

## Export

Are considered export transactions:

1. The sale of locally produced goods and merchandise, the provision of services abroad and services provided in Tunisia and used abroad,
2. The sale of goods and products by enterprises operating in the agricultural and fishery sectors, manufacturing and craft industries to enterprises wholly exporting and to enterprises established in economic activity parks, provided that these goods and products constitute a component of the final product for export as well as to the wholly exporting international trading companies;
3. Provision of services to enterprises wholly exporting to companies established in the economic activity parks and totally exporting, international trading companies in the framework of subcontracting operations and operating in the same sector or within the framework of Services directly related to production, except for guarding, gardening, cleaning and administrative, financial and legal services

*Are not considered as export operations, financial services, leasing of buildings, sales of fuels, water, energy and mining products and quarries.*

The following enterprises are considered as wholly exporting enterprises:

- Enterprises that sell all their goods or products or provide all their services abroad or those who provide all their services in Tunisia and that are used abroad;
- Enterprises that sell all their products or provide all their services in accordance with the export transaction defined above;

*Such enterprises may sell part of their production or provide part of their services on the local market within the limit of 30% of their export turnover in the previous calendar year*

## Tax incentives

### - In terms of investment:

- Total deduction from the income tax base for persons or corporate income tax, income or profits reinvested in the subscription to the initial capital or capital increase in fully exporting companies, within the limit of the income or profit subject to tax.
- The suspension of value added tax on imported and local purchases of materials, products and services giving entitlement to deduction and necessary for the execution of export transactions.

### - In terms of the exploitation:

- Deduction from the income tax base of two-thirds of income from exports, and exceptional profits.
- Profits from export operations are subject to corporation tax at a reduced rate of 10%.

## Innovative Sectors

**Total deduction**, within the limit of the income or profit subject to tax, of the income or profits **reinvested** in the **subscription** to the **initial capital or capital increase** of companies making investments allowing the development of technology or its control and investments in innovation in all economic sectors, with the exception of investments in the financial sector and the energy sectors other than renewable energy, mining, real estate development, on-site consumption, Trade and Telecommunication Operators.