# **Comprehensive Guide to Tunisian Fiscal and Social Security Forms (2025): Navigating Compliance and Key Regulatory Changes**

## **1. Executive Summary**

The Tunisian fiscal and social security landscape is undergoing significant transformation, particularly with the implementation of the 2025 Finance Law (Law No. 48-2024 of December 9, 2024). This report provides a detailed analysis of key fiscal and social security forms mandated by the Direction Générale des Impôts (DGI) and the Caisse Nationale de Sécurité Sociale (CNSS) for the year 2025. It outlines their purpose, frequency, applicability to various entity profiles (auto-entrepreneur, company, individual), and essential fields. A central theme emerging from the recent regulatory changes is the accelerating digitalization of tax and social security processes, aimed at enhancing efficiency and transparency. The 2025 Finance Law introduces notable adjustments to Corporate Income Tax (CIT) rates, Individual Income Tax (IRPP) brackets, Value Added Tax (VAT) regulations, and social security contributions, including the establishment of a new unemployment fund. These reforms represent a strategic recalibration by the government to bolster public finances while simultaneously offering targeted economic incentives and social support. Navigating these changes effectively necessitates a thorough understanding of the updated compliance requirements and a proactive embrace of digital submission platforms.

## **2. Introduction to Tunisia's Fiscal and Social Security Framework (2025)**

### **Overview of the Direction Générale des Impôts (DGI) and Caisse Nationale de Sécurité Sociale (CNSS)**

The fiscal and social security architecture in Tunisia is primarily governed by two pivotal institutions: the Direction Générale des Impôts (DGI) and the Caisse Nationale de Sécurité Sociale (CNSS). The **Direction Générale des Impôts (DGI)** operates under the Ministry of Finance and serves as the principal governmental body responsible for the administration and collection of taxes across the nation.1 Its functions encompass the enforcement of tax laws, issuance of fiscal guidelines, and management of various tax-related procedures. The DGI maintains numerous regional offices and specialized units, such as the Unité du Contrôle National et des Enquêtes Fiscales (UCNEF) and the Centre d'information fiscale à distance (CIFAD), to facilitate taxpayer compliance and address inquiries.4

Complementing the DGI is the **Caisse Nationale de Sécurité Sociale (CNSS)**, the central institution overseeing Tunisia's social security system.7 Established to provide a comprehensive social safety net, the CNSS is tasked with collecting mandatory social security contributions from both employers and employees. These contributions fund a range of vital social benefits, including pensions, health insurance, family allowances, and disability benefits.9 The CNSS plays a crucial role in ensuring social justice and regional balance through its various schemes.11

A notable development in recent years, which continues to gain momentum in 2025, is the pervasive digitalization of services by both the DGI and CNSS. This strategic shift aims to modernize administrative processes, enhance efficiency, and improve accessibility for taxpayers and affiliates. The DGI, through its JIBAYA portal, offers a wide array of online services, including tele-declaration, tele-payment, and downloadable forms for various tax obligations [.341,.351,.551,.361,.371,.381,.881, S\_R215.1]. Similarly, the CNSS has embraced digital platforms for the tele-declaration of salaries and contributions, streamlining compliance for employers and independent workers [.281,.731,.891,.741,.901,.731,.891,.741,.901, S\_R259.1]. This emphasis on digital tools signifies a fundamental change in how businesses and individuals interact with these agencies, making digital adaptation a critical component of effective compliance.

### **Key Impacts of the 2025 Finance Law on Tax and Social Contributions**

The **2025 Finance Law**, officially designated as Law No. 48-2024 of December 9, 2024, was formally published in the Official Journal of the Tunisian Republic (JORT) No. 149 on December 10, 2024 [.121,.121,.221,.911, S\_R215.1]. This legislative act introduces a comprehensive set of fiscal and social measures designed to achieve several macroeconomic objectives, including increasing government revenue, supporting household purchasing power, and stimulating economic activity.12

A significant aspect of the 2025 Finance Law is the revision of **Corporate Income Tax (CIT) rates**. The general CIT rate has been increased from 15% to **20%** for profits realized from January 1, 2024, impacting the majority of sectors.12 For the financial sector, including banks, financial institutions (excluding payment institutions), and insurance and reinsurance companies, the rate has been further increased from 35% to

**40%**.12 These adjustments reflect a governmental strategy to enhance fiscal revenue, particularly from highly profitable sectors. Concurrently, a new

**2% "conjunctural contribution"** on profits, with a minimum of 1,000 dinars, has been introduced for 2025, specifically targeting large companies with a 2023 turnover exceeding 20 million dinars (excluding VAT).12 This measure aims to further increase the tax burden on large enterprises, contributing substantial additional revenue to the state budget.

The law also modifies **Individual Income Tax (IRPP) brackets**, effective from January 1, 2025, aiming to alleviate the tax burden on lower-income individuals while increasing it for higher earners, thereby promoting fiscal equity.12 For instance, individuals with annual incomes up to 5,000 dinars remain exempt, while new progressive rates apply to higher income brackets, reaching up to 40% for incomes exceeding 70,000 dinars.23

In terms of **Value Added Tax (VAT)**, the law introduces several changes and exemptions. The VAT rate on household electricity consumption up to 300 kWh per month has been reduced from 13% to 7%, a measure intended to ease the financial burden on low-income households.12 New VAT rates also apply to real estate sales by developers: 19% for residential properties, but a reduced rate of 7% for properties priced below 400,000 dinars, aiming to make housing more accessible.12 Furthermore, community enterprises benefit from a temporary VAT exemption for 10 years from their incorporation date on all acquired goods, services, and equipment, a measure designed to foster their growth and economic development.12

Regarding **social contributions**, the CNSS rate has been increased by 1%, with both employees and employers contributing an additional 0.5% each.12 This increase is intended to generate additional revenue for the social security system and to fund a newly established

**unemployment fund**, which aims to provide a safety net for workers who lose their jobs due to economic reasons.12

These comprehensive fiscal adjustments demonstrate a strategic recalibration by the Tunisian government. The simultaneous increase in corporate tax rates and the introduction of a "conjunctural contribution" on large enterprises are clear indicators of a drive to increase state revenue. Concurrently, the targeted VAT reductions for essential services and affordable housing, alongside tax exemptions for newly created businesses, illustrate a policy aimed at stimulating specific economic activities and supporting vulnerable populations. The creation of an unemployment fund further underscores a commitment to social welfare. This multifaceted approach suggests a government balancing the imperative of strengthening public finances with the need to foster economic growth and ensure social equity.

## **3. Detailed Analysis of Essential Fiscal and Social Security Forms**

### **General Note on Forms Accessibility**

The Direction Générale des Impôts (DGI) has significantly advanced the digitalization of its services, making various fiscal forms readily accessible for download through its official JIBAYA portal.34 This digital accessibility is a crucial step towards streamlining compliance processes for taxpayers. The emphasis on "télédéclaration" (electronic declaration) and electronic payment platforms across numerous tax and social security obligations underscores that digital submission is not merely an option but is increasingly becoming a standard or even mandatory requirement [.501,.411,.551,.161,.671,.281,.751,.921,.931,.811,.791,.631,.851,.861,.831,.731,.891,.741,.901,.801,.801,.841,.871,.731,.891,.941,.741,.901,.191,.331, S\_R215.1]. This widespread adoption of digital tools signifies a strategic move towards administrative modernization, aiming for increased efficiency, transparency, and ease of interaction for taxpayers and affiliates. Consequently, businesses and individuals operating in Tunisia must adapt to these digital requirements, potentially investing in relevant software or engaging professional services that offer electronic filing capabilities to ensure seamless compliance.

### **3.1. TVA Declaration Form (Déclaration TVA - تصريح الأداء على القيمة المضافة)**

The TVA Declaration Form is a fundamental fiscal document used to report and remit Value Added Tax (TVA) to the tax authorities.

* **Purpose and Frequency:** This form is utilized for the declaration and payment of TVA.39 For most businesses, it is filed on a  
  **monthly** basis [.391,.391,.391,.391,.391,.851, S\_R251.1, 126.1,.501,.411,.41. However, small businesses may be permitted to file  
  **quarterly** if their annual turnover falls below a specified threshold.40
* **Source:** Direction Générale des Impôts (DGI).39
* **Profile Applicability:** This form is primarily applicable to **Sociétés** (companies) that exceed specific turnover thresholds, which makes VAT registration mandatory.40 While  
  **Auto-entrepreneurs** are generally exempt from VAT, they become subject to these obligations if they opt into the real tax regime.42  
  **Particuliers** (individuals) are typically not subject to VAT declaration unless they engage in specific commercial activities that fall under VAT regulations.
* **Key Fields and Metadata:**
  + **Identifiant Fiscal (Tax ID):** Mandatory. This unique identifier is crucial for all tax-related filings.
  + **Période (Period):** Mandatory. Specifies the reporting period (month or quarter).
  + **Chiffre d'affaires (Turnover):** Mandatory. This section requires the breakdown of sales, including local sales, export sales, and sales under a suspensive regime.46
  + **TVA Collectée (VAT Collected):** Mandatory. Represents the output tax charged on the sale of goods and services.40
  + **TVA Déductible (Deductible VAT):** Mandatory. This field accounts for the input tax paid on purchases related to taxable activities.40
  + **Crédit de TVA (VAT Credit):** Mandatory. This indicates any excess of input tax over output tax, which can either be carried forward to future periods or, under specific conditions (e.g., for exporters or upon cessation of activity), be refunded.40
  + **Montant à Payer/Rembourser (Amount Due/Refundable):** Mandatory. The net amount of VAT payable to the tax authority or the amount to be refunded.

The Tunisian VAT system, while founded on the principle of neutrality—where businesses act as intermediaries and the ultimate burden falls on the final consumer—is actively utilized as a policy instrument to influence economic and social outcomes.40 The 2025 Finance Law exemplifies this by introducing specific VAT rate changes, such as the reduction for household electricity consumption and differentiated rates for real estate transactions.12 These adjustments are designed not only to generate revenue but also to achieve social objectives, such as alleviating the tax burden on low-income households and promoting affordable housing. Furthermore, the temporary VAT exemption granted to community enterprises serves as an economic incentive to foster their growth and development.12 This approach highlights the dynamic and policy-driven application of VAT within the Tunisian fiscal framework.

### **3.2. CIT Return Form (Déclaration IS - تصريح الضريبة على الشركات)**

The Corporate Income Tax (CIT) Return Form is essential for companies to declare their annual profits and calculate their tax liabilities.

* **Purpose and Frequency:** This form is used for the annual declaration of corporate profits and the computation of Corporate Income Tax (IS) liability.39 It is filed  
  **annually** [.391,.391,.391,.391,.391,.391, S\_R295.1,.39.
* **Source:** Direction Générale des Impôts (DGI).39
* **Profile Applicability:** This form is applicable to **Sociétés** (companies), which include capital companies, foreign enterprises with permanent establishments in Tunisia, cooperatives, and non-administrative public institutions with a lucrative purpose.59
* **Key Fields and Metadata:**
  + **Identifiant Fiscal (Tax ID):** Mandatory.
  + **Exercice Fiscal (Fiscal Year):** Mandatory. This refers to the year for which the profits are being declared (e.g., 2024 profits declared in 2025).13
  + **Bénéfice Imposable (Taxable Profit):** Mandatory. This is the profit figure determined from the accounting profit after applying specific tax adjustments, including reinstatements and authorized deductions.25
  + **Taux d'IS Applicable (Applicable CIT Rate):** Mandatory. The rate varies significantly based on the sector and activity:
    - **General Rate:** Increased from 15% to **20%** for the majority of sectors, applicable to profits realized from January 1, 2024.12
    - **Financial Sector Rate:** Increased from 35% to **40%** for banks, financial institutions (excluding payment institutions), and insurance/reinsurance companies.12
    - **Reduced Rate (10%):** Applies to craft, agricultural, and fishing activities, as well as profits from investments in regional development zones and support/depollution activities.25
    - **Specific Rate (35%):** Applies to telecommunications, debt collection, large retail stores, franchises (with less than 30% local integration), investment companies, and hydrocarbon producers/service providers.25
    - **New Businesses Exemption:** Companies established in 2024 or 2025 are exempt from CIT for a period of four years.13
  + **Impôt Dû (Tax Due):** Mandatory. The final calculated tax amount.
  + **Acomptes Provisionnels (Advance Payments):** Mandatory. Companies are generally required to pay three provisional installments, each equivalent to 30% of the previous year's corporate tax.25
  + **Crédit d'Impôt (Tax Credit):** Optional. This field accounts for any tax credits derived from various investment incentives.60

The differentiated CIT rates and the introduction of the "conjunctural contribution" represent a strategic fiscal adjustment aimed at increasing revenue from highly profitable sectors and large enterprises. Simultaneously, the continuation of reduced rates for specific sectors like agriculture and the exemption for new businesses demonstrate a commitment to encouraging investment in priority areas and fostering entrepreneurial activity. This dual approach underscores the government's efforts to balance fiscal consolidation with economic development objectives.

### **3.3. IRPP Annual Return Form (Déclaration Annuelle IRPP - تصريح سنوي للضريبة على دخل الأشخاص الطبيعيين)**

The IRPP Annual Return Form is used by individuals to declare their total annual income and calculate their personal income tax liability.

* **Purpose and Frequency:** This form is used for the annual declaration of personal income and the calculation of Individual Income Tax (IRPP) [.951, S\_R242.1,.671,.681,.361,.691,.961,.951,.441,.411,.721,.88. It is filed  
  **annually**.
* **Source:** Direction Générale des Impôts (DGI).67
* **Profile Applicability:** This form is applicable to **Particuliers** (individuals) residing in Tunisia and non-residents earning Tunisian-source income.25  
  **Auto-entrepreneurs** also fall under this regime if they opt for or are subject to the real tax regime.
* **Key Fields and Metadata:**
  + **Identifiant Fiscal (Tax ID) / Numéro de Carte d'Identité Nationale (National ID Card Number):** Mandatory. Individuals are identified by their tax ID or national ID number.68
  + **Exercice Fiscal (Fiscal Year):** Mandatory. The year for which income is being declared.
  + **Revenu Global Net (Total Net Income):** Mandatory. This is the sum of all taxable income categories after deductions.68
  + **Revenus par Catégorie (Income by Category):** Mandatory. Income is categorized into various sources, such as industrial and commercial profits, non-commercial professional profits, agricultural/fishing profits, real estate income, salaries, wages, pensions, and income from movable capital.25
  + **Déductions Communes (Common Deductions):** Optional. This includes various tax relief measures, such as deductions for professional expenses (e.g., 10% for salaries up to TND 2,000), certain insurance premiums, interest on specific savings accounts, and allowances for dependents (head of family, children, parents).25
  + **Impôt Dû (Tax Due):** Mandatory. The final calculated tax amount.
  + **Acomptes Provisionnels (Advance Payments):** Optional. Individuals with certain types of income may pay provisional advances throughout the year.
  + **Retenues à la Source (Withholding Tax):** Mandatory. Amounts already withheld by employers or other payers are reported here.25

The 2025 Finance Law introduces a revised progressive tax structure for IRPP, which is designed to enhance fiscal equity by adjusting tax burdens based on income levels.12 This revision aims to redistribute the tax burden more fairly across different income brackets, contributing to social justice and economic stability.

### **3.4. CNSS Contribution Form (Déclaration CNSS - تصريح مساهمات الصندوق الوطني للضمان الاجتماعي)**

The CNSS Contribution Form is essential for employers and self-employed individuals to declare wages and pay social security contributions.

* **Purpose and Frequency:** This form is used to declare salaries and pay social security contributions.28 Contributions are generally paid  
  **quarterly**. Recent social amnesty measures have extended deadlines for certain payments and waived penalties for late contributions, with a key deadline for benefiting from these measures set for March 31, 2025 [.751,.751, S\_R245.1,.751, 128.1, S\_R259.1, 1935.1].
* **Source:** Caisse Nationale de Sécurité Sociale (CNSS) [.751,.751, S\_R245.1,.751, S\_R259.1, 128.1, 1935.1,.281,.751,.921,.931,.971,.98.
* **Profile Applicability:** This form applies to **Employeurs** (employers) for their salaried employees, **Travailleurs Indépendants** (independent workers), and **Auto-entrepreneurs** who are affiliated with the social security system.12
* **Key Fields and Metadata:**
  + **Numéro d'Affiliation Employeur (Employer Affiliation Number):** Mandatory. A unique identifier for the employer with CNSS.73
  + **Numéro d'Immatriculation Salarié (Employee Registration Number):** Mandatory. The unique social security number for each employee.73
  + **Période (Period):** Mandatory. Specifies the quarter for which contributions are declared.
  + **Salaire Brut (Gross Salary):** Mandatory. The total gross salary paid to each employee.74
  + **Salaire Plafonné (Capped Salary):** Mandatory. The portion of the salary subject to contributions, up to a defined ceiling.76
  + **Montant des Cotisations (Contribution Amount):** Mandatory. The calculated amount of employer and employee contributions.73
  + **Allocations Familiales (Family Allowances):** Optional. Amounts paid by the employer on behalf of CNSS for family benefits.76

The 2025 Finance Law introduces a 1% increase in the overall social security contribution rate, equally split between employees (0.5%) and employers (0.5%).12 This adjustment aims to bolster the social security system's revenue and fund the newly established unemployment fund, providing a crucial social safety net for workers facing economic displacement.12 The increased contributions and the creation of the unemployment fund reflect a governmental effort to enhance social protection and economic stability, albeit with an increased labor cost for employers and a slight reduction in employees' disposable income.

### **3.5. WHT Certificate Form (Attestation Retenue à la Source - شهادة خصم من المورد)**

The Withholding Tax (WHT) Certificate Form is a critical document for acknowledging and reporting amounts withheld at the source from various payments.

* **Purpose and Frequency:** This certificate is used to attest to the withholding of tax on payments made by a taxpayer to a beneficiary.79 From January 1, 2025, taxpayers are required to use a dedicated electronic platform to prepare these certificates.33
* **Source:** Direction Générale des Impôts (DGI).33
* **Profile Applicability:** This certificate is applicable to all **taxpayers** (Sociétés, Auto-entrepreneurs, Particuliers) who make payments subject to withholding tax, particularly those exceeding TND 1,000 TTC (all taxes included).33 This includes payments for fees, commissions, rents, and other professional remunerations.70
* **Key Fields and Metadata:**
  + **Référence de l'opération (Payment Operation Reference):** Mandatory. A unique reference number for the payment transaction at the taxpayer's end.79
  + **Date de paiement (Payment Date):** Mandatory. The date on which the payment was made.79
  + **Nature du montant payé (Nature of Amount Paid):** Mandatory. Describes the type of payment (e.g., fees, rent, dividends).79
  + **Exercice de facturation (Invoicing Year):** Optional. The fiscal year to which the invoicing relates, if applicable.79
  + **Débiteur effectif (Actual Debtor):** Mandatory. Identifies the actual entity or individual making the payment, especially in cases of payment on behalf of others.79
  + **Montant Brut (Gross Amount):** Mandatory. The total amount of the payment before withholding tax.82
  + **Taux de Retenue (Withholding Rate):** Mandatory. The applicable percentage of tax withheld.82
  + **Montant Retenu (Amount Withheld):** Mandatory. The exact amount of tax withheld.

The transition to mandatory electronic platforms for WHT certificates from January 1, 2025, signifies a concerted effort by the DGI to enhance compliance and transparency in tax collection [.191,.331,.121,.121,.221, S\_R214.1, S\_R247.1, S\_R297.1,.991,.801,.80. This move aims to formalize transactions, reduce manual errors, and provide the tax administration with real-time data, ultimately strengthening the fight against tax evasion and ensuring a more equitable tax system.

### **3.6. Employer’s Declaration Form (Déclaration de l'Employeur - تصريح المشغل)**

The Employer's Declaration Form is a comprehensive annual statement of all remunerations paid by an employer and the corresponding taxes and social contributions withheld.

* **Purpose and Frequency:** This form serves as an annual declaration by employers, detailing all remunerations paid to their employees and the associated withholding taxes and social contributions.20 It is filed  
  **annually**, with the deadline typically set for April 30th15.1, 1970.1,.631,.851,.861,.831,.841,.871, 3415.1, 396.1].
* **Source:** Direction Générale des Impôts (DGI).63
* **Profile Applicability:** This form is mandatory for all **Employeurs** (employers) who have salaried employees, regardless of their legal form (Société, Auto-entrepreneur, Particulier operating as an employer).39
* **Key Fields and Metadata:** The declaration is composed of a summary table and several annexes, each presented in an independent file, typically submitted on magnetic media or via electronic means.83
  + **Identifiant Contribuable Déclarant (Declaring Taxpayer Identifier):** Mandatory. This identifies the employer making the declaration, corresponding to their tax registration number.83
  + **Identifiant Bénéficiaire (Beneficiary Identifier):** Mandatory for each employee. This identifies the employee receiving the remuneration, typically by their tax registration number, national identity card number, or residence permit number for foreigners.83
  + **Salaires et Rémunérations (Salaries and Remunerations):** Mandatory. Detailed breakdown of all salaries, wages, pensions, and other benefits paid to employees during the fiscal year.83
  + **Retenues à la Source (Withholding Taxes):** Mandatory. Total amounts of income tax and other taxes withheld from employee remunerations.83
  + **Cotisations Sociales (Social Contributions):** Mandatory. Details of both employer and employee social security contributions remitted to CNSS.28

The Employer's Declaration is a comprehensive document that consolidates an employer's obligations regarding both tax and social security contributions. Its annual submission provides the DGI with a holistic view of employment-related financial flows and ensures compliance with withholding tax and social security regulations. The ongoing digitalization efforts aim to simplify this complex reporting requirement, promoting greater accuracy and timely submission.

## **4. Conclusions and Recommendations**

The Tunisian fiscal and social security framework, particularly under the purview of the 2025 Finance Law, is characterized by a dual emphasis on revenue generation and socio-economic development. The comprehensive revisions to corporate and individual income tax rates, coupled with targeted VAT adjustments and increased social security contributions, demonstrate a strategic effort to strengthen public finances while simultaneously fostering economic activity and providing social safety nets.

The pervasive trend towards digitalization in tax and social security administration is a critical development. The DGI's JIBAYA portal and the CNSS's online declaration platforms are transforming how compliance is managed, moving towards more efficient and transparent electronic processes. This shift necessitates that businesses and individuals adapt to digital submission requirements, which can streamline operations, reduce administrative burdens, and minimize the risk of penalties for non-compliance.

**Key conclusions derived from this analysis include:**

* **Fiscal Recalibration:** The 2025 Finance Law represents a significant fiscal recalibration, aiming to increase state revenue from highly profitable sectors and large enterprises while offering incentives for new businesses and support for vulnerable populations. This indicates a nuanced approach to economic governance.
* **Emphasis on Social Protection:** The increase in social security contributions and the establishment of an unemployment fund underscore a growing commitment to social welfare and economic stability for the workforce.
* **Digital Imperative:** The continued and expanding digitalization of fiscal and social security processes is not merely a convenience but an evolving standard for compliance, demanding digital readiness from all taxpayers.

**Recommendations for navigating Tunisia's fiscal and social security landscape in 2025:**

* **Stay Informed on Regulatory Nuances:** Given the frequent adjustments in tax rates and exemptions, businesses and individuals should continuously monitor official publications from the DGI and CNSS to ensure full compliance with the latest regulations.
* **Embrace Digital Platforms:** Proactively utilize the online platforms provided by the DGI (JIBAYA) and CNSS for declarations and payments. Investing in appropriate accounting software or engaging professional services with digital capabilities will facilitate seamless electronic submissions.
* **Seek Expert Guidance:** The complexity of the Tunisian tax system, with its differentiated rates and specific eligibility conditions for incentives, warrants professional advice. Consulting with certified public accountants or tax advisors specializing in Tunisian fiscal regulations can help optimize tax positions and ensure adherence to all obligations.
* **Leverage Incentives Strategically:** New businesses, particularly those in priority sectors like agriculture or regional development zones, should thoroughly understand and strategically leverage the available tax exemptions and financial incentives to maximize their initial growth potential.
* **Prioritize Accurate Record-Keeping:** Meticulous and organized record-keeping remains fundamental. Accurate financial records are essential for precise tax calculations, successful audits, and timely responses to any inquiries from tax or social security authorities.

#### Works cited

1. Ministère des finances Tunisie - gbo.tn, accessed July 28, 2025, <http://www.gbo.tn/fr/node/128>
2. Liens utiles | GBO, accessed July 28, 2025, <http://www.gbo.tn/fr/lien-utiles>
3. La Direction Générale des Impôts (D.G.I.) - Annuaire d'administration - Portail du Gouvernement Tunisien, accessed July 28, 2025, <http://fr.tunisie.gov.tn/annuaireAdministration/261/11-la-direction-g%C3%A9n%C3%A9rale-des-imp%C3%B4ts-d.g.i.-.htm>
4. La Direction Générale des Impôts (DGI) - JIBAYA, accessed July 28, 2025, <https://jibaya.tn/dgi/>
5. How to Start a Company in Tunisia in 2025 – A Practical Guide - Luca Pacioli, accessed July 28, 2025, <https://lucapacioli.com.tn/blog/learn-the-key-steps-to-register-a-business-in-tunisia-in-2025-legal-forms-capital-requirements-and-expert-accounting-tips>
6. en.wikipedia.org, accessed July 28, 2025, <https://en.wikipedia.org/wiki/Ministry_of_Finance_(Tunisia)>
7. Organismes de liaison - Tunisie - Cleiss, accessed July 28, 2025, <https://www.cleiss.fr/docs/ol/tunisie.html>
8. Caisse nationale de sécurité sociale (Tunisie) - Wikipédia, accessed July 28, 2025, <https://fr.wikipedia.org/wiki/Caisse_nationale_de_s%C3%A9curit%C3%A9_sociale_(Tunisie)>
9. Taux des cotisations CNSS - SMIG en Tunisie - HUMAN FORCE, accessed July 28, 2025, <http://www.humanforcetunisie.com/Bibli/taux-cotisation-cnss-tunisie.php>
10. Les cotisations en Tunisie - Cleiss, accessed July 28, 2025, <https://www.cleiss.fr/docs/cotisations/tunisie.html>
11. Employee Benefits in Tunisia for 2025 - Remote People, accessed July 28, 2025, <https://remotepeople.com/countries/tunisia/employee-benefits/>
12. Finance Law 2025 Tunisia - Luca Pacioli, accessed July 28, 2025, <https://lucapacioli.com.tn/blog/finance-law-2025-tunisia>
13. Tunisia - Increases the corporate income tax and introduces incentives for new investments and R&D | Investment Policy Monitor, accessed July 28, 2025, <https://investmentpolicy.unctad.org/investment-policy-monitor/measures/4932/tunisia-increases-the-corporate-income-tax-and-introduces-incentives-for-new-investments-and-r-d>
14. Tunisia: Clarification on tax regime for communitarian companies - KPMG International, accessed July 28, 2025, <https://kpmg.com/us/en/taxnewsflash/news/2025/03/tunisia-clarification-tax-regime-communitarian-companies.html>
15. Tunisia Corporate Tax Rate - Trading Economics, accessed July 28, 2025, <https://tradingeconomics.com/tunisia/corporate-tax-rate>
16. Nouvelles dispositions de la loi de finances 2025 en Tunisie, accessed July 28, 2025, <https://paie-tunisie.com/322/fr/lois-de-finances>
17. Tunisia Finance Law for 2025 Published Including Corporate and Individual Tax Rate Changes - Orbitax, accessed July 28, 2025, <https://orbitax.com/news/country/article/Tunisia-Finance-Law-for-2025-P-57561>
18. Tunisian Tax Authority Explains Corporate Income Tax Rate Changes in Finance Law for 2025 - Orbitax, accessed July 28, 2025, <https://orbitax.com/news/country/article/Tunisian-Tax-Authority-Explain-58560>
19. Agence de Promotion des Investissements Agricoles, accessed July 28, 2025, <http://www.apia.com.tn/>
20. Révision des taux de l'Impôt sur les Sociétés (IS) à partir de 2025 : Ce que tout entrepreneur tunisien doit savoir - swiver, accessed July 28, 2025, <https://swiver.io/blog/revision-des-taux-de-limpot-sur-les-societes-is-a-partir-de-2025/>
21. Note commune N°5/2025 - JIBAYA, accessed July 28, 2025, <https://jibaya.tn/wp-content/uploads/2025/02/Note-Commune-N%C2%B005.pdf>
22. Loi de Finances pour l'année 2025 - Tunisie - Luca Pacioli, accessed July 28, 2025, <https://lucapacioli.com.tn/fr/blog/finance-law-2025-tunisia>
23. IRPP: Ce que vous allez payer en 2025 et la différence par rapport à 2024 | Univers News, accessed July 28, 2025, <https://universnews.tn/irpp-ce-que-vous-allez-payer-en-2025-et-la-difference-par-rapport-a-2024/>
24. La LF 2025 publiée au JORT : le nouveau barème de l'impôt sur le revenu, accessed July 28, 2025, <https://radioexpressfm.com/fr/actualites/la-lf-2025-publie-au-jort-le-nouveau-bareme-de-limpot-sur-le-revenu/>
25. TAXES IN AFRICA & MIDDLE EAST - EAI International, accessed July 28, 2025, <https://www.eaiinternational.org/public_files/prodyn_img/tunisia-2025-ok.pdf>
26. paie-tunisie.com, accessed July 28, 2025, <https://paie-tunisie.com/412/fr/232/publications/bareme-d-imposition-du-revenu-en-tunisie-a-partir-de-2025>
27. Note commune N°3/2025 - JIBAYA, accessed July 28, 2025, <https://jibaya.tn/wp-content/uploads/2025/01/Note-Commune-03-1.pdf>
28. LF 2025 : Impact sur les salaires - Expert comptable Tunisie, accessed July 28, 2025, <https://chaexpert.com/lf-2025-impact-salaires/>
29. Tunisia VAT 2025 changes - vatcalc.com, accessed July 28, 2025, <https://www.vatcalc.com/tunisia/tunisia-vat-2025-changes/>
30. Nouveau taux de cotisation CNSS à partir de 2025 - FYSOFT, accessed July 28, 2025, <https://www.fysoft.info/nouveau-taux-de-cotisation-cnss-a-partir-de-2025/>
31. chaexpert.com, accessed July 28, 2025, <https://chaexpert.com/lf-2025-impact-salaires/#:~:text=Les%20cotisations%20CNSS%20augmenteront%20comme,de%2016.57%25%20%C3%A0%2017.07%25.>
32. Les nouvelles mesures fiscales et sociales en 2025 - K-Noon, accessed July 28, 2025, <https://www.k-noon.tn/blog/fiscalite/nouvelles-mesures-fiscales-et-sociales-en-2025/>
33. Invest in Tunisia: Reform 2025 and its implications for investors - ECOVIS International, accessed July 28, 2025, <https://global.ecovis.com/invest-in-tunisia-reform-2025-and-its-implications-for-investors/>
34. FORMULAIRES À TÉLÉCHARGER - JIBAYA, accessed July 28, 2025, <https://jibaya.tn/formulaires-a-telecharger/>
35. FORMULAIRES À TÉLÉCHARGER - JIBAYA, accessed July 28, 2025, <https://jibaya.tn/formulaires-a-telecharger/22/>
36. FORMULAIRES À TÉLÉCHARGER - JIBAYA, accessed July 28, 2025, <https://jibaya.tn/formulaires-a-telecharger/3/>
37. FORMULAIRES À TÉLÉCHARGER - JIBAYA, accessed July 28, 2025, <https://jibaya.tn/formulaires-a-telecharger/19/>
38. FORMULAIRES À TÉLÉCHARGER - JIBAYA, accessed July 28, 2025, <https://jibaya.tn/formulaires-a-telecharger/17/>
39. Les obligations fiscales des entreprises en Tunisie en 2025 - Pro business center, accessed July 28, 2025, <https://www.pro-businesscenter.com/les-obligations-fiscales-des-entreprises-en-tunisie-en-2025/>
40. Tunisia VAT changes 2025 - vatcalc.com, accessed July 28, 2025, <https://www.vatcalc.com/tunisia/tunisia-vat-rise-2025/>
41. Dates limites pour la déclaration fiscale en Tunisie selon les catégories de contribuables, accessed July 28, 2025, <https://lapresse.tn/2025/05/05/dates-limites-pour-la-declaration-fiscale-en-tunisie-selon-les-categories-de-contribuables/>
42. Tout Savoir Sur Le Statut Auto-Entrepreneur En Tunisie - Flouci, accessed July 28, 2025, <https://fr.flouci.com/blog/tout-savoir-sur-le-statut-auto-entrepreneur-en-tunisie>
43. Décret-loi du Chef du Gouvernement n° 2020-33 du 10 juin 2020, relative au régime de l'auto-entrepreneur., accessed July 28, 2025, <https://www.emploi.gov.tn/sites/default/files/inline-files/Decret-loi-2020_33du-10juin2020autoentrepreneur.pdf>
44. Système fiscal tunisien - Ministère des Finances, accessed July 28, 2025, <https://www.finances.gov.tn/fr/apercu-general-sur-la-fiscalite>
45. Présentation du système fiscal tunisien, accessed July 28, 2025, <https://tunisieconseilfiscal.over-blog.com/pages/Presentation_du_systeme_fiscal_tunisien-5529227.html>
46. La collecte de la TVA - Présentation générale du système de taxation du chiffre d'affaires en Tunisie, accessed July 28, 2025, <http://www.profiscal.com/Etudiants/TCA/tca_ch4_06.htm>
47. Présentation générale du système de taxation du chiffre d'affaires en Tunisie - Profiscal, accessed July 28, 2025, <https://www.profiscal.com/etudiants/TCA/tca_ch5_06.htm>
48. Remboursement des précomptes de TVA : une procédure clarifiée et renforcée, accessed July 28, 2025, <https://legal-doctrine.com/edition/remboursement-des-precomptes-de-tva-une-procedure-clarifiee-et-renforcee-ed2b541a113d2bcfcdffef2b91370dc9>
49. Présentation générale du système de taxation du chiffre d'affaires en Tunisie - Profiscal, accessed July 28, 2025, <https://www.profiscal.com/etudiants/TCA/tca_ch8_06.htm>
50. Consulter votre calendrier fiscal | impots.gouv.fr, accessed July 28, 2025, <https://www.impots.gouv.fr/professionnel/calendrier-fiscal>
51. New 2025 VAT Rules Differentiate Electronic Services and Raise Refund Threshold for Nonresidents - VATupdate, accessed July 28, 2025, <https://www.vatupdate.com/2025/07/16/new-2025-vat-rules-differentiate-electronic-services-and-raise-refund-threshold-for-nonresidents/>
52. Comment fonctionne la déclaration mensuelle de TVA ? - #Webinar - Dougs Compta, accessed July 28, 2025, <https://www.youtube.com/watch?v=AzTn5L4GoXc>
53. L'Impôt sur les Sociétés (IS) en Tunisie, tout savoir - Proservy, accessed July 28, 2025, <https://www.proservy.com/blog/limpot-sur-les-societes-is-en-tunisie-tout-savoir>
54. LF 2025 : Nouveaux taux IS - Expert comptable Tunisie, accessed July 28, 2025, <https://chaexpert.com/lf-2025-nouveaux-taux-is/>
55. JIBAYA - Bienvenue dans le portail de l'administration fiscale ..., accessed July 28, 2025, <https://jibaya.tn/>
56. Déclaration de l'Impôt Sur Les Sociétés - Ministère des Finances, accessed July 28, 2025, <https://www.finances.gov.tn/sites/default/files/2019-08/imp.dec_.is_version_franaise_2017.pdf>
57. Imprimé de la déclaration de l'impôt sur les sociétés 2021 - Ministère des Finances, accessed July 28, 2025, <https://www.finances.gov.tn/fr/document/imprime-de-la-declaration-de-limpot-sur-les-societes-2021>
58. Formalités - RNE Tunisie, accessed July 28, 2025, <https://home.registre-entreprises.tn/formalites/>
59. Tax Guide Tunisia - ECOVIS International, accessed July 28, 2025, <https://global.ecovis.com/tunisia/tax-guide/>
60. Tunisia - Corporate - Tax credits and incentives, accessed July 28, 2025, <https://taxsummaries.pwc.com/tunisia/corporate/tax-credits-and-incentives>
61. Tunisia investment incentives code - Profiscal, accessed July 28, 2025, <http://www.profiscal.com/anglais/anglais/digest_eng/cii.htm>
62. Doing Business in Tunisia in 2025 [Expert Guide] - Remote People, accessed July 28, 2025, <https://remotepeople.com/countries/tunisia/doing-business-in-tunisia/>
63. Création d'entreprise en 2025 : Exonération fiscale Tunisie | PBC - Pro business center, accessed July 28, 2025, <https://www.pro-businesscenter.com/exoneration-fiscale-pour-la-creation-dentreprise-en-2025-beneficiez-des-avantages/>
64. www.pro-businesscenter.com, accessed July 28, 2025, <https://www.pro-businesscenter.com/exoneration-fiscale-pour-la-creation-dentreprise-en-2025-beneficiez-des-avantages/#:~:text=La%20cr%C3%A9ation%20d'entreprise%20en%202024%20ou%202025%20repr%C3%A9sente%20une,les%20premi%C3%A8res%20ann%C3%A9es%20d'activit%C3%A9.>
65. Tax rates in Tunisia - International Trade Portal, accessed July 28, 2025, <https://www.lloydsbanktrade.com/en/market-potential/tunisia/taxes>
66. Tunisia's 2025 Financial Gambles: Taxes, Loans, and the Central Bank, accessed July 28, 2025, <https://timep.org/2025/02/25/tunisias-2025-financial-gambles-taxes-loans-and-the-central-bank/>
67. LF 2025 : Nouveau barème IRPP - Expert comptable Tunisie, accessed July 28, 2025, <https://chaexpert.com/lf-2025-nouveau-bareme-irpp/>
68. Imprimé de la déclaration d'impôts sur le revenu des personnes physiques 2021, accessed July 28, 2025, <https://www.finances.gov.tn/fr/document/imprime-de-la-declaration-dimpots-sur-le-revenu-des-personnes-physiques-2021>
69. Déclaration de l'Impôt Sur le Revenu Des Personnes Physiques, accessed July 28, 2025, <https://www.bm.com.tn/ckeditor/files/1283248818_dec_irpp_fr.pdf>
70. Taxes for Tunisian Businesses and Individuals - Luca Pacioli, accessed July 28, 2025, <https://lucapacioli.com.tn/blog/taxes-for-tunisian-businesses-and-individuals>
71. التصريح بالضريبة على دخل األشخاص الطبيعيين, accessed July 28, 2025, <https://www.finances.gov.tn/sites/default/files/2021-04/%D9%85%D8%B7%D8%A8%D9%88%D8%B9%D8%A9%20%D8%A7%D9%84%D8%AA%D8%B5%D8%B1%D9%8A%D8%AD%20%D8%A8%D8%A7%D9%84%D8%B6%D8%B1%D9%8A%D8%A8%D8%A9%20%D8%B9%D9%84%D9%89%20%D8%AF%D8%AE%D9%84%20%D8%A7%D9%84%D8%A3%D8%B4%D8%AE%D8%A7%D8%B5%20%D8%A7%D9%84%D8%B7%D8%A8%D9%8A%D8%B9%D9%8A%D9%8A%D9%86%20%D9%84%D8%B3%D9%86%D8%A9%202021.pdf>
72. Impôt - sur le Revenu des Personnes Physiques (IRPP) - Profiscal, accessed July 28, 2025, <https://www.profiscal.com/etudiants/IRPP_IS/irpp_is_ch1_06.htm>
73. Adhésion au système de télé-déclaration et télé-paiement des cotisation de la CNSS - Ordre des Comptables de Tunisie | Site Officiel, accessed July 28, 2025, <https://www.cct.tn/publications/guides-pratiques/adhesion-au-systeme-de-tele-declaration-et-tele-paiement-des-cotisation-de-la-cnss/>
74. Table des matières - E-declaration, accessed July 28, 2025, <https://edeclaration.cnss.cd/guide/guide_employeur.pdf>
75. Le 31 mars 2025 est la date limite fixée par la CNSS pour bénéficier de l'amnistie sociale, accessed July 28, 2025, <https://africanmanager.com/le-31-mars-2025-est-la-date-limite-fixee-par-la-cnss-pour-beneficier-de-lamnistie-sociale/>
76. CNSS - Cotisations - Blog Paie et RH | Maroc - OJRAWEB, accessed July 28, 2025, <https://blog.ojraweb.com/cnss-cotisations/>
77. TUTORIEL-DÉCLARATION UNIQUE DES IMPÔTS SUR SALAIRES ET DES COTISATIONS DE SÉCURITÉ SOCIALE - cnss bénin, accessed July 28, 2025, <https://cnss.bj/tutoriel-declaration-unique-des-impots-sur-salaires-et-des-cotisations-de-securite-sociale/>
78. Le régime tunisien de sécurité sociale (salariés) - Cleiss, accessed July 28, 2025, <https://www.cleiss.fr/docs/regimes/regime_tunisie_salaries.html>
79. Nouvelle procédure électronique obligatoire pour l'élaboration des ..., accessed July 28, 2025, <https://www.tustex.com/economie-actualites-economiques/nouvelle-procedure-electronique-obligatoire-pour-l-elaboration-des-certificats-de-retenue-a-la>
80. Retenues à la source : Nouvelle plateforme électronique - Expert comptable Tunisie, accessed July 28, 2025, <https://chaexpert.com/tunisie-retenue-source-plateforme/>
81. Formulaire n°2494-SD | impots.gouv.fr, accessed July 28, 2025, <https://www.impots.gouv.fr/formulaire/2494-sd/declaration-de-la-retenue-la-source>
82. Certificat Retenue à la Source - K-Noon, accessed July 28, 2025, <https://www.k-noon.tn/services/certificat-retenue-a-la-source/>
83. DEPÔT DE LA DECLARATION D'EMPLOYEUR SUR SUPPORT ..., accessed July 28, 2025, <https://www.finances.gov.tn/sites/default/files/2019-08/empcca_14_version_finale.pdf>
84. tsi-declaration d'employeur tunisie, accessed July 28, 2025, <https://www.tsi.com.tn/tsi-declaration-demployeur/>
85. Juin 2025: les dates clés à retenir pour vos déclarations fiscales - Managers, accessed July 28, 2025, <https://managers.tn/2025/06/02/juin-2025-les-dates-cles-a-retenir-pour-vos-declarations-fiscales/>
86. Dépôt sur Support Magnétique - JIBAYA, accessed July 28, 2025, <https://jibaya.tn/blog/depot-sur-support-magnetique/>
87. Imprimé de la déclaration d'employeur 2022 - Ministère des Finances, accessed July 28, 2025, <https://www.finances.gov.tn/fr/document/imprime-de-la-declaration-demployeur-2022>
88. La télé-déclaration Fiscale - JIBAYA, accessed July 28, 2025, <https://jibaya.tn/blog/la-tele-declaration-fiscale/>
89. Evaluation du service - CNSS, accessed July 28, 2025, <https://services.cnss.tn/FileControl/select.htm>
90. Guide Damancom - Télédéclaration | PDF | Mot de passe - Scribd, accessed July 28, 2025, <https://fr.scribd.com/document/738462007/Guide-Damancom-Teledeclaration>
91. Tunisie -JORT : Adoption et publication de la loi de finances 2025 - Entreprises Magazine, accessed July 28, 2025, <https://www.entreprises-magazine.com/tunisie-jort-adoption-et-publication-de-la-loi-de-finances-2025/>
92. AMNISTIE CNSS : Prolongation 12-2025 - Expert comptable Tunisie, accessed July 28, 2025, <https://chaexpert.com/amnistie-cnss-prolongation-2025/>
93. الاستقبال - CNSS - الصندوق الوطني للضمان الاجتماعي, accessed July 28, 2025, <https://www.cnss.tn/telecharger/-/document_library_display/9MhK/view/20608>
94. TRACE D'ENREGISTREMENT DU SUPPORT MAGNETIQUE DES TELEDECLARATIONS DE SALAIRES - CNSS, accessed July 28, 2025, <https://services.cnss.tn/FileControl/Desc_File_cnss.pdf>
95. Impôt sur le revenu : le calendrier de la déclaration en 2025 - Economie.gouv, accessed July 28, 2025, <https://www.economie.gouv.fr/particuliers/gerer-mon-impot-sur-le-revenu/impot-sur-le-revenu-le-calendrier-de-la-declaration-en>
96. Formulaire n°2042 Déclaration des revenus - Impots.gouv, accessed July 28, 2025, <https://www.impots.gouv.fr/formulaire/2042/declaration-des-revenus>
97. COMMUNIQUE : versement des pensions de retraite de l'échéance de mai 2025 - CNSS, accessed July 28, 2025, <https://cnss.gov.gn/communique-versement-des-pensions-de-retraite-de-lecheance-de-mai-2025/>
98. Formulaire CNSS | PDF | Salaires | Travail - Scribd, accessed July 28, 2025, <https://fr.scribd.com/document/451104351/Formulaire-CNSS>
99. Tunisia - vatcalc.com, accessed July 28, 2025, <https://www.vatcalc.com/category/tunisia/>