

DOMINICA

PRODUCT TAXABILITY UPDATE

THOMSON REUTERS TAX RESEARCH

OCTOBER 2015 CONTENT UPDATE #1

Product Taxability Rules

The following product taxability rules have been added on the default Harmonized Product Group in accordance with Value Added Tax Act No.7 of 2005.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6595.6883	ZR	2012.842481 -- Agricultural or horticultural	1/1/2010
6595.7021	ZR	2012.841931 -- For agricultural products	1/1/2010
6596.7719	ZR	2012.121293 -- Sugar cane	1/1/2010
6596.7731	ZR	2012.121291 -- Sugar beet	1/1/2010
6697.3221	ZR	2012.890200 Fishing vessels; factory ships and other vessels for processing or preserving fishery pr	1/1/2010
6697.6215	ZR	2012.843360 -Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	1/1/2010
6698.9679	ZR	2012.190110 -Preparations for infant use, put up for retail sale	1/1/2010
6799.1563	ZR	2012.9507 Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets	1/1/2010
6799.1893	ZR	2012.9021 Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other	1/1/2010

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.2115	ZR	2012.8713 Carriages for disabled persons, whether or not motorised or otherwise mechanically propell	1/1/2010
6799.2841	ZR	2012.8436 Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, inc	1/1/2010
6799.2865	ZR	2012.8432 Agricultural, horticultural or forestry machinery for soil preparation or cultivation; law	1/1/2010
6799.5487	EXEMPT	2012.4903 Children's picture, drawing or colouring books.	1/1/2010
6799.5493	EXEMPT	2012.4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising	1/1/2010
6799.5499	EXEMPT	2012.4901 Printed books, brochures, leaflets and similar printed matter, whether or not in single sh	1/1/2010
6799.6363	ZR	2012.3808 Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-grow	1/1/2010
6799.7377	ZR	2012.2710 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations	1/1/2010
6799.8037	ZR	2012.1702 Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid f	1/1/2010
6799.8253	ZR	2012.1213 Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form	1/1/2010
6799.8355	ZR	2012.1105 Flour, meal, powder, flakes, granules and pellets of potatoes.	1/1/2010
6799.8397	ZR	2012.1006 Rice.	1/1/2010
6799.8673	ZR	2012.0602 Other live plants (including their roots), cuttings and slips; mushroom spawn.	1/1/2010

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.9747	ZR	2012.0402 Milk and cream, concentrated or containing added sugar or other sweetening matter.	1/1/2010
6799.9759	ZR	2012.0401 Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	1/1/2010
6899.9669	ZR	2012.31 Fertilisers	1/1/2010
6899.9753	ZR	2012.17 Sugars and sugar confectionery	1/1/2010
6899.9998	EXEMPT	2012.01 Live animals	1/1/2010

Please contact Customer Support with any questions.