

What do you think of our site?

Excellent

O Not bad

Medium

O So bad

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holder is exempted from paying the tax on the benefits for the first five years starting from the beginning of the effective exploitation.

 Mining Code Online Poll

- Exemption from tax on the added value due to the occasion of the operations that are realized in Tunisia. The foreign mining enterprise can opt for a regime of resident/non-resident enterprise.
- Exempting the shareholders from all the taxes on the collected dividends as well as the
- eventual repatriement of the invested capital.
- The mining enterprises can constitute provision for deposit reconstruction (PRG) measured up to 50% of the imposed benefit to develop the mining research work apart from concession and fulfill redeployment projects.
- Fiscal stability: the holder is exempted, for his research and mining activities, from all the laws, taxes and taxation, whether direct or indirect, already instituted or will be instituted by the Tunisian State or by any organism, or local collectivities different from those that appeared in the mining code.
- Other incentives
 - The Tunisian State is responsible for the employers' contribution to the legal regime of social security as the paid salary to the employees during a five-month period beginning of the activity start on.
 - The holder can recruit, in the part of his prospecting-research and exploitation duties. foreign personnel.
 - The foreign personnel can opt for a regime of national security apart from the Tunisian regime. In addition to that, they can benefit from taxation exoneration on the income of the natural persons in accordance with the salaries that they have been paid. In return, the foreign personnel is submitted to an inclusive taxation contribution fixed at 20% of the raw sums of their salaries.
 - The holders benefit from the access to the national data banks.
 - The licensor facilitates the implementation of the foreign enterprises as well as the acquisition of the necessary terrains to the mining projects.