

Foundations and Evolution of Environmental Taxation in Tunisia

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Abstract:

Tunisia is currently facing numerous environmental challenges, exacerbated by demographic and economic pressures, as well as the effects of climate change. The main environmental challenges in Tunisia primarily concern water stress, soil degradation, pollution, particularly around major industrial hubs, and energy-related issues.

To address environmental problems, Tunisia has mobilized various public policy instruments. Legislative texts protecting the environment have been enacted in most environmental areas, such as the Water Code in 1975 and the Forest Code in 1988. The National Agency for Environmental Protection (ANPE) was created by a 1988 law.

Conscious of the importance of fiscal tools, public policy makers have implemented several levies and incentives aimed at supporting environmental protection. Among these instruments are excise duties on petroleum products, introduced by Law No. 88-61 of June 2, 1988, which promulgated the Value Added Tax Code, as well as taxes on the first registration of vehicles, provided for in Article 2 of Law No. 2005-82 of August 15, 2005, related to the creation of an energy control system. In addition, there is the Environmental Protection Tax (TPE), levied on certain imported goods made from plastic pellets (numbers 39-01 to 39-14 of the customs tariff), established by the 2003 Finance Law (Articles 58 to 60), to finance the Pollution Control Fund (FODEP).

Since 1988, Tunisian law has recognized the principle of granting tax advantages to organizations or companies investing in pollution control and/or environmental protection (Articles 6 and 7 of Law No. 88-91 of August 2, 1988, creating the ANPE). These advantages are outlined in the Investment Incentives Code.

In the context of developing an environmental taxation account in Tunisia, while adhering to the recommendations of the SEEA Central Framework and Eurostat's statistical guide on environmental taxes, this article will first analyze the foundations of environmental taxation in Tunisia (the legal and ethical foundations of environmental taxation), and in the second part, examine the evolution of this instrument over time, ensuring its sustainability and long-term effectiveness.

Introduction:

Tunisia is currently facing numerous environmental challenges, exacerbated by demographic and economic pressures, as well as the effects of climate change. The main environmental challenges in Tunisia primarily concern water scarcity, soil degradation, pollution particularly around major industrial hubs as well as issues related to energy.

In the face of growing pressures on natural resources and the impacts of human activities, Tunisia is compelled to define instruments capable of both preventing degradation and financing protection measures.

In this context, environmental taxation has gradually emerged as a public policy tool. It not only generates revenue earmarked for environmental protection but also influences behavior by integrating the cost of environmental damage into the prices paid by users and polluters.

Before analyzing this instrument of environmental taxation in Tunisia, it is necessary to examine the conceptual and logical framework that underpins it. In Tunisia, this framework is based, on the one hand, on a normative and regulatory system inspired by legal and ethical principles related to responsibility and sustainability, and, on the other hand, on strategic development choices.

The article is thus structured in two parts: a first section dedicated to examining the normative and economic framework of environmental taxation, and a second section dedicated to the current state of environmental taxes.

I- The Legal and Economic Foundations of Environmental Taxation

Here, we do not claim to be exhaustive, but rather to cite the main legal texts and economic orientations that aim to protect, preserve, and safeguard the environment and which maintain a direct link with environmental taxation.

I-1 The Normative System and Regulation as Classical Instruments

I-1-1 Environmental Legislation:

The adoption of environmental protection texts in Tunisia dates back to the mid-1970s. Parallel to the emergence of environmental themes on a global scale, the Tunisian legislator became aware of the necessity to protect certain precious resources, notably water, which led to the promulgation of the Water Code in 1975.¹ Agricultural land benefited from very rigorous and relevant legal protection through the promulgation of Law No. 83-87 of November 11, 1983, relating to the protection of agricultural land.²

In 1995, as part of the implementation of the results of the National Strategy for Water and Soil Conservation, a specific law³ was adopted concerning the conservation of water and soil. It was during the 1980s, following a global and regional awareness of the dangers of environmental degradation and the need to ensure its effective protection at all levels—national, regional, and international—that this field of law truly became established. This period saw the emergence of texts of a general scope aimed at ensuring comprehensive environmental protection, as well as specific or sectoral texts concerning various environmental sectors⁴. It is thus that the first text that can be described as environmental in Tunisia appeared: Law No. 88-91 of August 2, 1988⁵, establishing the National Agency for Environmental Protection (Agence

¹ CHIKHAOUI-MAHDAOUI, Leïla. Le principe de non-régression en droit tunisien de l'environnement. *Rivista quadrimestrale di diritto dell'ambiente*. 2021, anno 2021, n° 2, p. 134-...

² Law No. 83-87 of 11 November 1983, relating to the protection of agricultural land (JORT No. 74 of 15-18 November 1983, p. 2920), as amended by Law No. 90-45 of 23 April 1990, Law No. 96-104 of 25 November 1996 (JORT No. 96 of 29 November 1996, p. 2393), and Law No. 2007-69 of 27 December 2007 (JORT No. 104 of 28-31 December 2007, p. 4351).

³ Law No. 95-70 of 17 July 1995, relating to the conservation of water and soil (JORT No. 59 of 25 July 1995, p. 1568)

⁴ ZIDI, Nada. Évolution de la protection de l'environnement en Tunisie, p. 27-58. In : *Le droit à l'épreuve des questions environnementales*, Colloque international, 8-9 décembre 2023, Faculté de droit et des sciences politiques de Sousse. Sousse : Faculté de droit et des sciences politiques, 2023

⁵ Law No. 88-91 of 2 August 1988 establishing a National Agency for Environmental Protection (JORT No. 52 of 2 August 1988, p. 1102), as amended by Law No. 92-115 of 30 November 1992 (JORT No. 81 of 4 December 1992, p. 1539), by Law No. 93-120 of 27 December 1993 promulgating the Investment Incentives Code (JORT No. 99 of 28 December 1993, p. 2174), and by Law No. 2001-14 of 30 January 2001 simplifying administrative procedures relating to authorizations issued by the Ministry of the Environment and Land Use Planning within its areas of competence (JORT No. 10 of 2 February 2001, p. 214).

Nationale de Protection de l'Environnement, ANPE).⁶ which is often described as the "framework law"⁷ marked an important step.

The 1988 Forest Code (Law No. 88-20 of April 13, 1988)⁸ represented a major overhaul of the legal framework for the management and protection of forests in Tunisia. This text modernized the 1966 code by introducing stricter provisions for the conservation of forest resources. Subsequently, Tunisia strengthened its legal framework with the adoption of the Code of Land Use Planning and Urban Development (CATU)⁹, which introduced principles of planning and rational land management. In the 1990s and 2000s, legislation was further expanded, notably with the 1996 Waste Management Law¹⁰, which regulates the collection, treatment, and recovery of waste, as well as the 1994 Law¹¹ on Archaeological, Historical, and Natural Heritage, which ensures the protection of cultural sites and areas of high ecological value. In 2007, Tunisia adopted a Law on Air Quality¹², aimed at preventing, limiting, and reducing air pollution and its negative impacts on both human health and the environment.

"In addition to these national texts, it is worth mentioning a large number of international and regional conventions devoted to environmental protection, which have acquired legal force at

⁶ CHIKHAOUI-MAHDAOUI, Leïla. Le principe de non-régression en droit tunisien de l'environnement. *Rivista quadrimestrale di diritto dell'ambiente*. 2021, anno 2021, n° 2, p. 134-...

⁷ According to Professor Ferchichi Wahid, the law establishing the ANPE (National Agency for Environmental Protection) is described as a "framework law" because it established the foundations of environmental law in Tunisia, introducing the following bases and principles:

1. A definition of the environment;
2. The establishment of an entity with an environmental mission;
3. The establishment of environmental police force.
4. The legal formalization of environmental protection through the recognition of pure environmental damage and environmental offenses;
5. Mechanisms for financing environmental protection;
6. The recognition of a number of principles of environmental law.

This constitutes the establishment of a complete system for environmental protection, which is both clear and comprehensive.

⁸ Law No. 88-20 of April 13, 1988 (JORT of April 15, 1988, p. 559, and JORT No. 30 of May 3, 1988, pp. 678–693), as amended and supplemented by Law No. 2001-28 of March 19, 2001 (JORT No. 24 of March 23, 2001, p. 639), Law No. 2005-13 of January 26, 2005 (JORT No. 9 of February 1, 2005, pp. 260–262), Law No. 2009-59 of July 20, 2009 (JORT No. 59 of July 24, 2009, p. 1996), and Law No. 2018-1 of January 3, 2018 (JORT No. 2 of January 5, 2018, p. 61).

⁹ Enacted by Law No. 94-122 of November 28, 1994 (JORT No. 96 of December 6, 1994, p. 1930). Amended and supplemented by Law No. 2003-78 of December 29, 2003 (JORT No. 104 of December 30, 2003, pp. 3711–3713), Law No. 2005-71 of August 4, 2005 (JORT No. 62 of August 5, 2005, p. 1974), and Law No. 2009-9 of February 16, 2009 (JORT No. 14 of February 17, 2009, p. 532).

¹⁰ Law No. 96-41 of June 10, 1996, on waste and the control of its management and disposal, as amended and supplemented by Law No. 2001-14 of January 30, 2001, on the simplification of administrative procedures relating to authorizations issued by the Ministry of Environment and Land Use Planning.

¹¹ Enacted by Law No. 94-35 of February 24, 1994, as amended by Law No. 2001-118 of December 6, 2001.

¹² Law No. 2007-34 of June 4, 2007, on Air Quality (JORT No. 45 of June 5, 2007).

the national level as a result of their ratification by the national authorities. It should also be noted that Tunisia has ratified most of the international conventions¹³.¹⁴

I-1-2 Regulatory Mechanisms

In Tunisia, environmental law relies on legal and institutional mechanisms designed to regulate human activities and protect natural resources. These mechanisms act both upstream, in a preventive manner, and downstream, in a corrective and punitive manner¹⁵.

I-1-2-1 A Priori Mechanisms: Prevention and Precaution

Prevention holds a central place in Tunisian environmental law. Two instruments are particularly noteworthy:

- **The Environmental Impact Assessment (EIA):** Established by Law No. 88-91 of August 2, 1988, concerning the creation of the National Agency for Environmental Protection (ANPE)¹⁶, the EIA is a fundamental preventive tool. It requires project developers whose projects are likely to have significant effects on the environment to conduct an assessment of potential impacts and mitigation measures prior to any authorization. The administration reviews these studies before granting or denying authorization, which helps to limit damage before it occurs.
- **The System of Environmental Permits:** Numerous sectors (industry, waste management, natural resource exploitation, land use planning) are subject to prior authorization. This authorization is a condition for the project's legality and allows the administration to verify its compliance with environmental standards and the guidelines of the national sustainability policy.

These a priori mechanisms reflect the precautionary principle and aim to prevent the occurrence of irreversible damage.

I-1-2-2 A Posteriori Mechanisms: Control and Remediation

Posteriori mechanisms aim to ensure the monitoring and correction of environmental damage after an activity has been carried out. Two main avenues exist:

¹³ As examples: Tunisia ratified the Convention on Biological Diversity, adopted in Rio on June 5, 1992, through Law No. 93-45 of May 3, 1993 (JORT No. 35 of May 11, 1993, p. 627), and published the text of the Convention by Decree No. 93-2372 of November 22, 1993. The Convention Concerning the Protection of the World Cultural and Natural Heritage, also negotiated under the auspices of UNESCO, was adopted at the conclusion of the 17th session of the General Conference of the parties, held in Paris from November 16-23, 1972. Tunisia acceded to it through Decree-Law No. 74-13 of October 24, 1974, which was subsequently ratified by Law No. 74-89 of December 11, 1974 (JORT of December 25, 1974, p. 987).

¹⁴ ZIDI, Nada. *Évolution de la protection de l'environnement en Tunisie*, p. 27-58. In : *Le droit à l'épreuve des questions environnementales*, Colloque international, 8-9 décembre 2023, Faculté de droit et des sciences politiques de Sousse. Sousse, 2023

¹⁵ See Ferchichi Wahid, *La protection de l'environnement en droit Tunisien*, Etudes et recherches, Centre d'études juridiques, Tunis 2013

¹⁶ The environmental impact assessment was established by Law No. 88-91 of 2 August 1988 establishing the National Agency for Environmental Protection (ANPE). It is currently governed by Decree No. 2005-1991 of 11 July 2005, relating to environmental impact assessments, which repealed Decree No. 91-362 of 13 March 1991 (JORT No. 57 of 19 July 2005, p. 1835).

- **Administrative Control:** Exercised notably by the ANPE and other sectoral authorities (water, forests, urban planning). These bodies conduct inspections, on-site controls, and compliance checks. In case of violations, they can issue warnings, impose corrective measures, or initiate legal proceedings.
- **Access to Justice:** The 1988 law concerning the creation of the ANPE established a specific legal framework for environmental disputes. Article 8 states (...any natural or legal person whose activity is likely to pollute the environment... is required to eliminate or reduce these discharges...). This was followed by other sectoral texts such as the Forest Code and the Water Code (with increased penalties in the new draft Water Code).

Environmental litigation can involve civil liability (compensation for damage caused to others or to the environment), criminal liability (offenses provided for by the Forest Code, the Penal Code, or sectoral laws), or even appeals for abuse of power against administrative decisions. This access to justice reflects the importance of judicial review in environmental protection.

Consequently, the courts have been granted competence by various environmental texts to penalize criminal offenses against environmental legislation or to order remediation for damage caused to the environment. Furthermore, the environmental sector has seen a proliferation of civil society organizations that contribute to the implementation of environmental protection policy¹⁷.

Ultimately, Tunisian environmental law combines preventive instruments (EIA, permits) and corrective instruments (administrative control, justice). This complementarity illustrates a balanced approach between upstream precaution and downstream accountability, even if challenges persist regarding the effectiveness of monitoring, institutional coordination and the effectiveness of sanctions.

I-2 Economic Choices in Favor of Environmental Taxation

I-2-1 Sustainable Development:

Of all the concepts developed by the international community over the last thirty years, that of sustainable development appears to be the one that has most captured minds, focused the attention of experts, and—one might add—raised the hopes of international public opinion with the prospect of a reconciliation between the protection of the global environment, potentially through a new form of planetary resource management, and the promotion of economic development.¹⁸

¹⁷ ZIDI, Nada. Évolution de la protection de l'environnement en Tunisie, p. 27-58. In : *Le droit à l'épreuve des questions environnementales*, Colloque international, 8-9 décembre 2023, Faculté de droit et des sciences politiques de Sousse. Sousse, 2023

¹⁸ DOUMBÉ-BILLÉ, Stéphane. « Les mécanismes de suivi de la mise en œuvre du développement durable », dans R. Mehdi et S. Maljean-Dubois (dir.), *Les Nations Unies et la protection de l'environnement : la promotion du développement durable*, Paris, Pedone, 1999, p. 103-120

According to Connor and Dovers (2004)¹⁹, the success of sustainability policies relies on two complementary levers: first, the reframing of the problem's understanding, which implies a cognitive, legal, and institutional revision of how sustainability is approached; and second, the structuring of public action around robust organizational principles, such as the integration of policies and practices, subsidiarity in the distribution of responsibilities, and iteration as a mechanism for continuous improvement. Without the joint mobilization of these two dimensions, sustainability policies risk remaining fragmented, reactive, and incapable of generating lasting and coherent effects.

Tunisia institutionalized sustainable development in a gradual manner: in 1993, a National Commission for Sustainable Development was created and placed under the authority of the Prime Minister. In 2005, a ministerial department was entrusted with Environment and Sustainable Development, and in 2014, sustainable development was constitutionalized, with a constitutional body for sustainable development and the rights of future generations being the subject of constitutional provisions. Finally, the law pertaining to this body was adopted in 2019²⁰. The Tunisian Constitution of 2022 (which replaces that of 2014) reduces the prominence of sustainable development compared to the 2014 version. The principle is mentioned indirectly (Article 45), but without a specialized body or explicit mention of the term.

At the heart of the idea of sustainability lies that of policy integration, whose objective is that environmental, social, and economic dimensions are not treated separately, but jointly, and that environmental considerations achieve parity in the decision-making process, where they were previously neglected²¹.

The most general objective of policy integration is to improve outcomes, and the key to this improvement lies in the "internalization of externalities." Fragmented decisions often produce externalities, defined here broadly as consequences that are not properly integrated into the premises of decision-making, either because they fall outside the scope of attention or are poorly aggregated²².

I-2-2 Planning and Strategies in Favor of the Environment:

"Planning constitutes an important pillar of economic action... the economic and social development plan is a document outlining the economic and social policy chosen by the public authorities."²³

¹⁹ Robin Connor & Stephen Dovers, 2004. "Institutional Change for Sustainable Development," Books, Edward Elgar Publishing, number 3229, August

²⁰ FERCHICHI, Wahid. L'encadrement institutionnel du développement durable : une évolution en deux temps, trois mouvements. *Revue Africaine de Droit de l'Environnement (RADE)*, août 2023, pp.131-148. Édité au Sénégal : Presses Universitaires de Ouagadougou, 272 p. ISSN 2308-2259

²¹ Connor R., Dovers S. *Institutional Change for Sustainable Development*. Cheltenham : Edward Elgar Publishing, 2004. 264 p. ISBN 978-1-84376-569-1. DOI : 10.4337/9781843769675

²² Underdal, A. (1980). Integrated marine policy: What? Why? How? *Marine Policy*, 4(3), 159–169. Varone, F., Nahrath, S., Aubin, D., & Gerber, J.-D. (2013). Functional regulatory spaces. *Policy Sciences*, 46(4), 311–333

²³ BEN ABDALLAH, Asma. L'impact de la transition écologique sur le droit public économique p. 207-238 In : *Le droit à l'épreuve des questions environnementales*, Colloque international, 8-9 décembre 2023, Faculté de droit et des sciences politiques de Sousse. Sousse, 2023

Environmental concerns were enshrined in Tunisia as one of the objectives of economic and social development starting from the Eighth Development Plan (1992-1996). The commitment to sustainability was subsequently consolidated with the Tenth Development Plan (2002-2006), which integrated the environment into an overall framework, that of sustainable development²⁴.

In 2023, Tunisia adopted an ambitious National Strategy for Ecological Transition (NSET)²⁵, aiming to mitigate the growing pressures on its natural resources—soil, water, forests, coastline, and mineral resources—which are particularly limited and fragile in the face of climate change effects.

The NSET is based on promoting human well-being through achieving social equity and intra- and intergenerational justice within a sustainable development perspective. It involves all socio-economic actors—public, private, and associative—to ensure inclusive implementation.

This strategy constitutes a response to the structural shortcomings identified in Tunisia regarding environmental management and the governance of natural resources.

II- Environmental Taxation in Tunisia: Current State

Drawing on Eurostat's methodology for defining and classifying environmental taxes, we will analyze the situation and evolution of the various types of taxes considered environmental.

II-1 Environmental Levies for the Benefit of the State Budget

II-1-1 Levies for the Benefit of Title I

II-1-1-1 Excise Duties and Their Environmental Dimension

Consumption tax law in Tunisia is governed by the law of June 2, 1988, which sets the legal framework and modalities for its application.

The consumption tax applies to a limited list of products, whether imported or locally manufactured, as defined in a table annexed to the law.

Some of these taxes can be classified as having an environmental scope.

These include:

| Designation of Revenues (Thousands of dinars) | 2022 | 2023 | 2024 |
|---|------------------|------------------|------------------|
| 3: Consumption Duties | - | - | - |
| • Gasoline and Oils | 800895 | 783141 | 852755 |
| • Cars | 500609 | 504090 | 516604 |
| Total | 1 301 504 | 1 287 231 | 1 369 359 |

Source: Ministry of Finance

²⁴ FERCHICHI, Wahid. L'encadrement institutionnel du développement durable : une évolution en deux temps, trois mouvements. *Revue Africaine de Droit de l'Environnement (RADE)*, août 2023, p. [à compléter si pagination connue]. Édité au Sénégal : Presses Universitaires de Ouagadougou, 272 p. ISSN 2308-2259
²⁵ https://www.environnement.gov.tn/fileadmin/Bibliotheque/SNTE/SNTE_version_FR.pdf

It is clear that the tax on gasoline and oils falls under the Energy category, while the tax on cars is classified in the Transport category.

II-1-1-2 SINGLE COMPENSATION TAX FOR ROAD TRANSPORT:

Established by ARTICLES 38 TO 47 OF LAW NO. 83-113 OF 30/12/1983, BEING THE FINANCE LAW FOR THE 1984 FISCAL YEAR.

According to Eurostat's criteria, this tax is considered environmental, and the revenue is detailed below:

| Designation of Revenues (Thousands of dinars) | 2022 | 2023 | 2024 |
|--|---------------|---------------|---------------|
| 5: Duties on Transport and other products | | | |
| Vehicle/Car Circulation Tax | 212380 | 223638 | 237386 |
| Total 5: | 212380 | 223638 | 237386 |

Source: Ministry of Finance

It is clear that this tax falls under the Transport category.

II-1-2 Other Taxes and Levies for the Benefit of Special Treasury Accounts:

These consist of the following 3 funds:

- **Environmental Protection and Aesthetics Fund (FPEE):** Established by Law No. 2003-1311 of December 30, 2003, the Finance Law for 2004, under the name "Fund for Environmental Cleanliness and City Aesthetics". This fund aims to finance operations related to environmental maintenance and protection and city aesthetics.²⁶
- **Pollution Control Fund (FODEP):** Established by the Finance Law for 1993 and regulated by Decree No. 93-2120 of October 25, 1993, supplemented by Decree No. 2005-2636 of September 24, 2005, which sets its conditions and modes of intervention.
- **Energy Transition Fund (FTE):** Formerly the National Fund for Energy Conservation (FNME), converted into the FTE. Established by Law No. 2013-54 of December 30, 2013, relating to the Finance Law for 2014 (Articles 67-68) as amended by Law No. 54-2014 relating to the Supplementary Finance Law (Article 3) (Creation of the Energy Transition Fund).

According to Article 3 of Government Decree No. 2017-983 of July 26, 2017, which establishes the organizational rules, functioning, and modes of intervention for the Energy Transition Fund, the fund—created under Article 67 of the aforementioned Law No. 2013-54—aims to encourage investment in the field of energy conservation, support the creation and promotion of energy companies, and implement national programs contributing to energy conservation. This is achieved through participation in financing actions and projects, and by providing various funding sources to cover

²⁶ The Finance Law for the year 2005 gave it its current name, the "Environmental Protection and Aesthetics Fund" or FPEE; see the Finance Law for 2005 (JORT No. 105 of December 31, 2004, p. 3432 et seq.).

the investment costs in the field of energy conservation, with the goal of achieving the energy transition.

| Désignation des Recettes (Milliers de dinars) | 2022 | 2023 | 2024 |
|---|----------------|----------------|----------------|
| Environmental Protection and Aesthetics Fund | 5 106 | 4 626 | 5 507 |
| • Levy / Technical Inspection | 33 | 5 | |
| • Levy / Environmental Tax | 5 073 | 4 621 | 5 507 |
| Pollution Control Fund | 397 823 | 345 284 | 353 130 |
| Tax on Re-registration of US CarSSA | 13 697 | 16 131 | 4 016 |
| SOM from prov. Cons of eco-oil/eco-filter systems | 2 353 | | 1 412 |
| TAX on the Destruction of Scrap | | 98 | |
| Tax for Environmental Protection | 381 773 | 329 055 | 347 702 |
| Energy transition | 62 679 | 64 425 | 109 842 |
| Domestic regime | 21 670 | 22 376 | 24 895 |
| Customs regime | 41 009 | 42 048 | 84 946 |

Source: Ministry of Finance

The amounts collected by these funds are allocated between categories according to the scope of the tax and the tax base.

II-2 Analysis of the Environmental Taxation Situation

| | Thousands of Dinars | 2022 | 2023 | 2024 | TOTAL |
|-----------|---------------------------------|-----------|-----------|-----------|-----------|
| 1 | Energy | 822893 | 804798 | 919493 | 2547183 |
| 2 | Transport | 765509 | 786525 | 800937 | 2352971 |
| 3 | Pollution | 391090 | 333881 | 354794 | 1079764 |
| 4 | Resource | - | - | - | - |
| 5=1+2+3+4 | Taxes environnementales totales | 1979492 | 1925203 | 2075223 | 5979918 |
| 6 | Tax revenues | 35449400 | 38047200 | 41754400 | 115251000 |
| 7 | Non-tax revenues | 5794400 | 5441000 | 5517100 | 16752500 |
| 8 | Borrowing resources | 18304000 | 19070000 | 26673200 | 64047200 |
| 9=6+7+8 | Total budgetary resources | 59547800 | 62558200 | 73944700 | 196050700 |
| 10 | GDP | 135512200 | 139935700 | 152021100 | 427469000 |
| 11=5/6 | % Tax revenues | 5,58% | 5,06% | 4,97% | 5,19% |
| 12=5/9 | % Budgetary resources | 3,32% | 3,08% | 2,81% | 3,05% |
| 13=5/10 | % Du GDP | 1,46% | 1,38% | 1,37% | 1,40% |

On average over the last three years, environmental taxes represent only 1.4% of GDP.

Revenue from environmental taxes accounts for only about 3% of State budget resources.

Conclusion:

This article constitutes an introductory contribution to the study of environmental taxation in Tunisia. It has shed light on the main legal and economic foundations that underpin this instrument, as well as on the statistical data currently available regarding its implementation. The analysis has shown that, despite the existence of multiple levies with an environmental scope, their contribution remains relatively modest both in terms of GDP and in relation to overall fiscal revenues.

These findings highlight the importance of strengthening the statistical system for environmental taxation and, more broadly, establishing a comprehensive environmental statistics framework in Tunisia. Such a system is essential not only for monitoring and evaluating public policies in the field of environmental protection, but also for ensuring the long-term sustainability and effectiveness of environmental taxation as a tool of economic and ecological governance.

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