

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 (<i>Poa pratensis</i> L.) seeds	1/1/2015
6596.7779	EXEMPT	2012.120923 -- Fescue seeds	1/1/2015
6596.7785	EXEMPT	2012.120922 -- Clover (<i>Trifolium</i> 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 (Carthamus tinctorius) 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.