Any document proving the repatriation of incomes, benefits and foreign currency, any document proving the transfer to an authorized agent of incomes, benefits and foreign currency or their deposit at the accounts provided for in article 4 of the law herein and a copy of the statement at the Central Bank of Tunisia, shall be joined to the statement in case this statement is required.

5. Pay an amount fixed at 5% of the assets at the date of possession, of the counter value in dinars of the incomes, benefits or foreign currency repatriated and transferred to an authorized agent or deposited in the accounts provided for in article 4 of the law herein, on the basis of the statement provided for in point 4 of the article herein.

This amount exempts the persons benefiting from the amnesty, from paying the income or the company tax and the relevant late payment penalty which are required as for the incomes or benefits and assets subject to the amnesty, as well as any administrative or law suit as regards the exchange subject to the amnesty.

Art. 4 - The persons concerned with the amnesty may deposit the currency provided for in paragraphs (b) and (c) of article one in "special accounts in convertible currency or dinars".

In pursuance of a circular of the Central Bank of Tunisia, the same operating conditions of the special accounts in convertible currency or dinars apply to these accounts.

If this currency is not deposited in this category of accounts, these persons shall transfer them in dinars on the exchange market.

Art. 5 - May not be transferred abroad more than 20% of the amounts appearing in the balance of the account in convertible currency or dinars, before the expiry of six months as of the date of depositing them in these accounts.

The non compliance with the provisions of paragraph one of the article herein by the concerned persons, entails a loss of entitlement to amnesty subject of the law herein, and consequently they can not apply for the reimbursement of the paid amounts mentioned in point 5 of the above mentioned article 3.

The credit institutions shall inform the Central Bank of Tunisia of any alleged breach of the provisions of paragraph one of the article herein, for fear of the sanctions provided for by law n° 2001-65 dated 10 July 2001, on credit institutions, as amended by the subsequent texts.

The law herein shall be published in the Official Gazette of the Republic of Tunisia and implemented as law of the state. Tunis, 25 June 2007.

Zine El Abidine Ben Ali

(1) preparatory works:

Discussion and adoption by the Chamber of Deputies during its session held on 5 June 2007.

Discussion and adoption by the Chamber of Deputies during its session held on 19 June 2007.

Law n° 2007-42 dated 25 June 2007, authorizing the state to subscribe to the capital of the Tunis fast railways network company (1).

In the name of the people,

The Chamber of Deputies and the Chamber of Advisors having adopted.

The President of the Republic enacts the following law:

Single article - The Minister of Finance, acting on behalf of the state, is authorized to subscribe to the capital of the Tunis fast railways network company up to an amount reaching up to ten million dinars.

The law herein shall be published in the Official Gazette of the Republic of Tunisia and implemented as law of the state.

Tunis, 25 June 2007.

Zine El Abidine Ben Ali

Discussion and adoption by the Chamber of Deputies during its session held on 5 June 2007.

Discussion and adoption by the Chamber of Deputies during its session held on 19 June 2007.

Law n° 2007-43 dated 25 June 2007, amending and completing laws governing the pensions paid as for the retiring, disability and living persons' schemes in the public and private sectors and special schemes (1).

In the name of the people,

The Chamber of Deputies and the Chamber of Advisors having adopted.

The President of the Republic enacts the following law:

⁽¹⁾ preparatory works:

TITLE ONE

Civil and military personnel retiring and living person's pensions in the public sector and special schemes

Article one - The rates of contributions to the civil and military personnel retiring and living person's pensions scheme in the public sector and to the retiring scheme of the members of the government, the chamber of deputies, the chamber of advisors and the governors shall be at the rate of:

- 1.8% of the contribution basis, at the employer's expenses, as follows:
- 0.60% with effect from 1 January 2007,
- 0.60% with effect from 1 January 2008,
- 0.60% with effect from 1 January 2009.
- 1.2% of the contribution basis, at the social security contributor, as follows:
- 0.40% with effect from 1 January 2007,
- 0.40% with effect from 1 January 2008,
- 0.40% with effect from 1 January 2009.

Consequently, the contribution rates provided for by the following laws are modified:

- article 5 of law n° 83-31 dated 17 March 1983, fixing the members of the government retiring scheme,
- articles 9 and 13 of law n° 85-12 dated 5 March 1985, relating to civil and military retiring and living person's pensions in the public sector,
 - article 5 of law n° 85-16 dated 8 March 1985, fixing the governors retiring scheme.
- Art. 2 The provisions of articles 30, 37, 46 and 47 of law n° 85-12 dated 5 March 1985, on civil and military retiring and living person's pensions in the public sector are superseded by the following provisions :

Article 30 (new): the official, whatever his duty, acquires the right to retire after accomplishing thirty seven (37) years on duty and reaches fifty seven (57) years of age.

Article 37 (new): the pension is equalized at the time of any increase in anyone of the permanent elements of the remuneration corresponding to the grade or the duty on the basis of which the pension was cleared.

The pension is also equalized at the time of establishing a permanent allowance corresponding to the grade or the duty on the basis of which the pension was cleared.

This equalization is subject to the provisions of articles 9, 10, 11, 13 and 36 of the law herein.

All the contributions as for this equalization during the period of paying the pension and its accessories, except for the contributions quota put at the employer's expenses for 36 months, are at the pensioner's expenses.

Article 46 (new): if the spouse pension is not granted for any legal reason, this pension is or not divided equally between the orphans in addition to their pensions.

However, as far as the daughter is concerned, at the date of death of the official, whether she has resources at her disposal or whose husband is not obliged to pay the alimony, her pension rate may not exceed than fifty percent (50%) of the retiring pension the official had or might have had at his date of death.

Article 47 (new): the provisions of articles 45 and 46 of the law herein apply to:

- orphans at the date of death of the official suffering from an incurable disease or an incapacity preventing them from taking up a remunerated activity, and this, without taking into consideration the requirement of being twenty one (21) years of age.

The illness or the incapacity mentioned above are assessed by the reviewing commission provided for in article 29 of law n° 59-18 dated 5 February 1959,.

- orphans proving the pursuit of higher education studies till the age of twenty five (25), provided that they benefit from a university grant.
- the daughter, without taking into consideration the age requirement of twenty one (21), who at the date of death of the official does not have at her disposal resources or whose husband is not obliged to pay the alimony; however, the payment of the pension granted to her is definitively suspended if either condition is not fulfilled.

TITLE II

Old-age, invalidity and living persons' pensions as for some social security schemes in the private sector

Art. 3 - The provisions of paragraph "d" of article 64 of law n° 81-6 dated 12 February 1981, organizing social security schemes in the agricultural sector, of the fifth dash of article 25 of law n° 2002-32 dated 12 March 2002, on social security schemes for some categories of workers in the agricultural and non agricultural sector, and of the fifth dash of article 22 of law n° 2002-104 dated 30 December 2002, on artists, creators and intellectuals' social security scheme shall be superseded by the

following provisions:

Without an age limit for the daughter not having at her disposal resources or whose husband is not obliged to pay the alimony at the date of death of her ascendants benefiting from an old-age or an invalidity pension or who, at the date of his death, the requirement of minimum seniority in acquiring the right to either pension, the payment of the granted pension is definitively suspended if either condition is not fulfilled.

Art. 4 - The term "minor" is omitted from the beginning of article 64 of law n° 81-6 dated 12 February 1981, organizing social security schemes in the agricultural sector, and from the beginning of article 25 of law n° 2002-32 dated 12 March 2002, on the social security scheme for some categories of workers in the agricultural and non agricultural sectors.

TITLE III

Transitional provisions

Art. 5 - The temporary orphans' pension provided for in the provisions of the following articles may not be resumed:

- article 64 of law n° 81-6 dated 12 February 1981 mentioned above,
- article 47 of law n° 2002-32 dated 12 March 2002 mentioned above,
- article 22 of law n° 2002-104 dated 30 December 2002 mentioned above.

And the payment of which to the daughter was interrupted, before the implementation of the law herein, for failing either condition of not having at her disposal resources or whose husband doesn't have to pay the alimony at the date of death of her ascendants.

The law herein shall be published in the Official Gazette of the Republic of Tunisia and implemented as law of the state. Tunis, 25 June 2007.

Zine El Abidine Ben Ali

(1) preparatory works:

Discussion and adoption by the Chamber of Deputies during its session held on 5 June 2007.

Discussion and adoption by the Chamber of Deputies during its session held on 19 June 2007.

CONSTITUTIONAL COUNCIL (*)

Opinion n° 23-2007 of the constitutional council, on a draft law on exchange infringements and fiscal amnesty.

Opinion n° 26-2007 of the constitutional council, on a draft law amending and completing laws governing the pensions paid as for the retiring, disability and living persons' schemes in the public and private sectors and special schemes.

^{*} These opinions are published only in Arabic and French.