

BOTSWANA

PRODUCT TAXABILITY RULES

THOMSON REUTERS TAX RESEARCH

MARCH 2015 CONTENT UPDATE #1

Product Taxability Rules

In accordance with VAT (Amendment) Act 2015, the following product taxability rules have been added on the default Harmonized Product Group, effective 1/23/2015.

RULE ORDER	RATE CODE	PRODUCT NAME
6699.1005	ZR	2012.080610 -Fresh
6699.1443	ZR	2012.070190 -Other
6799.8379	ZR	2012.1101 Wheat or meslin flour.
6799.8397	ZR	2012.1006 Rice.
6799.8517	ZR	2012.0810 Other fruit, fresh.
6799.8523	ZR	2012.0809 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
6799.8529	ZR	2012.0808 Apples, pears and quinces, fresh.
6799.8535	ZR	2012.0807 Melons (including watermelons) and papaws (papayas), fresh.
6799.8547	ZR	2012.0805 Citrus fruit, fresh or dried.
6799.8553	ZR	2012.0804 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.

RULE ORDER	RATE CODE	PRODUCT NAME
6799.8559	ZR	2012.0803 Bananas, including plantains, fresh or dried.
6799.8601	ZR	2012.0710 Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
6799.8607	ZR	2012.0709 Other vegetables, fresh or chilled.
6799.8619	ZR	2012.0707 Cucumbers and gherkins, fresh or chilled.
6799.8625	ZR	2012.0706 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fr
6799.8631	ZR	2012.0705 Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.
6799.8637	ZR	2012.0704 Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
6799.8643	ZR	2012.0703 Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled.
6799.8649	ZR	2012.0702 Tomatoes, fresh or chilled.
6799.9759	ZR	2012.0401 Milk and cream, not concentrated nor containing added sugar or other sweetening matter.

Please contact Customer Support with any questions.