# **Penalties and Fiscal Control in Tunisia 2025: A Comprehensive Guide for Businesses and Investors**

## **Executive Summary**

Tunisia's fiscal landscape in 2025 is shaped by the comprehensive Finance Law No. 48-2024, enacted on December 9, 2024. This legislation introduces significant reforms across corporate and individual taxation, VAT, and various other contributions, aiming to bolster state revenues, support economic segments, and enhance tax compliance. Key changes include increased Corporate Income Tax (CIT) rates for most sectors and financial institutions, revised Individual Income Tax (IIT) brackets, and strategic adjustments to Value Added Tax (VAT) rates. Concurrently, the law strengthens fiscal control mechanisms through expanded audit powers, mandatory reporting, and a new emphasis on digital compliance, notably electronic invoicing.

To manage the transition and address historical non-compliance, the government has introduced a series of tax and social amnesties, offering taxpayers opportunities to regularize their situations under more favorable terms. For dispute resolution, Tunisia maintains a multi-tiered system encompassing administrative appeals, mandatory conciliation commissions, and judicial recourse through national courts. International arbitration, particularly under UNCITRAL-based rules, serves as a critical avenue for foreign investors in tax-related disputes, reflecting Tunisia's commitment to international investment protection standards. Businesses and investors operating in Tunisia must navigate this evolving regulatory environment through proactive compliance, robust record-keeping, and strategic engagement with available recourse mechanisms.

## **I. Introduction to Tunisia's Fiscal Landscape in 2025**

### **Overview of the 2025 Finance Law and its objectives**

The Tunisian fiscal environment in 2025 is significantly influenced by the provisions of the Finance Law for 2025, officially designated as Law No. 48-2024 and promulgated on December 9, 2024. This pivotal legislation was subsequently published in the Official Journal of the Tunisian Republic No. 149 on December 10, 2024.1 The primary objectives underpinning this law are multifaceted, aiming to enhance government revenue collection, safeguard the purchasing power of citizens, and stimulate broader economic activity.1

This legislative initiative is a strategic response to persistent budgetary challenges, signaling a deliberate effort to reform and reconstruct the national taxation system.5 The law incorporates a range of reforms designed to rationalize public expenditures, improve the efficiency of tax collection processes, and ultimately fortify the country's economic resilience.7 A key element of this strategy involves diversifying state revenue streams, with a particular focus on imposing new taxes on luxury goods and services deemed non-essential.7 Simultaneously, the government seeks to foster a more conducive business environment for small and medium-sized enterprises (SMEs) and auto-entrepreneurs by reducing their fiscal and administrative burdens.7

The fiscal policy shift towards domestic resource mobilization and social equity is a notable development. The 2025 Finance Law explicitly aims to increase government revenue and reduce the fiscal deficit, which stood at 6.3% of GDP in 2024.1 This indicates a deliberate move to rely more heavily on internal financial resources to fund the national budget, a departure from previous dependencies that may have included external financing, such as arrangements with the International Monetary Fund (IMF), which were notably put on hold.5 Concurrently, the law introduces measures designed to directly benefit citizens and support their purchasing power. These include a reduction in the Value Added Tax (VAT) on household electricity and affordable housing, as well as tax relief for property owners.1 The establishment of a new unemployment fund further underscores a commitment to strengthening the social safety net.1 This comprehensive approach suggests a strategic balance: the government is pursuing robust internal revenue generation while simultaneously implementing social welfare measures to maintain public confidence and economic stability.

### **Key Tax Rates: Corporate Income Tax (CIT), Individual Income Tax (IIT), and Value Added Tax (VAT)**

The 2025 Finance Law introduces significant adjustments to Tunisia's primary tax rates, impacting both corporate entities and individual taxpayers.

Corporate Income Tax (CIT)

The general Corporate Income Tax rate has been increased from 15% to 20% for profits realized from January 1, 2024, S\_R184, S\_R203, S\_R207, S\_R221, S\_R281, S\_R283, S\_S1, S\_S302, S\_S304]. A more substantial increase applies to specific sectors: banks, financial institutions (excluding payment institutions), and insurance and reinsurance companies will now face a CIT rate of 40%, up from their previous rate of 35%, also effective for profits from January 1, 2024.10 The increase in corporate tax rates is expected to significantly augment government revenue. However, this measure carries the inherent risk of reducing corporate profitability, which could, in turn, deter new investments and impede overall economic growth.1 Businesses may also respond to this increased tax burden by passing on higher costs to consumers through elevated prices for goods and services.1 This scenario illustrates a fundamental trade-off in fiscal policy: the immediate benefit of increased state revenue versus the potential long-term impact on business dynamism and consumer welfare.

Individual Income Tax (IIT)

The tax brackets for Individual Income Tax have been revised, with the new structure taking effect from January 1, 2025.1 The updated progressive tax scale begins with a 0% rate for annual incomes up to TND 5,000 and escalates to a maximum rate of 40% for incomes exceeding TND 70,000.13 This revision is specifically designed to alleviate the tax burden on lower-income individuals and to foster greater tax equity across the population.19

Value Added Tax (VAT)

The standard Value Added Tax rate in Tunisia remains at 19%.20 However, reduced rates of 13% and 7% continue to apply to specific categories of goods and services.1 Several notable changes to VAT rates have been introduced for 2025:

* The VAT rate on household electricity consumption, specifically for usage not exceeding 300 kWh per month, has been reduced from 13% to 7%.1
* A new VAT rate of 19% is now applicable to the sale of residential properties by real estate developers. However, a reduced rate of 7% applies to properties priced below TND 400,000.1
* Community enterprises benefit from a temporary VAT exemption for a period of 10 years from their incorporation date, covering all acquired goods, services, and equipment.1
* Electric cars and bicycles have been reclassified, with their VAT rate reduced from 13% to 7%.20 Additionally, tea and coffee now benefit from a zero VAT rate.20
* Loan interest for projects financed through crowdfunding platforms is now exempt from VAT.25
* The VAT rate on certain agricultural products intended for processing has also been reduced.25

Conjunctural Contribution

A new "conjunctural contribution" of 2% has been introduced for 2025, with a minimum payment of TND 1,000. This contribution applies to companies whose 2023 turnover exceeded TND 20 million (excluding VAT) and that are subject to the 15% CIT rate.1 This measure specifically targets large corporations as a means of generating additional government revenue.1

Other Taxes and Contributions

The fiscal framework also includes several other significant taxes and contributions:

* **Social Security Contribution (CNSS):** The overall CNSS rate has increased by 1%. This increment is equally distributed between employees and employers, with each contributing an additional 0.5%. This adjustment is intended to fund a newly established unemployment insurance fund.1 For the general regime, the total contribution rises from 25.75% to 26.75% (comprising 17.07% employer contribution and 9.68% employee contribution).28 Fully exporting companies will see their rate increase from 25.25% to 26.25%.9
* **Social Lodging Tax (FOPROLOS):** Employers are required to contribute to this fund.30 The contribution rate for FOPROLOS is 0.5%, equally split between the employer and the employee, and is applied to salaries declared to the CNSS.36
* **Vocational Training Tax (TFP):** This tax is generally levied at a rate of 1% for manufacturing enterprises and 2% for other economic activities.37 Certain companies may be exempt, typically during their initial three years of operation.37
* **Tax on Local Collectivities (TCL):** This tax is calculated based on built properties (2% of the reference price per square meter multiplied by the covered surface, with rates varying from 8% to 14% depending on municipal services provided) and unbuilt land (0.3% of the real market value or a per-square-meter rate based on the urban zone).38 The general rate for businesses is 0.2% of their gross local turnover.44
* **Hotel Tax:** The hotel tax has been increased for foreign tourists, with new nightly rates of TND 4 for 2-star hotels (up from TND 1), TND 8 for 3-star hotels (up from TND 2), and TND 12 for 4- and 5-star hotels (up from TND 3). The maximum tax is calculated on 15 consecutive nights.46 Children under 12 years of age are exempt.48
* **Tax on the Tourism Development Fund:** Entities operating in the tourism sector are subject to a 1% tax on their turnover, excluding VAT, which contributes to the Tourism Development Fund.50
* **Withholding Tax on Online Marketplace Sales:** A new 3% withholding tax has been introduced on amounts collected by delivery companies on behalf of non-registered individuals selling goods online.1

The introduction of new taxes and the revision of existing ones signal a growing complexity within the Tunisian tax system. The mandatory reporting requirements for healthcare professionals and the implementation of a withholding tax on online marketplace sales are explicit measures designed to integrate more economic activity into the formal sector and improve the detection of undeclared income.1 This indicates a clear governmental strategy aimed at formalizing economic activities and broadening the tax base. Consequently, businesses and individuals will need to adopt more rigorous compliance practices and maintain meticulous record-keeping to navigate these changes effectively and avoid potential legal and financial repercussions.

## **II. Penalties for Fiscal Non-Compliance in 2025**

The 2025 Finance Law introduces a series of measures addressing fiscal non-compliance, encompassing general penalties, specific infractions, and comprehensive tax amnesty programs.

### **General Penalties for Late Filing and Payment**

The 2025 Finance Law includes a significant tax amnesty program designed to encourage the regularization of outstanding fiscal obligations. Penalties for late payment of social security contributions will be waived if the underlying debts are settled by March 31, 2025 [11\_1, 9, S\_R155, S\_R160, S\_R194, S\_R202]. This amnesty also extends to tax returns filed by June 20, 2025, offering a reduction in late payment penalties, provided the principal tax amount is paid.9 Furthermore, a customs amnesty is applicable to offenses identified before December 1, 2024, allowing for staggered payment conditions until January 1, 2026.9 Penalties related to customs duties can be entirely waived upon payment of the principal amount before January 1, 2026.

The tax amnesty also explicitly covers penalties associated with fiscal control, late payment, and collection fees for debts owed to the State. To benefit from this, taxpayers must either make a full payment or commit to a quarterly payment schedule spanning five years, with the first installment due by June 30, 2025.51 Should a taxpayer fail to adhere to an agreed-upon payment schedule, overdue tax debts will incur penalties of 1.25% per month or fraction of a month.52 For general instances of late payment, a penalty of 0.75% per month or fraction of a month is applied to spontaneously filed declarations. This rate increases to 1.25% if the delay exceeds 60 days.54 If the non-compliance is detected during a fiscal control, the penalty rate is consistently applied at 1.25% per month.55

The government's dual approach, combining stringent enforcement with broad amnesty provisions, is a strategic policy choice. The 2025 Finance Law simultaneously strengthens tax enforcement mechanisms, such as authorizing on-site inspections, mandating reporting from certain professions, and introducing penalties for electronic invoicing non-compliance. Concurrently, it offers significant tax amnesties for late payments and administrative infractions.1 This dual strategy aims to recover outstanding revenue and formalize economic activities 1, while also providing a pathway for taxpayers to regularize their situations without facing overwhelming penalties.51 This balancing act reflects a governmental effort to meet its revenue targets, encourage voluntary compliance, and efficiently resolve the existing backlog of tax disputes.

### **Penalties for Inaccurate or Incomplete Declarations**

Tunisian fiscal regulations impose clear penalties for inaccuracies or omissions in tax declarations. Any information that is not provided, or is submitted in an incomplete or inaccurate manner, will incur a fine of TND 10 per missing or incorrect piece of information.55

More severe penalties are reserved for instances of deliberate misrepresentation or fraudulent activity. The submission of false invoices, particularly when done to obtain undue tax advantages, reduce tax liabilities, or recover payments, can lead to significant legal consequences. These include imprisonment for a period ranging from 16 days to 3 years, in addition to a fine ranging from TND 1,000 to TND 50,000. Furthermore, engaging in fraudulent maneuvers, such as maintaining double accounting records or using falsified documents, can result in fines from TND 500 to TND 50,000 and imprisonment for 16 days to 5 years.57

This heightened scrutiny on data accuracy underscores a critical focus on compliance. The explicit penalties for incomplete or inaccurate information, coupled with severe sanctions for fraudulent activities, signal a clear shift towards stricter enforcement of data integrity in all tax-related submissions. This necessitates that businesses and individuals prioritize robust internal controls and meticulous record-keeping. The increasing emphasis on electronic procedures, as outlined in the 2025 Finance Law, further facilitates this enhanced scrutiny, making it imperative for taxpayers to ensure the precision and completeness of their declarations to avoid substantial legal and financial repercussions.

### **Specific Penalties under the 2025 Finance Law**

The 2025 Finance Law introduces several specific penalties and mandates that reflect the government's push towards digitalization and formalization of the economy.

Electronic Invoicing

Effective July 1, 2025, a new penalty regime will be implemented for large taxpayers who fail to utilize the TradeNet (TTN) platform for electronic invoicing.58 Non-compliance, specifically the failure to issue invoices by mandated entities, can result in imprisonment ranging from 16 days to 3 years, alongside a fine of TND 1,000 to TND 50,000.

Dormant Accounts

Financial institutions, including banks and brokerage firms, are now obligated to transfer unclaimed deposits and associated interest to the government. This transfer is mandated after 15 years for deposits and 5 years for interest, with a deadline for compliance set for July 2025.1

Subcontracting

The practice of subcontracting has been criminalized under the new legislation. Violations are subject to fines of TND 10,000, which are doubled for legal entities. Service providers engaging in subcontracting are granted a three-month period to ensure full compliance with these new regulations.60

The regulatory evolution towards digitalization and formalization is evident in these new penalties. The introduction of specific sanctions for non-compliance with e-invoicing mandates and the forfeiture of dormant accounts clearly demonstrate the government's commitment to leveraging digital tools and enhancing financial transparency for more effective fiscal control [58, S\_R167, S\_R196, S\_R21, S\_R29, S\_R184]. These measures extend beyond mere revenue collection; they aim to modernize administrative processes and reduce opportunities for informal economic activities or the concealment of undeclared assets. The criminalization of subcontracting further reinforces the drive towards formalizing labor practices, ensuring greater accountability and adherence to established legal frameworks.

### **Tax Amnesty Measures and Deadlines for 2025**

The Tunisian government has implemented several tax amnesty measures for 2025, providing specific deadlines for taxpayers to regularize their situations and avoid penalties.

Social Amnesty

Penalties for the late payment of social security contributions will be waived if the outstanding debts are settled by March 31, 2025 [11\_1, 9, S\_R155, S\_R160, S\_R194, S\_R202]. For those unable to make a lump-sum payment, a partial reduction of 75% of penalties is available for debts paid under a 48-month payment plan, while a 50% reduction applies to other staggered payment arrangements.

Tax Amnesty

A comprehensive tax amnesty offers a total reduction of late payment penalties for tax returns filed by June 20, 2025, provided the principal tax amount is paid.9 This also includes a 50% reduction for administrative tax infractions identified before June 20, 2025.62 This amnesty applies to various taxes, including VAT, hotel tax, and local taxes. However, it explicitly excludes penalties related to money laundering offenses.

Customs Amnesty

A customs amnesty is in effect for offenses detected prior to December 1, 2024. This allows for staggered payment conditions until January 1, 2026.9 Penalties for customs duties can be waived entirely upon payment of the principal amount before January 1, 2026.

The strategic intent behind these amnesty programs is to encourage compliance and clear backlogs within the fiscal system. These multiple amnesty initiatives serve as a powerful incentive for taxpayers to regularize their financial situations [11\_1, 9, S\_R155, S\_R160, S\_R194, S\_R202, S\_S6, S\_S11, 52]. The primary objective is to recover unpaid tax revenue and reduce the volume of ongoing tax-related disputes.1 By offering these concessions, the government aims to bring a greater proportion of economic activity into the formal tax system, thereby prioritizing a collaborative approach to compliance rather than relying solely on punitive measures. This approach seeks to streamline the collection process and improve overall fiscal health.

### **Summary of Penalties for Fiscal Non-Compliance**

| Penalty Type | Applicable Tax/Area | Penalty Rate/Amount | Key Deadlines | Relevant Snippet IDs |
| --- | --- | --- | --- | --- |
| **Late Filing/Payment** | Social Security Contributions | Penalties waived if debts settled | March 31, 2025 | 11\_1, 9, S\_R155, S\_R160, S\_R194, S\_R202 |
|  | Tax Returns (general) | Total reduction of late payment penalties | Filed by June 20, 2025 | 11\_1, 9 |
|  | Customs Offenses | Penalties waived on principal payment | Principal paid by Jan 1, 2026 (for offenses before Dec 1, 2024) | 11\_1, S\_R134, 9 |
|  | Overdue Tax Debts (payment plan not adhered to) | 1.25% per month or fraction of month | Ongoing (if payment plan breached) | 52 |
|  | Spontaneous Declarations (late payment) | 0.75% per month (if <= 60 days late); 1.25% per month (if > 60 days late) | Ongoing | 54 |
|  | Detected by Fiscal Control (late payment) | 1.25% per month | Ongoing | 55 |
| **Inaccurate/Incomplete Declarations** | General Tax Information | TND 10 per missing/inaccurate information | Upon filing/detection | 55 |
| **False Invoices** | All Taxes | Imprisonment (16 days to 3 years) and fine (TND 1,000 to TND 50,000) | Upon detection | S\_R167, S\_R196 |
| **Fraudulent Maneuvers** | All Taxes | Fines (TND 500 to TND 50,000) and imprisonment (16 days to 5 years) | Upon detection | 57 |
| **Electronic Invoicing Non-Compliance** | Large Taxpayers (e-invoicing) | Penalty regime introduced | From July 1, 2025 | 58 |
| **Dormant Accounts** | Unclaimed Deposits/Interest | Forfeiture to government | By July 2025 | 1 |
| **Criminalized Subcontracting** | Labor | Fines: TND 10,000 (doubled for legal entities) | Ongoing (3-month compliance period) | 60\_1, 61 |

## **III. Fiscal Audit Procedures in Tunisia (2025)**

Tunisia's tax administration employs a structured and multi-tiered approach to fiscal control, comprising different types of audits designed to address various levels of compliance risk.

### **Types of Fiscal Audits: Preliminary, Punctual, and In-depth**

The tax administration utilizes three primary forms of fiscal control:

* **Preliminary Verification (Vérification préliminaire):** This audit relies exclusively on information already held by the tax administration. It does not, in principle, permit the administration to demand the presentation of accounting documents from the taxpayer.63 However, the practical application of this procedure has drawn criticism, as the administration may implicitly or explicitly request accounting documents, potentially overstepping the defined legal limits and compromising taxpayer rights.63 This form of control is one of the three established audit types.63
* **Punctual Verification (Vérification ponctuelle):** Introduced by the 2022 Finance Law, this is a more recent form of fiscal control.64 It is limited in scope, covering a period not exceeding one non-prescribed year, and focuses on specific taxes or particular operations.64 A prior notice of at least 15 days is required before the audit commences, though this period can be deferred by up to 7 days upon the taxpayer's written request or at the administration's initiative.64 The duration of a punctual verification is relatively short, limited to 30 days if based on accounting records or 60 days in other cases.64 Importantly, a punctual verification does not preclude a subsequent, more comprehensive in-depth audit for the same tax or period.66
* **In-depth Verification (Vérification approfondie):** This is the most comprehensive form of audit, initiated by a prior notice issued at least 15 days in advance. This notice must explicitly state the taxes and periods subject to verification.67 These audits are conducted by sworn tax agents who are required to present their professional credentials and a copy of the audit notice before commencing any verification activities.69 The audit can take place either at the company's premises or within the tax administration's offices, with proper receipts issued for any records or documents exchanged.69 The duration of an in-depth audit is capped at 6 months for audits based on accounting records and one year in other scenarios.69 Periods of interruption attributable to either the taxpayer or the administration, and formally documented, are not counted towards this duration limit.69 A new in-depth audit for the same tax and period is only permissible if the administration acquires new, previously unknown information relevant to the tax assessment.67

The differentiated audit approach for efficiency is a clear operational strategy. The existence of distinct audit types – preliminary, punctual, and in-depth – indicates a strategic, tiered approach by the Tunisian tax administration. This differentiation allows the administration to allocate its resources more effectively, targeting specific risks with appropriate levels of scrutiny. Preliminary audits serve as a rapid, desk-based review, while punctual audits offer a more focused, shorter-term investigation for particular issues. In-depth audits are reserved for comprehensive examinations when a broader review is warranted. This multi-level strategy aims to streamline the overall audit process, moving away from a uniform approach and enabling more responsive and targeted fiscal control.

### **Procedures for On-site Inspections and Data Collection**

The Tunisian tax authorities have enhanced their capabilities for on-site inspections and data collection as part of their efforts to combat tax evasion and improve compliance.

Tax authorities are explicitly authorized to conduct on-site inspections to assess the value of real estate and foreign currency holdings, particularly during preliminary audits.1 This measure is designed to enhance tax compliance by enabling the authorities to gather more accurate information regarding taxpayers' assets, thereby strengthening their ability to verify declared values of properties and foreign currency holdings.1 The findings from these on-site observations can then be utilized by the tax administration to determine the commercial value of real estate, real rights, and business assets within the framework of preliminary tax verification.70

Furthermore, tax agents possess the authority to conduct unannounced visits to professional premises, including stores and warehouses. During these visits, they are empowered to seize any documents or objects that may provide evidence of undeclared economic activity or indicate a suspected fiscal infraction.73 This power allows for immediate intervention and evidence collection, reinforcing the administration's investigative capabilities.

This expansion of investigative powers and data leverage signifies a more proactive and assertive stance by the tax administration in combating tax evasion. The explicit authorization for on-site inspections and the ability to use these findings for preliminary verification indicate a shift towards more aggressive data collection and verification methods. This increased scrutiny, combined with the power to conduct unannounced visits and seize evidence, elevates the risk for non-compliant entities. It underscores the importance for businesses and individuals to maintain transparent and accurate records, as the administration is now equipped with broader tools to detect discrepancies.

### **Mandatory Reporting Requirements**

Beyond direct audits, Tunisia's fiscal control framework incorporates mandatory reporting requirements to enhance transparency and information gathering.

Healthcare professionals are now subject to a new obligation: they must provide detailed information to the tax administration regarding the services they render.1 This measure is specifically aimed at improving the tax administration's capacity to detect undeclared income, by allowing for cross-referencing of reported income with the actual services provided.1

In addition, large multinational enterprises (MNEs) operating in Tunisia are subject to Country-by-Country (CbC) reporting requirements. Companies with an annual consolidated turnover (excluding taxes) equal to or exceeding TND 1,636,800,000 for the preceding fiscal year are mandated to file CbC reports. The obligation for CbC reporting became applicable starting from the fiscal year 2020, with reports due no later than 12 months after the closing date of the fiscal year covered. As of February 2025, over 4,450 relationships are established for the exchange of these CbC reports, highlighting a robust international framework for tax transparency.

The broadening of the scope of information gathering is a clear trend in Tunisia's fiscal policy. The new requirement for healthcare professionals to report their services, alongside the existing CbC reporting obligations for large MNEs, demonstrates a concerted effort to increase transparency and facilitate data sharing across various economic sectors [1, S\_R16, S\_R165]. This expansion of information-gathering capabilities indicates that the tax administration is moving beyond traditional declarations to leverage third-party data, making it increasingly difficult for undeclared income or aggressive tax planning strategies to go undetected. This comprehensive approach aims to create a more equitable and transparent tax system.

### **Taxpayer Rights and Guarantees during an Audit**

While the Tunisian tax administration is equipped with enhanced powers, taxpayers are afforded specific rights and guarantees during fiscal audits to ensure fairness and due process.

During an in-depth audit, taxpayers have the right to be assisted by a person of their choice or to be represented by a duly authorized agent.69 This ensures that taxpayers can receive professional guidance and advocacy throughout the complex audit process. The duration of an in-depth audit is legally limited to 6 months for audits based on accounting records and one year in other cases. Importantly, any interruptions in the audit process caused by factors attributable to either the taxpayer or the administration, provided they are formally documented, are not counted towards this maximum duration.69 Taxpayers are also granted the right to respond in writing to any requests for information from the tax administration within a period of 30 days.74

For punctual verifications, taxpayers must receive a prior notice at least 15 days before the audit commences. They have the option to request a 7-day deferral of the audit start date. Furthermore, taxpayers are given 7 days to respond to the audit results before the case may proceed to potential conciliation.64 The fundamental right to appeal decisions made by the tax administration is explicitly guaranteed.1

The procedural safeguards amidst enhanced powers reflect an attempt to balance the need for effective fiscal control with the protection of taxpayer rights. These provisions, such as the right to assistance, defined audit durations, and specific response deadlines, are designed to prevent arbitrary actions by the administration and to ensure a degree of predictability for taxpayers.64 This balancing act is crucial for maintaining trust and encouraging compliance within the tax system. However, it is noteworthy that the "preliminary verification" process has faced criticism for potentially overstepping its stated legal boundaries by implicitly demanding accounting documents, which could, in practice, compromise the very rights it is supposed to uphold.63 This tension highlights the ongoing challenge of ensuring that legal frameworks are consistently applied in a manner that respects both state prerogatives and taxpayer protections.

### **Overview of Fiscal Audit Types and Key Characteristics**

| Audit Type | Scope/Focus | Prior Notice Period | Duration Limit | Key Procedural Aspects | Relevant Snippet IDs |
| --- | --- | --- | --- | --- | --- |
| **Preliminary Verification** | Information already held by tax administration; no accounting documents generally required | None | Implicit; no specific limit stated | Relies on existing data; potential for implicit requests for accounting documents (criticized) | 1 |
| **Punctual Verification** | Specific taxes or operations; one non-prescribed year | 15 days (can be deferred by 7 days) | 30 days (accounting-based); 60 days (other cases) | Focused, shorter audit; may lead to in-depth audit; taxpayer response within 7 days | 64 |
| **In-depth Verification** | Comprehensive examination of all taxes/periods | At least 15 days | 6 months (accounting-based); 1 year (other cases) | Conducted by sworn agents; can be at taxpayer's premises or tax office; taxpayer assistance allowed; new audit only with new info | 67 |

## **IV. Recourse Options for Tax Disputes**

When a tax dispute arises in Tunisia, taxpayers have access to a multi-layered system of recourse, ranging from internal administrative appeals to judicial review by national courts.

### **Administrative Recourse: Internal Appeals within the Tax Administration**

The 2025 Finance Law has streamlined the procedures for appealing tax assessments. All appeals must now be filed with the court of first instance that holds jurisdiction over the relevant regional tax center.1 This unification aims to simplify and expedite the initial stages of the appeals process.1

Furthermore, the 2025 Finance Law introduces measures to facilitate the regularization of tax debts and administrative fines. These provisions can be viewed as a form of administrative recourse or pre-contentious resolution. They include the waiving of penalties under certain conditions and the establishment of payment schedules, offering taxpayers a structured path to resolve outstanding issues without necessarily entering formal litigation.52

The centralization and simplification of initial appeals represents a deliberate efficiency drive. By directing all appeals to the court of first instance, the system aims to reduce administrative complexities and potentially accelerate the resolution of tax disputes. This approach makes the initial appeal process more accessible for taxpayers, potentially alleviating the burden of navigating multiple administrative layers before reaching a judicial body. This streamlining is intended to improve the overall efficiency of the tax dispute resolution framework.

### **Conciliation Commissions: Role, Scope, and Procedure**

Conciliation commissions play a crucial role in the Tunisian tax dispute resolution framework, emphasizing amicable settlements before escalation to formal judicial proceedings.

These commissions are specifically tasked with handling fiscal verification cases, whether preliminary or in-depth. Their involvement can be initiated either by the tax administration itself or upon a written request from the taxpayer.76 A key procedural aspect is that conciliation commissions are automatically and obligatorily seized of any fiscal dispute that arises between the taxpayer and the tax auditor.77

The process before a conciliation commission typically involves a thorough study of the case based on the auditor's report and the taxpayer's responses. The commission may also summon the taxpayer to appear, with the objective of reaching an amicable agreement regarding the dispute.77 Following their review, the commission issues a consultative opinion on the merits of the verification results and the taxpayer's arguments. This opinion, while consultative, is generally respected and followed by the tax administration.77 Should the taxpayer fail to respond to the commission's report, or if they do not appear before the commission, or if an agreement cannot be reached, this constitutes sufficient grounds for the administration to proceed with an official tax assessment (known as "taxation d'office").77

The promotion of amicable settlements through these commissions highlights a strong emphasis on conflict resolution. The mandatory nature of their involvement in fiscal disputes underscores a preference for resolving disagreements amicably before they escalate to more formal and potentially lengthy litigation processes. The fact that the commissions' consultative opinions are typically adopted by the administration suggests they serve as an effective, less adversarial pathway for dispute resolution. This mechanism aims to foster a more collaborative environment between taxpayers and the tax administration, potentially enhancing trust and reducing the overall volume of cases that proceed to national courts.79

### **Judicial Recourse: Appeals through National Courts**

Should administrative and conciliation efforts fail to resolve a tax dispute, taxpayers in Tunisia can pursue judicial recourse through the national court system.

Appeals against tax assessments are formally filed with the court of first instance.1 In Tunisia, tax disputes are primarily considered administrative matters and thus fall under the jurisdiction of the Administrative Tribunal.81 This tribunal is empowered to rule on appeals based on specific legal grounds, including excess of power by the administration, violation of substantial procedural forms, violation of the rule of law, or abuse of power or procedure.81 Generally, representation by a lawyer is not mandatory for appeals before the Administrative Tribunal, though specific instances may require it.81 Decisions rendered by the Administrative Tribunal are binding on the administrative authority concerned.81

Following a judgment from the court of first instance, appeals can be made to the Court of Appeal within a 30-day period.84 For the highest level of judicial review, cassation appeals are filed with the Administrative Tribunal within 60 days against judgments issued by the Court of Appeal.84

The availability of judicial oversight through national courts, particularly the Administrative Tribunal, provides a critical mechanism for ensuring legality and fairness in tax matters. The tribunal's authority to annul administrative decisions based on legal infractions and its binding judgments serve as a fundamental safeguard, compelling the tax administration to operate strictly within the confines of the law and to respect taxpayer rights.81 This judicial review mechanism is essential for upholding fairness and legality within the fiscal control system. The criticisms leveled against the preliminary verification process for potentially overstepping its legal boundaries underscore the vital role of this independent judicial review in rectifying administrative overreach and protecting the rights of taxpayers.63

### **Comparison of Recourse Options**

| Recourse Type | Initiating Authority | Key Steps/Process | Decision-Making Body | Binding Nature of Decision | Relevant Snippet IDs |
| --- | --- | --- | --- | --- | --- |
| **Administrative Internal Appeal** | Taxpayer | Filing appeal with court of first instance (unified procedure) | Court of First Instance | Binding | 1 |
| **Conciliation Commission** | Taxpayer (written request) or Tax Administration (automatic/obligatory) | Case study, report, potential taxpayer summons for agreement | Conciliation Commission | Consultative (generally followed by admin) | 76 |
| **Judicial First Instance** | Taxpayer | Filing appeal with Administrative Tribunal | Administrative Tribunal | Binding on administration | 81 |
| **Appeal Court** | Taxpayer | Appeal against first-instance judgment | Court of Appeal | Binding | 84 |
| **Cassation** | Taxpayer | Appeal against Court of Appeal judgment | Administrative Tribunal | Binding | 84 |

## **V. Arbitration in Fiscal Disputes**

Arbitration, traditionally distinct from taxation due to considerations of state fiscal sovereignty, has an evolving role in Tunisia, particularly in the context of international investment disputes.

### **Overview of the Tunisian Arbitration Code (Law No. 42 of 1993)**

The framework for arbitration in Tunisia is primarily established by Law No. 42 of 1993, enacted on April 26, 1993, which constitutes the Tunisian Code of Arbitration.71 This code governs both domestic and international arbitration proceedings.

A fundamental principle embedded within this code is the general prohibition of arbitration agreements for "matters relating to public policy" and "domestic disputes regarding the State, local communities and Government entities".85 This provision reflects the traditional view that core governmental functions, such as taxation within the domestic sphere, are inherently non-arbitrable due to the imperative of state sovereignty.

However, a crucial distinction is made for international cases. The State and its public entities are explicitly permitted to engage in arbitration for disputes of an economic or financial nature that arise from international relations.85 This engagement is guided by a Prime Minister's circular letter issued on June 20, 1994, which notably recommends the application of Tunisian law and the utilization of Tunisian arbitral institutions in such proceedings.85

The limited arbitrability for domestic tax disputes underscores the tension between state sovereignty and investment protection. The explicit exclusion of purely domestic tax disputes from arbitration under the Code of Arbitration strongly suggests that these matters are generally considered non-arbitrable in Tunisia. This stance upholds the fundamental principle of state fiscal sovereignty. Conversely, the allowance for international arbitration in economic or financial disputes involving the State demonstrates a pragmatic approach to fostering foreign investment and international trade. In these cross-border contexts, the benefits of arbitration, such as specialized expertise and perceived neutrality, are deemed to outweigh concerns over sovereignty. This creates a clear bifurcation in dispute resolution avenues: domestic tax matters largely remain within national judicial and administrative frameworks, while international investment-related tax disputes may be subject to arbitration.

### **Application of UNCITRAL-based Rules in Tunisia**

Tunisia's arbitration framework demonstrates a significant alignment with international standards, particularly those promulgated by the United Nations Commission on International Trade Law (UNCITRAL).

The UNCITRAL Model Law on International Commercial Arbitration, originally adopted in 1985 and subsequently amended in 2006, serves as a blueprint for states seeking to modernize their arbitration laws.86 This Model Law provides a comprehensive procedural framework covering all stages of the arbitral process, from the initial arbitration agreement to the recognition and enforcement of arbitral awards.86 Similarly, the UNCITRAL Arbitration Rules, which have undergone revisions in 2010, 2013, and 2021, offer a detailed set of procedural rules suitable for both

*ad hoc* and administered arbitrations.87 These rules are widely employed for a diverse range of disputes, including complex investor-State disputes.87

Tunisian arbitration law, including the specific provisions of its Code of Arbitration, is demonstrably influenced by the UNCITRAL Model Law. This influence is particularly evident in procedural aspects such as the appointment of arbitrators.88 Furthermore, there is precedent for arbitrators affirming jurisdiction over tax disputes in rulings involving Tunisia, as exemplified by the Lundin v. Tunisia case.90

The adoption of global arbitration standards for investor confidence is a strategic move. Tunisia's integration of UNCITRAL-based rules and its participation in international arbitration cases involving tax disputes signals a clear commitment to adhering to international best practices in dispute resolution, particularly as it pertains to foreign investors. This alignment with globally recognized standards enhances legal certainty and predictability for international businesses. By providing a credible and enforceable mechanism for resolving complex cross-border financial and tax-related disagreements, even if purely domestic tax matters remain largely outside the scope of arbitration, Tunisia aims to foster greater investor confidence and attract foreign direct investment.

### **Arbitrability of Tax Disputes: Scope, Limitations, and State Involvement**

The arbitrability of tax disputes presents a nuanced challenge, balancing state fiscal sovereignty with the need for effective international dispute resolution mechanisms.

Traditionally, the legal disciplines of arbitration and taxation have been regarded as distinct and often mutually exclusive. This separation stems from the fundamental importance of fiscal sovereignty for any state.91 However, within the realm of international investment law, arbitral jurisprudence concerning fiscal matters has evolved considerably over the past two decades. In this context, arbitration has increasingly been recognized as an effective method for resolving tax disputes that are directly linked to investment activities.91

It is crucial to understand that investment arbitration tribunals do not function as appellate courts for domestic tax law. Instead, their role is to determine whether a particular taxation measure breaches the standards of protection guaranteed under an investment treaty, such as fair and equitable treatment or protection against indirect expropriation.70 Notably, "tax carve-out" provisions, which are clauses in investment treaties designed to limit the arbitrability of tax disputes, rarely succeed in precluding tax-related claims from arbitration.70

Furthermore, while domestic disputes involving the State and public entities are generally non-arbitrable, these same entities are entitled to participate in international arbitration for economic or financial disputes arising from international relations.85 This distinction highlights the evolving legal landscape, where investment treaties serve as a critical pathway for tax dispute arbitration. Despite the general principle of non-arbitrability for domestic tax matters due to state fiscal sovereignty, the growing number of tax-related investment disputes being heard under international arbitration demonstrates a practical and increasingly utilized avenue for resolving such conflicts.70 The key differentiator is that these arbitrations do not re-adjudicate domestic tax law but rather assess whether the tax measures violate international investment treaty obligations. This implies that foreign investors may have access to a distinct and potentially more powerful recourse mechanism for tax grievances compared to domestic entities, effectively creating a two-tiered system of dispute resolution.

### **Role of Conciliation and Arbitration Centers**

The role of conciliation and arbitration centers, such as the Tunis Center for Conciliation and Arbitration, is integral to Tunisia's broader strategy for dispute resolution, including fiscal matters.

Conciliation is a recognized method of dispute settlement within the Tunisian legal framework, particularly under the Code of Civil and Commercial Procedures (CCPC), aimed at facilitating amicable settlements without resorting to formal litigation.85 While specific details about the Tunis Center for Conciliation and Arbitration's direct involvement in

*fiscal* arbitration are not extensively detailed in the provided information, the general emphasis on conciliation commissions in tax matters is evident.76 These commissions are designed to mediate fiscal disputes between taxpayers and the administration, with their consultative opinions often guiding the final administrative decision.77

The promotion of Alternative Dispute Resolution (ADR) for tax disputes is a significant aspect of the institutional framework. The explicit mention of the "Tunis Center for Conciliation and Arbitration" in the query, coupled with the general recognition of conciliation for dispute settlement and the established role of conciliation commissions in tax matters, suggests that Tunisia actively encourages non-judicial resolution for fiscal conflicts. This approach aims to reduce the burden on the national judicial system and foster a more collaborative and less adversarial environment between taxpayers and the tax authorities. While direct evidence of the Tunis Center's specific mandate in *fiscal* arbitration is limited, the broader policy direction favors seeking amicable and efficient resolutions before escalating to national courts or international arbitration.

## **VI. Conclusion and Strategic Recommendations**

### **Summary of Key Fiscal and Control Changes in 2025**

The 2025 Finance Law in Tunisia marks a pivotal moment in the nation's fiscal policy, introducing a series of significant changes designed to enhance revenue generation, streamline administrative processes, and promote economic formalization. Key adjustments include a general increase in the Corporate Income Tax (CIT) rate from 15% to 20%, with a higher rate of 40% specifically targeting the financial and insurance sectors. Individual Income Tax (IIT) brackets have been revised to introduce a more progressive scale, aiming to alleviate the burden on lower-income individuals. Value Added Tax (VAT) rates have seen targeted changes, such as reductions for household electricity and affordable housing, alongside new exemptions for community enterprises. A new "conjunctural contribution" has been introduced for large companies, and social security contributions have increased to fund an unemployment fund. Other levies, including hotel tax and the tax on the tourism development fund, have also been adjusted.

In terms of fiscal control, the law grants tax authorities enhanced powers, including explicit authorization for on-site inspections for real estate and foreign currency assessments, and mandatory reporting requirements for professions like healthcare. The tax administration employs a differentiated audit approach, utilizing preliminary, punctual, and in-depth verifications to efficiently target compliance risks. Simultaneously, the government has adopted a dual strategy: alongside stricter enforcement, it has introduced comprehensive tax and social amnesties with specific deadlines in 2025. These amnesties aim to encourage taxpayers to regularize their outstanding debts and bring more economic activity into the formal sector. For dispute resolution, Tunisia offers a multi-layered system: administrative appeals, mandatory conciliation commissions designed for amicable settlements, and judicial recourse through national courts, including the Administrative Tribunal for tax-related matters. Furthermore, for foreign investors, international arbitration, particularly under UNCITRAL-based rules, remains a viable and increasingly utilized avenue for resolving tax disputes linked to investment treaties.

### **Recommendations for Businesses to Ensure Compliance and Mitigate Risks**

In light of Tunisia's evolving fiscal and control landscape in 2025, businesses and investors should adopt a proactive and adaptive strategy to ensure compliance and mitigate potential risks.

Firstly, **proactive compliance** is paramount. Businesses must conduct a thorough review of the 2025 Finance Law and all associated common notes and circulars to gain a comprehensive understanding of new obligations, revised tax rates, and any changes to existing regulations.1 This detailed understanding will enable timely adjustments to internal financial processes and tax planning.

Secondly, **robust record-keeping** is more critical than ever. With increased scrutiny on data accuracy, expanded on-site inspection powers, and mandatory reporting requirements for various sectors, maintaining meticulous, transparent, and compliant accounting records is essential.55 Implementing advanced accounting software and internal control systems can significantly reduce the risk of errors and non-compliance.

Thirdly, **leveraging amnesty programs** should be a priority for entities with outstanding tax or social security debts. The various tax and social amnesties introduced for 2025 offer a valuable opportunity to regularize financial situations and avoid accumulating penalties. Businesses should actively engage with these programs before their respective deadlines to benefit from penalty waivers or reduced payment terms.9

Fourthly, **digital adaptation** is no longer optional but a regulatory imperative. Businesses, especially large taxpayers, must prepare for and fully comply with mandatory electronic procedures, such as e-invoicing, which will be subject to penalties from July 1, 2025 [58, S\_R167, S\_R196]. Investing in necessary technological infrastructure and training staff for digital compliance is crucial.

Fifthly, **audit preparedness** requires a clear understanding of the different types of fiscal audits employed by the Tunisian tax administration. Businesses should be ready for potential on-site inspections for property and foreign currency assessments, and be prepared to respond promptly and accurately to requests for information during any form of verification.63

Finally, **seeking professional advice** is highly recommended. The complexity of the Tunisian tax system, coupled with ongoing reforms, necessitates expert guidance. Engaging with certified public accountants and legal advisors can provide invaluable expertise in navigating the intricate tax landscape, ensuring that company statutes are compliant, optimizing tax regimes, and developing effective strategies for dispute resolution. For foreign investors, a clear **dispute resolution strategy** should be in place, acknowledging the potential for international arbitration under investment treaties for tax-related grievances, while also considering conciliation as a primary and often more efficient step for resolving disputes.

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