

# PARAGUAY

## PARAGUAY PRODUCT TAXABILITY CHANGES

THOMSON REUTERS TAX RESEARCH

JANUARY 2014 CONTENT UPDATE #1

### Summary

Changes have been made to the authority of Paraguay to support Ley no. 5061/2013.

### Product Taxability

In accordance with Ley no. 5061/2013, the following rules on the non-default Harmonized Product Group have been end dated effective 31 December 2013.

RULE ORDER	RATE CODE	PRODUCT NAME
6599.4569	EXEMPT	Pears
6599.4611	EXEMPT	Citrus fruit
6599.7917	SR	Walnuts, Shelled
6599.7947	SR	Hazelnuts or filberts ( <i>Corylus</i> spp.), Shelled
6599.7965	SR	Almonds, Shelled
6599.8055	EXEMPT	Grapes, fresh
6599.8067	EXEMPT	Strawberries
6599.8097	EXEMPT	Pineapples
6599.8127	EXEMPT	Coconuts, Other

RULE ORDER	RATE CODE	PRODUCT NAME
6599.8145	EXEMPT	Cashew nuts, In shell
6599.8163	EXEMPT	Brazil nuts, In shell
6599.8229	EXEMPT	Peaches, including nectarines
6599.8241	EXEMPT	Cherries
6599.8253	EXEMPT	Apricots
6599.8499	EXEMPT	Rice in the husk (paddy or rough)
6599.9111	EXEMPT	Horses, live, purebred breeding
6599.9117	EXEMPT	Horses, live, except purebred breeding animals
6599.9183	SR	Snails nesoi live/frsh/chld/frz/drd/saltd/in brine
6599.9189	SR	Scallops incl queen, frozen/dried/salted/in brine
6599.9201	SR	Oysters
6599.9207	SR	Octopus, live, fresh or chilled
6599.9213	SR	Octopus, frozen, dried, salted or in brine
6599.9225	SR	Mussels, frozen, dried, salted or in brine
6599.9231	SR	Molluscs etc nesoi, frozen, dri, salted or in brin
6599.9243	SR	Cuttle fish & squid, live, fresh or chilled
6599.9249	SR	Cuttle fish & squid, froz, dri, salted or in brine
6599.9759	SR	Not frozen, Shrimps and prawns

RULE ORDER	RATE CODE	PRODUCT NAME
6599.9765	SR	Not frozen, Rock lobster and other sea crawfish (P
6599.9777	SR	Not frozen, Lobsters (Homarus spp.)
6599.9789	SR	Frozen, Shrimps and prawns
6599.9795	SR	Frozen, Rock lobster and other sea crawfish (Palin
6599.9812	SR	Frozen, Lobsters (Homarus spp.)
6699.0603	RR	2012.100620 -Husked (brown) rice
6699.1005	EXEMPT	2012.080610 -Fresh
6699.1383	EXEMPT	2012.070610 -Carrots and turnips
6699.8115	EXEMPT	Vegetables, fruit, nuts and other edible parts of
6699.9021	EXEMPT	Seeds, fruit and spores, of a kind used for sowing
6699.9027	EXEMPT	Seeds of herbaceous plants cultivated principally
6699.9039	EXEMPT	Plants and parts of plants (including seeds and fr
6699.9411	EXEMPT	Other nuts, fresh or dried, almonds, hazelnuts
6699.9417	EXEMPT	Other fruit, fresh
6699.9429	EXEMPT	Melons and papayas, fresh   cantaloupes, watermelo
6699.9453	EXEMPT	Dates, figs, pineapples, avocados, guavas, mangoes
6699.9483	EXEMPT	Apricots, cherries, peaches, plums & sloes, fresh
6699.9495	EXEMPT	Apples, pears, quinces, fresh

RULE ORDER	RATE CODE	PRODUCT NAME
6699.9825	EXEMPT	Sheep and goats, live
6699.9861	EXEMPT	Bovine animals, live cows, bulls, heifers
6699.9873	EXEMPT	Fish, live
6699.9896	SR	Fish, dried, salted, in brine, smoked, fish meal f
6799.8517	EXEMPT	2012.0810 Other fruit, fresh.
6799.8523	EXEMPT	2012.0809 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
6799.8529	EXEMPT	2012.0808 Apples, pears and quinces, fresh.
6799.8535	EXEMPT	2012.0807 Melons (including watermelons) and papaws (papayas), fresh.
6799.8577	EXEMPT	2012.0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tuber
6799.8619	EXEMPT	2012.0707 Cucumbers and gherkins, fresh or chilled.
6799.8631	EXEMPT	2012.0705 Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.), fresh or chilled.
6799.8637	EXEMPT	2012.0704 Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
6799.8643	EXEMPT	2012.0703 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
6799.8649	EXEMPT	2012.0702 Tomatoes, fresh or chilled.
6799.8655	EXEMPT	2012.0701 Potatoes, fresh or chilled.
6799.9783	SR	2012.0305 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the s

RULE ORDER	RATE CODE	PRODUCT NAME
6799.9825	SR	2012.0210 Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of
6799.9886	EXEMPT	Edible vegetables & certain roots & Tubers
6799.9987	EXEMPT	Fish, crustaceans & aquatic invertebrates
6899.9975	EXEMPT	2012.03 Fish and crustaceans, molluscs and other aquatic invertebrates
6899.9987	EXEMPT	2012.02 Meat and edible meat offal

In accordance with Ley no. 5061/2013, the following rules on the non-default Independent Product Group have been end dated effective 31 December 2013.

RULE ORDER	RATE CODE	PRODUCT NAME
7699.5757	EXEMPT	Livestock

In accordance with Ley no. 5061/2013, the following rules have been added on the non-default Harmonized Product Group effective 1 January 2014.

RULE ORDER	RATE CODE	PRODUCT NAME
6599.4569	RR	Pears
6599.4611	RR	Citrus fruit
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RULE ORDER	RATE CODE	PRODUCT NAME
6699.9453	RR	Dates, figs, pineapples, avocados, guavas, mangoes
6699.9483	RR	Apricots, cherries, peaches, plums & sloes, fresh
6699.9495	RR	Apples, pears, quinces, fresh
6699.9825	RR	Sheep and goats, live
6699.9861	RR	Bovine animals, live cows, bulls, heifers
6699.9873	RR	Fish, live
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Please contact Customer Support with any questions.