

NEW CALEDONIA

NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH
NOVEMBER 2018 CONTENT UPDATE #1

Introduction

The authority of New Caledonia has been added to ONESOURCE Determination, including rates, catch-all rules and cross-border logic. It is created in accordance with New Caledonia Consumption Tax Law to account for importing, exporting, manufacturing and consumption of goods and services.

PART I – UPDATES TO DETERMINATION

Zone

The authority of New Caledonia has been attached to the country-level zone of New Caledonia.

ZONE NAME	PARENT ZONE	ZONE LEVEL	3-CHAR CODE	DEFAULT PRODUCT GROUP
New Caledonia	World	Country	NCL	Harmonized

Registration Mask

No registration mask was added. Registration mask will be added when registration number information becomes available.

Authority Options

NAME	CONDITION	VALUE	START DATE	END DATE
CR - Registration Required	Both	Registration Required	01/01/1901	N/A
Filing Groups Goods	-None-	No	01/01/1901	N/A
Filing Groups Physical Performance	- None -	No	01/01/1901	N/A
Foreign Seller - Physical Performance	- None -	No	01/01/1901	N/A
GS - Goods Reverse Charge	Not Applicable	Not Applicable	01/01/1901	N/A
Intra-Company tax free sale - Goods	- None -	Yes	01/01/1901	N/A
Intra-Company tax free sale - Physical Performance	- None -	Yes	01/01/1901	N/A
PP - Physical Performance Reverse Charge	Not Applicable	Not Applicable	01/01/1901	N/A
PRL - Parent Registration Lookup	- None -	Yes	01/01/1901	N/A
Turn Off Authority	- None -	No	01/01/1901	N/A
UE - Used and Enjoyed	Not Applicable	- None -	06/01/2016	N/A

Rate Updates

The following rates have been added in the authority of New Caledonia.

RATE CODE	RATE DESCRIPTION	RATE	START DATE
IR	Increased Rate	22%	10/01/2018
LR	Super Reduced Rate	3%	10/01/2018
NL	Not Liable	0%	10/01/2018
RR	Reduced Rate	6%	10/01/2018
SR	Standard Rate	11%	10/01/2018
ZR	Zero Rate	0%	10/01/2018

Catch-all Rules

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

RULE ORDER	RATE CODE	TAX CODE	START DATE	BASIS
5000	ZR	N/A	10/01/2018	Consumption Tax Law 2016
5001	NL	N/A	10/01/2018	Consumption Tax Law 2016
5002	ZR	N/A	10/01/2018	Consumption Tax Law 2016
5003	LR	N/A	10/01/2018	Consumption Tax Law 2016
9960	IR	INCREASED	10/01/2018	Consumption Tax Law 2016
9970	LR	SUPER REDUCED	10/01/2018	Consumption Tax Law 2016
9980	ZR	ZERO RATED	10/01/2018	Consumption Tax Law 2016
9984	RR	REDUCED	10/01/2018	Consumption Tax Law 2016
9990	N/A	EXEMPT	10/01/2018	Consumption Tax Law 2016
10000	SR	N/A	10/01/2018	Consumption Tax Law 2016

PART II – TAX RESULT EXAMPLES


Test 1: Goods shipment from New Caledonia to New Caledonia – Purchase

WORKBENCH ELEMENTS	VALUES
Company Role	Buyer
Transaction Type	Goods
Ship From	New Caledonia
Ship To	New Caledonia
Seller Registration	XXX
Buyer Registration	XXX1
Result	Input VAT in New Caledonia

View Results: 1 ▾		Gross Amount: 1000.00		Eff%: 11%						
Zone		Authority	Invoice Desc	Type	Dir	Fee	Rate	Tax Amt	TT	IT
Country: NEW CALEDONIA		New Caledonia	Consumption Tax	S	I		11%	110.00		
								110.00 XPF		
[-] Authority Messages:										
Authority		RuleOrder	Message							
New Caledonia		10000	GCBG1: Standard input VAT in Ship To Location.							
[-] System Messages:										

Test 2: Goods shipment from New Zealand to New Caledonia – Purchase

WORKBENCH ELEMENTS	VALUES
Company Role	Buyer
Transaction Type	Goods
Ship From	New Zealand
Ship To	New Caledonia
Seller Registration	N/A
Buyer Registration	XXX1
Result	Import VAT in New Caledonia Recovery of import VAT in New Caledonia

View Results: 1 ▾		Gross Amount: 1000.00		Eff%: 0%						
Zone		Authority	Invoice Desc	Type	Dir	Fee	Rate	Tax Amt	TT	IT
Country: NEW CALEDONIA		New Caledonia	Consumption Tax	IM	O		11%	110.00		
Country: NEW CALEDONIA		New Caledonia	Consumption Tax	IM	I		11%	110.00		
								0.00 XPF		
 Authority Messages:										
Authority		RuleOrder	Message							
New Caledonia		10000	GCBG2: Import VAT in Ship To Location.							
New Caledonia		10000	GCBG3: Recovery of import VAT in Ship To Location.							

Test 3: Goods shipment from New Caledonia to New Caledonia – Sale

WORKBENCH ELEMENTS	VALUES
Company Role	Seller
Transaction Type	Goods
Ship From	New Caledonia
Ship To	New Caledonia
Seller Registration	XXX
Buyer Registration	XXX1
Result	Output VAT in New Caledonia

View Results: 1 ▾		Gross Amount: 1000.00		Eff%: 11%						
Zone		Authority	Invoice Desc	Type	Dir	Fee	Rate	Tax Amt	TT	IT
Country: NEW CALEDONIA		New Caledonia	Consumption Tax	S	O		11%	110.00		
								110.00 XPF		
☐ Authority Messages:										
Authority		RuleOrder	Message							
New Caledonia		10000	GCSG1: Standard output VAT in Ship To Location.							


Test 4: Goods shipment from New Caledonia to New Zealand – Export

WORKBENCH ELEMENTS	VALUES
Company Role	Seller
Transaction Type	Goods
Ship From	New Caledonia
Ship To	New Zealand
Seller Registration	XXX
Buyer Registration	N/A
Result	Zero-rated export from New Caledonia

View Results: 1 ▾		Gross Amount: 1000.00		Eff%: 0%					
Zone	Authority	Invoice Desc	Type	Dir	Fee	Rate	Tax Amt	TT	IT
Country: NEW CALEDONIA	New Caledonia	Zero Rated Export	ZE	O		0%	0.00		
							0.00 XPF		
[-] Authority Messages:									
Authority	RuleOrder	Message							
New Caledonia	5000	GCSG8: Zero-rated export in Ship From location.							

Test 5: Service supply from New Caledonia to New Caledonia – Seller

WORKBENCH ELEMENTS	VALUES
Company Role	Seller
Transaction Type	Service
Supply	New Caledonia
Seller Registration	XXX
Buyer Registration	XXX1
Result	Output VAT in New Caledonia

View Results: 1 ▾		Gross Amount: 1000.00		Eff%: 11%						
Zone		Authority	Invoice Desc	Type	Dir	Fee	Rate	Tax Amt	TT	IT
Country: NEW CALEDONIA		New Caledonia	Consumption Tax	S	O		11%	110.00		
								110.00 XPF		
 Authority Messages:										
Authority		RuleOrder	Message							
New Caledonia		10000	GCSP2: Output VAT in Service location.							

CONCLUSION

This guide explains changes made in ONESOURCE Indirect Tax Determination in connection with the authority of New Caledonia. Please contact Customer Support with any additional questions.