



Promoting social entrepreneurship in the Mediterranean Region

# MedUP! Promoting social entrepreneurship in the Mediterranean region – Update of the country study 2022

Prepared by:



Co-funded by  
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## List of acronyms

Acronym or abbreviation	Meaning
AfDB	African Development Bank
AICS	Italian Agency for Development Cooperation
ANETI	Agence Nationale pour l'Emploi et le Travail Indépendant
BTS	Tunisian Solidarity Bank
CIRIEC	International Centre for Research and Information on the Public, Social and Cooperative Economy
CRDA	Regional Commissariat for Agricultural Development
CTAMA	Tunisian Agricultural Mutual Insurance Fund
DGRV	German Cooperative and Raiffeisen Confederation
EU	European Union
GDAP	Agricultural and Fisheries Development Group
GDP	Gross Domestic Product
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
IFAD	International Fund for Agricultural Development
ILO	International Labour Organisation
INS	National Institute of Statistics
Lab'ess	Laboratoire de l'Economie Sociale et Solidaire
MAE	Education Insurance Mutual
MARHP	Ministry of Agriculture, Water Resources and Fisheries
MDCI	Ministère de Développement et de Coopération Internationale
MENA	Middle East and North Africa
NGO	Non-governmental organisation
SE	Social enterprise
SESO	Social enterprise support organisation
SSE	Social and solidarity economy
STB	Société Tunisienne de Banque
TCSE	Tunisian Centre for Social Entrepreneurship
UBCI	Union Bancaire pour le Commerce et l'Industrie

UGTT	Tunisian General Labour Union
UNDP	United Nations Development Programme
UTAP	Tunisian Union of Agriculture and Fisheries
UTICA	Tunisian Union of Industry, Commerce and Handicrafts
WB	World Bank
4C Centres	Centres de Carrière et de Certification des Compétences, Ministry of Education and Scientific Research



## Study overview

This study is conducted as part of the European Union (EU) funded regional project *MedUP! – Promoting social entrepreneurship in the Mediterranean region*. MedUP! is a four-year project led by Oxfam Italia in partnership with local partners in Morocco (Oxfam Morocco and Enactus), Tunisia (Oxfam Tunisia and the Tunisian Centre for Social Entrepreneurship), Egypt (Oxfam Egypt and Sekem), Palestine (Oxfam Palestine and the Agricultural Development Association – PARC), Lebanon (Oxfam Lebanon) and Jordan (Oxfam Jordan and Johud). The project aims to promote social entrepreneurship in the Middle East and North Africa (MENA) region on the macro, meso and micro levels, through reinforcing the capacities of social entrepreneurship support organisations (SESOs), accelerating existing social enterprises (SEs) and advocacy efforts. The first activity (A1.1.1.) of the project is the collection of country studies that aim to provide an understanding of the local contexts and will be used to adapt the subsequent activities (training, subgrants, etc.) accordingly.

However, in recent years, since the publication of the country studies, a series of relevant events has occurred, such as the COVID pandemic and the international development of the social economy ecosystem. There have also been improvements in the local conditions at country level such as the approval of the Social and Solidarity Economy Law in Tunisia, the submission of a Social Enterprise Law in Lebanon and the recent acceleration of the proposal in Morocco. At the European level, there is an important recent development: the presentation of the Social Economy Action Plan (SEAP) of the European Union. This relevant policy strategy includes a clear and operational definition of what is social economy as well as what is social enterprise.

This study concerns Tunisia, and is the update of the one delivered in February 2019.

The first section gives a brief comparative analysis of the European social enterprise definition and Tunisian concepts of social enterprise and social and solidarity economy enterprise. It focuses on how the European definition fits in the context of Tunisia.

The second section deals with the macro context, considering the macroeconomic environment, the policy and the legal frameworks after the promulgation of the SSE law.

The third chapter focuses on the micro level – on the SSE entities. It describes their nature, their numbers and their structuring.

The fourth section highlights relevant updates on the ecosystem of the SSE, specially the data collection system, the financing mechanisms and the main projects, programmes and actors contributing to the capacity building of the ecosystem. It gives an idea of the implications of the academic and research studies done since 2020 in order to meet the need for information about the SSE.

The research is based mainly on qualitative data gathered from desktop research and interviews with SESOs and SSEs. After each section, a conclusion is made with a critical point of view.

# Tunisia country factsheet

Indicator	Value	Period	Value	Period
Population <sup>1</sup>	11,435,000	2017	11,803,588	01/2022
GDP growth <sup>2</sup>	2.6%	T3 2018	2.4%	T1 2022
Inflation <sup>3</sup>	7.1%	01/ 2019	7.5%	04/2022
Unemployment <sup>4</sup>	15.5%	T3 2018	16.1%	T1 2022
Ease of doing business ranking <sup>5</sup>	80 <sup>th</sup> /190		78 <sup>th</sup> /190	2019
Corruption perception index <sup>6</sup>	73/180	2018	70/180	2021

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1 Institut National de la Statistique de Tunisie (www.ins.tn)

2 idem

3

<https://www.bct.gov.tn/bct/siteprod/actualites.jsp?id=947#:~:text=Du%20c%C3%B4t%C3%A9%20des%20prix%20%C3%A0,niveau%20enregistr%C3%A9%20depuis%20fin%202018>

4 Institut National de la Statistique de Tunisie (www.ins.tn)

5 <https://subnational.doingbusiness.org/fr/data/exploretopics/starting-a-business/score>

6 <https://www.transparency.org/country/TUN>



## Introduction

Historically, socio-economic difficulties are the breeding ground for the development of the social and solidarity economy, and in general, of innovative solutions promoted by citizens to meet their unmet needs.<sup>7</sup> This can be observed in Tunisia.

Indeed, a few years before the 2011 revolution, and following it, Tunisia suffered from a decline in some sectors of its economy, as is predicted by models of transition periods. New public policy-makers and civil society have turned to other economic models that have proven their resilience and effectiveness in times of crisis. The tripartite conference on the SSE in 2015 (organised by the ILO) signalled the great public conceptual unveiling and political recognition of the SSE in Tunisia. In June 2020, the SSE acquired its legal basis through the promulgation of a framework law, establishing it as an economic model.

However, security problems (2013-2017), then the COVID pandemic and now the Russian-Ukrainian war have worsened the socio-economic situation of Tunisian citizens and have pushed towards great political instability, rising unemployment and falling purchasing power. Several national and international analysts have described the socio-economic situation in Tunisia as “serious”.<sup>8</sup>

Tunisia has benefited from some cooperation programmes and projects to promote and support an enabling ecosystem for social enterprises, which are considered a valuable driver for socio-economic growth. However, the SSE sector is still underdeveloped, given its potential.

Several studies have shown that the main problem is the fragmentation of the SSE actors involved, which reflects a multi-level and inter-institutional governance that is not fluid and needs to be structured in terms of effectiveness in the promotion and support of activities.

Moreover, the absence of consolidated data and the contested nature of the concepts do not help the national and international development agencies to build a coherent and articulated framework of initiatives with regard to their assessments and identification of priority sectors of intervention.

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7 Draperi, J. F., *Histoires d'économie Sociale et Solidaire*, Les Petits Matins, 2017.

8 <https://www.reuters.com/world/africa/economic-pain-threatens-social-political-chaos-tunisia-2022-02-02/>

This study will help to clarify the definitions of SE and SSE in Tunisia and compare them with the European concept of SE as set out in recent European official documents. It reports on the progress made in Tunisia in the SSE on the political, legal and institutional levels, as well as on its ecosystem. This study is useful for both regions in view of the policies and recommendations contained in the Social Economy Action Plan (SEAP), and its impact on a neighbouring country such as Tunisia.

## I. Analysis of the applicability of the social economy and social enterprise concept proposed by the Social Economy Action Plan (SEAP)<sup>9</sup> to Tunisia

Over time, and across countries and organisations, different conceptual definitions have been given to the social economy (SE), social enterprises and social economy enterprises. This is in addition to the appearance of new concepts that share common features with the SE such as the circular economy and corporate social responsibility.

To assess the applicability of the European concepts of social economy and social enterprise in the Tunisian context, we will state the actual general concepts in the two places and will compare them according to the EMES approach<sup>10</sup> that provides quite useful "lenses" to identify major convergences and divergences between the European and Tunisian concepts.

### 1.1. Social economy and social economy entities as defined in the SEAP

The Social Economy Action Plan (SEAP) and related EU initiatives talk consistently about the social economy and social economy entities, including social enterprises and social economy enterprises.<sup>11</sup>

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9 Commission, 2021. Social Economy Action Plan. Available at <https://ec.europa.eu/social/BlobServlet?docId=24986&langId=en>

10 Defourny, J., & Nyssens, M. (2012). The EMES approach of social enterprise in a comparative perspective. In WP no. 12/03. Available at [https://emes.net/content/uploads/publications/EMES-WP-12-03\\_Defourny-Nyssens.pdf](https://emes.net/content/uploads/publications/EMES-WP-12-03_Defourny-Nyssens.pdf)

11 Idem

Social economy entities are undertakings sharing the following common principles:

1. the primacy of people as well as social and/or environmental purpose over profit;
2. the reinvestment of most of the profits and surpluses to carry out activities in the interest of members/users (“collective interest”) or society at large (“general interest”);
3. democratic and/or participatory governance.

In the EU, the social economy encompasses a range of entities with different business and organisational models. They operate in a wide variety of economic sectors. The organisations that make up the social economy (SE) are spread throughout four out of five institutional sectors as classified by the European System of National and Regional Accounts (ESA 210).

Nonetheless,<sup>12</sup> from a socio-economic point of view, all SE organisations share the characteristic that they are organisations of people who conduct an activity with the main purpose of meeting the needs of people rather than remunerating capitalist investors.

## **1.2. Social economy and social enterprises: comparison between Tunisian and SEAP conceptions**

In the Tunisian context, social enterprises and social entrepreneurship do not have a legal basis or a consensual national definition, since they do not appear in legal documents nor in SSE law. To define them if necessary, reference is made to the benchmark of European,<sup>13</sup> or French concepts. In some studies carried out on the sector, experts express concepts which are inspired by the points of view and visions of stakeholders and entrepreneurs of the sector.<sup>14</sup> Similarly, very little academic work has been done to unravel and conceptualise social entrepreneurship.

However, the terms "social entrepreneurship" and "social enterprise" are well represented in Tunisian society and in the Tunisian entrepreneurial ecosystem. This follows the expansion of the concept on an international scale and is thanks to the great media coverage of events and

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12 Monzón, J. L. & Chaves, R. (2012). The social economy in the European Union. CIRIEC International, European Economic and Social Committee, Brussels. Retrieved from <http://www.eesc.europa.eu>.

13 Boughzala, Yasmine; Defalvard, Hervé and Bousnina, Zohra, 2016. La difficile émergence de l'entrepreneuriat social dans le processus démocratique de la Tunisie : une solution du côté des territoires ? Available at <https://journals.openedition.org/interventionseconomiques/2681>

14 Two major studies of the social economy sector in Tunisia: (1) La dynamisation de l'entrepreneuriat social en Tunisie (GIZ, 2014) and (2) L'entrepreneuriat social en Tunisie: succès et perspectives (World Bank Group, 2017)



competitions organised by donors and funders, particularly the corporate social responsibility (CSR) funds of banks (e.g. the STB and UBCI), large companies (e.g. Orange), as well as universities (via 4C centres and clubs, e.g. ENACTUS).<sup>15</sup>

The term "social enterprise"<sup>16</sup> covers heterogeneous practices and organisational modalities ranging from classic not-for-profit enterprises to classic for-profit enterprises. In the absence of a clear definition of SE in the country, some companies carrying out CSR activities consider themselves to be SE. There are also non-profit organisations with a sustainable business model that do not realise that they can be considered as SEs, as implicitly recognised by the ecosystem.

Social entrepreneurs have been referred to as necessity entrepreneurs (as opposed to opportunity entrepreneurs), because their primary objective is the creation of social value from a socio-economic problem at the local, regional or national level.<sup>17</sup>

We can borrow the concept of SE presented in the World Bank report on the Tunisian SE sector (2017), with some modifications, as it describes well the different perceptions of Tunisian social enterprises. Thus, "SEs are defined as organisations with a mission, which carry out activities focused on the creation of social value and aligned with sustainable business models. Although SEs emphasise the creation of social value through the market, wide variations can exist in the importance given to the laws of the market, to customer needs, to their self-sufficiency and to their commercial or professional character, and they can take various legal forms (non-governmental organisations, cooperatives, etc.), but are not public bodies and are not informal".

We removed from this definition the "faith-based organisations" and the assumption that "social enterprises are an essential element of the social and solidarity economy", since we have no legal evidence to confirm this assumption.

In the absence of a legal text defining SEs, alignment with the SEAP definition is based on the experience of Tunisian companies defining themselves as social.

The two criteria that most define Tunisian SEs are: the social objective and the economic model. The other criteria are left to the enterprise's own choice:

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15 <https://onpurpose.org/fr/temoignages/4-jours-dans-lecosysteme-des-entreprises-sociales-en-tunisie/>

16 L'entrepreneuriat social en Tunisie ; succès et perspectives (World Bank Group, 2017). Available at 114408-WP-PUBLIC-FRENCH-P152270-Design-Entrepreneuriat-Social-en-Tunisie-Fr-Apr-7 (2017)

17 Ideas explained in *La dynamisation de l'entrepreneuriat social en Tunisie*, p.10 (GIZ, 2014). Available at <https://actif.auf.org/wp-content/uploads/2019/10/1309-giz-la-dynamisation-de-les-tunisie-final1.pdf>



- Organisational modality: Tunisian SEs currently exist in the form of NGOs carrying out income-generating activities, very small private companies, and mostly as natural persons, associations or hybrids (i.e. associations with independent private companies or vice versa).<sup>18</sup> Unlike the SEAP definition, the “cooperative” or mutual forms are rarely considered to be part of the SE;<sup>19</sup>
- Entrepreneurial management: this is an essential criterion, clearly defining new SEs;
- Profit limitation: social entrepreneurs consider this criterion in the sense of the fair remuneration of employees and partners and the social responsibility of the company. However, this criterion is not the one that most defines SEs in Tunisia;
- Participatory and democratic governance: consultation with employees and partners is seen as a way of involving stakeholders in company decisions. In some cases, it is a social objective of the company to empower marginalised people (e.g. rural women or waste collectors). The so called “social enterprises” which are not collective entrepreneurship and/or do not justify all the principles announced in the SSE law, do not consider this criterion as mandatory, more akin to the US social innovation school of thought on the individual profile of the social entrepreneur and his/her central role. Other Tunisian social enterprises, which want to stress their collective dynamics, use channels that are less formal than membership, such as representation and participation of stakeholders (e.g. users, partners and/or workers) in various committees in the everyday life of the enterprise. However, in the absence of clear regulations to formalise, recognise and verify these uses of participatory governance as alternatives to democratic governance procedures, these social enterprises are not considered to be practising democratic governance.

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18 idem

19 L'entrepreneuriat social en Tunisie ; succès et perspectives (World Bank Group, 2017). Available at 114408-WP-PUBLIC-FRENCH-P152270-Design-Entrepreneuriat-Social-en-Tunisie-Fr-Apr-7 (2017)



### **1.3. Comparative analysis of the European Commission concept of SE and the Tunisian concept of SSE.**

The social and solidarity economy is less widely known in the private entrepreneurial ecosystem and in the perception of young Tunisians. On the other hand, it has benefited from great interest on the part of public and parliamentary institutions and civil society organisations, and particularly the historical central trade union of workers (UGTT). This interest led to the promulgation of the SSE law – law no. 2020-30 of 30 June 2020, relating to the social and solidarity economy.<sup>20</sup> Technical and financial partners (e.g. ILO, AfDB, UNIDO, EU), as well as the powerful UGTT, have played an important role in the marketing of the SSE. They have managed to convince public policy-makers, who were short of ideas for a new social and economic model for the second Tunisian republic after 2011, that the SSE is one of the most effective solutions to the evils from which Tunisia suffered, and still suffers.

This law “determines the frame of reference for the social and solidarity economy. It also defines its concept, its objectives and the methods of its organisation, as well as the structures and mechanisms capable of establishing it, ensuring its monitoring, evaluating and strengthening it” (article 1 of the law on the SSE). It defines the SSE by the activities it can undertake, by its objectives, by the forms of its businesses and by the principles it stands for (see the appendix for a comparative table of the European concept of social enterprises and that of Tunisian SSE enterprises).

In Tunisia, ‘social enterprises’ which do not include all SSE principles in their statutes do not necessarily declare themselves to be part of the SSE – they are still hesitant. Their inclusion will depend on the regulations, which have not yet been promulgated. In any case, these companies must strictly align themselves with the provisions of the SSE law to be part of the SSE, which would present real constraints for some, particularly in the application of the principles of administrative and financial governance.

It is interesting to compare the European concept of SE with the Tunisian concept of the SSE.

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20 Journal Officiel de la République Tunisienne no. 63 of 3 July 2020, pp. 1399-1403

To assess the applicability of the European concepts of social economy and social enterprise (December 2021<sup>21</sup>) in the context of Tunisia (SSE law no. 30 of June 2020), we will use the EMES approach.<sup>22</sup>

### 1.3.1. Governance structure

The governance structure of social enterprises in EU has attracted much attention, as it has for SSE entities in Tunisia. This is visible both in the law as well as in the debates and training sessions held on this theme after the promulgation of the SSE law. Since the governance structure is seen as the set of organisational devices that ensure the pursuit of the organisation's mission, it can be analysed in several dimensions.

- **Autonomy of governance bodies**

As for the European SE, Tunisian SSE entities are characterised by a high degree of autonomy. It is one of the principles mentioned in the law and is clear in the statute defining the governance structures of each SSE entity. A group of people (citizens), based on an autonomous project, creates each SSE entity and these people govern it. SSE entities may depend on public subsidies or on private donations, but they are not managed, either directly or indirectly, by public authorities or other organisations. They have the right both to take up their position and to terminate their activity.

However, Tunisian law accepts mutual associations as SSE enterprises (see table 1 in annex), even if they do not satisfy this criterion. Moreover, there are two types of cooperatives that do not apply this principle strictly: the UCPA<sup>23</sup> (production cooperative exploiting state agricultural land) and the SMSCA<sup>24</sup> in cereal cultivation, where the ministry in charge of the agricultural sector can interfere in some of their decisions, by directing them towards the general interest and the public vision of strategic products.

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21 European Commission, December 2021. Social Economy Action Plan. Available at <https://ec.europa.eu/social/BlobServlet?docId=24986&langId=en>

22 Defourny, J. & Nyssens, M. (2012). The EMES approach of social enterprise in a comparative perspective. In WP no. 12/03. Available at [https://emes.net/content/uploads/publications/EMES-WP-12-03\\_Defourny-Nyssens.pdf](https://emes.net/content/uploads/publications/EMES-WP-12-03_Defourny-Nyssens.pdf)

23 Subject to law no. 28 of 12 May 1984 and decree no. 256 of 1985, revised by decree no. 1536 of 1997

24 Subject to decree no. 1390 of 2007





- **A participative dynamics**

A very important feature of SE of Tunisian SSE organisations (both the market and non-market producing subsectors), and one that is deeply rooted in their history, is their democratic character. In the satellite accounts manual for European companies in the social economy that are market producers, the democratic criterion is considered a prerequisite for a company to be considered part of the social economy. This is because the social utility of these companies is not usually based on their economic activity, which is an instrument to a non-profit end, but on their purpose and on the democratic and participative values that they bring to running the company.

However, the working definition of the SE applied in some European documents<sup>25</sup> includes voluntary non-profit organisations that are producers of non-market services for households, even if they do not possess a democratic structure. This exception allows very prominent social action third sector organisations that produce social or merit goods of unquestionable social utility to be included in the social economy.

In Tunisia, this criterion is strictly applied and is required for SSE entities as a principle to be implemented, without exception. In SSE companies, it is the founders and the members, those who hold the shares, who make the decisions within the framework of elected structures. Participatory governance is more accepted (both by classic SSE enterprises and by ‘social enterprises’) in terms of consultation, but not in terms of decision-making.. Moreover, to ensure the application of this principle, single-member companies and natural persons are not part of the SSE, nor are non-formal entities and those not recognised by Tunisian laws (e.g. foundations, and forms within the meaning of paragraph C of the European legislation of 2013).

Indeed, during the taking of important decisions for the SSE company, there may be consultation of stakeholders who are not its promoters, but with an advisory and non-decisional role (such a inhabitants or public authorities of the area of establishment of the entity, consumers of the products of a workers' cooperative, or employees of the company). The involvement of different stakeholders in the governance of the organisation, as members or on the board of the SSE enterprise, thereby creating "multi-stakeholder ownership" (Bacchiega

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25 Monzón, J. L. & Chaves, R. (2012). The social economy in the European Union. CIRIEC International, European Economic and Social Committee, Brussels. Available at <https://www.ciriec.uliege.be/en/publications/etudesrapports/the-social-economy-in-the-european-union-2012/>





and Borzaga 2003, in Defourny and Nyssens, 2012),<sup>26</sup> is recognised or required by national legislations in various countries, as well in the EU legislation. Presidential decree no. 15 of 2022 introduced this distinctive criterion to create “citizen companies”, a new form of cooperative, in Tunisia. There had been a need and demand for organisations of this type (for instance in the case of the conflict between the state and the association for the safeguarding of the oases of Jemna).<sup>27</sup>

- **Limitation of the rights of shareholders**

Decision-making power is not based on capital ownership, reflecting the quest for more economic democracy that characterises the field of social enterprises in Europe and SSE entities in Tunisia. This criterion, translated as “one person, one vote”, is the concretisation of two SSE principles: the primacy of people over capital and the democratic management of SSE companies.

This rule is reflected – or should be – in the legal structures of SSE entities, to comply with the provisions of the SSE law and to access the label “social and solidarity economy enterprise”. Currently, newly-created commercial companies that want to be part of the SSE, and whose status does not allow the application of this principle, divide their shares equally between the shareholders so that they each have the same weight in decision-making. This legal solution is applied in the most-used statute of companies in Tunisia: the company limited by shares (SARL).<sup>28</sup>

- **Constraints on profit distribution**

The appropriation of profits is firmly limited for the shareholders of SE and SSE entities. These latter are organisations characterised by a total non-distribution constraint and organisations which may only distribute profits to a limited extent, thus avoiding profit-maximising behaviour. European and Tunisian legal frameworks also reduce the power of the shareholders

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26 Defourny, J. & Nyssens, M. (2012). The EMES approach of social enterprise in a comparative perspective. In WP no. 12/03. Available at [https://emes.net/content/uploads/publications/EMES-WP-12-03\\_Defourny-Nyssens.pdf](https://emes.net/content/uploads/publications/EMES-WP-12-03_Defourny-Nyssens.pdf)

27 [http://www.bonnes-nouvelles.be/site/actuelles\\_oasis\\_de\\_jemna\\_une\\_alternative\\_via\\_l\\_economie\\_sociale\\_et\\_solidaire-305-999-305-2732-fr.html](http://www.bonnes-nouvelles.be/site/actuelles_oasis_de_jemna_une_alternative_via_l_economie_sociale_et_solidaire-305-999-305-2732-fr.html)

28 Code des sociétés commerciales. Available at <https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/57736/69977/F550252974/TUN-57736.pdf>



in social enterprises and SSE entities, by prohibiting or limiting the distribution of profits. The SSE law is very precise when describing this principle, enabling distribution of up to 25% of surpluses per decision of the General Assembly, which is criticised by the social and SSE entrepreneurs.

### **1.3.2. Concept of economic risk**

Those who establish a social enterprise assume, totally or partly, the risk inherent in the initiative. Social enterprises' financial viability depends on the efforts of their members and workers to secure adequate resources. These resources can have a hybrid character: they may come from trading activities, from public subsidies or from voluntary resources. An enterprise is an organisation or undertaking bearing some risk but not necessarily relying exclusively on market resources, as defined in EU legislation.<sup>29</sup> This is in line with the understanding of taking economic risk in the case of Tunisian SSE enterprises. Hybrid resources are encouraged for both market producing and non-market producing entities.

### **1.3.3. Production of goods, services, and their relation to the social mission**

SSE entities are economic organisations that produce services and goods, on a continuous basis, thereby creating wealth. Non-profit organisations engaged totally in advocacy or charitable associations are not part of the SSE in Tunisia, as specified in article 2 of the 3rd section of the SSE law. The production of goods and/or services generally constitutes in itself the way in which the social mission is pursued. The nature of the economic activity is closely connected with the social mission. The provision of such goods or services represents the reason for the undertaking. That is why these enterprises have “a social aim” and not just a social impact. This is true also for so-called “social enterprises” in Tunisia, which brings them close to the US “social innovation” school, and is completely shared with EU social enterprises.

### **1.3.4. Other characteristics of the Tunisian SSE that are not obligatory for European SE**

There are others indicators of Tunisian SSE enterprises, mostly included in the EMES approach to social enterprises, which are not stressed in the later European concept of SE:

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29 Defourny, J. & Nyssens, M. (2012). The EMES approach of social enterprise in a comparative perspective. In WP no. 12/03. Available at [https://emes.net/content/uploads/publications/EMES-WP-12-03\\_Defourny-Nyssens.pdf](https://emes.net/content/uploads/publications/EMES-WP-12-03_Defourny-Nyssens.pdf)



- SSE enterprises are collective undertakings, within the private sector. In Tunisia, at least two people must form an SSE entity, and it must constitute a legal person. Single-member companies and natural persons are not included in the SSE, let alone informal initiatives.
- Organic relationship to the territory: the social mission carried out by the economic activity, in most cases, is the response to a need expressed by the citizens and community sharing a defined territory. They can be users, beneficiaries, consumers, shareholders and/or workers of the enterprise; thus, the economic activity is closely connected to the social mission, as seen above, contributing to achieving the objectives of the SSE in favour of fragile communities and underdeveloped territories. In most cases, the positive effect on the territory is more of a goal than the impact of the SSE enterprises.
- SSE label: the SSE label is a must for enterprises that are part of the SSE. It is the legal recognition that an enterprise complies with SSE law, and more particularly with the social aim, principles and values of the SSE.

## Conclusion

The comparison criteria used in the section above are in fact the common principles defining both SSE companies in Tunisia, according to the law of 30 June 2022, and SE companies in the EU. There is undeniably a convergence between social entrepreneurship as conceptualised in the EU and the entities that form its economic fabric and the social and solidarity economy and its entities in Tunisia.

This similarity is partly due to the common history and the geographical proximity of South-West Europe and Tunisia. As a result, we find similar solutions (historical social economy enterprises which are cooperatives, mutual companies and associations) to structural problems widely shared between the two geographical areas and societies – unemployment, non-social and economic integration and marginalisation of some of the citizens.

However, some differences are noted, due to non-identical interpretations or exceptions made in order to include certain structures in the SE/ESS sector. These differences do not relate to the DNA of the sector but rather result from adaptation and contextualisation in the implementation of these principles according to the different legal and entrepreneurial practices and socio-economic realities in Tunisia and the EU as a whole.



After 2011, social, environmental and economic problems and difficulties became much harder to resolve. The Tunisian national context became partly similar to the US context in the 1980s, which helped the rise of “social enterprises”, mainly taking the approach of the “social innovation” school.<sup>30</sup> Thus, and to enlarge and diversify the opportunities to solve those problems, in Tunisia we now find Ashoka fellows, Yunus Social Business, Lab’ess (part of the SOS Group) and Enda Tamweel (Enda Financing) and its non-for-profit association Enda Inter-Arabe.

## II. Update of Tunisian policy and legal framework

Since 30 June 2020, Tunisia has had a specific law dealing with SSE. Anterior to this date, there had been factors and contexts that contributed to this enactment. However, one law does not suffice to create the SSE in the country, so institutions and NGOs continue to strive to create favourable policies and a legal and regulatory framework for SSE.

The SSE law fixes the common provisions for the sector and links its various components within a legal reference system. This law defines the social and solidarity economy as an economic model, sets the specific objectives and principles of the sector, defines sector institutions and lays the foundations for sector governance, through:

- Creation of the Higher Council for Social and Solidarity Economy, which represents a national framework for dialogue. It is entrusted with the task of expressing its opinion on the general policies, monitoring their implementation, and evaluating them;
- Creation of the Tunisian Authority for Social and Solidarity Economy. It is entrusted with the task of supervising and coordinating between intervening governmental, professional and civil society structures, as well as proposing the strategic vision, policies, strategies and implementing plans, managing all technical aspects of policies and programmes of the social economy, and follow-up and evaluation of their implementation;
- Creation of an SSE sub-registry in the National Register of Enterprises;
- Creating a satellite account and a database;

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30 Monzón, J. L. & Chaves, R. (2016). Recent evolutions of the social economy in the European Union. CIRIEC International, European Economic and Social Committee, Brussels, pp 23-24.



- Establishment of appropriate financing mechanisms for the sector and the establishment of special platforms for the purpose;
- Allocating differential financing lines to financial institutions;
- Assignment of special financial and fiscal privileges (government order);
- Creation of mutual banks in accordance with the legislation in force and within the framework of a special model system;
- Allocating a percentage of public applications for the benefit of SSE enterprises, fixed by a government decree;
- Creation of local professional representative structures for SSE entities.

We can cite some particularities of this law, namely:

- The SSE Label for the recognition of ESS entities ;
- Great precision on the definition of limited "profitability" and the distribution of surpluses;
- A line of guarantee for contracted credits has been included in this law;
- Obligation for state structures to deploy a dedicated training programme and implement support measures for SSE entities.

One month later, with the objective of providing an adequate financing system for SSE entities, came law no. 37 of 2020 dated 6 August 2020 on crowd funding. It aims to organise participatory financing of the right type for SSE projects and entities.

While the entire SSE ecosystem was waiting for the implementing texts of these two laws, the presidency of the government published in the JORT decree No. 15 of 2022. This presidential decree is related to what are called “citizen companies”, and aims to develop a legal framework based on collective initiative and social benefit, through the creation of economic projects in response to the needs of the citizens, communities and territories. It is the Tunisian version of the “multi-stakeholder” cooperative.

It is also interesting to note the promulgation of two legal texts dealing with SSE entities, before the appearance of the SSE law. These texts lay the legal foundations for practical measures to support the creation and development of SSE enterprises:



- Organic law no. 2018-29 of 9 May 2018, relating to the code of local authorities, particularly articles 107 and 109 to 112;
- Decree no. 542 of 2019 relating to the National Employment Fund and the terms and conditions for its use. In article 43 it stipulates the possibility of the Fund financing projects in the field of social and solidarity economy in various sectors of activity (a grant to cover self-financing of 5,000 dinars for each entrepreneur of one company, not exceeding a total of 20.000 dinars per emitter).

The social and economic development plan for 2023-2025 is being prepared, where the SSE is maintained, as in the previous five-year plan, as the third pillar of the national economy.

### **Conclusion**

None of the legal texts mentioned above has resulted in regulations with regard to the articles relating to the SSE. They have no tangible impact on the reality of companies and young entrepreneurs that want to be part of the SSE. One of the major causes is the political instability experienced by Tunisia and the primacy of political issues over economic ones in debates and decisions.



### III. Update of data regarding SSE and SSE entities

According to Tunisian law, SSE entities are of two types:

- Those which by their statutes are part of the SSE: these are the historical entities such as cooperatives, mutual and associations with economic activities;
- Other legal persons governed by private law, which comply with the provisions of the SSE law, and are awaiting the SSE label.

Statistical data on SSE entities are incomplete, scattered, missing or even contradictory, in the absence of a structure responsible for collecting them. The following analysis is mostly based on qualitative studies.<sup>31</sup>

The historical entities of the SSE are unevenly active in many sectors, mostly in agriculture and fishing, but also in hydrocarbons, handicrafts, insurance, complementary social security, irrigation and drinking water, and services (transport, consumption, etc.). Some of these entities were established more than a century ago, and have demonstrated their ability to sustain, adapt, respond to social needs, and achieve respectable economic results, but most of them are facing many problems and are in fragile economic situations.

As stipulated in the transitional measures section of the SSE law, the texts governing these entities must be updated to harmonise with the SSE law.

#### 3.1. Cooperatives

The study conducted by MARHP and DGRV (2022) made it possible to survey and diagnose non-agricultural cooperatives.

Of 131 non-agricultural cooperatives (INS 2019), the investigation work only identified 26 cooperatives in a state of real activity. No information is found on the remaining cooperatives.

They are governed by:

- a text of common law: law no. 67-4 of 4 of 19 January 1967 on the general status of cooperation,

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31 MARHP and DGRV-Tunisia, Étude diagnostique sur les coopératives en Tunisie, Souba Consulting, Akram Belhaj Rhouma et Mouez Soussi, 2022 (unpublished); Heinrich Böll Stiftung, La promotion de l'économie sociale et solidaire en Tunisie : Analyse et mise en œuvre de la loi n° 2020-30, Akram Belhaj Rhouma, Décembre 2020: <https://www.tn.boell.org/fr/2020/12/15/la-promotion-de-leconomie-sociale-et-solidaire-en-tunisie>.

- and other texts, rarely known by specialists: the Beylical Decree of 17 June 1937 relating to craft cooperatives, the Beylical Decree of 1 May 1947 relating to worker production cooperatives and decree no. 69-23 of 21 January 1969 on the organisation and operation of commercial cooperatives.

In the agricultural sector, there are 374 basic cooperative companies for agricultural services (SMBSAs),<sup>32</sup> of which about 20 are created by rural women, 16 central companies for agricultural services (SMCSAs),<sup>33</sup> and 18 cooperative units for agricultural production (UCPAs)<sup>34</sup> that exploit approximately 16,000 hectares of state land.

### 3.2. Mutual entities

These consist of 54 mutual associations<sup>35</sup> and two insurance companies of a mutual nature (CTAMA and MAE) governed by the insurance code.<sup>36</sup>

### 3.3. Associative forms

Two associative forms are part of the SSE:

- Fisheries agricultural development groups (GDAPs)<sup>37</sup> active in the supply of drinking and irrigation water, livestock, fishing, water and soil conservation, forestry, organic farming, processing of local agricultural products (e.g. GDA Ghraguiz, interview in annex), etc. Their number is estimated at more than 3,200 GDAPs, of which about 100 were created and are managed by rural women;
- Microfinance associations (180 active associations);<sup>38</sup>

There are other forms, like groups for the management of the industrial zones, but there is not enough information. There are also 24,392 associations<sup>39</sup> subject to decree no. 88 of 2011, but there are no data on those which are still active and those with economic activities.

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32 Decree no. 2007-1391, approving the standard statutes of the basic mutual societies of agricultural services.

33 Decree no. 2007-1390 approving the standard statutes of the central mutual societies of agricultural services

34 Under the terms of article 6 of law no. 84-28 of 12 May 1984, organising the UCPAs, these structures constitute "companies with variable capital and personnel governed by law no. 67-4 of 19 January 1967, general status of cooperation insofar as this law does not derogate therefrom".

35 Supreme ordinance of 18 February 1954 relating to mutual associations

36 [https://www.cga.gov.tn/fileadmin/contenus/pdf/Code\\_Assurance\\_Version\\_FR.pdf](https://www.cga.gov.tn/fileadmin/contenus/pdf/Code_Assurance_Version_FR.pdf)

37 Subject to the provisions of law no. 43 of 1999, which was revised by law no. 24 of 2004, and to decree no. 978 of 2005

38 Governed by decree-law no. 2011-117 of 5 November 2011, on the organisation of the activity of microfinance institutions and the texts that amended it

39 <http://www.ifeda.org.tn/stats/francais.pdf>





In addition to these three categories, the social and solidarity economy targets a new generation of entities under the name of social entrepreneurship and consists of initiatives that use the economic efficiency of the entity, whatever its form, in order to respond to social or environmental needs (e.g. AGARUW SARL – interview in annex). These entities can fall into the field of social and solidarity economy whenever they stand for its principles and comply with the SSE law.

### **3.4. The structuring of SSE entities**

At the national level, we find very few structures bringing together the entities of the SSE, either for the role of representativeness, advocacy and defence of interests, or to pool goods, services and financing in order to support the economic projects of the entities.

TounesSolidaire is an informal collective of more than 100 SSE resource persons, programmes and entities that has played an important role in advocating for the SSE law. After June 2020, this collective is trying to give itself new missions; the repair is in progress but not completed.

To be considered as part of the SSE, formal organisations at the national level should only have full members, which are legal entities of the SSE. Here are a few examples:

- The national union of mutuals (UNAM): organised as an association of professionals. Its role is to organise social projects and provide a group reinsurance service on behalf of member mutual associations;
- The Union of Wine Cooperatives of Carthage (UCCV): organised as a central cooperative. It is an umbrella cooperative, which is more than 50 years old. It deals with the making, bottling and marketing of wines.

Experiments are being undertaken at the regional level in a few sectors to create second-level entities, whose form of organisation is related to the SSE. The members of the regional or sectoral structures can be natural or legal persons, belonging to the SSE or not. We can cite three examples:

- GIE Nefzaoua: bringing together GDAs and SMSAs active in the date sector in Kébili. The GIE manages the AOC Nefzaoua label;
- Milk Central SMSA in Mahdia: bringing together basic SMSAs active in the dairy sector;
- Nabeul “Tableware” cluster: a grouping of actors and potters from Nabeul in an association to manage the cluster.



In order to meet other SSEs and to exchange experiences and best practices, cooperation projects have created digital platforms such as:

- Jamaity:40 is a civil society platform par excellence that is doing well in its mission in favour of Tunisian associations. It is supported by the EU, the European Fund for Democracy and the Mediterranean Human Rights Network;
- Chabaka.tn: Within the framework of the PROMESS project "Promotion of Organisations and Mechanisms of the Social and Solidarity Economy", financed by the Kingdom of the Netherlands and implemented by the International Labour Organisation (ILO), in May 2019 the Lab'ess social innovation accelerator announced the launch of the Tunisian platform of SSE actors, Chabaka.tn. Unfortunately, this platform has fulfilled its networking functions between SSE actors in Tunisia to only a very small extent.

Resource people have taken initiatives to create Facebook pages<sup>41</sup> to meet information and networking needs.

## Conclusion

Despite the dynamics of the SSE in Tunisia (legislative texts, creation of companies, strategies and projects to promote the SSE), and the multiplicity of initiatives and projects within the framework of the SSE by many stakeholders (ministries, national organisations, foreign funders, international organisations, civil society etc.), the impression is that there is very little impact on the micro and macroeconomic levels.

Among the explanatory causes, we can cite:

- Poor coordination due to the absence of a public structure in charge of implementing, organising and supervising the sector;
- The lack of comprehensive representative structures, although the legal bases are present in all the laws organising the SSE (article 6) and SSE entities. This can be explained partly by the need to give SSE entities more time to gain maturity and economic solidity;
- The lack of a solid SSE network, even between historical entities.

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40 jamaity.org

41 E.g. <https://www.facebook.com/groups/2745480369049061> (espace d'échange Organisations Professionnelles Agricoles, OPA), <https://www.facebook.com/groups/130073251449949> (Economie Sociale et Solidaire)



## IV. National programmes and cooperation projects and actors from 2020 until today

The strategic study on the SSE in Tunisia (MDCI & UNDP, 2017) indicated an action plan to be followed to implement the SSE. Of course it included the SSE law, but since June 2020, several other strategic axes are being developed.

### 4.1. Satellite account dedicated to SSE entities

From 2019, the National Statistics Council took the initiative to work on the recommendation of the strategic study, which became, through the SSE law, an objective to be achieved. Currently, a satellite account has been developed at the conceptual level taking into account the UN manual and the framework of the Tunisian national accounts. It was tested in the agriculture, fishing and water resources sectors where the SSE is most developed and where there is more statistical data available. This work needs to be applied to other sectors and to have human resources dedicated to updating it.

### 4.2. Financing adapted to SSE entities

The financing of SSE entities is considered one of the major problems in promoting entrepreneurship in the SSE. The SSE law provides for several mechanisms and funding lines, some of which are beginning to be implemented:

- Within the framework of the 2022 Finance Law the government has created a line for financing social and solidarity economy institutions worth 30 million dinars, allocated to the National Employment Fund so that it can grant loans on preferential terms during the period 2022-2024;
- A financing line for SSE of €15 million active since January 2022 within the financial institutions (6 banks and 1 microfinance institution);<sup>42</sup>
- Implementation of the national “Rayidat” programme for women’s entrepreneurship and gender-sensitive investment, which includes a financing line for “women solidarity entrepreneurs” dedicated to the projects of women’s groups structured within the SSE;

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42 Loan agreement between the Government of the Republic of Tunisia and the Government of the Italian Republic in Tunisia on 18 March 2019 to finance the programme for supporting the private sector and financial inclusion in the fields of agriculture and social and solidarity economy with a total value of 50 million euros.

- The National Employment Fund can finance projects in the field of social and solidarity economy in various sectors of activity (a grant to cover self-financing not exceeding 20,000 dinars for one project and an accompanying grant of 5,000 dinars for each emitter). However, it is still not active, and is waiting for the SSE label decree to recognise SSE enterprises.

Despite these arrangements, several administrative and procedural constraints prevent SSE entities from accessing this funding. Following a meeting<sup>43</sup> with representatives of several financial institutions, the major constraints are identified as follows:

- The non-identification of SSE companies by the managers of these funds; the SSE label would be an asset of great help;
- The absence of a loan guarantee fund;
- The absence of indicators for measuring and monitoring social/territorial/ community effects in a systematic way;
- The auditors of the financing lines are not sensitive and do not have specific evaluation tools for SSE projects and companies.

To circumvent the difficulties of financing by financial institutions, French organisations have established subsidiaries in Tunisia. The most important in terms of geographic extent are “entrepreneur network”<sup>44</sup> and “initiatives.”<sup>45</sup> Their contributions in supporting, mentoring and financing SSE companies are significant, even if they are not exclusive to this sector.

On the other hand, international cooperation projects have contributed to the financing of SSE companies, mainly in the agricultural, agri-food and crafts sectors, in the form of donations. Very rare are the projects that have targeted inclusion or financial intermediation: we can cite as a single example the “Restart” project (Ecological and Social Requalification of Territories through the Relaunch of Youth Entrepreneurship in Tunisia, 2020-2023), funded by AICS.

After the COVID-19 pandemic, projects for the promotion of the SSE reallocated funds to support SSE entities in economic difficulty. Thus, the JEUN’ESS project (EU/ILO) allocated

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43 Meeting held on 1/06/2022 at the headquarters of the professional association of banks as part of the Restart project, funded by AICS

44 <https://www.reseau-entreprendre.org/tunisie/>

45 <https://initiative-tunisie.tn/accueil/>



€490,000 to provide immediate financial support to 41 SSE entities in the 7 target governorates of the project, in order to ensure their survival and save jobs.

### **4.3. Act on the ecosystem of SSE**

After the promulgation of the SSE law, parliamentary time has been organised to discuss the law and the SSE sector, as well as dissemination and consultation workshops. Renowned partners have settled in Tunisia such as CIRIEC (which created a section in Tunisia in 2021 in partnership with the UGTT), and DGRV (German Cooperative and Raiffeisen Confederation).

Several international cooperation projects (list in annex), were active before the SSE law, and after of course. They have contributed to building the capacity of the Tunisian entrepreneurial ecosystem so that it can play its role vis-à-vis the protagonists of the SSE.

ProgrESS<sup>46</sup> is a structuring project, promoted by the EU to create a Tunisian SSE resource centre (2019-2021). This latter, named DarESS, wanted to position itself as the first Hub of the SSE in the Mediterranean, and it met the expectations of the actors in the value chain of SSE companies. It seems that the sustainability of the results achieved is severely threatened since the end of the project in March 2022.

The “Restart” project includes a meso component dedicated to developing an ecosystem of services for the support and funding of youth entrepreneurship. It contributes to the dissemination of the concept of SSE and to the training of coaches accompanying SSE and SE projects, both from the private sector and from the National Agency for Employment and Independent Work (ANETI). ANETI is in charge of the law to promote SSE entrepreneurship. AICS previously co-financed the “Near Future”<sup>47</sup> project, which in 2021 produced a substantial guide to support SSE initiatives in Tunisia.

The Multi-Stakeholder Concerted Programme (PCPA) Soyons Actifs/actives<sup>48</sup> is a capacity-building programme for Tunisian and French civil society organisations working on several themes including the SSE. Since its establishment in 2011, it has contributed to the financing of several projects proposed by its members.

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46 [https://ue-tunisie.org/projet-192-6-73\\_centre-tunisien-de-ressources-de-l-economie-sociale-et-solid.html](https://ue-tunisie.org/projet-192-6-73_centre-tunisien-de-ressources-de-l-economie-sociale-et-solid.html)

47 <https://tunisi.aics.gov.it/wp-content/uploads/2020/04/fiche-COSPE-2020.pdf>

48 <https://actives-actifs.org/fr/>



Lab'ess, as part of the COOPMED project in partnership with the Occitanie region, France, is carrying out a training-for-trainers course with the aim of creating a professionalisation system for the leaders of SSE companies.

The most active actor in Tunisia as regards structuring projects of the SSE is the ILO, which channels funds specifically to promote, support and strengthen both the entities of the SSE and its ecosystem. It gave help to UGTT while it was writing its proposal for an SSE law (2016), and then supported the PROM'ESS project (2017-2019). It is currently continuing to support the sector through several projects (described in annex).

#### **4.4. Academic studies and training**

The academic world interested in the SSE has created university degrees in disciplines related to social and solidarity economy at bachelor's and master's levels in university and higher education institutes in Jendouba, Sfax, Tunis and Sousse. The most recent is a course organised by the illustrious National School of Administration (2021-2022), dedicated to training senior administrative officials in several ministries.

Groups of academics and researchers in different fields are organised around the theme of the SSE, such as the committee at the Centre for Social and Economic Studies and Research, but without relevant output.

Studies carried out since the appearance of the ESS law have mainly focused on the following themes:

- the law of the SSE: explanation, criticisms and implementation plan
- SSE entities: socio-economic diagnoses, legal status

These themes mainly deal with legal aspects, given the delay in the appearance of texts for the application of the law. The scarcity of profiles of lawyers specialising in cooperatives and the SSE in Tunisia has meant that almost all the studies have been entrusted to the same consulting firm or to the most experienced lawyer in the sector, as shown in the list of the following studies:

1. MARHP and DGRV-Tunisia, Diagnostic study on cooperatives in Tunisia, Souba Consulting, 2022;
2. ILO and UNDP, Policy note on the advocacy strategy for the SSE and the attractiveness of the sector, Souba Consulting, 2022;
3. Progr'ESS project: Diagnostic study of the reality of the SSE in Tunisia, 2021;



4. MARHP and FAO, The adaptation of OPAs (SMSA, GDAP and UCPA) to the law relating to the SSE and OPA-Public-Private partnership mechanisms, Akram Belhaj Rhouma, 2021;
5. Oxfam, Policy Note on Social Entrepreneurship in Tunisia, Akram Belhaj Rhouma, 2021;
6. UNDP and ILO, Policy note on the legal and institutional framework and the governance system of the social and solidarity economy, Akram Belhaj Rhouma, 2020;
7. Heinrich Böll Stiftung, The promotion of the social and solidarity economy in Tunisia: Analysis and implementation of law no. 2020-30, Akram Belhaj Rhouma, December 2020: [https://tn.boell.org/sites/default/files/2020-12/Rapport%20final\\_Promotion%20de%20l%27ESS%20en%20Tunisie\\_D%C3%A9cembre\\_2020\\_0.pdf](https://tn.boell.org/sites/default/files/2020-12/Rapport%20final_Promotion%20de%20l%27ESS%20en%20Tunisie_D%C3%A9cembre_2020_0.pdf)
8. ILO, Public policies of the SSE and their role in the future of work: The case of Tunisia, 2020, Akram Belhaj Rhouma. Available in two languages English and French: [https://www.ilo.org/global/topics/cooperatives/publications/WCMS\\_740732/lang--en/index.htm](https://www.ilo.org/global/topics/cooperatives/publications/WCMS_740732/lang--en/index.htm);
9. MARHP and PROFITS project, Review and improvement of the legal and institutional framework of development groups in the agriculture and fisheries sector (GDAP) operating in sectors other than water, CIFAD, 2020;

This list is not exhaustive; some of its studies are unpublished, and this is the case for several other studies carried out within the framework of regional or sectorial projects.

## Conclusion

To date, SSE entities have not yet created their own training, advice and support structures. The existing ecosystem is made up of private advisers, incubators, accelerators, co-working spaces and public coaching and support structures (ANETI, business centres, incubators attached to universities). It is making an effort to adapt its tools and devices to the specificities of SSE initiatives. However, this is being done without systematisation or coordination or capitalisation of former experiences, and the quality of the services provided is not guaranteed.

The international cooperation projects implemented pilot activities and funded various studies of multiple natures that provided data on the ecosystem and the emerging SSE sector. The support and accompaniment of the SSE could be the strategic objective of the project or only one of its components, as the common point of almost all of these projects is to create employment for young people via the SSE. Very few have worked on the adoption of the principles of the SSE by Tunisian society, thus inducing a societal change in the behaviour of



young Tunisians. On the other hand, academic courses do not deal with SSE entrepreneurs but mostly with managers, and there is no systemisation of the courses, nor evaluation of their quality.





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## Annexes

## Annex 1: Comparative table between the European SE and Tunisian SSE concepts

Criteria of characterisation	Social Economy (SE) in EU <sup>49</sup>	Social and Solidarity Economy (SSE) In Tunisia <sup>50</sup>
General concept	The social economy encompasses a range of entities with different business and organisational models, operating in a large variety of economic sectors and sharing common principles and features.	Social and solidarity economy: an economic model composed of a set of economic activities with a social purpose relating to the production, processing, distribution, trade, marketing and consumption of goods and services provided by companies of the social and solidarity economy, with a view to meet the collective needs of its members and the general economic and social interest, and whose main purpose is not to share the benefits.
	<b>SE entities in EU</b>	<b>SSE entities In Tunisia</b>
Principles	<p>The shared principles between SE entities are:</p> <ol style="list-style-type: none"> <li>1. The primacy of people as well as social and/or environmental purpose over profit,</li> <li>2. The reinvestment of most of the profit and surpluses to carry out activities in the interest of members/users</li> </ol>	<p>Social and solidarity economy enterprises are required, in their statutes and in the exercise of their activities, to respect cumulatively the following principles:</p> <ol style="list-style-type: none"> <li>1. The priority of people and social purpose over capital, and compliance with sustainable development goals;</li> </ol>

<sup>49</sup> European Commission, December 2021. Social Economy Action Plan. Available at <https://ec.europa.eu/social/BlobServlet?docId=24986&langId=en>

<sup>50</sup> Journal officiel de la République Tunisienne no. 63, 3 July 2020, pp. 1399-1403.

	<p>(“collective interest”) or society at large (“general interest”) and</p> <p>3/. Democratic and/or participatory governance.</p>	<p>2. Membership in accordance with the legislation in force governing legal persons provided for in paragraph 3 of article 2 of this law, and free and voluntary withdrawal without discrimination;</p> <p>3. Democratic, transparent management in accordance with the rules of good governance and based on the rule that each member has one vote;</p> <p>4. Voluntary cooperation and mutual aid between SSE enterprises;</p> <p>5. Limited profit distribution in accordance with the following rules:</p> <ul style="list-style-type: none"> <li>- Allocation of 15% of surpluses to reserves, mandatory until they reach 50% of the capital of the company;</li> <li>- Allocation of a maximum of 5% of surpluses to social, cultural and environmental;</li> <li>- Distribution of a percentage of surpluses not exceeding 25% per decision of the General Assembly;</li> <li>- Surplus is used to grow and develop its activities or to contribute to the creation of new businesses in the economy social and united;</li> </ul>
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		<p>Associations governed by decree-law no. 2011-88 of 24 September 2011 are excepted from the application of this principle.</p> <p>In addition, for associations classified as enterprises of the social and solidarity economy, the average annual compensation and bonuses of the three employees with the highest grades cannot exceed eight times the sectoral minimum wage.</p> <p>6. Indivisible collective property;</p> <p>7. Management independence from the public authorities and political parties, with the exception of mutual associations.</p>
Definition by objectives and governance	<p>‘Social enterprise’<sup>51</sup> (termed and intended ‘social economy entity’<sup>52</sup> in the SEAP) means an undertaking, regardless of its legal form, including social economy enterprises, or a natural person which:</p> <p>a) in accordance with its articles of association, statutes or with any other legal document that may result in liability under the rules of the Member State where a social enterprise</p>	<p>Economic activities with a social purpose: activities whose primary purpose is to provide decent living conditions and is aimed at social and territorial cohesion and stability to achieve sustainable development and decent work.</p> <p>Objectives of the SSE, that should be mainly achieved through SSE enterprises:</p>

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51 Regulation (EU) 2021/1057 of the European Parliament and of the Council of 24 June 2021 establishing the European Social Fund Plus (ESF+) and repealing Regulation (EU) No 1296/2013. Available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32021R1057>

52 European Commission, December 2021. Social Economy Action Plan. Available at <https://ec.europa.eu/social/BlobServlet?docId=24986&langId=en>

	<p>is located, has the achievement of measurable, positive social impacts, which may include environmental impacts, as its primary social objective rather than the generation of profit for other purposes, and which provides services or goods that generate a social return or employs methods of production of goods or services that embody social objectives;</p> <p>b) uses its profits first and foremost to achieve its primary social objective, and has predefined procedures and rules that ensure that the distribution of profits does not undermine the primary social objective;</p> <p>(c) is managed in an entrepreneurial, participatory, accountable and transparent manner, in particular by involving workers, customers and stakeholders on whom its business activities have an impact.</p>	<ul style="list-style-type: none"> <li>- Find a balance between the requirements of economic profitability and the values of volunteering and of social solidarity;</li> <li>- Achieve social justice and equitable wealth distribution;</li> <li>- Formalise the informal economy;</li> <li>- Achieve economic and social comfort and improve the quality of life.</li> </ul>
Legal framework	<p>‘social enterprise’<sup>53</sup> (termed and intended ‘social economy entity’<sup>54</sup> in the SEAP) means an undertaking, regardless of its legal form, including social economy enterprises</p>	<p>Company of the social and solidarity economy:</p> <p>any legal entity governed by private law provided it complies with the provisions of this law and has the label “social</p>

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53 Regulation (EU) 2021/1057 of the European Parliament and of the Council of 24 June 2021 establishing the European Social Fund Plus (ESF+) and repealing Regulation (EU) No 1296/2013. Available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32021R1057>

54 European Commission, December 2021. Social Economy Action Plan. Available at <https://ec.europa.eu/social/BlobServlet?docId=24986&langId=en>



	<p>(cooperatives, mutuals, foundations and associations) as well as newer forms of social enterprises, or a natural person.</p> <p>‘legal entity’<sup>55</sup> means :</p> <ol style="list-style-type: none"> <li>1. a natural person; or</li> <li>2. a legal person created and recognised as such under Union, national, or international law, which has legal personality and the capacity to act in its own name, exercise rights and be subject to obligations; or</li> <li>3. an entity which does not have legal personality as referred to in article 197(2) point (c), of the Financial Regulation. This later<sup>56</sup> defined them as entities which do not have legal personality under the applicable national law, provided that their representatives have the capacity to undertake legal obligations on behalf of the entities and that the entities offer</li> </ol>	<p>economy enterprise” mentioned in article 3 of this law. Which are:</p> <ul style="list-style-type: none"> <li>- Cooperatives including mutual companies for agricultural services subject to law no. 2005-94 of 18 October 2005;</li> <li>- Development groups in the agriculture and maritime fishing sectors;</li> <li>- Mutual associations;</li> <li>- Microfinance associations subject to the provisions of this law;</li> <li>- Mutual insurance companies on the condition of complying with the provisions of this law;</li> <li>- Associations governed by legislative decree No. 2011-88 of 24 September 2011 exercising an economic activity with a social purpose;</li> <li>- Companies, with the exception of single-member companies;</li> </ul>
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55 Regulation (EU) 2021/1057 of the European Parliament and of the Council of 24 June 2021 establishing the European Social Fund Plus (ESF+) and repealing Regulation (EU) No 1296/2013. Available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32021R1057>

56 Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012. Available at <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32018R1046&rid=9>

	<p>guarantees for the protection of the financial interests of the Union equivalent to those offered by legal persons. In particular, they shall have a financial and operational capacity equivalent to that of a legal person. Their representatives shall prove that those conditions are satisfied.</p>	<ul style="list-style-type: none"> <li>- Economic interest groups, on the condition of complying with the provisions of this law;</li> <li>- Any legal person governed by private law that the legislator can create and which complies with the provisions of this law.</li> </ul>
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## Annex 2: Non-exhaustive list of actors and projects working for the implementation and promotion of the SSE

Project name	Donor*/executing agency	Amount and duration of the project	Goals
Integrated Forest Landscape Management Project (PGIP)	WB/MARHP	91.3 million EUR reduced to 48 in March 2021 2018-2024	Reduce poverty and unemployment in the North-West and Centre regions of Tunisia through the adoption of participatory integrated management of forests by their inhabitants organised in GDAs.
Tunisian Youth Support Project through Social and Solidarity Entrepreneurship "PAJESS"	Grand-Duché du Luxembourg/OIT	2019-2021	<p>Create decent job opportunities for young Tunisians (women and men) through the promotion of social and solidarity entrepreneurship and its organisations. The following two immediate objectives will be pursued:</p> <ul style="list-style-type: none"> <li>- Improvement of regional SSE governance at the governorate level through the establishment of a regional coordination platform;</li> <li>- Development of the employability of young men and women for the creation/formalisation of companies in the social and solidarity economy;</li> <li>- Capacity building for SSE project guides.</li> </ul> <p>Area of intervention: 1 governorate: Ariana</p>

Project name	Donor* /executing agency	Amount and duration of the project	Goals
Promoting decent work through social and solidarity economy organisations led by women in Tunisia FORTER'ESS	Affaires mondiales Canada/OIT	1.4 million USD 2021-2023	Improve workplace protection and working conditions for women entrepreneurs and women-led SSEO workers to counter the social, economic and health impacts of the COVID-19 pandemic. FORTER'ESS will also contribute to the establishment of an inclusive and equitable social and solidarity economy (SSE) ecosystem in Tunisia, which encourages the increased participation of women in the sector. Area of intervention: 3 governorates
Project to promote SSE and create decent jobs for Tunisian youth JEUN'ESS	EU/OIT	9,198,800 EUR 2021-2027	Create decent jobs for young people in disadvantaged areas and aid the transition to the formal economy through the promotion of the SSE. The project proposes an approach based on the promotion and strengthening of collective entrepreneurship through SSE organisations and mechanisms. Area of intervention: 7 governorates.
ProgrESS	EU/IesMed	1.3 million EUR 2019-2021	Develop the SSE in Tunisia through the positioning of the resource centre as an autonomous and transversal national SSE "hub", pivotal in the establishment of a Tunisian ecosystem, connected with the

			<p>international in general and the Mediterranean in particular, to speed up the sharing of knowledge and experience.</p> <p>Specific objective 1: The design and implementation of the Resource Centre. Laying the foundations of the Tunisian SSE pole and observatory;</p> <p>Specific objective 2: Management of the centre for the duration of the action and training of the team that will ensure its sustainability. Establish a panorama of the SSE on Tunisian territory;</p> <p>Specific objective 3: Structure a collective approach for knowledge and actions for SSE companies.</p>
Restart Ecological and Social Requalification of Territories Through the Revival of Youth Entrepreneurship in Tunisia	AICS/COSPE-Nexus-CEFA	2 million EUR 2020-2023	<p>Promote dignified job opportunities for young people through the creation/consolidation of social and eco-sustainable businesses dedicated to the enhancement and requalification of territories.</p> <p>Area of intervention: 5 governorates</p>
Economic, social and solidarity integration project (IESS-Kairouan)	IFAD-Tunisian government and beneficiaries/CR	Total project cost 51.27 million USD 2020-2025	<p>Strengthen the social, economic and climate resilience of the most vulnerable households, poor people who live in the hills of Kairouan, with particular emphasis on women.</p> <p>Area of intervention: 1 governorate: Kairouan</p>

	DA Kairouan (MARHP)		
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\*The funds intended for NGOs are in the form of donations, those managed by public structures are credits contracted by the Tunisian government

### Annex 3 – SSE enterprises interviewed

1	<p>Name of enterprise: GDA Ghraguiz</p> <p>Person interviewed: Hosny Ghanney</p> <p>Role: President</p> <p>Established: Yes, since 2015</p> <p>Legal form: GDA (law No. 43 of 1999, which was revised by law No. 24 of 2004, and decree No. 978 of 2005)</p> <p>Sector of activity: Livestock and agro-food</p> <p>Region: Jendouba</p>	<p>Currently composed of 11 members, including 3 men and 8 women (at the time of creation there were 23 members). During the creation, it took them 6 months to open the bank account, which allowed them to receive the funds of a project. The activities really started in July 2016.</p> <p>The activities of the group are the artisanal processing of market garden products and poultry farming. The purchase of chicken feed, the management of incubators (purchased with funds from a project), the collection of breeding eggs, the rearing of chicks and the veterinary service are organised collectively by the GDA. In Ghraguiz, the GDA introduced a breed of chickens new to the area. The sale of chickens is done in most cases individually. The GDA “Ghraguiz” organises the production of a leafy vegetable, which is the basis of the preparation of a traditional meal “mlouckia”, dried tomatoes and crushed barley used in soups. These activities are individual, but the product is labelled and sold by the GDA. During the last national competition for local products (2021), the "Mloukhia" of Ghraguiz won the gold medal.</p>
2	<p>Name of enterprise: Artisans solidaires</p> <p>Person interviewed: Wahida Saadi</p> <p>Role: executive director</p> <p>Established: Yes, since 2016</p> <p>Legal form: Cooperative of workers (law of 1</p>	<p>The founding artisans (7 women and 2 men) were made aware of the Social and Solidarity Economy by an Italian NGO in 2011. In 2016, a local association took over thanks to an international cooperation fund to formalise the group, using its legal expertise, which proposed the status of workers' cooperative according to the law of May 1947 as a legal form. The administrative organisation conforms to that of a cooperative. The cooperative of solidarity artisans held its last general meeting in June 2021.</p>

	<p>Mai 1947)</p> <p>Sector of activity: handcraft</p> <p>Region: Kasserine</p>	<p>The cooperative was created with the aim of improving the income of craftswomen, by constituting a substitute for intermediaries who impose unfair purchase prices on producers. The cooperative facilitates raw material supply operations and the grouped and direct sale to consumers of the products of their craftswomen, who will be the main beneficiaries of the added value.</p> <p>The products are innovative in terms of technical production and design thanks to the training the cooperative provides to its members.</p> <p>Like the majority of VSEs and SMEs, the cooperative has suffered economically since the COVID-19 pandemic, since events and fairs have become rare and it continues to bear fixed costs (rental of premises, taxes, CNSS, accountant, etc.) despite its activity being almost at a standstill.</p>
3	<p>Name of enterprise: AGARUW</p> <p>Person interviewed: Mohamed Dhaouafi</p> <p>Role: Co funder</p> <p>Established: Yes (May 2022)</p> <p>Legal form: SARL (waiting for the SSE Label)</p> <p>Sector of activity: E-commerce</p> <p>Region: Sousse</p> <p>Web site: <a href="https://www.agaruw.com/">https://www.agaruw.com/</a></p>	<p>AGARUW is an online marketplace which transforms waste into eco-friendly fashion and decor alternatives while working with artisans and designers to sell their handmade products on the platform. They define their mission as “to reduce solid waste like plastic, wood and fabric by recycling, up-cycling and transforming it into fashion and decor products. Thus we can impact bad waste management and give the customers new eco-friendly alternatives!</p> <p>“We aim to empower artisans and designers by giving them the capacity to sell their creations that are handmade and eco-friendly on our platform because together we do more, we will ensure that they have the proper exposure, training, and regular incomes while engaging them in protecting the environment!</p> <p>“We will have a positive social and environmental impact by combining the useful with the pleasant “</p>



4	<p>Name of enterprise: Coopérative SOBREF</p> <p>Person interviewed: Lazhar Laataoui</p> <p>Role: member of the cooperative</p> <p>Established: Yes (First it was SARL then transformed into a cooperative in 2021)</p> <p>Legal form: Production Cooperative (law of 4 January 1967)</p> <p>Sector of activity: garment industry</p> <p>Region: Mahdia</p>	<p>The SOBREF production worker cooperative in Mahdia was originally a limited liability company (SARL) and transformed on 11 October 2021 into a production worker cooperative. Specialised in the electronic embroidery of clothing and fabrics, SOBREF is now made up of 40 members, divided into 23 women and 17 men.</p> <p>The SOBREF cooperative is a unique experience in Tunisia of rescuing a company by means of its takeover by its employees and by transforming it into a worker production cooperative. This thanks to the UGTT with the support of NGOs: Spanish ACCP and Italian Nexus. The dismissed employees and the employer entered into an agreement aimed at transforming the severance pay into shares in the company. Employees become collective owners of SOBREF. The shareholders of the SOBREF textile factory held an extraordinary general meeting (November 2021) to transform the company's statutes from an LLC to a worker production cooperative. Instead of victims of redundancy, employees are transformed into employee co-operators in their own company.</p>
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