

# PARAGUAY

## PRODUCT TAXABILITY UPDATE

THOMSON REUTERS TAX RESEARCH

JUNE 2015 CONTENT UPDATE #1

### Product Taxability Rules

The following product taxability rules have been added on the non-default Harmonized Product Group with the noted effective and end dates in accordance with Ley No. 5061, Decreto No. 1030/13, Resolucion General No. 11/14, and Resolucion General No. 24/14.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
6499.9621	SR	Veterinary chemical contraceptive preps	1/1/2014	N/A
6596.7575	RR	2012.151521 -- Crude oil	1/1/2014	N/A
6596.7587	RR	2012.151511 -- Crude oil	1/1/2014	N/A
6596.7599	RR	2012.151491 -- Crude oil	1/1/2014	N/A
6596.7611	RR	2012.151411 -- Crude oil	1/1/2014	N/A
6596.7623	RR	2012.151321 -- Crude oil	1/1/2014	N/A
6596.7635	RR	2012.151311 -- Crude oil	1/1/2014	N/A
6596.7647	RR	2012.151221 -- Crude oil, whether or not gossypol has been removed	1/1/2014	N/A
6596.7659	RR	2012.151211 -- Crude oil	1/1/2014	N/A
6596.7719	RR	2012.121293 -- Sugar cane	1/1/2014	N/A



RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
6598.9337	SR	Gel preparations designed to be used in human or v	1/1/2014	N/A
6598.9451	SR	Vaccines for veterinary medicine	1/1/2014	N/A
6598.9469	SR	Other vaccines for veterinary medicine	1/1/2014	N/A
6599.3411	RR	Salt suitable for human consumption	1/1/2014	N/A
6599.6549	RR	Other, Crude oil	1/1/2014	N/A
6599.6573	RR	Crude oil	1/1/2014	N/A
6599.6585	RR	Crude oil	1/1/2014	N/A
6599.6609	RR	Linseed oil and its fractions, Crude oil	1/1/2014	N/A
6599.6627	RR	Corn (maize) oil, crude, not chemically mod	1/1/2014	N/A
6599.6639	RR	Virgin	1/1/2014	N/A
6599.8331	RR	Seeds of coriander	1/1/2015	N/A
6698.6355	SR	2012.300670 -Gel preparations designed to be used in human or veterinary medicine as a lubricant for	1/1/2014	N/A
6698.6481	SR	2012.300230 -Vaccines for veterinary medicine	1/1/2014	N/A
6699.0051	RR	2012.151110 -Crude oil	1/1/2014	N/A
6699.0069	RR	2012.150910 -Virgin	1/1/2014	N/A
6699.0081	RR	2012.150810 -Crude oil	1/1/2014	N/A

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
6699.0525	RR	2012.110220 -Maize (corn) flour	1/1/2014	N/A
6699.7959	EXEMPT	Petroleum oils and oils obtained from bituminous m	1/1/2014	N/A
6699.7971	EXEMPT	Petroleum gases & other gaseous hydrocarbons propa	1/1/2014	N/A
6699.7995	EXEMPT	Oil (not crude) from petrol & bituminous	1/1/2014	N/A
6699.8865	RR	Other oils from olives not chemically modif	1/1/2014	12/31/2014
6699.8931	RR	Coconut, palm kernel or babassu oil, not chemicall	1/1/2014	12/31/2014
6699.9009	RR	Sunflower seeds, whether or not broken	1/1/2014	N/A
6699.9015	RR	Soya beans, whether or not broken	1/1/2014	N/A
6699.9045	RR	Other oil seeds and oleaginous fruits, whether or	1/1/2014	N/A
6699.9291	SR	Vegetables, steamed, boiled, frozen potatoes, legu	1/1/2015	N/A
6699.9297	SR	Vegetables provisionally preserved (for example, b	1/1/2015	N/A
6699.9405	SR	Peel of citrus or melon, fresh, frozen, dried, in	1/1/2015	N/A
6699.9411	SR	Other nuts, fresh or dried, almonds, hazelnuts	1/1/2015	N/A
6699.9441	SR	Fruit and nuts, uncooked or cooked by steaming or	1/1/2015	N/A

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
6699.9447	SR	Fruit and nuts, provisionally preserved (for examp	1/1/2015	N/A
6699.9459	SR	Coconuts, Brazil nuts and cashew nuts, fresh or dr	1/1/2015	N/A
6699.9507	SR	Tea, whether or not flavoured	1/1/2015	N/A
6699.9531	RR	Maté	1/1/2015	N/A
6699.9549	SR	Coffee, whether or not roasted or decaffeinated; c	1/1/2015	N/A
6699.9747	SR	Pig fat, free of lean meat, and poultry fat, not r	1/1/2014	N/A
6699.9753	SR	Other meat and edible meat offal, fresh, chilled o	1/1/2014	N/A
6699.9801	SR	Meat & edible meat offal salted, in brine, dried,	1/1/2014	N/A
6699.9872	RR	Fish, live	1/1/2014	N/A
6799.7371	EXEMPT	2012.2711 Petroleum gases and other gaseous hydrocarbons.	1/1/2014	N/A
6799.7377	EXEMPT	2012.2710 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations	1/1/2014	N/A
6799.7383	EXEMPT	2012.2709 Petroleum oils and oils obtained from bituminous minerals, crude.	1/1/2014	N/A
6799.8289	RR	2012.1207 Other oil seeds and oleaginous fruits, whether or not broken.	1/1/2014	N/A

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
6799.8295	RR	2012.1206 Sunflower seeds, whether or not broken.	1/1/2014	N/A
6799.8325	RR	2012.1201 Soya beans, whether or not broken.	1/1/2014	N/A
6799.8379	RR	2012.1101 Wheat or meslin flour.	1/1/2014	N/A
6799.8475	SR	2012.0903 Mate.	1/1/2015	N/A
6799.8481	RR	2012.0902 Tea, whether or not flavoured.	1/1/2015	N/A
6799.8487	SR	2012.0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitute	1/1/2015	N/A
6799.8493	SR	2012.0814 Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisiona	1/1/2015	N/A
6799.8505	SR	2012.0812 Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in	1/1/2015	N/A
6799.8511	SR	2012.0811 Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not	1/1/2015	N/A
6799.8565	SR	2012.0802 Other nuts, fresh or dried, whether or not shelled or peeled.	1/1/2015	N/A
6799.8571	SR	2012.0801 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	1/1/2015	N/A
6799.8595	SR	2012.0711 Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulp	1/1/2015	N/A

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
6799.8601	SR	2012.0710 Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	1/1/2015	N/A
6799.9819	RR	2012.0301 Live fish.	1/1/2014	N/A
6799.9825	SR	2012.0210 Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of	1/1/2015	N/A
6799.9849	SR	2012.0208 Other meat and edible meat offal, fresh, chilled or frozen.	1/1/2014	N/A
6799.9922	RR	Coffee, tea, mate & spices	1/1/2015	N/A
6799.9932	RR	Cereals	1/1/2014	12/31/2014
6799.9974	RR	Live animals	1/1/2014	12/31/2014
6899.9675	RR	2012.30 Pharmaceutical products	1/1/2010	N/A
6899.9795	RR	2012.10 Cereals	1/1/2014	12/31/2014
6899.9801	RR	2012.09 Coffee, tea, mate and spices	1/1/2015	N/A
6899.9986	RR	2012.02 Meat and edible meat offal	1/1/2014	N/A
6959.9998	RR	2012.01 Live animals	1/1/2014	12/31/2014

The following product taxability rules have been added on the default Non-Harmonized Product Group with the noted effective and end dates in accordance with Ley No. 5061, Decreto No. 1030/13, Resolucion General No. 11/14, and Resolucion General No. 24/14.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
7595.7705	RR	Soya seeds or seedlings	1/1/2014	N/A

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
7595.7729	RR	Peanut seeds or seedlings	1/1/2014	N/A
7595.7807	RR	Corn seeds or seedlings	1/1/2014	N/A
7595.7915	RR	Pepper seeds or seedlings	1/1/2015	N/A
7595.7933	RR	Ginger seeds or seedlings	1/1/2015	N/A
7595.7945	RR	Coriander seeds or seedlings	1/1/2015	N/A
7595.7987	RR	Rice seeds or seedlings	1/1/2014	N/A
7595.8035	RR	Sunflower seeds	1/1/2014	N/A
7597.3827	RR	Cooking or table salt	1/1/2014	12/31/2014
7597.4223	SR	Canned or shelf stable beans	1/1/2015	N/A
7597.4259	RR	Edible vegetable or plant oils	1/1/2014	N/A
7597.4301	SR	Prepared eggs	1/1/2014	N/A
7597.4331	SR	Egg substitutes	1/1/2014	N/A
7597.7553	RR	Garlic	1/1/2015	N/A
7597.7577	RR	Coriander	1/1/2015	N/A
7698.8971	RR	Lease and rental of property or building	1/1/2014	N/A
7699.5673	RR	Vegetable seeds and seedlings	1/1/2015	N/A
7699.5709	RR	Fibrous crop seeds and seedlings	1/1/2014	N/A
7699.5715	RR	Cereal seeds	1/1/2014	N/A

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	END DATE
7699.5751	SR	Shellfish and aquatic invertebrates	1/1/2014	N/A
7699.7329	EXEMPT	Gaseous fuels	1/1/2014	N/A
7699.7401	RR	Herbs and spices and extracts	1/1/2015	N/A
7699.7509	RR	Meat and poultry	1/1/2014	12/31/2014
7699.7527	RR	Fruits	1/1/2015	N/A
7699.7551	RR	Eggs and egg substitutes	1/1/2014	N/A
7699.7887	SR	Veterinary anaesthetic drugs	1/1/2014	N/A
7699.7941	SR	Poultry vaccines	1/1/2014	N/A
7699.8157	SR	Veterinary nonsteroidal anti inflammatory drugs VNSAIDs	1/1/2014	N/A
7699.8361	SR	Veterinary antibiotics	1/1/2014	N/A
7699.8367	SR	Veterinary anthelmintics	1/1/2014	N/A
7799.9285	RR	Live animals	1/1/2014	N/A
7799.9489	EXEMPT	Fuels	1/1/2014	N/A
7799.9633	SR	Veterinary nutritional supplement	1/1/2014	N/A
7899.9951	RR	Drugs and Pharmaceutical Products	1/1/2014	N/A

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

RULE ORDER	RATE CODE	PRODUCT NAME	END DATE	BASIS
7698.8971	EXEMPT	Lease and rental of property or building	12/31/2013	Ley No. 5061, Art. 3; Decreto No. 1030, Art. 25

The end date of the following product taxability rules on the non-default Harmonized Product Group has been updated and a tax code of DEPRECATED was added in accordance with Ley No. 5160 and Decreto No. 1030/13.

RULE ORDER	RATE CODE	PRODUCT NAME	PRIOR END DATE	UPDATED END DATE
6599.9111	EXEMPT	Horses, live, purebred breeding	12/31/2014	1/2/2014
6599.9117	EXEMPT	Horses, live, except purebred breeding animals	12/31/2014	1/2/2014
6699.9825	EXEMPT	Sheep and goats, live	12/31/2014	1/2/2014
6699.9861	EXEMPT	Bovine animals, live cows, bulls, heifers	12/31/2014	1/2/2014
6699.9873	EXEMPT	Fish, live	12/31/2014	1/2/2014
6799.9987	EXEMPT	Fish, crustaceans & aquatic invertebrates	12/31/2014	1/2/2014
6899.9975	EXEMPT	2012.03 Fish and crustaceans, molluscs and other aquatic invertebrates	12/31/2014	1/2/2014
6899.9987	EXEMPT	2012.02 Meat and edible meat offal	12/31/2014	1/2/2014

The end date of the following product taxability rule on the default Non-Harmonized Product Group has been updated and a tax code of DEPRECATED was added in accordance with Ley No. 5061 and Decreto No. 1030/13.

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

The following product taxability rules have been end-dated and a tax code added on the non-default Harmonized Product Group.

RULE ORDER	RATE CODE	PRODUCT NAME	END DATE	TAX CODE
6599.6663	RR	Fixed vegetable oils, fluid, mixed	1/1/2015	DEPRECATED
6599.6759	RR	Vegetable fats and oils and their fractions	1/1/2015	DEPRECATED
6699.8115	RR	Vegetables, fruit, nuts and other edible parts of	1/1/2015	DEPRECATED
6699.8139	RR	Other fruit, nuts & other edible parts of plants,	1/1/2015	DEPRECATED
6699.8169	RR	Fruit, nuts, fruit-peel & other parts of plants pr	1/1/2015	DEPRECATED
6699.8204	RR	Pasta, whether or not cooked or stuffed (with meat	1/1/2015	DEPRECATED
6699.8349	RR	Flours, meals and pellets, of meat or meat offal,	1/1/2015	DEPRECATED
6699.8379	RR	Sausages or similar products of.. meat, meat offal	1/1/2015	DEPRECATED
6699.8415	RR	Crustaceans, molluscs & other aquatic invertebrate	1/1/2015	DEPRECATED

RULE ORDER	RATE CODE	PRODUCT NAME	END DATE	TAX CODE
6699.8835	RR	Sunflower-seed, safflower or cottonseed oil	1/1/2015	DEPRECATED
6699.8841	RR	Soybean oil & its fractions, not chemically	1/1/2015	DEPRECATED
6699.8853	RR	Peanut oil & its fractions, not chemically	1/1/2015	DEPRECATED
6699.8859	RR	Palm oil and its fractions, whether or not refined	1/1/2015	DEPRECATED
6699.8883	RR	Olive oil & its fractions, not chemically modified	1/1/2015	DEPRECATED
6799.7977	RR	2012.1902 Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepa	1/1/2015	DEPRECATED
6799.8121	RR	Other fixed vegetable fats & oils, not chemically	1/1/2015	DEPRECATED
6799.8127	RR	Rape, colza or mustard oil and fractions thereof,	1/1/2015	DEPRECATED
6799.8133	RR	2012.1513 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined,	1/1/2015	DEPRECATED
6799.8139	RR	2012.1512 Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined	1/1/2015	DEPRECATED
6799.8145	RR	2012.1511 Palm oil and its fractions, whether or not refined, but not chemically modified.	1/1/2015	DEPRECATED
6799.8151	RR	2012.1510 Other oils and their fractions, obtained solely from olives, whether or not refined, but n	1/1/2015	DEPRECATED

RULE ORDER	RATE CODE	PRODUCT NAME	END DATE	TAX CODE
6799.8157	RR	2012.1509 Olive oil and its fractions, whether or not refined, but not chemically modified.	1/1/2015	DEPRECATED
6799.8163	RR	2012.1508 Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	1/1/2015	DEPRECATED
6799.8169	RR	2012.1507 Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	1/1/2015	DEPRECATED
6799.8397	RR	2012.1006 Rice.	1/1/2015	DEPRECATED
6799.9686	RR	2012.0407 Birds' eggs, in shell, fresh, preserved or cooked.	1/1/2015	DEPRECATED
6799.9848	RR	Oil seeds & oleaginous fruits; misc grain	1/1/2015	DEPRECATED
6799.9862	RR	Milling products; malt; starch; inulin; wheat glut	1/1/2015	DEPRECATED
6799.9987	RR	Fish, crustaceans & aquatic invertebrates	1/1/2015	DEPRECATED
6899.9765	RR	2012.15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal	1/1/2015	DEPRECATED
6899.9783	RR	2012.12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal	1/1/2015	DEPRECATED
6899.9789	RR	2012.11 Products of the milling industry; malt; starches; inulin; wheat gluten	1/1/2015	DEPRECATED
6899.9975	RR	2012.03 Fish and crustaceans, molluscs and other aquatic invertebrates	1/1/2015	DEPRECATED

The following product taxability rules have been end-dated and a tax code added on the default Non-Harmonized Product Group.

RULE ORDER	RATE CODE	PRODUCT NAME	END DATE	TAX CODE
7597.4181	RR	Vegetable flour	1/1/2015	DEPRECATED
7597.4307	RR	Liquid eggs	1/1/2015	DEPRECATED
7597.4313	RR	Frozen eggs	1/1/2015	DEPRECATED
7597.4319	RR	Fresh eggs	1/1/2015	DEPRECATED
7597.4325	RR	Egg whites or yolks	1/1/2015	DEPRECATED
7597.4403	RR	Pulse flour	1/1/2015	DEPRECATED
7699.5157	RR	Nuts	1/1/2015	DEPRECATED
7699.5763	RR	Live fish	1/1/2015	DEPRECATED
7699.7407	RR	Shellfish	1/1/2015	DEPRECATED
7699.7413	RR	Fish	1/1/2015	DEPRECATED
7699.7467	RR	Plain pasta and noodles	1/1/2015	DEPRECATED
7699.7539	RR	Edible animal oils and fats	1/1/2015	DEPRECATED
7799.9513	RR	Seafood	1/1/2015	DEPRECATED
7799.9531	RR	Fruits and vegetables and nuts and seeds	1/1/2015	DEPRECATED
7799.9555	RR	Cereal and pulse products	1/1/2015	DEPRECATED

Please contact Customer Support with any questions.