

# GABON

## NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH  
SEPTEMBER 2015 CONTENT UPDATE #1

---

### Introduction

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

### Zone

The authority of Gabon has been attached to a zone.

ZONE	PARENT ZONE	2-CHAR CODE	DEFAULT PRODUCT GROUP
Gabon	World	GA	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	8/1/2015	N/A
Filing Groups Physical Performance	- None -	No	8/1/2015	N/A
Foreign Seller – Physical Performance	- None -	No	8/1/2015	N/A
GS - Goods Reverse Charge	Not Applicable	Not Applicable	8/1/2015	N/A



NAME	CONDITION	VALUE	START DATE	END DATE
Intra-Company tax free sale - Goods	- None -	No	8/1/2015	N/A
Intra-Company tax free sale - Physical Performance	- None -	No	8/1/2015	N/A
PP - Physical Performance Reverse Charge	Not Applicable	Not Applicable	8/1/2015	N/A
PRL - Parent Registration Lookup	- None -	No	8/1/2015	N/A
Turn Off Authority	- None -	No	1/1/1901	N/A
UE - Used and Enjoyed	Not Applicable	- None -	8/1/2015	N/A

## Rate Updates

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

RATE CODE	RATE DESCRIPTION	RATE	START DATE	BASIS
NL	Not Liable	0%	1/1/1901	General Tax Code 2009
ZR	Zero Rate	0%	8/1/2015	General Tax Code 2009
SR	Standard Rate	18%	8/1/2015	General Tax Code 2009
RR	Reduced Rate	10%	8/1/2015	General Tax Code 2009

## Catch-all Rules

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

RULE ORDER	RATE CODE	TAX CODE	START DATE	BASIS
5000	ZR	N/A	8/1/2015	General Tax Code 2009
5001	NL	N/A	8/1/2015	General Tax Code 2009
5002	ZR	N/A	8/1/2015	General Tax Code 2009
5008.9998	RR	OVERRIDE_REDUCED	8/1/2015	General Tax Code 2009
5008.9999	SR	OVERRIDE_STANDARD	8/1/2015	General Tax Code 2009
9970	RR	REDUCED	8/1/2015	General Tax Code 2009
9980	ZR	ZERO RATE	8/1/2015	General Tax Code 2009
9990	EXEMPT	N/A	8/1/2015	General Tax Code 2009
10000	SR	N/A	8/1/2015	General Tax Code 2009

## HS2012 Product Taxability Rules

In accordance with the Gabon VAT Act of 2005, 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
6596.1089	RR	2012.560811 -- Made up fishing nets	8/1/2015
6698.3115	EXEMPT	2012.490700 Unused postage, revenue or similar stamps of current or new issue in the country in which	8/1/2015
6698.3157	EXEMPT	2012.490210 -Appearing at least four times a week	8/1/2015
6698.8959	EXEMPT	2012.250100 Salt (including table salt and denatured salt) and pure sodium chloride, whether or not	8/1/2015
6698.9337	EXEMPT	2012.210210 -Active yeasts	8/1/2015
6698.9961	EXEMPT	2012.151710 -Margarine, excluding liquid margarine	8/1/2015
6699.1563	EXEMPT	Contributions to Socially Disadvantaged People	8/1/2015
6699.1569	EXEMPT	Contributions to Qualified Political Organizations	8/1/2015
6699.1575	EXEMPT	Contributions to Qualified Organizations for Disab	8/1/2015
6699.1581	EXEMPT	Contributions to Qualified Educational, Cultural,	8/1/2015
6699.1587	EXEMPT	Contributions to Natural Disaster Relief	8/1/2015
6799.0573	EXEMPT	General Insurance Services	8/1/2015
6799.0615	EXEMPT	Insurance Broker Services	8/1/2015
6799.0633	EXEMPT	General Reinsurance Services	8/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.1563	RR	2012.9507 Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets	8/1/2015
6799.2859	EXEMPT	2012.8433 Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers;	8/1/2015
6799.2865	EXEMPT	2012.8432 Agricultural, horticultural or forestry machinery for soil preparation or cultivation; law	8/1/2015
6799.5487	EXEMPT	2012.4903 Children's picture, drawing or colouring books.	8/1/2015
6799.5499	EXEMPT	2012.4901 Printed books, brochures, leaflets and similar printed matter, whether or not in single sh	8/1/2015
6799.7977	EXEMPT	2012.1902 Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepa	8/1/2015
6799.8331	EXEMPT	2012.1109 Wheat gluten, whether or not dried.	8/1/2015
6799.8379	EXEMPT	2012.1101 Wheat or meslin flour.	8/1/2015
6799.8397	EXEMPT	2012.1006 Rice.	8/1/2015
6799.8745	EXEMPT	Sales of qualifying press publications	8/1/2015
6799.8805	EXEMPT	Pesticides	8/1/2015
6799.8829	EXEMPT	Medicines	8/1/2015
6799.8835	EXEMPT	Medicine covered by a social security legislation	8/1/2015
6799.8841	EXEMPT	Medical Equipment for Disabled Persons	8/1/2015
6799.8847	EXEMPT	Medical Device	8/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.8937	EXEMPT	Farming machines, devices, and other equipment and	8/1/2015
6799.8955	EXEMPT	Educational Material	8/1/2015
6799.9686	EXEMPT	2012.0407 Birds' eggs, in shell, fresh, preserved or cooked.	8/1/2015
6799.9711	EXEMPT	2012.0405 Butter and other fats and oils derived from milk; dairy spreads.	8/1/2015
6799.9735	EXEMPT	2012.0403 Buttermilk, curdled milk and cream, yogurt, kefir and other fermented or acidified milk a	8/1/2015
6799.9747	EXEMPT	2012.0402 Milk and cream, concentrated or containing added sugar or other sweetening matter.	8/1/2015
6799.9759	EXEMPT	2012.0401 Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	8/1/2015
6899.7395	EXEMPT	Games of Chance Services	8/1/2015
6899.7455	SR	Health Club and Fitness Center	8/1/2015
6899.7521	SR	Cosmetics and Plastic Surgery Services	8/1/2015
6899.7539	EXEMPT	Construction-Non-residential Complex	8/1/2015
6899.7641	EXEMPT	Supply of Goods and Services for International Ves	8/1/2015
6899.7647	EXEMPT	Supply of Goods and Services for International Air	8/1/2015
6899.7689	ZR	International Transportation	8/1/2015
6899.7701	EXEMPT	Freight Transportation Arrangement, Nvocc, Customs	8/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.7803	EXEMPT	Supplies for Social Security/Health Care Services	8/1/2015
6899.8085	EXEMPT	Supplies for Victims of Natural Disasters	8/1/2015
6899.8097	EXEMPT	Shelter for Children and Youth	8/1/2015
6899.8103	EXEMPT	Services Provided by Political Parties	8/1/2015
6899.8127	EXEMPT	Residential Renting	8/1/2015
6899.8307	SR	Spa Services	8/1/2015
6899.8319	SR	Services Rendered By Approved Warm Water Health Re	8/1/2015
6899.8373	SR	Meals Supplied to Patients	8/1/2015
6899.8415	SR	Catering Services in Hospitals or Nursing Homes	8/1/2015
6899.8517	EXEMPT	Sale of Residential Property	8/1/2015
6899.8583	EXEMPT	Lease of Residential Dwellings	8/1/2015
6899.8607	EXEMPT	Insurance Agents, Brokers, & Service	8/1/2015
6899.8697	EXEMPT	Supplies by public theatres, orchestras	8/1/2015
6899.8715	EXEMPT	Services Rendered By Performers To The Organizers	8/1/2015
6899.8721	EXEMPT	Services Rendered By Operators Of Museums, Botanic	8/1/2015
6899.8727	EXEMPT	Services Rendered by Libraries	8/1/2015
6899.8733	EXEMPT	Services Rendered by Discotheques	8/1/2015

<b>RULE ORDER</b>	<b>RATE CODE</b>	<b>PRODUCT NAME</b>	<b>START DATE</b>
6899.8799	EXEMPT	Opera	8/1/2015
6899.8859	EXEMPT	Concerts and Recitals	8/1/2015
6899.8871	EXEMPT	Betting, Lotteries And Other Forms Of Gambling	8/1/2015
6899.8883	EXEMPT	Admission to sports, culture, ent events	8/1/2015
6899.9147	EXEMPT	Construction-Residential Houses	8/1/2015
6899.9153	EXEMPT	Construction of Public Utility Buildings	8/1/2015
6899.9669	EXEMPT	2012.31 Fertilisers	8/1/2015
6899.9837	EXEMPT	IMMOVABLE PROPERTY	8/1/2015
6959.9759	EXEMPT	NONPROFIT ORGANIZATIONAL SERVICES	8/1/2015
6959.9795	EXEMPT	HEALTH SERVICES	8/1/2015
6959.9801	EXEMPT	FREIGHT TRANSPORT	8/1/2015

Please contact Customer Support with any questions.