

NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH
AUGUST 2015 CONTENT UPDATE #1

Introduction

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

Zone

The authority of Burundi has been attached to a zone.

ZONE	PARENT ZONE	2-CHAR CODE	DEFAULT PRODUCT GROUP
Burundi	World	BI	Harmonized

Authority Options

NAME	CONDITION	VALUE	START DATE	END DATE
CR - Registration Requirement	Both	Registration Requirement	1/1/1901	N/A
Filing Groups Goods	- None -	No	7/1/2009	N/A
Filing Groups Physical Performance	- None -	No	7/1/2009	N/A
GS - Goods Reverse Charge	Not Applicable	Not Applicable	7/1/2009	N/A
Intra-Company tax free sale - Goods	- None -	No	7/1/2009	N/A

NAME	CONDITION	VALUE	START DATE	END DATE
Intra-Company tax free sale - Physical Performance	- None -	No	7/1/2009	N/A
Intra-Company tax free sale - Work on Goods	- None -	No	7/1/2009	N/A
PP - Physical Performance	Not Applicable	Not Applicable	7/1/2009	N/A
PRL - Parent Registration Lookup	- None -	No	7/1/2009	N/A
Turn Off Authority	- None -	No	1/1/1901	N/A
UE - Used and Enjoyed	Not Applicable	- None -	7/1/2009	N/A

Rate Updates

The following rates have been added in the authority of Burundi.

RATE CODE	RATE DESCRIPTION	RATE	START DATE	BASIS
NL	Not Liable	0%	1/1/1901	Value Added Tax Law N° 1/02, 2009
ZR	Zero Rate	0%	7/1/2009	Value Added Tax Law N° 1/02, 2009
SR	Standard Rate	18%	7/1/2009	Value Added Tax Law N° 1/02, 2009
RR	Reduced Rate	10%	8/1/2013	Value Added Tax Law N° 1/12, 2013

Catch-all Rules

The following catch-all rules have been added in the authority of Burundi.

RULE ORDER	RATE CODE	TAX CODE	START DATE	BASIS
5000	ZR	N/A	7/1/2009	Value Added Tax Law N° 1/02, 2009
5001	NL	N/A	7/1/2009	Value Added Tax Law N° 1/02, 2009
5002	ZR	N/A	7/1/2009	Value Added Tax Law N° 1/02, 2009
5008.9997	RR	OVERRIDE_REDUCED	8/1/2013	Value Added Tax Law N° 1/12, 2013
5008.9998	SR	OVERRIDE_STANDARD	7/1/2009	Value Added Tax Law N° 1/02, 2009
9960	RR	REDUCED	8/1/2013	Value Added Tax Law N° 1/12, 2013
9970	ZR	ZERO RATED	7/1/2009	Value Added Tax Law N° 1/02, 2009
9990	EXEMPT	N/A	8/1/2013	Value Added Tax Law N° 1/12, 2013
10000	SR	N/A	7/1/2009	Value Added Tax Law N° 1/02, 2009

HS2012 Product Taxability Rules

In accordance with the Burundi Value Added Tax Law N° 1/12, 2013, the following rules have been added on the default Harmonized Product Group with the noted effective dates.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6596.7755	RR	2012.120991 -- Vegetable seeds	8/1/2013
6596.7767	RR	2012.120925 -- Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	8/1/2013
6596.7773	RR	2012.120924 -- Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	8/1/2013
6596.7779	RR	2012.120923 -- Fescue seeds	8/1/2013
6596.7785	RR	2012.120922 -- Clover (<i>Trifolium</i> spp.) seeds	8/1/2013
6596.7791	RR	2012.120921 -- Lucerne (alfalfa) seeds	8/1/2013
6596.7803	RR	2012.120791 -- Poppy seeds	8/1/2013
6596.7815	RR	2012.120721 -- Seed	8/1/2013
6596.7827	RR	2012.120241 -- In shell	8/1/2013
6596.7917	RR	2012.100821 -- Seed	8/1/2013
6596.7929	RR	2012.100191 -- Seed	8/1/2013
6596.7941	RR	2012.100111 -- Seed	8/1/2013
6596.7965	RR	2012.091011 -- Neither crushed nor ground	8/1/2013
6596.7977	RR	2012.090961 -- Neither crushed nor ground	8/1/2013
6596.7989	RR	2012.090931 -- Neither crushed nor ground	8/1/2013

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6596.8001	RR	2012.090921 -- Neither crushed nor ground	8/1/2013
6596.8013	RR	2012.090831 -- Neither crushed nor ground	8/1/2013
6596.8025	RR	2012.090821 -- Neither crushed nor ground	8/1/2013
6596.8037	RR	2012.090811 -- Neither crushed nor ground	8/1/2013
6596.8073	RR	2012.090411 -- Neither crushed nor ground	8/1/2013
6596.8097	RR	2012.090111 -- Not decaffeinated	8/1/2013
6596.8133	RR	2012.080261 -- In shell	8/1/2013
6596.8145	RR	2012.080251 -- In shell	8/1/2013
6596.8157	RR	2012.080241 -- In shell	8/1/2013
6596.8169	RR	2012.080231 -- In shell	8/1/2013
6596.8181	RR	2012.080221 -- In shell	8/1/2013
6596.8193	RR	2012.080211 -- In shell	8/1/2013
6596.8205	RR	2012.080131 -- In shell	8/1/2013
6596.8217	RR	2012.080121 -- In shell	8/1/2013
6596.8229	RR	2012.080112 -- In the inner shell (endocarp)	8/1/2013
6699.0285	RR	2012.121010 -Hop cones, neither ground nor powdered nor in the form of pellets	8/1/2013
6699.0297	RR	2012.120930 -Seeds of herbaceous plants cultivated principally for their flowers	8/1/2013

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6699.0303	RR	2012.12092 - Seeds of forage plants :	8/1/2013
6699.0309	RR	2012.120910 -Sugar beet seeds	8/1/2013
6699.0333	RR	2012.120770 -Melon seeds	8/1/2013
6699.0339	RR	2012.120760 -Safflower (Carthamus tinctorius) seeds	8/1/2013
6699.0345	RR	2012.120750 -Mustard seeds	8/1/2013
6699.0351	RR	2012.120740 -Sesamum seeds	8/1/2013
6699.0357	RR	2012.120730 -Castor oil seeds	8/1/2013
6699.0363	RR	2012.12072 - Cotton seeds :	8/1/2013
6699.0375	RR	2012.120600 Sunflower seeds, whether or not broken.	8/1/2013
6699.0387	RR	2012.120510 -Low erucic acid rape or colza seeds	8/1/2013
6699.0393	RR	2012.120400 Linseed, whether or not broken.	8/1/2013
6699.0411	RR	2012.120230 -Seed	8/1/2013
6699.0423	RR	2012.120110 -Seed	8/1/2013
6699.0561	RR	2012.100830 -Canary seeds	8/1/2013
6699.0585	RR	2012.100710 -Seed	8/1/2013
6699.0609	RR	2012.100610 -Rice in the husk (paddy or rough)	8/1/2013
6699.0621	RR	2012.100510 -Seed	8/1/2013

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6699.0633	RR	2012.100410 -Seed	8/1/2013
6699.0645	RR	2012.100310 -Seed	8/1/2013
6699.0657	RR	2012.100210 -Seed	8/1/2013
6699.0741	RR	2012.090710 -Neither crushed nor ground	8/1/2013
6699.0765	RR	2012.090510 -Neither crushed nor ground	8/1/2013
6699.1077	RR	2012.080310 -Plantains	8/1/2013
6699.1089	RR	2012.080280 -Areca nuts	8/1/2013
6699.1095	RR	2012.080270 -Kola nuts (Cola spp.)	8/1/2013
6799.1005	EXEMPT	Postal Prepayment Impressions	8/1/2013
6799.1011	EXEMPT	Postage Stamps	8/1/2013
6799.1359	EXEMPT	Residential Electrical Services	8/1/2013
6799.8265	RR	2012.1211 Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfu	8/1/2013
6799.8517	RR	2012.0810 Other fruit, fresh.	8/1/2013
6799.8523	RR	2012.0809 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	8/1/2013
6799.8529	RR	2012.0808 Apples, pears and quinces, fresh.	8/1/2013
6799.8535	RR	2012.0807 Melons (including watermelons) and papaws (papayas), fresh.	8/1/2013
6799.8541	RR	2012.0806 Grapes, fresh or dried.	8/1/2013

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.8547	RR	2012.0805 Citrus fruit, fresh or dried.	8/1/2013
6799.8553	RR	2012.0804 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	8/1/2013
6799.9027	EXEMPT	Residential buildings and outbuildings	8/1/2013
6799.9051	EXEMPT	Building land	8/1/2013
6799.9951	RR	2012.0105 Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkey	8/1/2013
6799.9963	RR	2012.0104 Live sheep and goats.	8/1/2013
6799.9975	RR	2012.0103 Live swine.	8/1/2013
6799.9986	RR	2012.0102 Live bovine animals.	8/1/2013
6899.7455	SR	Health Club and Fitness Center	8/1/2013
6899.7689	RR	International Transportation	8/1/2013
6899.8127	EXEMPT	Residential Renting	8/1/2013
6899.8307	SR	Spa Services	8/1/2013
6899.8517	EXEMPT	Sale of Residential Property	8/1/2013
6899.8583	EXEMPT	Lease of Residential Dwellings	8/1/2013
6899.8637	EXEMPT	Financial Services	8/1/2013
6899.9051	EXEMPT	School and University Education	8/1/2013

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.9783	RR	2012.12 Oil seeds and oleaginous fruits; miscellaneous grains,seeds and fruit; industrial or medicin	8/1/2013
6899.9813	RR	2012.07 Edible vegetables and certain roots and tubers	8/1/2013
6959.9795	EXEMPT	HEALTH SERVICES	8/1/2013

Please contact Customer Support with any questions.