

PANAMA

PRODUCT TAXABILITY RULES AND RULE ORDER REASSIGNMENT

THOMSON REUTERS TAX RESEARCH

JUNE 2014 CONTENT UPDATE #1

HS2012 Product Taxability Rules

The following rules have been added on the non-default Harmonized Product Group with an effective date of 1 January 2010.

RULE ORDER	RATE CODE	PRODUCT NAME
6596.4929	EXEMPT	2012.310229 -- Other
6596.4935	EXEMPT	2012.310221 -- Ammonium sulphate
6697.1625	EXEMPT	2012.960840 -Propelling or sliding pencils
6698.6259	EXEMPT	2012.310510 -Goods of this Chapter in tablets or similar forms or in packages of a gross weight not
6698.6277	EXEMPT	2012.310420 -Potassium chloride
6698.6283	EXEMPT	2012.310390 -Other
6698.6289	EXEMPT	2012.310310 -Superphosphates
6698.6295	EXEMPT	2012.310290 -Other, including mixtures not specified in the foregoing subheadings
6698.6301	EXEMPT	2012.310280 -Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution



RULE ORDER	RATE CODE	PRODUCT NAME
6698.6307	EXEMPT	2012.310260 -Double salts and mixtures of calcium nitrate and ammonium nitrate
6698.6319	EXEMPT	2012.310240 -Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising
6698.6325	EXEMPT	2012.310230 -Ammonium nitrate, whether or not in aqueous solution
6698.6337	EXEMPT	2012.310210 -Urea, whether or not in aqueous solution
6799.5439	EXEMPT	2012.4911 Other printed matter, including printed pictures and photographs.
6799.5487	EXEMPT	2012.4903 Children's picture, drawing or colouring books.
6799.5493	EXEMPT	2012.4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising
6799.5499	EXEMPT	2012.4901 Printed books, brochures, leaflets and similar printed matter, whether or not in single sh
6799.7815	EXEMPT	2012.2209 Vinegar and substitutes for vinegar obtained from acetic acid.
6799.7857	EXEMPT	2012.2202 Waters, including mineral waters and aerated waters, containing added sugar or other sweet
6799.7863	EXEMPT	2012.2201 Waters, including natural or artificial mineral waters and aerated waters, not containing
6799.8253	EXEMPT	2012.1213 Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form
6799.8259	EXEMPT	2012.1212 Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen
6799.9939	SR	2012.0106 Other live animals.

RULE ORDER	RATE CODE	PRODUCT NAME
6899.9675	EXEMPT	2012.30 Pharmaceutical products
6899.9711	IR	2012.24 Tobacco and manufactured tobacco substitutes
6899.9729	EXEMPT	2012.21 Miscellaneous edible preparations
6899.9735	EXEMPT	2012.20 Preparations of vegetables, fruit, nuts or other parts of plants
6899.9741	EXEMPT	2012.19 Preparations of cereals, flour, starch or milk; pastrycooks' products
6899.9747	EXEMPT	2012.18 Cocoa and cocoa preparations
6899.9753	EXEMPT	2012.17 Sugars and sugar confectionery
6899.9759	EXEMPT	2012.16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
6899.9765	EXEMPT	2012.15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal
6899.9783	EXEMPT	2012.12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal
6899.9789	EXEMPT	2012.11 Products of the milling industry; malt; starches; inulin; wheat gluten
6899.9795	EXEMPT	2012.10 Cereals
6899.9801	EXEMPT	2012.09 Coffee, tea, mate and spices
6899.9807	EXEMPT	2012.08 Edible fruit and nuts; peel of citrus fruit or melons
6899.9813	EXEMPT	2012.07 Edible vegetables and certain roots and tubers
6899.9963	EXEMPT	2012.04 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere s

RULE ORDER	RATE CODE	PRODUCT NAME
6899.9975	EXEMPT	2012.03 Fish and crustaceans, molluscs and other aquatic invertebrates
6899.9987	EXEMPT	2012.02 Meat and edible meat offal
6959.9998	EXEMPT	2012.01 LIVE ANIMALS; ANIMAL PRODUCTS

The following rules have been added on the non-default Harmonized Product Group with an effective date of 1 July 2010.

RULE ORDER	RATE CODE	PRODUCT NAME
6595.4747	EXEMPT	2012.901832 -- Tubular metal needles and needles for sutures
6595.4753	EXEMPT	2012.901831 -- Syringes, with or without needles
6596.6885	EXEMPT	2012.271121 -- Natural gas
6596.6915	EXEMPT	2012.271111 -- Natural gas
6697.2057	EXEMPT	2012.940120 -Seats of a kind used for motor vehicles
6899.9723	IM	2012.22 Beverages, spirits and vinegar

The following rule has been end dated on the non-default Harmonized Product Group.

RULE ORDER	RATE CODE	END DATE	PRODUCT NAME
6799.9758	IR	6/30/2010	Beverages, spirits and vinegar

Historical Correction

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

RULE ORDER	RATE CODE	START DATE	PRODUCT NAME
6799.9758	IM	7/1/2010	Beverages, spirits and vinegar
6699.8487	EXEMPT	1/1/2010	Waters, including mineral waters and aerated water
6699.8481	EXEMPT	1/1/2010	Waters, including natural or artificial mineral wa

Historical Correction

The following rules have been added on the non-default Non-Harmonized Product Group with an effective date of 1 January 2010.

RULE ORDER	RATE CODE	PRODUCT NAME
7593.1899	EXEMPT	Ostomy appliances
7593.2067	SR	Wet dressing systems
7593.2127	SR	Medical eye pads or patches
7593.2145	SR	Hyperalimentation kits
7593.2199	SR	Dressing trays
7593.2241	SR	Bandage scissors or its supplies
7593.2247	SR	Bandage rollers
7593.2259	SR	Bandage applicators
7594.3557	EXEMPT	Dental water based cements
7594.4271	EXEMPT	Dental filling tubes
7597.7505	EXEMPT	Ipecacuanha extract

RULE ORDER	RATE CODE	PRODUCT NAME
7597.7595	EXEMPT	Centella asiatica extract
7597.9227	EXEMPT	Pancreatic extract
7699.3279	EXEMPT	Bandages and dressings and related products
7699.4413	EXEMPT	Emergency and field medical services kits
7699.7935	EXEMPT	Vaccines and antigens and toxoids
7699.7941	EXEMPT	Poultry vaccines

The following rule has been end dated on the non-default Non-Harmonized Product Group.

RULE ORDER	RATE CODE	END DATE	PRODUCT NAME
7699.7623	IR	6/30/2010	Alcoholic beverages

Historical Correction

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

RULE ORDER	RATE CODE	START DATE	PRODUCT NAME
7593.1791	EXEMPT	7/1/2010	Suture needles
7593.7953	EXEMPT	EXEMPT	Medical syringes without needles
7593.7959	EXEMPT	EXEMPT	Medical syringes with needles
7599.9507	EXEMPT	EXEMPT	Infant diapers
7699.7623	IM	IM	Alcoholic beverages

The following rule has been end dated on the default Independent Product Group.

RULE ORDER	RATE CODE	END DATE	PRODUCT NAME
8899.8295	EXEMPT	12/31/2009	Medicines

Historical Correction

The following rules have been added on the default Independent Product Group.

RULE ORDER	RATE CODE	START DATE	PRODUCT NAME
8989.9963	EXEMPT	1/1/2010	Antiserums
8899.8241	EXEMPT	1/1/2010	Vaccines

Rule Order Reassignment

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

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5210	8799.8517	Legal Services for Non-Taxable Entities Outside
5102	8799.8625	Residential Premise Leasing
5124	8799.8697	Internet Access by Educational Entities
5118	8799.8865	Horse Racing
5116	8799.8883	Casinos
5228	8899.5133	Water Supply
5112	8899.5343	Telephone Service

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5302	8899.5673	Sale and Distribution of Alcohol Beverage
5108	8899.5763	Translation Services
5130	8899.6285	Security Services
5122	8899.6573	Reinsurance Services
5312	8899.6705	Extended Commercial Accommodation
5106	8899.6825	Government Loans
5208	8899.6885	Pension Payments
5128	8899.7143	Public Entertainment Events
5110	8899.7245	Generation and Transmission of Energy
5314	8899.8001	Fuel Oil
5226	8899.8013	Newspapers
5224	8899.8019	Magazines
5236	8899.8091	Lubricants
5230	8899.8295	Medicines
5306	8899.8529	Gift Card
5318	8899.8541	Kerosene
5316	8899.8547	Gasoline
5220	8899.8925	Seeds for Planting

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5214	8899.9645	Soda
5302	8899.9693	Alcoholic Beverages
5218	8899.9777	Pesticides
5126	8989.8271	Sewage Services
5310	8989.8661	Insurance Services
5100	8989.8703	Healthcare
5200	8989.8709	Government Services
5104	8989.8799	Education
5114	8989.8871	Communication Services
5206	8989.8931	Banking Services
5234	8989.9135	Ships
5204	8989.9147	Securities
5202	8989.9591	Goods Acquired in Legal Civil Ordinary
5308	8989.9603	Gift Certificate
5232	8989.9633	Foreign Currencies
5216	8989.9657	Food
5300	8989.9855	Cigarettes
5238	8989.9987	Agricultural Products

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5222	8989.9999	Agricultural Equipment

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

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5226.2	6598.5827	Newspapers
5214.2	6599.5367	Other
5306.2	6699.1551	Gift Card
5300.2	6699.8073	Cigars, cheroots, cigarillos and cigarettes, of to
5206.2	6799.1269	Banking Service
5218.2	6799.8805	Pesticides
5230.2	6799.8829	Medicines
5308.2	6799.8889	Gift Certificate
5234.2	6799.9171	Ships, boats and floating structures
5302.2	6799.9758	Beverages, spirits and vinegar
5108.2	6899.7773	Translation Services
5104.2	6899.7875	Education/Teaching
5100.2	6899.8391	Health Care
5102.2	6899.8577	Leasing of Immovable Property

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5310.2	6899.8607	Insurance Agents, Brokers, & Service
5116.2	6899.8871	Betting, Lotteries And Other Forms Of Gambling
5228.2	6899.8937	Water Supply
5304.2	6899.9962	04 PREPARED FOODSTUFFS

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

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5118.1	7589.0181	Racetracks
5116.1	7589.0187	Casinos
5228.1	7589.0823	Supply of water
5126.1	7589.9271	Sewage treatment services
5122.1	7590.0453	Reinsurance services
5226.1	7591.4715	Newspapers
5224.1	7591.4721	Magazines
5300.1	7597.3731	Cigarettes or cigars
5214.1	7597.4541	Soft drinks
5112.1	7698.8161	Local and long distance telephone communications
5218.1	7699.5733	Pesticides or pest repellents

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5302.1	7699.7623	Alcoholic beverages
5306.1	7799.9453	Gift Card
5236.1	7799.9477	Lubricants and oils and greases and anti corrosives
5100.1	7899.9729	Healthcare Services
5310.1	7899.9735	Financial and Insurance Services
5104.1	7899.9765	Education and Training Services
5308.1	7899.9909	Gift Certificate

Please contact Customer Support with any questions.