

# PARAGUAY

## PRODUCT TAXABILITY UPDATE

THOMSON REUTERS TAX RESEARCH

JANUARY 2015 CONTENT UPDATE #1

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### Product Taxability Rules

The following product taxability rules have end dated on the non-default Harmonized in accordance with Ley 5061/2013 and Decreto 1030/2013.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE	TAX CODE
6599.4569	RR	Pears	1-Jan-14	1-Jan-14	DEPRECATED
6599.4611	RR	Citrus fruit	1-Jan-14	1-Jan-14	DEPRECATED
6599.7917	RR	Walnuts, Shelled	1-Jan-14	1-Jan-14	DEPRECATED
6599.7947	RR	Hazelnuts or filberts (Corylus spp.), Shelled	1-Jan-14	1-Jan-14	DEPRECATED
6599.7965	RR	Almonds, Shelled	1-Jan-14	1-Jan-14	DEPRECATED
6599.8055	RR	Grapes, fresh	1-Jan-14	1-Jan-14	DEPRECATED
6599.8067	RR	Strawberries	1-Jan-14	1-Jan-14	DEPRECATED
6599.8097	RR	Pineapples	1-Jan-14	1-Jan-14	DEPRECATED
6599.8127	RR	Coconuts, Other	1-Jan-14	1-Jan-14	DEPRECATED
6599.8145	RR	Cashew nuts, In shell	1-Jan-14	1-Jan-14	DEPRECATED
6599.8163	RR	Brazil nuts, In shell	1-Jan-14	1-Jan-14	DEPRECATED

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE	TAX CODE
6599.8229	RR	Peaches, including nectarines	1-Jan-14	1-Jan-14	DEPRECATED
6599.8241	RR	Cherries	1-Jan-14	1-Jan-14	DEPRECATED
6599.8253	RR	Apricots	1-Jan-14	1-Jan-14	DEPRECATED
6599.8499	RR	Rice in the husk (paddy or rough)	1-Jan-14	1-Jan-14	DEPRECATED
6599.9111	RR	Horses, live, purebred breeding	1-Jan-14	1-Jan-14	DEPRECATED
6599.9117	RR	Horses, live, except purebred breeding animals	1-Jan-14	1-Jan-14	DEPRECATED
6599.9183	RR	Snails nesoi live/frsh/chld/frz/drd/saltd/in brine	1-Jan-14	1-Jan-14	DEPRECATED
6599.9189	RR	Scallops incl queen, frozen/dried/salted/in brine	1-Jan-14	1-Jan-14	DEPRECATED
6599.9201	RR	Oysters	1-Jan-14	1-Jan-14	DEPRECATED
6599.9207	RR	Octopus, live, fresh or chilled	1-Jan-14	1-Jan-14	DEPRECATED
6599.9213	RR	Octopus, frozen, dried, salted or in brine	1-Jan-14	1-Jan-14	DEPRECATED
6599.9225	RR	Mussels, frozen, dried, salted or in brine	1-Jan-14	1-Jan-14	DEPRECATED
6599.9231	RR	Molluscs etc nesoi, frozen, dri, salted or in brin	1-Jan-14	1-Jan-14	DEPRECATED

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE	TAX CODE
6599.9243	RR	Cuttle fish & squid, live, fresh or chilled	1-Jan-14	1-Jan-14	DEPRECATED
6599.9249	RR	Cuttle fish & squid, froz, dri, salted or in brine	1-Jan-14	1-Jan-14	DEPRECATED
6599.9759	RR	Not frozen, Shrimps and prawns	1-Jan-14	1-Jan-14	DEPRECATED
6599.9765	RR	Not frozen, Rock lobster and other sea crawfish (P)	1-Jan-14	1-Jan-14	DEPRECATED
6599.9777	RR	Not frozen, Lobsters (Homarus spp.)	1-Jan-14	1-Jan-14	DEPRECATED
6599.9789	RR	Frozen, Shrimps and prawns	1-Jan-14	1-Jan-14	DEPRECATED
6599.9795	RR	Frozen, Rock lobster and other sea crawfish (Palin)	1-Jan-14	1-Jan-14	DEPRECATED
6599.9812	RR	Frozen, Lobsters (Homarus spp.)	1-Jan-14	1-Jan-14	DEPRECATED
6699.0603	RR	2012.100620 -Husked (brown) rice	1-Jan-14	1-Jan-14	DEPRECATED
6699.1005	RR	2012.080610 -Fresh	1-Jan-14	1-Jan-14	DEPRECATED
6699.1383	RR	2012.070610 -Carrots and turnips	1-Jan-14	1-Jan-14	DEPRECATED
6699.8115	RR	Vegetables, fruit, nuts and other edible parts of	1-Jan-14	1-Jan-14	DEPRECATED
6699.9021	RR	Seeds, fruit and spores, of a kind used for sowing	1-Jan-14	1-Jan-14	DEPRECATED

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE	TAX CODE
6699.9027	RR	Seeds of herbaceous plants cultivated principally	1-Jan-14	1-Jan-14	DEPRECATED
6699.9039	RR	Plants and parts of plants (including seeds and fr	1-Jan-14	1-Jan-14	DEPRECATED
6699.9411	RR	Other nuts, fresh or dried, almonds, hazelnuts	1-Jan-14	1-Jan-14	DEPRECATED
6699.9417	RR	Other fruit, fresh	1-Jan-14	1-Jan-14	DEPRECATED
6699.9429	RR	Melons and papayas, fresh   cantaloupes, watermelo	1-Jan-14	1-Jan-14	DEPRECATED
6699.9453	RR	Dates, figs, pineapples, avocados, guavas, mangoes	1-Jan-14	1-Jan-14	DEPRECATED
6699.9483	RR	Apricots, cherries, peaches, plums & sloes, fresh	1-Jan-14	1-Jan-14	DEPRECATED
6699.9495	RR	Apples, pears, quinces, fresh	1-Jan-14	1-Jan-14	DEPRECATED
6699.9825	RR	Sheep and goats, live	1-Jan-14	1-Jan-14	DEPRECATED
6699.9861	RR	Bovine animals, live cows, bulls, heifers	1-Jan-14	1-Jan-14	DEPRECATED
6699.9873	RR	Fish, live	1-Jan-14	1-Jan-14	DEPRECATED
6699.9896	RR	Fish, dried, salted, in brine, smoked, fish meal f	1-Jan-14	1-Jan-14	DEPRECATED
6799.8517	RR	2012.0810 Other fruit, fresh.	1-Jan-14	1-Jan-14	DEPRECATED

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE	TAX CODE
6799.8523	RR	2012.0809 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	1-Jan-14	1-Jan-14	DEPRECATED
6799.8529	RR	2012.0808 Apples, pears and quinces, fresh.	1-Jan-14	1-Jan-14	DEPRECATED
6799.8535	RR	2012.0807 Melons (including watermelons) and papaws (papayas), fresh.	1-Jan-14	1-Jan-14	DEPRECATED
6799.8577	RR	2012.0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tuber	1-Jan-14	1-Jan-14	DEPRECATED
6799.8619	RR	2012.0707 Cucumbers and gherkins, fresh or chilled.	1-Jan-14	1-Jan-14	DEPRECATED
6799.8631	RR	2012.0705 Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.	1-Jan-14	1-Jan-14	DEPRECATED
6799.8637	RR	2012.0704 Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	1-Jan-14	1-Jan-14	DEPRECATED
6799.8643	RR	2012.0703 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	1-Jan-14	1-Jan-14	DEPRECATED
6799.8649	RR	2012.0702 Tomatoes, fresh or chilled.	1-Jan-14	1-Jan-14	DEPRECATED

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE	TAX CODE
6799.8655	RR	2012.0701 Potatoes, fresh or chilled.	1-Jan-14	1-Jan-14	DEPRECATED
6799.9783	RR	2012.0305 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the s	1-Jan-14	1-Jan-14	DEPRECATED
6799.9825	RR	2012.0210 Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of	1-Jan-14	1-Jan-14	DEPRECATED
6799.9886	RR	Edible vegetables & certain roots & Tubers	1-Jan-14	1-Jan-14	DEPRECATED
6799.9987	RR	Fish, crustaceans & aquatic invertebrates	1-Jan-14	1-Jan-14	DEPRECATED
6899.9975	RR	2012.03 Fish and crustaceans, molluscs and other aquatic invertebrates	1-Jan-14	1-Jan-14	DEPRECATED
6899.9987	RR	2012.02 Meat and edible meat offal	1-Jan-14	1-Jan-14	DEPRECATED

The following product taxability rules have been end dated on the default Non-Harmonized in accordance with Ley 5061/2013 and Decreto 1030/2013.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE	TAX CODE
7699.5757	RR	Livestock	1-Jan-14	1-Jan-14	DEPRECATED

The following product taxability rules have been added on the non-default Harmonized in accordance with Ley 5061/2013 and Decreto 1030/2013.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
6599.4569	EXEMPT	Pears	1/2/2014	12/31/2014
6599.4611	EXEMPT	Citrus fruit	1/2/2014	12/31/2014
6599.7917	SR	Walnuts, Shelled	1/2/2014	12/31/2014
6599.7947	SR	Hazelnuts or filberts (Corylus spp.), Shelled	1/2/2014	12/31/2014
6599.7965	SR	Almonds, Shelled	1/2/2014	12/31/2014
6599.8055	EXEMPT	Grapes, fresh	1/2/2014	12/31/2014
6599.8067	EXEMPT	Strawberries	1/2/2014	12/31/2014
6599.8097	EXEMPT	Pineapples	1/2/2014	12/31/2014
6599.8127	EXEMPT	Coconuts, Other	1/2/2014	12/31/2014
6599.8145	EXEMPT	Cashew nuts, In shell	1/2/2014	12/31/2014
6599.8163	EXEMPT	Brazil nuts, In shell	1/2/2014	12/31/2014
6599.8229	EXEMPT	Peaches, including nectarines	1/2/2014	12/31/2014
6599.8241	EXEMPT	Cherries	1/2/2014	12/31/2014
6599.8253	EXEMPT	Apricots	1/2/2014	12/31/2014
6599.8499	EXEMPT	Rice in the husk (paddy or rough)	1/2/2014	12/31/2014
6599.9111	EXEMPT	Horses, live, purebred breeding	1/2/2014	12/31/2014

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
6599.9117	EXEMPT	Horses, live, except purebred breeding animals	1/2/2014	12/31/2014
6599.9183	SR	Snails nesoi live/frsh/chld/frz/drd/saltd/in brine	1/2/2014	12/31/2014
6599.9189	SR	Scallops incl queen, frozen/dried/salted/in brine	1/2/2014	12/31/2014
6599.9201	SR	Oysters	1/2/2014	12/31/2014
6599.9207	SR	Octopus, live, fresh or chilled	1/2/2014	12/31/2014
6599.9213	SR	Octopus, frozen, dried, salted or in brine	1/2/2014	12/31/2014
6599.9225	SR	Mussels, frozen, dried, salted or in brine	1/2/2014	12/31/2014
6599.9231	SR	Molluscs etc nesoi, frozen, dri, salted or in brin	1/2/2014	12/31/2014
6599.9243	SR	Cuttle fish & squid, live, fresh or chilled	1/2/2014	12/31/2014
6599.9249	SR	Cuttle fish & squid, froz, dri, salted or in brine	1/2/2014	12/31/2014
6599.9759	SR	Not frozen, Shrimps and prawns	1/2/2014	12/31/2014
6599.9765	SR	Not frozen, Rock lobster and other sea crawfish (P)	1/2/2014	12/31/2014
6599.9777	SR	Not frozen, Lobsters (Homarus spp.)	1/2/2014	12/31/2014
6599.9789	SR	Frozen, Shrimps and prawns	1/2/2014	12/31/2014

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
6599.9795	SR	Frozen, Rock lobster and other sea crawfish (Palin	1/2/2014	12/31/2014
6599.9812	SR	Frozen, Lobsters (Homarus spp.)	1/2/2014	12/31/2014
6699.0603	RR	2012.100620 -Husked (brown) rice	1/2/2014	12/31/2014
6699.1005	EXEMPT	2012.080610 -Fresh	1/2/2014	12/31/2014
6699.1383	EXEMPT	2012.070610 -Carrots and turnips	1/2/2014	12/31/2014
6699.8115	EXEMPT	Vegetables, fruit, nuts and other edible parts of	1/2/2014	12/31/2014
6699.9021	EXEMPT	Seeds, fruit and spores, of a kind used for sowing	1/2/2014	12/31/2014
6699.9027	EXEMPT	Seeds of herbaceous plants cultivated principally	1/2/2014	12/31/2014
6699.9039	EXEMPT	Plants and parts of plants (including seeds and fr	1/2/2014	12/31/2014
6699.9411	EXEMPT	Other nuts, fresh or dried, almonds, hazelnuts	1/2/2014	12/31/2014
6699.9417	EXEMPT	Other fruit, fresh	1/2/2014	12/31/2014
6699.9429	EXEMPT	Melons and papayas, fresh   cantaloupes, watermelo	1/2/2014	12/31/2014
6699.9453	EXEMPT	Dates, figs, pineapples, avocados, guavas, mangoes	1/2/2014	12/31/2014
6699.9483	EXEMPT	Apricots, cherries, peaches, plums & sloes, fresh	1/2/2014	12/31/2014

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
6699.9495	EXEMPT	Apples, pears, quinces, fresh	1/2/2014	12/31/2014
6699.9825	EXEMPT	Sheep and goats, live	1/2/2014	12/31/2014
6699.9861	EXEMPT	Bovine animals, live cows, bulls, heifers	1/2/2014	12/31/2014
6699.9873	EXEMPT	Fish, live	1/2/2014	12/31/2014
6699.9896	SR	Fish, dried, salted, in brine, smoked, fish meal f	1/2/2014	12/31/2014
6799.8517	EXEMPT	2012.0810 Other fruit, fresh.	1/2/2014	12/31/2014
6799.8523	EXEMPT	2012.0809 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	1/2/2014	12/31/2014
6799.8529	EXEMPT	2012.0808 Apples, pears and quinces, fresh.	1/2/2014	12/31/2014
6799.8535	EXEMPT	2012.0807 Melons (including watermelons) and papaws (papayas), fresh.	1/2/2014	12/31/2014
6799.8577	EXEMPT	2012.0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tuber	1/2/2014	12/31/2014
6799.8619	EXEMPT	2012.0707 Cucumbers and gherkins, fresh or chilled.	1/2/2014	12/31/2014
6799.8631	EXEMPT	2012.0705 Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.	1/2/2014	12/31/2014

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
6799.8637	EXEMPT	2012.0704 Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	1/2/2014	12/31/2014
6799.8643	EXEMPT	2012.0703 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	1/2/2014	12/31/2014
6799.8649	EXEMPT	2012.0702 Tomatoes, fresh or chilled.	1/2/2014	12/31/2014
6799.8655	EXEMPT	2012.0701 Potatoes, fresh or chilled.	1/2/2014	12/31/2014
6799.9783	SR	2012.0305 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the s	1/2/2014	12/31/2014
6799.9825	SR	2012.0210 Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of	1/2/2014	12/31/2014
6799.9886	EXEMPT	Edible vegetables & certain roots & Tubers	1/2/2014	12/31/2014
6799.9987	EXEMPT	Fish, crustaceans & aquatic invertebrates	1/2/2014	12/31/2014
6899.9975	EXEMPT	2012.03 Fish and crustaceans, molluscs and other aquatic invertebrates	1/2/2014	12/31/2014
6899.9987	EXEMPT	2012.02 Meat and edible meat offal	1/2/2014	12/31/2014

The following product taxability rules have been added on the default Non-Harmonized in accordance with Ley 5061/2013 and Decreto 1030/2013.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
7699.5757	EXEMPT	Livestock	1/2/2014	12/31/2014

The following product taxability rules have been added on the non-default Harmonized in accordance with Ley 5061/2013 and Decreto 1030/2013.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6599.6663	RR	Fixed vegetable oils, fluid, mixed	1-Jan-15
6599.6759	RR	Vegetable fats and oils and their fractions	1-Jan-15
6699.8115	RR	Vegetables, fruit, nuts and other edible parts of	1-Jan-15
6699.8139	RR	Other fruit, nuts & other edible parts of plants,	1-Jan-15
6699.8169	RR	Fruit, nuts, fruit-peel & other parts of plants pr	1-Jan-15
6699.8204	RR	Pasta, whether or not cooked or stuffed (with meat	1-Jan-15
6699.8349	RR	Flours, meals and pellets, of meat or meat offal,	1-Jan-15
6699.8379	RR	Sausages or similar products of.. meat, meat offal	1-Jan-15
6699.8415	RR	Crustaceans, molluscs & other aquatic invertebrate	1-Jan-15

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6699.8835	RR	Sunflower-seed, safflower or cottonseed oil	1-Jan-15
6699.8841	RR	Soybean oil & its fractions, not chemically	1-Jan-15
6699.8853	RR	Peanut oil & its fractions, not chemically	1-Jan-15
6699.8859	RR	Palm oil and its fractions, whether or not refined	1-Jan-15
6699.8865	RR	Other oils from olives not chemically modif	1-Jan-15
6699.8883	RR	Olive oil & its fractions, not chemically modified	1-Jan-15
6699.8931	RR	Coconut, palm kernel or babassu oil, not chemicall	1-Jan-15
6799.7977	RR	2012.1902 Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepa	1-Jan-15
6799.8121	RR	Other fixed vegetable fats & oils, not chemically	1-Jan-15
6799.8127	RR	Rape, colza or mustard oil and fractions thereof,	1-Jan-15
6799.8133	RR	2012.1513 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined,	1-Jan-15
6799.8139	RR	2012.1512 Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined	1-Jan-15
6799.8145	RR	2012.1511 Palm oil and its fractions, whether or not refined, but not chemically modified.	1-Jan-15

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.8151	RR	2012.1510 Other oils and their fractions, obtained solely from olives, whether or not refined, but n	1-Jan-15
6799.8157	RR	2012.1509 Olive oil and its fractions, whether or not refined, but not chemically modified.	1-Jan-15
6799.8163	RR	2012.1508 Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	1-Jan-15
6799.8169	RR	2012.1507 Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	1-Jan-15
6799.8397	RR	2012.1006 Rice.	1-Jan-15
6799.9686	RR	2012.0407 Birds' eggs, in shell, fresh, preserved or cooked.	1-Jan-15
6799.9848	RR	Oil seeds & oleaginous fruits; misc grain	1-Jan-15
6799.9862	RR	Milling products; malt; starch; inulin; wheat glut	1-Jan-15
6799.9886	RR	Edible vegetables & certain roots & Tubers	1-Jan-15
6799.9908	RR	Edible fruit & nuts; citrus fruit or melon peel	1-Jan-15
6799.9932	RR	Cereals	1-Jan-15
6799.9974	RR	Live animals	1-Jan-15
6799.9987	RR	Fish, crustaceans & aquatic invertebrates	1-Jan-15

<b>RULE ORDER</b>	<b>RATE CODE</b>	<b>PRODUCT NAME</b>	<b>START DATE</b>
6899.9765	RR	2012.15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal	1-Jan-15
6899.9783	RR	2012.12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal	1-Jan-15
6899.9789	RR	2012.11 Products of the milling industry; malt; starches; inulin; wheat gluten	1-Jan-15
6899.9795	RR	2012.10 Cereals	1-Jan-15
6899.9807	RR	2012.08 Edible fruit and nuts; peel of citrus fruit or melons	1-Jan-15
6899.9813	RR	2012.07 Edible vegetables and certain roots and tubers	1-Jan-15
6899.9975	RR	2012.03 Fish and crustaceans, molluscs and other aquatic invertebrates	1-Jan-15
6959.9998	RR	2012.01 Live animals	1-Jan-15

The following product taxability rules have been added on the default Non-Harmonized in accordance with Ley 5061/2013 and Decreto 1030/2013.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
7597.3827	RR	Cooking or table salt	1-Jan-15
7597.4181	RR	Vegetable flour	1-Jan-15
7597.4307	RR	Liquid eggs	1-Jan-15
7597.4313	RR	Frozen eggs	1-Jan-15
7597.4319	RR	Fresh eggs	1-Jan-15
7597.4325	RR	Egg whites or yolks	1-Jan-15
7597.4403	RR	Pulse flour	1-Jan-15
7699.5157	RR	Nuts	1-Jan-15
7699.5763	RR	Live fish	1-Jan-15
7699.7407	RR	Shellfish	1-Jan-15
7699.7413	RR	Fish	1-Jan-15
7699.7467	RR	Plain pasta and noodles	1-Jan-15
7699.7509	RR	Meat and poultry	1-Jan-15
7699.7515	RR	Vegetables	1-Jan-15
7699.7539	RR	Edible animal oils and fats	1-Jan-15
7799.9513	RR	Seafood	1-Jan-15
7799.9531	RR	Fruits and vegetables and nuts and seeds	1-Jan-15

<b>RULE ORDER</b>	<b>RATE CODE</b>	<b>PRODUCT NAME</b>	<b>START DATE</b>
7799.9555	RR	Cereal and pulse products	1-Jan-15

Please contact Customer Support with any questions.