

# ARUBA HEALTH TAX

## NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH

JANUARY 2015 CONTENT UPDATE #1

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### Introduction

The authority of Aruba Health Tax has been added, including rates, catch-all rules, product taxability, and cross-border logic.

### Zone

The authority of Aruba Health Tax has been attached to a zone.

ZONE	PARENT ZONE	2-CHAR CODE	DEFAULT PRODUCT GROUP
Aruba	World	AW	Harmonized

### Authority Options

The following authority options have been added with a start date of 1/1/1900.

NAME	CONDITION	VALUE
CR - Registration Requirement	Both	Registration Required
Filing Groups Goods	- None -	Yes
Filing Groups Physical Performance	- None -	Yes
GS - Goods Reverse Charge	Both	Both
Intra-Company tax free sale - Goods	- None -	Yes



NAME	CONDITION	VALUE
Intra-Company tax free sale - Physical Performance	- None -	Yes
PP - Physical Performance Reverse Charge	Both	Both
PRL - Parent Registration Lookup	- None -	Yes
UE - Used and Enjoyed	Not Applicable	- None -

The following authority option has been added with a start date of 1/1/1900 and an end date of 11/20/2014.

NAME	CONDITION	VALUE
Turn Off Authority	- None -	Yes

The following authority option has been added with a start date of 12/1/2014.

NAME	CONDITION	VALUE
Turn Off Authority	- None -	No

## Registration Mask

The following registration mask has been added to the authority of Aruba Health Tax. This matches the registration mask used for the authority of Aruba.

TYPE	REGISTRATION MASK
COMPLEX	^d{7}\$
SIMPLE	^AW ^d{7}\$

## Rate Updates

The following rates have been added in the authority of Aruba Health Tax.

RATE CODE	RATE DESCRIPTION	RATE	START DATE	BASIS
NL	Not Liable	0%	12/1/2014	AW 2014 No.59
SR	Standard Rate	1%	12/1/2014	AW 2014 No.59

## Catch-all Rules

The following catch-all rules have been added.

RULE ORDER	RATE CODE	START DATE	INVOICE DESCRIPTION
5001	NL	12/1/2014	Not Liable
9990	EXEMPT	12/1/2014	Exempt
10000	SR	12/1/2014	Bestemmingsheffing AZV

The following catch-all rule has been added with a Tax Code.

RULE ORDER	RATE CODE	TAX CODE	START DATE
5008.9999	SR	OVERRIDE_STANDARD	12/1/2014

## Product Taxability Rules

The following product taxability rules have been added on the default Harmonized Product Group in accordance with AW 2014 No.59.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6000.2	EXEMPT	Human blood	12/1/2014

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6005.2	EXEMPT	Medical Equipment for Disabled Persons	12/1/2014
6010.2	EXEMPT	Hearing aids, excluding parts and accessories	12/1/2014
6015.2	EXEMPT	Splints and other fracture appliances	12/1/2014
6020.2	EXEMPT	Orthopaedic or fracture appliances	12/1/2014
6025.2	EXEMPT	International Transportation	12/1/2014
6030.2	EXEMPT	Insurance Agents, Brokers, & Service	12/1/2014
6035.2	EXEMPT	Securities, Shares, Debentures, Etc.	12/1/2014

The following product taxability rules have been added on the non-default Non-Harmonized Product Group in accordance with AW 2014 No.59.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6000	EXEMPT	Human body or body part or organ specimens	12/1/2014
6005	EXEMPT	Crutches or crutch accessories	12/1/2014
6010	EXEMPT	Hearing aids for the physically challenged	12/1/2014
6015	EXEMPT	Orthopedic splint systems	12/1/2014
6020	EXEMPT	Orthopedic surgical instrument sets	12/1/2014
6025	EXEMPT	International vessel transport services	12/1/2014
6030	EXEMPT	Insurance and retirement services	12/1/2014
6035	EXEMPT	Securities and commodities markets services	12/1/2014

Please contact Customer Support with any questions.