



# Regulatory and legal framework of the Social Solidarity Economy (SSE) and ecosystem in Tunisia

## MedTOWN Project

Co-production of social policies with social and solidarity economy actors to fight poverty, inequality and social exclusion.

**QUESTIONNAIRE PROJECTS PHASES AND LOCAL PARTNERS. MEDTOWN PROJECT. 3rd LOT.**



**DEMONSTRATIVE ACTION. Name:** \_\_\_\_\_  
**ACTION:** \_\_\_\_\_

**MUNICIPALITY, REGION AND COUNTRY**

### **BRIEF DESCRIPTION OF CONTEXT:**

To be completed by the local partner

Since Tunisia's independence in 1956, the country's economic growth has not been inclusive. Certain social groups, notably youth and women, and certain geographical areas, such as the interior, have been excluded from the benefits of growth, and problems of social vulnerability have increased. The 2011 revolution raised hopes that the democratic transition would result in greater access to basic social services, the creation of decent jobs and a reduction in inequality and poverty. However, this optimism quickly faded, as progress in social development was not very convincing. More than 15% of the Tunisian population is still in poverty, and the poorest 20% receive less than 10% of total income, while the richest 10% control almost 30%. Most of the working population is employed in precarious, low-paid and low-productivity jobs (World Bank, 2014). Thus, socio-economic data indicate a deterioration of the situation after the 2011 revolution.

The difficulties experienced by the state to face alone the persistence of unemployment, the accentuation of poverty and the widening of social and regional inequalities due in particular to the scarcity of public resources and the increase of the budget deficit, lead it to consider SSE as a solution and an ally.

*"SSE is a concept that conveys principles and values that put people at the centre of the purposes of economic activities. They cannot be adopted by a simple legal act, if they are not carried within oneself, if they are not part of the convictions of the actors of the social and solidarity economy. It will therefore be necessary to work on cultural and societal change in Tunisia and on teaching the SSE. In fact, we find a good part of the challenges of the Tunisian "revolution", namely social justice, balanced interregional development, social and economic integration of the weakened or marginalised fringes of Tunisian society. Living well together, in a collective approach that respects the environment, this is what the SSE must lead us to"* Naouel Jabbès, trade union activist and expert on rural development issues

Erected by the government as a priority concern in the 2016-2020 development plan, the social and solidarity economy (SSE) is at the dawn of a period of great experimentation in Tunisia. The sector has real assets: an anchoring on the whole territory, a

significant offer of voluntary work, an intimate knowledge of the field and a potential for job creation, wealth and social utility. However, these assets are counterbalanced by significant weaknesses: a strong sectoral specialisation, marginal economic weight, small-scale actors, unqualified human resources, governance problems and limited access to funding.

The social and solidarity economy (SSE) is extremely heterogeneous in terms of its areas of intervention, its values, its actors and its legal and entrepreneurial forms, and its invisibility and conceptual uncertainty remain the major challenge for access to knowledge about the SSE and for systematising this sector into an organised and intelligible whole. Thus, the SSE Act No. 2020-30 is intended, among other things, to unify the scattered components of the sector. Following a gestation period of nearly 5 years, the Law 2020/30 on the social and solidarity economy was adopted by the Tunisian Parliament on 17 June 2020 with (almost) unanimous votes of 131 and 1 abstention. Tunisia thus becomes the first country in the Maghreb and the Arab world to have such a framework law, Cape Verde (2016), Cameroon and Djibouti (2017) having preceded it on the African continent.

In addition to a definition of the SSE and its scope, the text also provides for the mode of governance that will be applied to this sector and gives some elements concerning its development within Tunisian society. Particular attention has been paid to the legislative framework that will apply to SSE activities and to the enterprises that will fall under it. So many signs that testify to the keen interest that the Tunisian authorities seem to show towards the social and solidarity economy.



**ARRAY TO BE FILLED IN:**

N °	ASPECTS TO BE REPORTED	ACTIONS	OTHER ACTIONS/ DISCLAIMERS	OTHER DISCLAIMERS
1	<b>Existing applicable SSE legislation</b>	<p>Point out this legislation</p> <p>The former constitution of 27 January 2014, which has been suspended, retained several constitutional principles relating to solidarity, human enhancement and sustainable development in the economic sphere which are at the heart of the social and solidarity economy. The new constitution of 25 July 2022 provides in its article 17 that the State is the guarantor of the cohabitation between the public and private sectors and works to achieve their complementarity on the basis of social justice. Law On 30 June 2020, Tunisia adopted a new law which determines the reference framework for the social and solidarity economy. This law is part of a long process that essentially stems from the demands of several national actors working to set up SSE projects. Faced with several obstacles, mainly of a legal and institutional nature, in the</p>	<p>Delivery Regulation</p>	<p>No ESS regulation?</p>

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implementation of their projects, it became necessary to adopt a new legal framework to face these challenges. Thus, the awareness of the potential of the social and solidarity economy on a national scale as a new approach to sustainable development has allowed the valorisation of this sector of economy in the design of public policies and the promulgation of the law dealing with SSE is only the first milestone in the real implementation of this approach. This new law aims at reconciling several requirements, including the achievement of a balance between economic profitability and the values of voluntary work and social solidarity. It also aims to achieve social justice and the fair distribution of wealth, as well as economic and social comfort and improved quality of life. It also aims to face a considerable challenge for Tunisia, which is the formalisation of the informal economy. In terms of

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		<p>governance and development of the sector, the law provides for the creation of a Higher Council for the Social and Solidarity Economy, attached to the Presidency of the Government, with the task of proposing the main guidelines for developing the social and solidarity economy. It also provides for the creation of a Tunisian social and solidarity economy body under the supervision of the ministry in charge of the social and solidarity economy. He also noted the reservation of a percentage of public orders for the benefit of social and solidarity economy enterprises as a key provision of the new law.</p> <p>SSE Law 2020-30: <a href="#">Law No. 2020-30 of 30 June 2020, on the social and solidarity economy(1). In the name of the people, the Assembly of Representatives</a></p>		
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2	<b>Purpose of the regulation</b>	Target and final intention		
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		<p>regulation</p> <p>This law sets out the reference framework for the social and solidarity economy. It also defines its concept, its objectives and the modalities of its organisation, as well as the structures and mechanisms capable of establishing, monitoring, evaluating, developing and strengthening it. Article 1 of the law.</p> <p><a href="https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---coop/documents/legaldocument/wcms_750308.pdf">https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---coop/documents/legaldocument/wcms_750308.pdf</a></p>		
3 <sup>1</sup>	<p><b>Consideration-Theoretical Definition SSE (According to regulation)</b></p>	<p>Transfer Definition</p> <p>Social and Solidarity Economy: an economic model composed of a set of economic activities with a social purpose and concerning the production, transformation, distribution, exchange, marketing and</p>	<p>The economic concept: Social and solidarity economy organisations are enterprises that create wealth and employment. Three consequences follow from this:</p> <p>1. the enterprises hold a significant level of risk-taking. Far from being a subsidised economy, SSE needs</p>	<p>Indicate if there is no regulatory definition</p>

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<sup>1</sup> Necessary for making comparative terms of equivalent concepts



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consumption of goods and services provided by the enterprises of the social and solidarity economy, with a view to meeting the collective needs of its members and the general economic and social interest, and whose main purpose is not to share the profits.

The social and solidarity economy aims to

- Achieving a balance between the demands of economic profitability and the values of voluntary work and social solidarity,
- Achieving social justice and the fair distribution of wealth,
- Formalising the informal economy,
- Achieving economic and social comfort and improving the quality of life.

Article 2 of the same law.  
[https://www.ilo.org/wcmsp5/groups/public/---ed\\_emp/---emp\\_ent/---coop/documents/legaldocument/](https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---coop/documents/legaldocument/)

investors who are willing to take the risk and innovate socially. Unlike most public institutions covered by state subsidies, the financial viability of SSE enterprises depends on the efforts of their members and workers to provide the enterprise with the resources necessary for its sustainability;

2. They are directly involved in the production of goods and provision of services to people on an ongoing basis. Productive activity is one of the main reasons for the existence of social enterprises. Any entity whose sole activity is advocacy or redistribution of money falls outside the SSE concept;

3. They provide a minimum level of paid employment. In addition to volunteers, social and solidarity enterprises use paid workers. ... And at the same time, they are socially useful entities Contrary to the classical theory, profit in a SSE enterprise is not an objective in itself. It is a means to a social end.

The focus of these entities is on human beings and not on capital. Thus, all organisations belonging to

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the sector develop activities in the service of the community or a specific group of people. The legal concept: The elements to remember are the following

1. The primacy of the human being and social purpose over capital;
2. Freedom of membership and withdrawal; 3. Independence from public authorities;
4. Autonomous, transparent and democratic management according to the rule of one person, one vote;
5. Limited "profitability" ensured by the following three rules: limited distribution of profits, reinvestment of the largest part of net profits for the maintenance or development of the enterprise, and compulsory constituted reserves that cannot be shared;
6. The values of solidarity within and with society, equality, citizenship, social cohesion, justice, equity, and shared individual and social

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4	<b>Scope of application of SSE legislation</b>	<p>Territorial (Supranational, State, Regional, Local)</p> <p>State + regional : Regional Commission for Agricultural Development (CRDA)</p>	<p>Public/Private/Both</p> <p>Both</p> <p>SSE organisations, e.g. GDAP (Agriculture and Fisheries Development Group) mutual associations, are in the private sector.</p> <p>Support and supervisory structures such as CRDAs, ministries etc. are in the public sector.</p>	<p>SSE Referred to or included in the Constitution or basic state regulation?</p> <p>Indirectly, the new constitution of 25 July 2022 provides in its article 17 that the State is the guarantor of the cohabitation between the public and private sectors and works to achieve their complementarity on the basis of social justice.</p>
5	<b>Stakeholders Involved SSE</b>	<p>Administrations, Companies, NGOs, Associations, Collectives, etc...</p> <p>- Cooperatives, including mutual agricultural service companies subject to law n°2005-94 of 18 October 2005,</p> <p>- Development groups in the agricultural and maritime fishing</p>	<p>Identify the actors involved in the functioning and development of the SSE</p>	

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sectors,

- Mutual associations,
- Microfinance associations subject to the provisions of this law,
- Mutual insurance companies, provided they comply with the provisions of this law,
- Associations governed by Decree-Law No. 2011-88 of 24 September 2011 carrying out an economic activity with a social purpose,
- Companies, with the exception of single-person limited liability companies,
- Economic interest groupings, provided they comply with the provisions of the law,
- Any legal person under private law that the legislator may create and that complies with the provisions of the SES law.
- NGOs, International Cooperation Agencies, Foundations: AFD, GIZ, COSPE...

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		<p>-Tunisian State (ministry programmes and local interventions): CRDA, CRD, government funding and intervention programmes, Ministries.</p>		
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6	<p><b>Existence of Concrete Figures SSE Sector?</b></p>	<p>Are there special SSE figures such as Social Companies, Insertion Companies...?</p> <ul style="list-style-type: none"> <li>- Cooperatives, including mutual agricultural service companies subject to law n°2005-94 of 18 October 2005: example: SMSA (Mutual Agricultural Service Societies/companies)</li> <li>- Development groups in the agriculture and maritime fishing sectors, e.g.: GDA (Agricultural Development Groups)</li> <li>- Mutual associations, e.g. the Association for the Safeguard of the Oases of Jemna.</li> <li>- Microfinance associations subject to the provisions of the law, Zitouna Tamkeen, Tayssir, ENDA</li> </ul>	<p>Indicate these specific figures and in which norm they are regulated</p> <ul style="list-style-type: none"> <li>-Article 2 of law n°67-4 of 19 June 1967, on the general status of cooperation.</li> <li>-Law n°2005-94 of 18 October 2005.</li> <li>-the law</li> <li>Law n°69-56 of 22 September 1969 relating to the reform of agricultural structures.</li> <li>-the beylical decree of 18 February 1954.</li> <li>-Decree-law n°2011-88 of 24 September 2011, on the organisation of associations.</li> <li>-Law 99-43 of 10 May 1999.</li> <li>-Decree-law n°2011-117 relating to microfinance institutions.</li> </ul>	
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		<ul style="list-style-type: none"> <li>- Mutual insurance companies on condition that they comply with the provisions of this law, the Tunisian Mutual Agricultural Insurance Fund CTAMA</li> <li>- Associations governed by Decree-Law No. 2011-88 of 24 September 2011 carrying out an economic activity with a social purpose, e.g. Twiza social and solidarity economy association</li> <li>- Companies, with the exception of single-person limited liability companies,</li> <li>- Economic interest groupings, provided they comply with the provisions of the law,</li> <li>- Any legal person under private law that the legislator may create and that complies with the provisions of the SSE law</li> </ul>		
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7	<b>Administration - competent legislative body SSE</b>	<p>Determine which bodies are responsible for creating applicable regulations</p> <p>The Assembly of People's Representatives, once</p>	<p>To which administrative-territorial areas do these bodies belong and with what competence?</p> <p>national competence.</p>	
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		established.		
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8	<b>Administration - competent executive body SSE</b>	<p>Determine which bodies apply and enforce the existing SSE regulatory framework</p> <p>Almost all ministries related to the sectors of social affairs, finance, tourism, agriculture, vocational training and employment, development and international cooperation, women's affairs, etc.</p> <p>- Public institutions such as the National Institute of Statistics (INS), the National Agency for Employment and Self-Employment (ANETI), the National Handicrafts Office (ONA), the livestock and pasture, the Regional Commissariats for Agricultural Development, the centre for information, training studies and documentation on associations (IFEDA), etc.</p> <p>- Local authorities, namely the commune and the region</p> <p>- Independent administrative</p>	<p>To which administrative-territorial areas do these bodies belong and with what competence?</p> <p>These institutions fall within the national and local domain.</p> <p><b>Co-production, a model for fair and sustainable societies</b></p>	
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		<p>authorities: the Microfinance Control authority, the General Insurance Committee, the Tunisian Investment Authority, the Tunisian SSE Authority provided for by the law on the SSE.</p>		
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9	<p><b>Administration - competent supervisory body SSE</b></p>	<p>Determine which bodies supervise and control the actions carried out in the SSE</p> <p>Almost all ministries related to the sectors of social affairs, finance, tourism, agriculture, vocational training and employment, development and international cooperation, women's affairs, etc.</p> <p>Local authorities, namely the commune and the region.</p> <p>- Independent administrative authorities: the Microfinance Control authority, the General Insurance Committee, the Tunisian Investment Authority, the Tunisian SSE Authority provided for by the law on the SSE.</p>	<p>To which administrative-territorial areas do these bodies belong and with what competence?</p> <p>National and local</p>	
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10	<b>Certifications/ Register of SSE Actors</b>	<p>Are there official records or certificates attesting to membership to the SSE sector?</p> <p>In order to be considered a social and solidarity enterprise/company within the sense of the law n°2020-30 related to SSE and therefore fall under its scope of application, the enterprise/company must have an SSE label. Thus, the enterprises/companies that traditionally and by their nature constitute social and solidarity enterprises/companies (non-agricultural cooperatives, SMSAs, GDAPs, AMFs, mutual companies and mutual insurance companies) and which do not have a label, because they chose not to apply for it or following the rejection of the granting of the label by the administration, remain outside the scope of application of the law relating to the SSE</p>	<p>What are they and where are they regulated? (If they exist)</p> <p>In order to acquire the status of a SSE enterprise/company and to fall under the scope of the law, the enterprise/company is required to have a "SSE enterprise/company" label issued by the public administration.</p>	
11	<b>Measures promoting or fostering SSE</b>	<p>Are there specific measures, grants or incentives to</p>	<p>Indicate which ones and where they are regulated (indicating articles)</p>	<p>Including tax benefits, social</p>

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		<p>encourage SSE actions?</p> <p>In Tunisia, SSE support institutions (social partners and most ministries) are sufficiently involved in the formulation and implementation of SSE public policies. Nevertheless, due to the lack of federating structures representing them, the real actors of SSE (cooperatives, mutuels and associations) remain largely disconnected from SSE policies. However, SSE enterprises/companies are the real carriers of SSE projects and are directly affected by public policies.</p>		<p>security, subsidies, etc...</p>
1 2	<p><b>Other SSE-related legislation</b></p>	<p>Point out Regulations</p> <ul style="list-style-type: none"> <li>-Law n°67-4 of 19 June 1967, on the general status of cooperation.</li> <li>-Law n°2005-94 of 18 October 2005.</li> <li>-Law n°69-56 of 22 September 1969 relating to the reform of agricultural structures</li> </ul>	<p>Relationship-Influence with ESS</p> <p>These texts are specific to SSE actors, in terms of creation or skills.</p>	

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		<p>-the beylical decree of 18 February 1954.</p> <p>-Decree-law n°2011-88 of 24 September 2011, on the organisation of associations.</p> <p>-Law 99-43 of 10 May 1999.</p> <p>-Decree-law n°2011-117 relating to microfinance institutions.</p>		
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1 3	<p><b>Possibility to create new SSE legislation</b></p>	<p>How to carry it out, phases and persons to be involved</p> <p>The institutions that are responsible for creating legislation are the legislative bodies that are not yet in place as a result of the new Constitution, in the meantime the president of the republic can issue decree-laws to fill the legislative gap. However, at the moment information is not available.</p>	<p>What Territorial-Administrative Scope?</p>	
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1 4	<p><b>Possibility to amend existing SSE legislation SSE</b></p>	<p>Way to do it</p> <p>The missing implementing legislation for the new SSE law should be adopted.</p>	<p>What Territorial-Administrative Scope?</p>	
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15	<b>Possible implementation of (new or amended) SSE legislation</b>	<p>Way to do it</p> <p>Yes, it is necessary to harmonise the texts: In order to ensure the coherence of the system of specific texts with the new SSE law, it is important to start a work on these specific texts to bring them in line with the general SSE text. The SSE Act is the reference framework around which all branches of SSE law are structured and harmonised.</p>	What Territorial-Administrative Scope?	
16	<b>Problematic Identification/implementation of SSE regulations</b>	<p>Identify if there are any specific problems or loopholes in SSE regulation</p> <p>The SSE law contains provisions that are in contradiction with some specific texts such as allocation of surpluses and profit sharing. In this case, which text is applicable: the specific text or the general SSE text? The answer differs depending on whether the enterprise is labelled or not. For enterprises without SSE label, they will be outside the scope of the SSE law and will be exclusively governed</p>	Identify such problems, loopholes and other regulatory conflicts.	

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		<p>by their specific texts, including the provisions that derogate from the SSE law. The labelled enterprises will be subject to all provisions of the SSE Act and will be governed by their specific acts, except for the provisions which are in contradiction with the SSE Act. As the SSE Act is a later text than the specific legislation, it excludes the application of the specific provisions that are in contradiction with the SSE Act to the labelled companies.</p>		
17	<p><b>SSE legislation and other legislation applicable to the Demonstration Action (Concrete Project)</b></p>	<p>Providing legislation that regulates and conditions the execution and development of the project</p>		
18	<p><b>Other matters and policy areas linked to SSE</b></p>	<p>Indicate which other matters and policy areas may be affected by the SSE</p>	<p>Taxation, Competition, Economic and Monetary Policy...</p>	
19	<p><b>Other issues to highlight</b></p>	<p>Issues considered relevant to the SSE regulation</p>	<p><b>Co-production, a model for fair and sustainable</b></p>	<p><b>societies</b></p>



## CHALLENGES & RECOMMENDATIONS:

To be completed by the local partner

The challenge is to articulate the instruments of implementation of the law and the sectoral texts in a system, that is, in a structured, organised, homogeneous and clear set of objectives. The implementation process is composed of three phases:

1. Overcoming the inconsistencies and filling the gaps in the SSE law; the SSE law suffers from three structural deficiencies that could postpone and confuse its implementation. Firstly, the label requirement has not only delayed the implementation of the law, but also generated a segmentation of the sector into labelled and non-labelled SSE. Secondly, the law provided for rules on the sharing and allocation of surpluses that are imposed on all SSE enterprises as a whole. This has led to unacceptable contradictions with the specific regimes of SSE enterprises that have been in force for decades. Finally, an essential basis for the foundation of the sector and for the implementation of Article 109 of the Local Authorities Code is missing in the text of the SSE Act: the territorial poles of economic cooperation.
2. Adopt the implementation measures provided for by the law, i.e. adopt the implementation decrees mentioned in the table, such as the texts relating to mutual societies: mutual companies and mutual insurance companies.
3. Updating specific texts, i.e. harmonising them with the new legislation so that the application of the texts does not lead to confusion when two texts are not homogeneous. example: law n°67-4 of 19 January 1967, on the general status of cooperation and law n°2005-94 of 18 October 2005, on mutual agricultural service companies.

## MEASURES TO BE IMPLEMENTED:

To be completed by the local partner

- Firstly, measures concerning the integration of enterprises in the scope of the law such as: the governmental decree fixing the procedures and conditions for the awarding of the label and its withdrawal and the ministerial order fixing the standard statutes of SSE enterprises.
- Measures concerning the governance of the sector such as the standard statutes of the representative bodies of the SSE enterprises or the governmental decree fixing the composition, the missions and the functioning modes of the SSE enterprises.



Council, then the governmental decree fixing the administrative and financial organisation of the Tunisian SSE Authority as well as the particular status of its agents.

- Measures concerning the registration, the database and the satellite account: The installation of the "Subsidiary Register of Social and Solidarity Economy", the installation of the satellite account at the National Institute of Statistics, the establishment of a database on SSE enterprises.
- Measures concerning financing and incentives granted to SSE enterprises such as texts for the establishment of financing mechanisms, specific platforms and preferential financing lines for the benefit of SSE enterprises. Government decree establishing the standard status of cooperative banks. Governmental decree fixing the percentage and conditions of granting public orders to the benefit of SSE enterprises. The governmental decree fixing the financial advantages granted to the benefit of SSE enterprises and the agreement between the Tunisian Guarantee Society and the ministries in charge of finance and employment.
- Exempting enterprises that constitute by their nature SSE enterprises by virtue of their specific legal status from the requirement of the label: cooperatives, including UCPAs and SMSAs, GDAPs, AMFs, mutual companies and mutual insurance companies.
- Cancel paragraph 5 of Article 4, relating to the allocation and distribution of surpluses (leaving it to the specific texts to determine this matter according to the nature of the company and the field of its activity).
- Add a provision on territorial poles of economic cooperation to the SSE Act.

**OTHER INTERESTING SUGGESTIONS/NOTES:**

To be completed by the local partner

**IDENTIFIED CONFLICTING ISSUES (if any):**

To be completed by the local partner



**EXAMPLES OF ACTIONS DEVELOPED IN THE FIELD OF SSE IN THE COUNTRY, REFERENCES AND HOW THEY HAVE BEEN DEVELOPED (if any):**

To be completed by the local partner

