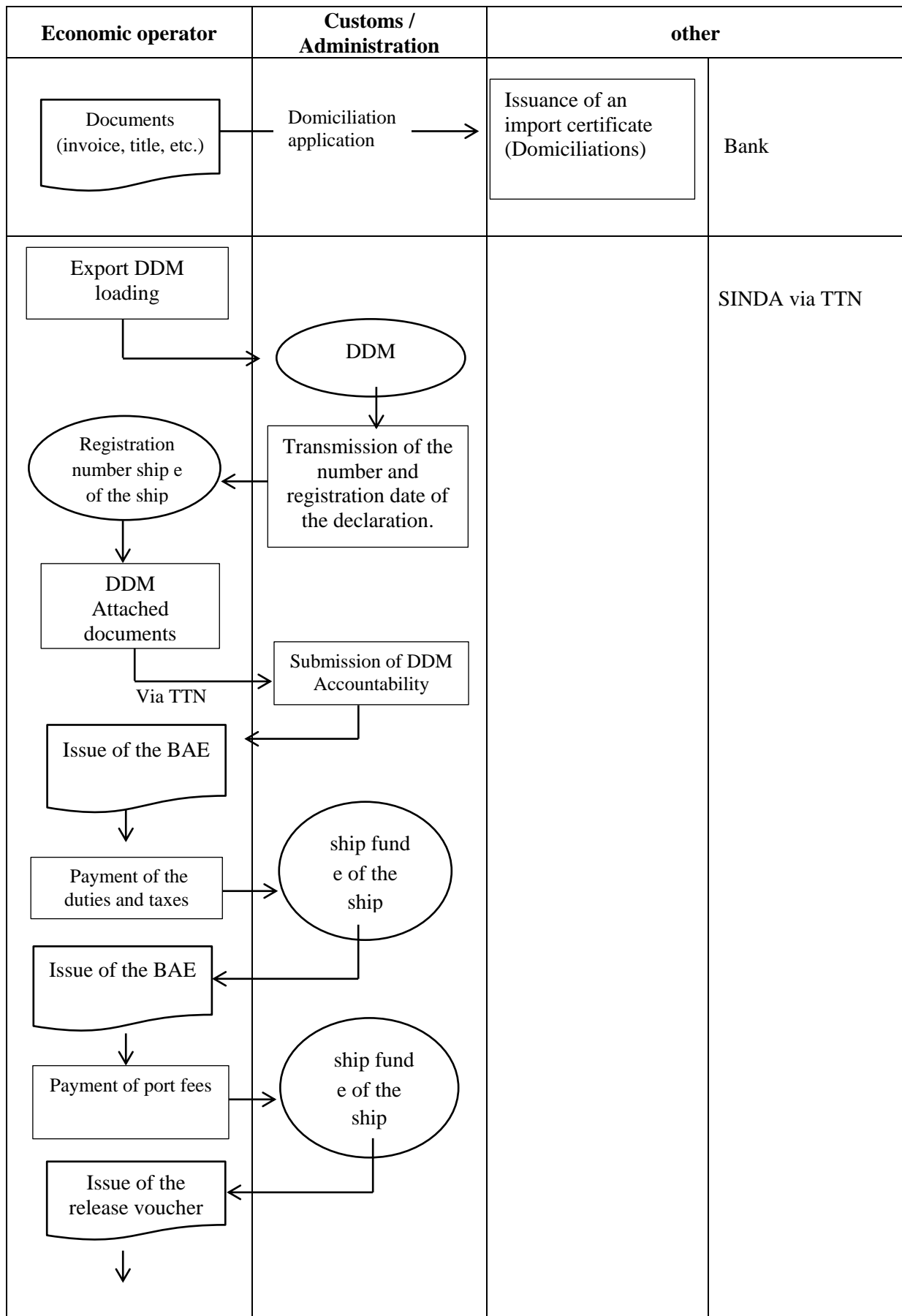
3.3.2. Importation / Exportation circuit

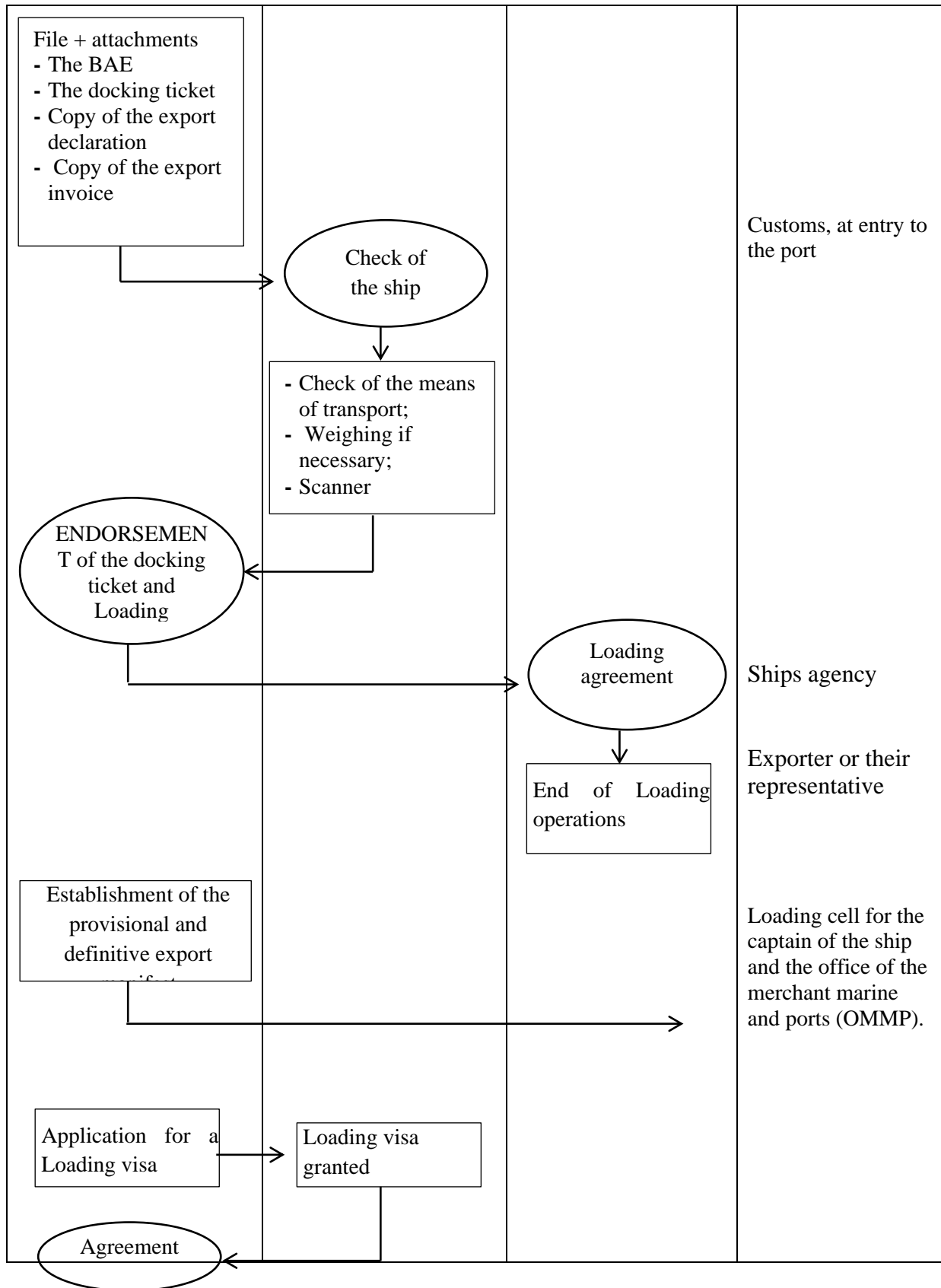
A - Importation





B - Export circuit





ANNEX –I

FORMS

- 1.1 - Request for award of a customs code*
- 1.2 - Request to benefit from the status of approved exporter*
- 1.3 - Title of External Trade (Blank form)*
- 1.4 - Title of External Trade – Trade invoice*
- 1.5 - Title of External Trade – Definitive Export Invoice*
- 1.6 - Import Technical inspection (Blank form)*
- 1.7 - Import Technical inspection (application for provisional authorization for release or consumer supply)*
- 1.8 - Import Technical inspection authorization*
- 1.9 - Import Technical inspection rejection*
- 1.10 - Phytosanitary technical inspection*
- 1.11 - Export Quality Control Certificate*
- 1.12 - Certificate of origin*
- 1.13 Request for information concerning origin*
- 1.14 Request for information on the customs value*
- 1.15 Request for revision of an evaluation decision*
- 1.16 – Manifest*
- 1.17 - Detailed declaration of goods 1-2-3*
- 1.18 Detailed description of goods at customs (TTN)*
- 1.19 - Release warrant (BAE)*
- 1.20 Release warrant (Verso)*

ANNEX - 2

2.1 - Customs

2.2 - Import and Export Regimes

2.3 - Customs Regimes – Different types of declarations

2.4 - Regional trade directorates (one per governorate)

2.5 - Prohibitions and restrictions

2.6 - List of Customs Offices

2.7 - Nomenclature for customs clearance of the products (Product/sector)

2.8 - Nature of the product for technical inspection

2.9 - Tables of Imports/Exports not giving rise to any formalities

2.10 - Regulatory regime of external trade operations subject to prior authorization

2.11 - Contraventions, offences and penalties

2.12 - TTN operational costs

2.13 - Circuit of the Declaration

2.14 - TTN diagram

2.15 – TTN presentation

2.16 – Screen shots: Tariff consultation and Technical inspection

INFORMATION SOURCES

- Ministry of Trade and Industry
- Tunisian Customs Site: <http://www.douane.gov.tn>
- Customs Code 2008 : <http://www.douane.gov.tn/index.php?id=43&L=412>
- Manual of Customs Import Procedures 2018 (Customs)
- Manual of Customs Export Procedures 2018 (customs)
- CEPEX website: www.cepex.nat.tn
- TradeNet Tunisie website: www.tradenet.com.tn
- CNUDST website (Official Journal Tunisia): www.cnudst.rnrt.tn
- API website (Agency for the Promotion of Industry and Innovation): www.tunisieindustrie.nat.tn
- SICAD website (Information and administrative communication Tunisia): www.sicad.gov.tn/Fr

Interviews:

- Mr Maher Karrath Director-General of Customs
- Mr Mustapha Mezghani PDG TTN
- Mrs Baabaa ben Abdallah Head of TTN marketing service
- Mr Nouredine Sellami Director-General of the Trade Office
- Mr Khaled Ben Abdallah Director-General of External Trade to the Ministry of Trade
- M. Samir Azzi Directeur Joint Director-General- CEPEX
- Hechmi Riahi Head forwarder ARAMEX
- CEPEX single window:
 - Mr Lotfi Chelli single window manager;
 - Mr Mehrez Zineddine - Customs
 - Mr Anis Khalifa COTUNAS
 - Mr Ben Khélifa oussama Chamber of Commerce

