

BARBADOS

PRODUCT TAXABILITY UPDATE

THOMSON REUTERS TAX RESEARCH
SEPTEMBER 2015 CONTENT UPDATE #2

Product Taxability Rules

The following product taxability rules have been added on the non-default Harmonized Product Group.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	BASIS
6599.5272	EXEMPT	2012.040291 -- Not containing added sugar or other sweetening matter	9/1/2015	VAT Act, Appendix II
6599.7316	EXEMPT	2012.020713 -- Cuts and offal, fresh or chilled	9/1/2015	VAT Act, Appendix II
6599.7328	EXEMPT	2012.020712 -- Not cut in pieces, frozen	9/1/2015	VAT Act, Appendix II
6599.7342	EXEMPT	2012.020711 -- Not cut in pieces, fresh or chilled	9/1/2015	VAT Act, Appendix II
6599.7372	EXEMPT	2012.020649 -- Other	9/1/2015	VAT Act, Appendix II
6599.7432	EXEMPT	2012.020629 -- Other	9/1/2015	VAT Act, Appendix II
6599.7442	EXEMPT	2012.020622 -- Livers	9/1/2015	VAT Act, Appendix II
6599.7454	EXEMPT	2012.020621 -- Tongues	9/1/2015	VAT Act, Appendix II
6599.7834	EXEMPT	2012.020443 -- Boneless	9/1/2015	VAT Act, Appendix II

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	BASIS
6599.7844	EXEMPT	2012.020442 -- Other cuts with bone in	9/1/2015	VAT Act, Appendix II
6599.7874	EXEMPT	2012.020422 -- Other cuts with bone in	9/1/2015	VAT Act, Appendix II
6599.7882	EXEMPT	2012.020641 -- Livers	9/1/2015	VAT Act, Appendix II
6699.8534	EXEMPT	2012.040120 -Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	9/1/2015	VAT Act, Appendix II
6699.8546	EXEMPT	2012.040110 -Of a fat content, by weight, not exceeding 1 %	9/1/2015	VAT Act, Appendix II
6699.9352	EXEMPT	2012.020450 -Meat of goats	9/1/2015	VAT Act, Appendix II
6596.7317	EXEMPT	2012.190219 -- Other	9/1/2015	VAT Act, Appendix II
6596.7323	EXEMPT	2012.190211 -- Containing eggs	9/1/2015	VAT Act, Appendix II
6596.7503	EXEMPT	2012.160415 -- Mackerel	9/1/2015	VAT Act, Appendix II
6596.7509	EXEMPT	2012.160414 -- Tunas, skipjack and bonito (Sarda spp.)	9/1/2015	VAT Act, Appendix II
6596.7515	EXEMPT	2012.160413 -- Sardines, sardinella and brisling or sprats	9/1/2015	VAT Act, Appendix II
6596.7899	EXEMPT	2012.110313 -- Of maize (corn)	9/1/2015	VAT Act, Appendix II
6596.8121	EXEMPT	2012.080711 -- Watermelons	9/1/2015	VAT Act, Appendix II
6596.8235	EXEMPT	2012.080111 -- Desiccated	9/1/2015	VAT Act, Appendix II
6596.8241	EXEMPT	2012.071339 -- Other	9/1/2015	VAT Act, Appendix II

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	BASIS
6596.8265	EXEMPT	2012.071332 -- Small red (Adzuki) beans (Phaseolus or Vigna angularis)	9/1/2015	VAT Act, Appendix II
6596.8271	EXEMPT	2012.071331 -- Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	9/1/2015	VAT Act, Appendix II
6596.8355	EXEMPT	2012.070959 -- Other	9/1/2015	VAT Act, Appendix II
6596.8379	EXEMPT	2012.070519 -- Other	9/1/2015	VAT Act, Appendix II
6596.8385	EXEMPT	2012.070511 -- Cabbage lettuce (head lettuce)	9/1/2015	VAT Act, Appendix II
6599.5703	EXEMPT	2012.030559 -- Other	9/1/2015	VAT Act, Appendix II
6599.5709	EXEMPT	2012.030551 -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	9/1/2015	VAT Act, Appendix II
6599.6147	EXEMPT	2012.030342 -- Yellowfin tunas (Thunnus albacares)	9/1/2015	VAT Act, Appendix II
6599.6429	EXEMPT	2012.030232 -- Yellowfin tunas (Thunnus albacares)	9/1/2015	VAT Act, Appendix II
6599.7305	EXEMPT	2012.020714 -- Cuts and offal, frozen	9/1/2015	VAT Act, Appendix II
6599.7863	EXEMPT	2012.020423 -- Boneless	9/1/2015	VAT Act, Appendix II
6698.9889	EXEMPT	2012.160250 -Of bovine animals	9/1/2015	VAT Act, Appendix II
6698.9961	EXEMPT	2012.151710 -Margarine, excluding liquid margarine	9/1/2015	VAT Act, Appendix II
6699.0525	EXEMPT	2012.110220 -Maize (corn) flour	9/1/2015	VAT Act, Appendix II

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	BASIS
6699.0603	EXEMPT	2012.100620 -Husked (brown) rice	9/1/2015	VAT Act, Appendix II
6699.0945	EXEMPT	2012.080940 -Plums and sloes	9/1/2015	VAT Act, Appendix II
6699.0981	EXEMPT	2012.080810 -Apples	9/1/2015	VAT Act, Appendix II
6699.0987	EXEMPT	2012.080720 -Papaws (papayas)	9/1/2015	VAT Act, Appendix II
6699.1005	EXEMPT	2012.080610 -Fresh	9/1/2015	VAT Act, Appendix II
6699.1191	EXEMPT	2012.071390 -Other	9/1/2015	VAT Act, Appendix II
6699.1203	EXEMPT	2012.071350 -Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba	9/1/2015	VAT Act, Appendix II
6699.1209	EXEMPT	2012.071340 -Lentils	9/1/2015	VAT Act, Appendix II
6699.1221	EXEMPT	2012.071320 -Chickpeas (garbanzos)	9/1/2015	VAT Act, Appendix II
6699.1335	EXEMPT	2012.070940 -Celery other than celeriac	9/1/2015	VAT Act, Appendix II
6699.1341	EXEMPT	2012.070930 -Aubergines (egg-plants)	9/1/2015	VAT Act, Appendix II
6699.1353	EXEMPT	2012.070890 -Other leguminous vegetables	9/1/2015	VAT Act, Appendix II
6699.1365	EXEMPT	2012.070810 -Peas (Pisum sativum)	9/1/2015	VAT Act, Appendix II
6699.1377	EXEMPT	2012.070690 -Other	9/1/2015	VAT Act, Appendix II
6699.1401	EXEMPT	2012.070490 -Other	9/1/2015	VAT Act, Appendix II

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	BASIS
6699.1425	EXEMPT	2012.070320 -Garlic	9/1/2015	VAT Act, Appendix II
6699.1431	EXEMPT	2012.070310 -Onions and shallots	9/1/2015	VAT Act, Appendix II
6699.1443	EXEMPT	2012.070190 -Other	9/1/2015	VAT Act, Appendix II
6699.8217	EXEMPT	2012.040630 -Processed cheese, not grated or powdered	9/1/2015	VAT Act, Appendix II
6699.8241	EXEMPT	2012.040610 -Fresh (unripened or uncured) cheese, including whey cheese, and curd	9/1/2015	VAT Act, Appendix II
6699.9213	EXEMPT	2012.020690 -Other, frozen	9/1/2015	VAT Act, Appendix II
6799.8379	EXEMPT	2012.1101 Wheat or meslin flour.	9/1/2015	VAT Act, Appendix II
6799.8649	EXEMPT	2012.0702 Tomatoes, fresh or chilled.	9/1/2015	VAT Act, Appendix II

The following product taxability rules have been end-dated on the default Non-Harmonized Product Group.

RULE ORDER	RATE CODE	PRODUCT NAME	END DATE	BASIS
6000	ZR	Cheese	8/31/2015	VAT Act, Appendix II
6005	ZR	Fresh vegetables	8/31/2015	VAT Act, Appendix II
6010	ZR	Frozen vegetables	8/31/2015	VAT Act, Appendix II
6015	ZR	Fresh fruit	8/31/2015	VAT Act, Appendix II

The following product taxability rules have been added on the default Non-Harmonized Product Group.

RULE ORDER	RATE CODE	PRODUCT NAME	END DATE	BASIS
7597.4469	EXEMPT	Plain savory biscuits	9/1/2015	VAT Act, Appendix II
7597.7553	EXEMPT	Garlic	9/1/2015	VAT Act, Appendix II

Please contact Customer Support with any questions.