

GAMBIA

NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH

JUNE 2015 CONTENT UPDATE #1

Introduction

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

Zone

The authority of Gambia has been attached to a zone.

| ZONE | PARENT ZONE | 2-CHAR CODE | DEFAULT PRODUCT GROUP |
|--------|-------------|-------------|-----------------------|
| Gambia | World | GM | Harmonized |

Authority Options

| NAME | CONDITION | VALUE | START DATE | END DATE |
|---------------------------------------|---------------------|--------------------------|------------|----------|
| CL - Customer Location Reverse Charge | Foreign Transaction | Registration Required | 1/1/2015 | N/A |
| CR - Registration Requirement | Both | Registration Requirement | 1/1/1901 | N/A |
| DS – Default Services Reverse Charge | Not Applicable | Not Applicable | 1/1/2015 | N/A |
| Filing Groups Customer Location | - None - | - None - | 1/1/2015 | N/A |



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

Rate Updates

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

| RATE CODE | RATE DESCRIPTION | RATE | START DATE | BASIS |
|-----------|------------------|------|------------|-------------------------------------|
| NL | Not Liable | 0% | 1/1/1901 | Income and Value Added Tax Act 2012 |

| RATE CODE | RATE DESCRIPTION | RATE | START DATE | BASIS |
|-----------|------------------|------|------------|-------------------------------------|
| ZR | Zero Rate | 0% | 1/1/2015 | Income and Value Added Tax Act 2012 |
| SR | Standard Rate | 15% | 1/1/2015 | Income and Value Added Tax Act 2012 |

Catch-all Rules

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

| RULE ORDER | RATE CODE | TAX CODE | START DATE | BASIS |
|------------|-----------|-------------------|------------|-------------------------------------|
| 5000 | ZR | N/A | 1/1/2015 | Income and Value Added Tax Act 2012 |
| 5001 | NL | N/A | 1/1/2015 | Income and Value Added Tax Act 2012 |
| 5002 | ZR | N/A | 1/1/2015 | Income and Value Added Tax Act 2012 |
| 5008.9999 | SR | OVERRIDE_STANDARD | 1/1/2015 | Income and Value Added Tax Act 2012 |
| 9980 | ZR | ZERO RATED | 1/1/2015 | Income and Value Added Tax Act 2012 |
| 9990 | EXEMPT | N/A | 1/1/2015 | Income and Value Added Tax Act 2012 |
| 10000 | SR | N/A | 1/1/2015 | Income and Value Added Tax Act 2012 |

HS2012 Product Taxability Rules

In accordance with the Gambia Income and VAT Act of 2012, 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 | EXEMPT | 2012.120991 -- Vegetable seeds | 1/1/2015 |
| 6596.7773 | EXEMPT | 2012.120924 -- Kentucky blue grass (Poa pratensis L.) seeds | 1/1/2015 |
| 6596.7779 | EXEMPT | 2012.120923 -- Fescue seeds | 1/1/2015 |
| 6596.7785 | EXEMPT | 2012.120922 -- Clover (Trifolium spp.) seeds | 1/1/2015 |
| 6596.7791 | EXEMPT | 2012.120921 -- Lucerne (alfalfa) seeds | 1/1/2015 |
| 6596.7803 | EXEMPT | 2012.120791 -- Poppy seeds | 1/1/2015 |
| 6596.7815 | EXEMPT | 2012.120721 -- Seed | 1/1/2015 |
| 6596.7827 | EXEMPT | 2012.120241 -- In shell | 1/1/2015 |
| 6596.7917 | EXEMPT | 2012.100821 -- Seed | 1/1/2015 |
| 6596.7929 | EXEMPT | 2012.100191 -- Seed | 1/1/2015 |
| 6596.7941 | EXEMPT | 2012.100111 -- Seed | 1/1/2015 |
| 6596.7965 | EXEMPT | 2012.091011 -- Neither crushed nor ground | 1/1/2015 |
| 6596.7977 | EXEMPT | 2012.090961 -- Neither crushed nor ground | 1/1/2015 |
| 6596.7989 | EXEMPT | 2012.090931 -- Neither crushed nor ground | 1/1/2015 |
| 6596.8001 | EXEMPT | 2012.090921 -- Neither crushed nor ground | 1/1/2015 |

| RULE ORDER | RATE CODE | PRODUCT NAME | START DATE |
|------------|-----------|---|------------|
| 6596.8013 | EXEMPT | 2012.090831 -- Neither crushed nor ground | 1/1/2015 |
| 6596.8025 | EXEMPT | 2012.090821 -- Neither crushed nor ground | 1/1/2015 |
| 6596.8037 | EXEMPT | 2012.090811 -- Neither crushed nor ground | 1/1/2015 |
| 6596.8073 | EXEMPT | 2012.090411 -- Neither crushed nor ground | 1/1/2015 |
| 6596.8097 | EXEMPT | 2012.090111 -- Not decaffeinated | 1/1/2015 |
| 6596.8133 | EXEMPT | 2012.080261 -- In shell | 1/1/2015 |
| 6596.8145 | EXEMPT | 2012.080251 -- In shell | 1/1/2015 |
| 6596.8157 | EXEMPT | 2012.080241 -- In shell | 1/1/2015 |
| 6596.8169 | EXEMPT | 2012.080231 -- In shell | 1/1/2015 |
| 6596.8181 | EXEMPT | 2012.080221 -- In shell | 1/1/2015 |
| 6596.8193 | EXEMPT | 2012.080211 -- In shell | 1/1/2015 |
| 6596.8205 | EXEMPT | 2012.080131 -- In shell | 1/1/2015 |
| 6596.8217 | EXEMPT | 2012.080121 -- In shell | 1/1/2015 |
| 6697.1193 | EXEMPT | Medical Insurance | 1/1/2015 |
| 6697.1247 | SR | Credit Card Related Services - Fee Based | 1/1/2015 |
| 6697.1319 | SR | Overdraft Fee | 1/1/2015 |
| 6697.1343 | SR | Loan Services - Fee Based | 1/1/2015 |
| 6697.1349 | SR | Loan Services - Commitment Fee | 1/1/2015 |

| RULE ORDER | RATE CODE | PRODUCT NAME | START DATE |
|------------|-----------|--|------------|
| 6697.1391 | SR | Dishonored Cheque Fee | 1/1/2015 |
| 6698.9865 | EXEMPT | 2012.160420 -Other prepared or preserved fish | 1/1/2015 |
| 6698.9871 | EXEMPT | 2012.16041 - Fish, whole or in pieces, but not minced : | 1/1/2015 |
| 6699.0297 | EXEMPT | 2012.120930 -Seeds of herbaceous plants cultivated principally for their flowers | 1/1/2015 |
| 6699.0333 | EXEMPT | 2012.120770 -Melon seeds | 1/1/2015 |
| 6699.0339 | EXEMPT | 2012.120760 -Safflower (<i>Carthamus tinctorius</i>) seeds | 1/1/2015 |
| 6699.0345 | EXEMPT | 2012.120750 -Mustard seeds | 1/1/2015 |
| 6699.0351 | EXEMPT | 2012.120740 -Sesamum seeds | 1/1/2015 |
| 6699.0357 | EXEMPT | 2012.120730 -Castor oil seeds | 1/1/2015 |
| 6699.0411 | EXEMPT | 2012.120230 -Seed | 1/1/2015 |
| 6699.0423 | EXEMPT | 2012.120110 -Seed | 1/1/2015 |
| 6699.0561 | EXEMPT | 2012.100830 -Canary seeds | 1/1/2015 |
| 6699.0585 | EXEMPT | 2012.100710 -Seed | 1/1/2015 |
| 6699.0621 | EXEMPT | 2012.100510 -Seed | 1/1/2015 |
| 6699.0633 | EXEMPT | 2012.100410 -Seed | 1/1/2015 |
| 6699.0645 | EXEMPT | 2012.100310 -Seed | 1/1/2015 |
| 6699.0657 | EXEMPT | 2012.100210 -Seed | 1/1/2015 |

| RULE ORDER | RATE CODE | PRODUCT NAME | START DATE |
|------------|-----------|--|------------|
| 6699.0741 | EXEMPT | 2012.090710 -Neither crushed nor ground | 1/1/2015 |
| 6699.0753 | EXEMPT | 2012.09061 - Neither crushed nor ground : | 1/1/2015 |
| 6699.0765 | EXEMPT | 2012.090510 -Neither crushed nor ground | 1/1/2015 |
| 6799.0783 | EXEMPT | Life Insurance Services | 1/1/2015 |
| 6799.0897 | EXEMPT | Urban Transportation - Taxi | 1/1/2015 |
| 6799.0981 | EXEMPT | Ferries | 1/1/2015 |
| 6799.1359 | EXEMPT | Residential Electrical Services | 1/1/2015 |
| 6799.6363 | EXEMPT | 2012.3808 Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-grow | 1/1/2015 |
| 6799.6705 | EXEMPT | 2012.3105 Mineral or chemical fertilisers containing two or three of the fertilising elements nitrog | 1/1/2015 |
| 6799.6711 | EXEMPT | 2012.3104 Mineral or chemical fertilisers, potassic. | 1/1/2015 |
| 6799.6717 | EXEMPT | 2012.3103 Mineral or chemical fertilisers, phosphatic. | 1/1/2015 |
| 6799.6723 | EXEMPT | 2012.3102 Mineral or chemical fertilisers, nitrogenous. | 1/1/2015 |
| 6799.6777 | EXEMPT | 2012.2941 Antibiotics. | 1/1/2015 |
| 6799.7905 | EXEMPT | 2012.2009 Fruit juices (including grape must) and vegetable juices, unfermented and not containing a | 1/1/2015 |
| 6799.7911 | EXEMPT | 2012.2008 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or | 1/1/2015 |

| RULE ORDER | RATE CODE | PRODUCT NAME | START DATE |
|------------|-----------|--|------------|
| 6799.7923 | EXEMPT | 2012.2006 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained | 1/1/2015 |
| 6799.8043 | EXEMPT | 2012.1701 Cane or beet sugar and chemically pure sucrose, in solid form. | 1/1/2015 |
| 6799.8049 | SR | 2012.1605 Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. | 1/1/2015 |
| 6799.8055 | SR | 2012.1604 Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. | 1/1/2015 |
| 6799.8259 | EXEMPT | 2012.1212 Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen | 1/1/2015 |
| 6799.8289 | EXEMPT | 2012.1207 Other oil seeds and oleaginous fruits, whether or not broken. | 1/1/2015 |
| 6799.8439 | EXEMPT | 2012.0909 Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. | 1/1/2015 |
| 6799.8517 | EXEMPT | 2012.0810 Other fruit, fresh. | 1/1/2015 |
| 6799.8523 | EXEMPT | 2012.0809 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. | 1/1/2015 |
| 6799.8529 | EXEMPT | 2012.0808 Apples, pears and quinces, fresh. | 1/1/2015 |
| 6799.8535 | EXEMPT | 2012.0807 Melons (including watermelons) and papaws (papayas), fresh. | 1/1/2015 |
| 6799.8541 | EXEMPT | 2012.0806 Grapes, fresh or dried. | 1/1/2015 |
| 6799.8547 | EXEMPT | 2012.0805 Citrus fruit, fresh or dried. | 1/1/2015 |
| 6799.8553 | EXEMPT | 2012.0804 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. | 1/1/2015 |

| RULE ORDER | RATE CODE | PRODUCT NAME | START DATE |
|------------|-----------|--|------------|
| 6799.8805 | EXEMPT | Pesticides | 1/1/2015 |
| 6799.8931 | EXEMPT | Fish seeds | 1/1/2015 |
| 6799.8937 | EXEMPT | Farming machines, devices, and other equipment and | 1/1/2015 |
| 6799.9789 | EXEMPT | 2012.0304 Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. | 1/1/2015 |
| 6799.9795 | EXEMPT | 2012.0303 Fish, frozen, excluding fish fillets and other fish meat of heading 03.04. | 1/1/2015 |
| 6799.9806 | EXEMPT | 2012.0302 Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04. | 1/1/2015 |
| 6899.7629 | EXEMPT | Taxicab Transportation | 1/1/2015 |
| 6899.7689 | ZR | International Transportation | 1/1/2015 |
| 6899.7707 | EXEMPT | Ferry Service | 1/1/2015 |
| 6899.7875 | EXEMPT | Education/Teaching | 1/1/2015 |
| 6899.8127 | EXEMPT | Residential Renting | 1/1/2015 |
| 6899.8283 | EXEMPT | Supply of services of dental technicians | 1/1/2015 |
| 6899.8289 | EXEMPT | Supply of Services of Dental Technicians | 1/1/2015 |
| 6899.8325 | EXEMPT | Pharmaceutical Services | 1/1/2015 |
| 6899.8331 | EXEMPT | Paramedic Care | 1/1/2015 |
| 6899.8343 | EXEMPT | Medical Services; Doctors, Dentists, Kinesiologist | 1/1/2015 |

| RULE ORDER | RATE CODE | PRODUCT NAME | START DATE |
|------------|-----------|--|------------|
| 6899.8349 | EXEMPT | Medical Services Rendered By Public Hospitals | 1/1/2015 |
| 6899.8355 | EXEMPT | Medical Laboratories | 1/1/2015 |
| 6899.8379 | EXEMPT | Hospital Services | 1/1/2015 |
| 6899.8403 | EXEMPT | Dental Services | 1/1/2015 |
| 6899.8583 | EXEMPT | Lease of Residential Dwellings | 1/1/2015 |
| 6899.8619 | EXEMPT | Granting, Negotiation, and Management Of Credit | 1/1/2015 |
| 6899.8631 | EXEMPT | Financial Transactions | 1/1/2015 |
| 6899.8637 | EXEMPT | Financial Services | 1/1/2015 |
| 6899.8997 | SR | Youth Associations | 1/1/2015 |
| 6899.9003 | EXEMPT | Vocational Training and Retraining | 1/1/2015 |
| 6899.9033 | SR | Sporting Events | 1/1/2015 |
| 6899.9039 | SR | Scientific Research | 1/1/2015 |
| 6899.9051 | EXEMPT | School and University Education | 1/1/2015 |
| 6899.9057 | EXEMPT | Public Education | 1/1/2015 |
| 6899.9069 | EXEMPT | Non-Profit Education Services | 1/1/2015 |
| 6899.9081 | EXEMPT | Educational Services With Respect To Curricula And | 1/1/2015 |
| 6899.9093 | SR | Clothes, Linen, Study Materials (Including Calcula | 1/1/2015 |

| RULE ORDER | RATE CODE | PRODUCT NAME | START DATE |
|------------|-----------|---|------------|
| 6899.9201 | EXEMPT | Veterinary Services for Livestock | 1/1/2015 |
| 6899.9207 | EXEMPT | Veterinary Services for Animal Specialties | 1/1/2015 |
| 6899.9717 | EXEMPT | 2012.23 Residues and waste from the food industries; prepared animal fodder | 1/1/2015 |
| 6899.9735 | EXEMPT | 2012.20 Preparations of vegetables, fruit, nuts or other parts of plants | 1/1/2015 |
| 6899.9741 | EXEMPT | 2012.19 Preparations of cereals, flour, starch or milk; pastrycooks' products | 1/1/2015 |
| 6899.9759 | EXEMPT | 2012.16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | 1/1/2015 |
| 6899.9789 | EXEMPT | 2012.11 Products of the milling industry; malt; starches; inulin; wheat gluten | 1/1/2015 |
| 6899.9795 | EXEMPT | 2012.10 Cereals | 1/1/2015 |
| 6899.9813 | EXEMPT | 2012.07 Edible vegetables and certain roots and tubers | 1/1/2015 |
| 6899.9819 | EXEMPT | 2012.06 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | 1/1/2015 |
| 6899.9987 | EXEMPT | 2012.02 Meat and edible meat offal | 1/1/2015 |
| 6959.9843 | EXEMPT | EDUCATIONAL SERVICES | 1/1/2015 |
| 6959.9981 | EXEMPT | 2012.03 ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL | 1/1/2015 |

Please contact Customer Support with any questions.