Decree of the Ministers of Finance, Public Health, and Social Affairs of August 31, 2002, establishing the list of unforeseeable events provided for in Article 31 of Law No. 2001-123 of December 28, 2001, on the Finance Act for the year 2002.

The Ministers of Finance, Public Health, and Social Affairs,

Having regard to the Personal Income Tax and Corporate Tax Code, promulgated by Law No. 89-114 of December 30, 1989, and in particular Article 39 thereof,

Having regard to Law No. 2001-123 of December 28, 2001, on the Finance Act for the year 2002,

Having regard to Decree No. 99-2773 of December 13, 1999, relating to the establishment of conditions for opening "share savings accounts," conditions for their management, and the use of sums and securities deposited therein.

Hereby decree:

Article 1. - The list of unforeseeable events allowing the withdrawal of sums deposited in share savings accounts without payment of late penalties, pursuant to Article 31 of Law No. 2001-123 of December 28, 2001, on the Finance Act for the year 2002, is set as follows:

1)   cases of illness or accident causing permanent or temporary physical injury for a period of at least two months to the account holder, their spouse, or one of their dependent children.

The bodily injury must be justified by a certificate issued by a doctor working full-time in the public health sector.

2)   Permanent or temporary work stoppage for economic or technical reasons or following the cessation of the employer's business for a period of at least two months without pay.

The work stoppage or cessation of the employer's business must be justified by a certificate issued by the relevant department of the Ministry of Social Affairs.

3)   death of the account holder.

Art. 2. - This decree shall be published in the Official Journal of the Republic of Tunisia. Tunis, August 31, 2002.

The Minister of Social Affairs

Chedly Neffati
The Minister of Finance

Taoufik Baccar
The Minister of Public Health

Habib M'barek *Vu*
Prime Minister **Mohamed Ghannouchi**