

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 vetrinary 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 example) | 1/1/2015 | N/A |
| 6699.9459 | SR | Coconuts, Brazil nuts and cashew nuts, fresh or dried | 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; coffee substitutes | 1/1/2015 | N/A |
| 6699.9747 | SR | Pig fat, free of lean meat, and poultry fat, not rendered | 1/1/2014 | N/A |
| 6699.9753 | SR | Other meat and edible meat offal, fresh, chilled or frozen | 1/1/2014 | N/A |
| 6699.9801 | SR | Meat & edible meat offal salted, in brine, dried, or otherwise prepared | 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 medicin | 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.