

CONGO

NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH

APRIL 2015 CONTENT UPDATE #1

Introduction

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

Zone

The authority of Congo has been attached to a zone.

ZONE	PARENT ZONE	2-CHAR CODE	DEFAULT PRODUCT GROUP
Congo	World	CG	Harmonized

Authority Options

NAME	CONDITION	VALUE	START DATE	END DATE
CR - Registration Requirement	Both	Registration Required	1/1/1901	N/A
Filing Groups Goods	- None -	No	3/1/2015	N/A
Filing Groups Physical Performance	- None -	No	3/1/2015	N/A
Foreign Seller – Physical Performance	- None -	No	3/1/2015	N/A
GS - Goods Reverse Charge	Not Applicable	Not Applicable	3/1/2015	N/A



NAME	CONDITION	VALUE	START DATE	END DATE
Intra-Company tax free sale – Goods	None	No	3/1/2015	N/A
Intra-Company tax free sale – Physical Performance	None	No	3/1/2015	N/A
PP - Physical Performance	Not Applicable	Not Applicable	3/1/2015	N/A
PRL - Parent Registration Lookup	- None -	No	3/1/2015	N/A
Turn Off Authority	- None -	No	1/1/1901	N/A
UE - Used and Enjoyed	Not Applicable	- None -	3/1/2015	N/A

Rate Updates

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

RATE CODE	RATE DESCRIPTION	RATE	START DATE	BASIS
NL	Not Liable	0%	1/1/1901	General Tax Code 1997
ZR	Zero Rate	0%	3/1/2015	General Tax Code 1997
SR	Standard Rate	18%	3/1/2015	General Tax Code 1997
RR	Reduced Rate	5%	3/1/2015	General Tax Code 1997

Catch-all Rules

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

RULE ORDER	RATE CODE	TAX CODE	START DATE	BASIS
5000	ZR	N/A	3/1/2015	General Tax Code 1997
5001	NL	N/A	3/1/2015	General Tax Code 1997
5002	ZR	N/A	3/1/2015	General Tax Code 1997
5008.9997	SR	OVERRIDE_STANDARD	3/1/2015	General Tax Code 1997
5008.9998	RR	OVERRIDE_REDUCED	3/1/2015	General Tax Code 1997
9960	RR	REDUCED RATED	3/1/2015	General Tax Code 1997
9970	ZR	ZERO RATED	3/1/2015	General Tax Code 1997
9990	EXEMPT	N/A	3/1/2015	General Tax Code 1997
10000	SR	N/A	3/1/2015	General Tax Code 1997

Please contact Customer Support with any questions.