



VAT Standard rate

VAT standard rate in Tunisia in 2024 is 19%, which applies to supplies of goods in Tunisia and import, with some exceptions like food products, school supplies, fishing and agricultural products.

VAT registration threshold

Retail businesses must register for VAT purposes in Tunisia, if the revenue of the businesses exceeded TND 100,000 (approx. EUR 30,000) for the last 12 month.

Tax representative

Tax representative is not required for VAT purposes in Tunisia.

Registration procedure

Online registration for VAT in Tunisia is not allowed. Business must apply for registration with the Tunisian tax authority. The application form may be submitted either in person or by legal representative (or any person who has a power of attorney).

Deductible VAT

Businesses can reclaim input tax by deducting it from output tax. Expenses that are not relevant to the business cannot be claimed for deduction. Input tax is not recoverable to the businesses that are not registered for VAT purposes in Tunisia.

Keeping records

The period of keeping records in Mauritius must be at least ten years.

VAT returns filing and payment date

Businesses must submit returns and pay VAT in Tunisia electronically on monthly basis. Due to the 2024 Finance Law published by the Tunisian Ministry of Finance the deadline for submitting of VAT returns in Tunisia will be changed from the 28th to the 20th day of the month following the reporting period.



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