

KOSOVO

PRODUCT TAXABILITY RULES AND RULE ORDER REASSIGNMENT

THOMSON REUTERS TAX RESEARCH
SEPTEMBER 2015 CONTENT UPDATE #3

Catch-all Rules

The following catch-all rules have been added with a Tax Code.

RULE ORDER	RATE CODE	TAX CODE	START DATE
5008.9998	RR	OVERRIDE_REDUCED	9/1/2015
5008.9998	SR	OVERRIDE_REDUCED	9/1/2015
9970	RR	REDUCED	9/1/2015

HS2012 Product Taxability Rules

In accordance with the Kosovo Law on Value Added Tax, 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
6595.6883	EXEMPT	2012.842481 -- Agricultural or horticultural	9/1/2015
6596.4563	EXEMPT	2012.380893 -- Herbicides, anti-sprouting products and plant-growth regulators	9/1/2015
6596.4569	EXEMPT	2012.380892 -- Fungicides	9/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6598.5749	RR	School Textbooks	9/1/2015
6697.3635	EXEMPT	2012.870110 -Pedestrian controlled tractors	9/1/2015
6699.0633	EXEMPT	2012.100410 -Seed	9/1/2015
6699.0645	EXEMPT	2012.100310 -Seed	9/1/2015
6699.0657	EXEMPT	2012.100210 -Seed	9/1/2015
6699.1449	EXEMPT	2012.070110 -Seed	9/1/2015
6799.1911	RR	2012.9018 Instruments and appliances used in medical, surgical, dental or veterinary sciences, inclu	9/1/2015
6799.2841	EXEMPT	2012.8436 Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, inc	9/1/2015
6799.2859	EXEMPT	2012.8433 Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers;	9/1/2015
6799.2865	EXEMPT	2012.8432 Agricultural, horticultural or forestry machinery for soil preparation or cultivation; law	9/1/2015
6799.5493	RR	2012.4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising	9/1/2015
6799.7761	SR	2012.230910 -Dog or cat food, put up for retail sale	9/1/2015
6799.7863	RR	2012.2201 Waters, including natural or artificial mineral waters and aerated waters, not containing	9/1/2015
6799.7959	RR	2012.1905 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; c	9/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.8403	EXEMPT	2012.100510 -Seed	9/1/2015
6799.8673	EXEMPT	2012.0602 Other live plants \including their roots), cuttings and slips; mushroom spawn.	9/1/2015
6799.8679	EXEMPT	2012.0601 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	9/1/2015
6799.8829	RR	Medicines	9/1/2015
6799.8841	RR	Medical Equipment for Disabled Persons	9/1/2015
6799.8847	RR	Medical Device	9/1/2015
6899.8991	RR	Electric Services	9/1/2015
6899.9669	EXEMPT	2012.31 Fertilisers	9/1/2015
6899.9675	RR	2012.30 Pharmaceutical products	9/1/2015
6899.9717	EXEMPT	2012.23 Residues and waste from the food industries; prepared animal fodder	9/1/2015
6899.9741	RR	2012.19 Preparations of cereals, flour, starch or milk; pastrycooks' products	9/1/2015
6899.9789	RR	2012.11 Products of the milling industry; malt; starches; inulin; wheat gluten	9/1/2015
6899.9795	RR	2012.10 Cereals	9/1/2015
6899.9963	RR	2012.04 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere s	9/1/2015

Product Taxability Rules

The following product taxability rules have been added on the non-default Non-Harmonized Product Group.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
7589.0823	RR	Supply of water	9/1/2015
7591.4643	SR	Trading cards	9/1/2015
7591.4649	SR	Terrestrial or celestial globes	9/1/2015
7595.7747	EXEMPT	Onion seeds or seedlings	9/1/2015
7595.8527	SR	Tea shrubs	9/1/2015
7595.8539	SR	Rhododendron shrubs	9/1/2015
7597.3827	RR	Cooking or table salt	9/1/2015
7698.8131	RR	Electric utilities	9/1/2015
7699.1419	RR	Printed publications	9/1/2015
7699.5715	EXEMPT	Cereal seeds	9/1/2015
7699.5781	EXEMPT	Trees and shrubs	9/1/2015
7699.5817	EXEMPT	Herbicides	9/1/2015
7699.7467	RR	Plain pasta and noodles	9/1/2015
7699.7575	RR	Pulses	9/1/2015
7699.7587	RR	Cereals	9/1/2015
7699.7599	RR	Bread and biscuits and cookies	9/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
7799.9345	SR	Data Voice or Multimedia Network Equipment or Platforms and Accessories	9/1/2015
7799.9543	RR	Dairy products and eggs	9/1/2015
7799.9579	EXEMPT	Agricultural and forestry and landscape machinery and equipment	9/1/2015
7899.9867	RR	Medical Equipment and Accessories and Supplies	9/1/2015
7899.9897	RR	Information Technology Broadcasting and Telecommunications	9/1/2015
7899.9951	RR	Drugs and Pharmaceutical Products	9/1/2015

The following product taxability rules on the non-default Non-Harmonized Product Group have been end-dated.

RULE ORDER	RATE CODE	PRODUCT NAME	END DATE
7899.9951	EXEMPT	Drugs and Pharmaceutical Products	8/31/2015

Rule Order Reassignment

The following rules on the default Harmonized Product Group have had their rule orders updated.

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6000	6899.7689	International Transportation

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6010	6799.8823	Medicines for Human Use and Veterinarian Use
6020	6899.8349	Medical Services Rendered By Public Hospitals
6030	6899.8343	Medical Services; Doctors, Dentists, Kinesiologist
6040	6799.9519	Pharmaceutical products
6050	6699.2061	Instruments and appliances used in medical, surgic
6060	6959.9843	EDUCATIONAL SERVICES
6070	6899.8637	Financial Services
6080	6899.8583	Lease of Residential Dwellings
6090	6899.8577	Leasing of Immovable Property
6100	6899.7755	Permits or licenses by a public authority
6110	6699.1551	Gift Card
6120	6799.8889	Gift Certificate

The following rules on the non-default Non-Harmonized Product Group have had their rule orders updated.

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6040.1	7799.9453	Gift Card
6060.1	7899.9909	Gift Certificate

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6070.1	7899.9951	Drugs and Pharmaceutical Products
6110.1	7899.9735	Financial and Insurance Services
6120.1	7899.9765	Education and Training Services

Please contact Customer Support with any questions.