

CURACAO

NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH

JUNE 2016 CONTENT UPDATE #1

Introduction

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

Zone

The authority of No Content has been detached from the country-level and province-level zones of Curacao. The authority of Curacao has been attached to the country-level and province-level zones of Curacao.

ZONE	PARENT ZONE	2-CHAR CODE	DEFAULT PRODUCT GROUP
Curacao	World	CW	Harmonized
Curacao	Netherlands	CW	Harmonized

Registration Mask

The following registration mask was added.

REGISTRATION MASK
<code>^CW ^d{3}.\d{3}.\d{3}\$ ^d{9}\$</code>

Authority Options

The following authority options have been added.

NAME	CONDITION	VALUE	START DATE
CR - Registration Requirement	Both	Registration Required	6/1/2016
Filing Groups Goods	- None -	No	6/1/2016
Filing Groups Physical Performance	- None -	No	6/1/2016
GS - Goods Reverse Charge	Not Applicable	Not Applicable	6/1/2016
Intra-Company tax free sale – Goods	- None -	No	6/1/2016
Intra-Company tax free sale – Physical Performance	- None -	No	6/1/2016
PP - Physical Performance Reverse Charge	Both	Registration Required	6/1/2016
PRL - Parent Registration Lookup	- None -	No	6/1/2016
Turn Off Authority	- None -	No	1/1/1900

Rate Updates

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

RATE CODE	RATE DESCRIPTION	RATE	START DATE
NL	Not Liable	0%	1/1/1900
SR	Standard Rate	6%	6/1/2016

RATE CODE	RATE DESCRIPTION	RATE	START DATE
IR1	Increased Rate 1	7%	6/1/2016
IR2	Increased Rate 2	9%	6/1/2016

Catch-all Rules

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

RULE ORDER	RATE CODE	TAX CODE	START DATE	END DATE	INVOICE DESCRIPTION
5001	NL	N/A	6/1/2016		Not Liable
5008.9996	IR2	OVERRIDE_INCREASED2	6/1/2016		INCREASED2 RATE OVERRIDE
5008.9997	IR1	OVERRIDE_INCREASED1	6/1/2016		INCREASED1 RATE OVERRIDE
5008.9999	SR	OVERRIDE_STANDARD	6/1/2016		STANDARD RATE OVERRIDE
9960	IR1	INCREASED1	6/1/2016		Increased Rated Goods and Services
9970	IR2	INCREASED2	6/1/2016		Increased Rated Goods and Services
9990	EXEMPT	N/A	6/1/2016		Exempt Goods and Services
10000	NL	N/A	1/1/1900	5/31/2016	Not Liable

RULE ORDER	RATE CODE	TAX CODE	START DATE	END DATE	INVOICE DESCRIPTION
10000	SR	N/A	6/1/2016		Omzetbelasting

HS2012 Product Taxability Rules

In accordance with Sales Tax Ordinance 1999 of January 2016, the following rules have been added on the default Harmonized Product Group with a start date of 1 June 2016.

RULE ORDER	RATE CODE	PRODUCT NAME
6697.1193	EXEMPT	Medical Insurance
6697.1409	SR	Passenger Transportation by Cruise Ship
6697.2081	SR	2012.930630 -Other cartridges and parts thereof
6698.5683	IR2	2012.360410 -Fireworks
6698.9679	EXEMPT	2012.190110 -Preparations for infant use, put up for retail sale
6699.0837	SR	2012.081350 -Mixtures of nuts or dried fruits of this Chapter
6699.8168	EXEMPT	2012.04072 - Other fresh eggs :
6799.0573	IR1	General Insurance Services
6799.0819	EXEMPT	Insurance Auxiliary - Life Insurance
6799.0903	EXEMPT	Urban Passenger Transportation - Road
6799.0963	EXEMPT	Road
6799.0975	EXEMPT	Passenger Bus Transportation
6799.1131	EXEMPT	Leasing of Living and Sleeping Accommodations

RULE ORDER	RATE CODE	PRODUCT NAME
6799.1359	EXEMPT	Residential Electrical Services
6799.1641	SR	2012.9307 Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and s
6799.1653	SR	2012.9305 Parts and accessories of articles of headings 93.01 to 93.04.
6799.1893	EXEMPT	2012.9021 Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other
6799.2049	IR2	2012.8903 Yachts and other vessels for pleasure or sports; rowing boats and canoes.
6799.2169	IR2	2012.8704 Motor vehicles for the transport of goods.
6799.2175	IR2	2012.8703 Motor cars and other motor vehicles principally designed for the transport of persons (oth
6799.2433	IR2	2012.8517 Telephone sets, including telephones for cellular networks or for other wireless networks;
6799.7341	EXEMPT	2012.2716 Electrical energy. (optional heading)
6799.8373	EXEMPT	2012.1102 Cereal flours other than of wheat or meslin.
6799.8379	EXEMPT	2012.1101 Wheat or meslin flour.
6799.8397	EXEMPT	2012.1006 Rice.
6799.8511	SR	2012.0811 Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not
6799.8565	SR	2012.0802 Other nuts, fresh or dried, whether or not shelled or peeled.
6799.8571	SR	2012.0801 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.

RULE ORDER	RATE CODE	PRODUCT NAME
6799.8595	SR	2012.0711 Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulp
6799.8601	SR	2012.0710 Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
6899.7665	EXEMPT	Port Services
6899.7689	EXEMPT	International Transportation
6899.8127	EXEMPT	Residential Renting
6899.8247	IR1	Hotels And Motels
6899.8259	EXEMPT	Apartment Rentals - not for individuals
6899.8265	IR1	Hotels And Motels
6899.8283	EXEMPT	Supply of services of dental technicians
6899.8289	EXEMPT	Supply of Services of Dental Technicians
6899.8331	EXEMPT	Paramedic Care
6899.8343	EXEMPT	Medical Services; Doctors, Dentists, Kinesiologist
6899.8349	EXEMPT	Medical Services Rendered By Public Hospitals
6899.8355	EXEMPT	Medical Laboratories
6899.8367	EXEMPT	Medical Aid
6899.8379	EXEMPT	Hospital Services
6899.8385	EXEMPT	Home Care Services

RULE ORDER	RATE CODE	PRODUCT NAME
6899.8391	EXEMPT	Health Care
6899.8403	EXEMPT	Dental Services
6899.8409	EXEMPT	Dental Prostheses
6899.8751	IR2	Restaurant Meals
6899.8871	IR2	Betting, Lotteries And Other Forms Of Gambling
6899.8937	EXEMPT	Water Supply
6899.8973	EXEMPT	Natural Gas Distribution
6899.8991	EXEMPT	Electric Services
6899.9717	SR	2012.23 Residues and waste from the food industries; prepared animal fodder
6899.9807	EXEMPT	2012.08 Edible fruit and nuts; peel of citrus fruit or melons
6899.9813	EXEMPT	2012.07 Edible vegetables and certain roots and tubers
6959.9759	EXEMPT	NONPROFIT ORGANIZATIONAL SERVICES
6959.9885	IR2	2012.19 ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF
6959.9975	IR2	2012.04 PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTANCES

Please contact Customer Support with any questions.