

PERU MUNICIPAL RATE

PRODUCT TAXABILITY RULES - TAX TYPE UPDATE

THOMSON REUTERS TAX RESEARCH

MAY 2014 CONTENT UPDATE #1

Product Taxability Rules

Product taxability rules on the default Independent Product Group have had their tax types updated.

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
8699.9441	EXEMPT	Any	Import	Truffles
8699.9447	EXEMPT	Any	Import	Tomatoes
8699.9453	EXEMPT	Any	Import	Spinach
8699.9459	EXEMPT	Any	Import	Potatoes
8699.9465	EXEMPT	Any	Import	Peas
8699.9471	EXEMPT	Any	Import	Olives
8699.9477	EXEMPT	Any	Import	Mushrooms
8699.9483	EXEMPT	Any	Import	Lettuce & Chicory
8699.9489	EXEMPT	Any	Import	Legume
8699.9495	EXEMPT	Any	Import	Eggplants
8699.9501	EXEMPT	Any	Import	Cucumbers, gerhkins

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
8699.9507	EXEMPT	Any	Import	Comestible roots (carrots, etc)
8699.9513	EXEMPT	Any	Import	Celery
8699.9519	EXEMPT	Any	Import	Capsicum
8699.9525	EXEMPT	Any	Import	Brassica Family (cabbages, etc)
8699.9537	EXEMPT	Any	Import	Asparagus
8699.9543	EXEMPT	Any	Import	Artichokes
8699.9549	EXEMPT	Any	Import	Alliaceous Garden Stuffs (garlic, etc)
8699.9555	EXEMPT	Any	Import	Truffles
8699.9561	EXEMPT	Any	Import	Tomatoes
8699.9567	EXEMPT	Any	Import	Spinach
8699.9573	EXEMPT	Any	Import	Potatoes
8699.9579	EXEMPT	Any	Import	Peas
8699.9591	EXEMPT	Any	Import	Olives
8699.9597	EXEMPT	Any	Import	Mushroom
8699.9603	EXEMPT	Any	Import	Lettuce & Chicory
8699.9609	EXEMPT	Any	Import	Legume
8699.9627	EXEMPT	Any	Import	Eggplants

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
8699.9633	EXEMPT	Any	Import	Cucumbers, gherkins
8699.9639	EXEMPT	Any	Import	Comestible roots (carrots, etc)
8699.9651	EXEMPT	Any	Import	Celery
8699.9657	EXEMPT	Any	Import	Capsicum
8699.9663	EXEMPT	Any	Import	Brassica Family (cabbages, etc)
8699.9669	EXEMPT	Any	Import	Beans
8699.9675	EXEMPT	Any	Import	Asparagus
8699.9681	EXEMPT	Any	Import	Artichokes
8699.9687	EXEMPT	Any	Import	Alliaceous Garden Stuffs (garlic, etc)
8699.9693	EXEMPT	Any	Import	Dried husked vetch
8699.9699	EXEMPT	Any	Import	Dried husked lentils
8699.9711	EXEMPT	Any	Import	Dried husked beans
8799.8307	EXEMPT	Any	Import	Public Transportation via Water
8799.8361	EXEMPT	Any	Import	Passenger Bus Transportation
8799.8469	EXEMPT	Any	Import	Complementary Cargo Carrier Services
8799.9057	EXEMPT	Any	Import	Yucca Roots
8799.9075	EXEMPT	Any	Import	Ginger

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
8799.9129	EXEMPT	Any	Import	Turmeric
8799.9165	EXEMPT	Any	Import	Mollusks
8799.9177	EXEMPT	Any	Import	Crustacea
8799.9291	EXEMPT	Any	Import	Brazil Nuts
8799.9735	EXEMPT	Any	Import	Unprocessed whole milk
8799.9849	EXEMPT	Any	Import	Marjoram
8899.6585	EXEMPT	Any	Import	Life Insurance
8899.7155	EXEMPT	Any	Import	Performance Arts
8899.8121	EXEMPT	Any	Import	Used Vehicle at least One Year in use max 2000 cc
8899.8529	EXEMPT	Any	Import	Gift Card
8899.8667	EXEMPT	Any	Import	Sales of Food in Public Dining Rooms
8899.8781	EXEMPT	Any	Import	Fruits
8899.8925	EXEMPT	Any	Import	Seeds for Planting
8899.8931	EXEMPT	Any	Import	Roots
8899.8961	EXEMPT	Any	Import	Fish
8899.8979	EXEMPT	Any	Import	Cattle Semen
8899.9579	EXEMPT	Any	Import	Books for educational and cultural publications

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
8899.9639	EXEMPT	Any	Import	Tea
8899.9675	EXEMPT	Any	Import	Coffee
8899.9747	EXEMPT	Any	Import	Tobacco
8899.9801	EXEMPT	Any	Import	Insect
8899.9855	EXEMPT	Any	Import	Cacao
8899.9867	EXEMPT	Any	Import	Barbasco
8989.8157	EXEMPT	Any	Import	Work on Foreign Vessels
8989.9603	EXEMPT	Any	Import	Gift Certificate

Product taxability rules on the non-default Harmonized Product Group have had their tax types updated.

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
6595.9061	EXEMPT	Any	Import	2012.710812 -- Other unwrought forms
6595.9067	EXEMPT	Any	Import	2012.710811 -- Powder
6596.4923	EXEMPT	Any	Import	2012.310551 -- Containing nitrates and phosphates
6596.4935	EXEMPT	Any	Import	2012.310221 -- Ammonium sulphate
6596.7803	EXEMPT	Any	Import	2012.120791 -- Poppy seeds
6596.7917	EXEMPT	Any	Import	2012.100821 -- Seed

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
6596.7941	EXEMPT	Any	Import	2012.100111 -- Seed
6596.8343	EXEMPT	Any	Import	2012.070992 -- Olives
6596.8349	EXEMPT	Any	Import	2012.070991 -- Globe artichokes
6597.9575	EXEMPT	Any	Import	Non-monetary. Powder
6597.9581	EXEMPT	Any	Import	Non-monetary. Other unwrought forms
6598.0997	EXEMPT	Any	Import	Wool, not carded or combed, greasy, shorn
6598.1603	EXEMPT	Any	Import	True hemp, raw or retted
6598.3823	EXEMPT	Any	Import	Cotton, not carded or combed.
6599.2289	EXEMPT	Any	Import	Of potassium
6599.2907	EXEMPT	Any	Import	Potassium sulphate
6599.2931	EXEMPT	Any	Import	Superphosphates
6599.2949	EXEMPT	Any	Import	Urea, whether or not in aqueous solution
6599.2991	EXEMPT	Any	Import	Ammonium sulphate; double salts and mixtures
6599.3009	EXEMPT	Any	Import	Other mineral or chemical fertilisers containing
6599.3033	EXEMPT	Any	Import	Mineral or chemical fertilisers containing the thr
6599.3045	EXEMPT	Any	Import	Diammonium hydrogenorthophosphate (diammonium

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
6599.3051	EXEMPT	Any	Import	Ammonium dihydrogenorthophosphate (monoammonium)
6599.3615	EXEMPT	Any	Import	Unground
6599.4287	EXEMPT	Any	Import	Tobacco, partly or wholly stemmed/stripped
6599.4293	EXEMPT	Any	Import	Tobacco, not stemmed/stripped
6599.7461	EXEMPT	Any	Import	Bulbs, tubers, tuberous roots, corms, crowns and r
6599.7743	EXEMPT	Any	Import	Other leguminous vegetables
6599.7749	EXEMPT	Any	Import	Beans (Vigna spp., Phaseolus spp.)
6599.7791	EXEMPT	Any	Import	Peas (Pisum sativum)
6599.7875	EXEMPT	Any	Import	Other
6599.7887	EXEMPT	Any	Import	Carrots and turnips
6599.7983	EXEMPT	Any	Import	Raspberries, blackberries, mulberries and loganber
6599.7989	EXEMPT	Any	Import	Other
6599.8007	EXEMPT	Any	Import	Cranberries, bilberries and other fruits of the ge
6599.8055	EXEMPT	Any	Import	Grapes, fresh
6599.8067	EXEMPT	Any	Import	Strawberries
6599.8301	EXEMPT	Any	Import	Other black tea (fermented) and other partly ferme

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
6599.8307	EXEMPT	Any	Import	Green tea (not fermented) in immediate packings of
6599.8391	EXEMPT	Any	Import	Turmeric (curcuma)
6599.8415	EXEMPT	Any	Import	Ginger
6599.8427	EXEMPT	Any	Import	Coffee, not roasted, Not decaffeinated
6599.8517	EXEMPT	Any	Import	Seed
6599.8607	EXEMPT	Any	Import	2012.010613 -- Camels and other camelids (Camelidae)
6599.8649	EXEMPT	Any	Import	Bovine semen
6599.9855	EXEMPT	Any	Import	Of a fat content, by weight, exceeding 1 % but not
6698.2587	EXEMPT	Any	Import	2012.530210 -True hemp, raw or retted
6698.6241	EXEMPT	Any	Import	2012.310540 -Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with di
6698.6247	EXEMPT	Any	Import	2012.310530 -Diammonium hydrogenorthophosphate (diammonium phosphate)
6698.6253	EXEMPT	Any	Import	2012.310520 -Mineral or chemical fertilisers containing the three fertilising elements nitrogen, pho
6698.6271	EXEMPT	Any	Import	2012.310430 -Potassium sulphate
6698.6289	EXEMPT	Any	Import	2012.310310 -Superphosphates

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
6698.6337	EXEMPT	Any	Import	2012.310210 -Urea, whether or not in aqueous solution
6698.8857	EXEMPT	Any	Import	2012.251010 -Unground
6698.9007	EXEMPT	Any	Import	2012.240110 -Tobacco, not stemmed/stripped
6699.0411	EXEMPT	Any	Import	2012.120230 -Seed
6699.0423	EXEMPT	Any	Import	2012.120110 -Seed
6699.0585	EXEMPT	Any	Import	2012.100710 -Seed
6699.0621	EXEMPT	Any	Import	2012.100510 -Seed
6699.0633	EXEMPT	Any	Import	2012.100410 -Seed
6699.0645	EXEMPT	Any	Import	2012.100310 -Seed
6699.0657	EXEMPT	Any	Import	2012.100210 -Seed
6699.0681	EXEMPT	Any	Import	2012.091030 -Turmeric (curcuma)
6699.0693	EXEMPT	Any	Import	2012.09101 - Ginger :
6699.0825	EXEMPT	Any	Import	2012.09011 - Coffee, not roasted :
6699.1503	EXEMPT	Any	Import	2012.060210 -Unrooted cuttings and slips
6699.1515	EXEMPT	Any	Import	2012.060110 -Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant
6699.1551	EXEMPT	Any	Import	Gift Card

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
6699.4797	EXEMPT	Any	Import	Garnetted stock of wool or of fine or coarse anima
6699.5763	EXEMPT	Any	Import	Childrens picture, drawing or coloring books
6699.7437	EXEMPT	Any	Import	Animal or vegetable fertilizer
6699.7569	EXEMPT	Any	Import	2012.051110 -Bovine semen
6699.9303	EXEMPT	Any	Import	Tomatoes, fresh or chilled
6699.9309	EXEMPT	Any	Import	Sweet potatoes, cassava, arrowroot, salep, articho
6699.9315	EXEMPT	Any	Import	Potatoes (not sweet potatoes), fresh or chilled
6699.9321	EXEMPT	Any	Import	Other vegetables, fresh or chilled artichokes, asp
6699.9327	EXEMPT	Any	Import	Onions, shallots, garlic, leeks and other alliaceo
6699.9333	EXEMPT	Any	Import	Lettuce and chicory, fresh or chilled
6699.9363	EXEMPT	Any	Import	Dried leguminous vegetables, shelled
6699.9375	EXEMPT	Any	Import	Cucumbers and gherkins, fresh or chilled
6699.9398	EXEMPT	Any	Import	Cabbages, cauliflower, kohlrabi, kale & similar ed
6699.9429	EXEMPT	Any	Import	Melons and papayas, fresh cantaloupes, watermelo

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
6699.9453	EXEMPT	Any	Import	Dates, figs, pineapples, avocados, guavas, mangoes
6699.9459	EXEMPT	Any	Import	Coconuts, Brazil nuts and cashew nuts, fresh or dr
6699.9465	EXEMPT	Any	Import	Citrus fruit, fresh or dried oranges, mandarins,
6699.9471	EXEMPT	Any	Import	Bananas and plantains, fresh or dried
6699.9483	EXEMPT	Any	Import	Apricots, cherries, peaches, plums & sloes, fresh
6699.9495	EXEMPT	Any	Import	Apples, pears, quinces, fresh
6699.9819	EXEMPT	Any	Import	Swine, live
6699.9825	EXEMPT	Any	Import	Sheep and goats, live
6699.9837	EXEMPT	Any	Import	Horses, asses, mules and hinnies, live
6699.9861	EXEMPT	Any	Import	Bovine animals, live cows, bulls, heifers
6699.9921	EXEMPT	Any	Import	2012.01022 - Cattle :
6799.0909	SR	Any	Import	Urban Passenger Transportation - Railway
6799.0963	EXEMPT	Any	Import	Road
6799.0975	EXEMPT	Any	Import	Passenger Bus Transportation
6799.0987	EXEMPT	Any	Import	Domestic Passenger Transportation
6799.1215	EXEMPT	Any	Import	Security Transactions

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
6799.1305	EXEMPT	Any	Import	Admissions to castles, museums, memorial houses, h
6799.1311	EXEMPT	Any	Import	Admission to Theater
6799.1317	EXEMPT	Any	Import	Admission to Music Arrangements
6799.5217	EXEMPT	Any	Import	2012.5305 Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibre
6799.5229	EXEMPT	Any	Import	2012.5303 Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed
6799.5373	EXEMPT	Any	Import	2012.5104 Garnetted stock of wool or of fine or coarse animal hair.
6799.5379	EXEMPT	Any	Import	2012.5103 Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnett
6799.5385	EXEMPT	Any	Import	2012.5102 Fine or coarse animal hair, not carded or combed.
6799.5391	EXEMPT	Any	Import	2012.5101 Wool, not carded or combed.
6799.5487	EXEMPT	Any	Import	2012.4903 Children's picture, drawing or colouring books.
6799.6729	EXEMPT	Any	Import	2012.3101 Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fert
6799.8253	EXEMPT	Any	Import	2012.1213 Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
6799.8277	EXEMPT	Any	Import	2012.1209 Seeds, fruit and spores, of a kind used for sowing.
6799.8289	EXEMPT	Any	Import	2012.1207 Other oil seeds and oleaginous fruits, whether or not broken.
6799.8295	EXEMPT	Any	Import	2012.1206 Sunflower seeds, whether or not broken.
6799.8301	EXEMPT	Any	Import	2012.1205 Rape or colza seeds, whether or not broken.
6799.8307	EXEMPT	Any	Import	2012.1204 Linseed, whether or not broken.
6799.8397	EXEMPT	Any	Import	2012.1006 Rice.
6799.8481	EXEMPT	Any	Import	2012.0902 Tea, whether or not flavoured.
6799.8517	EXEMPT	Any	Import	2012.0810 Other fruit, fresh.
6799.8523	EXEMPT	Any	Import	2012.0809 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
6799.8529	EXEMPT	Any	Import	2012.0808 Apples, pears and quinces, fresh.
6799.8535	EXEMPT	Any	Import	2012.0807 Melons (including watermelons) and papaws (papayas), fresh.
6799.8541	EXEMPT	Any	Import	2012.0806 Grapes, fresh or dried.
6799.8547	EXEMPT	Any	Import	2012.0805 Citrus fruit, fresh or dried.
6799.8553	EXEMPT	Any	Import	2012.0804 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
6799.8559	EXEMPT	Any	Import	2012.0803 Bananas, including plantains, fresh or dried.
6799.8571	EXEMPT	Any	Import	2012.0801 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.
6799.8577	EXEMPT	Any	Import	2012.0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tuber
6799.8583	EXEMPT	Any	Import	2012.0713 Dried leguminous vegetables, shelled, whether or not skinned or split.
6799.8613	EXEMPT	Any	Import	2012.0708 Leguminous vegetables, shelled or unshelled, fresh or chilled.
6799.8619	EXEMPT	Any	Import	2012.0707 Cucumbers and gherkins, fresh or chilled.
6799.8625	EXEMPT	Any	Import	2012.0706 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fr
6799.8631	EXEMPT	Any	Import	2012.0705 Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.
6799.8637	EXEMPT	Any	Import	2012.0704 Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
6799.8643	EXEMPT	Any	Import	2012.0703 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
6799.8649	EXEMPT	Any	Import	2012.0702 Tomatoes, fresh or chilled.
6799.8655	EXEMPT	Any	Import	2012.0701 Potatoes, fresh or chilled.

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
6799.8889	EXEMPT	Any	Import	Gift Certificate
6799.9963	EXEMPT	Any	Import	2012.0104 Live sheep and goats.
6799.9975	EXEMPT	Any	Import	2012.0103 Live swine.
6799.9987	EXEMPT	Any	Import	Fish, crustaceans & aquatic invertebrates
6799.9998	EXEMPT	Any	Import	2012.0101 Live horses, asses, mules and hinnies.
6899.7593	EXEMPT	Any	Import	Urban Transportation
6899.7629	EXEMPT	Any	Import	Taxicab Transportation
6899.7659	EXEMPT	Any	Import	Public Transportation
6899.7677	EXEMPT	Any	Import	Passenger Transportation
6899.8439	EXEMPT	Any	Import	International Freight Transport
6899.8499	EXEMPT	Any	Import	Securities, Shares, Debentures, Etc.
6899.8601	EXEMPT	Any	Import	Insurance Agents, Brokers, and Service
6899.8607	EXEMPT	Any	Import	Insurance Agents, Brokers, & Service
6899.8841	EXEMPT	Any	Import	Institutes For Cultural Activities, Entrance Fees
6899.8853	EXEMPT	Any	Import	Cultural Services
6899.8859	EXEMPT	Any	Import	Concerts and Recitals

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
6899.9975	EXEMPT	Any	Import	2012.03 Fish and crustaceans, molluscs and other aquatic invertebrates

Product taxability rules on the non-default Non-Harmonized Product Group have had their tax types updated.

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
7589.0769	EXEMPT	Any	Import	International air cargo transport
7590.0405	EXEMPT	Any	Import	Life insurance
7591.4691	EXEMPT	Any	Import	Picture or drawing or coloring books for children
7593.0117	EXEMPT	Any	Import	Jute
7593.0123	EXEMPT	Any	Import	Hemp
7593.0135	EXEMPT	Any	Import	Cotton
7593.0153	EXEMPT	Any	Import	Abaca fibers
7595.7807	EXEMPT	Any	Import	Corn seeds or seedlings
7595.7987	EXEMPT	Any	Import	Rice seeds or seedlings
7595.8347	EXEMPT	Any	Import	Swine
7595.8353	EXEMPT	Any	Import	Sheep
7595.8389	EXEMPT	Any	Import	Horses

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
7595.8401	EXEMPT	Any	Import	Goats
7595.8413	EXEMPT	Any	Import	Cattle
7595.8431	EXEMPT	Any	Import	Asses
7597.4187	EXEMPT	Any	Import	Shelf stable vegetables
7597.4193	EXEMPT	Any	Import	Mushrooms or fungi
7597.4205	EXEMPT	Any	Import	Fresh vegetables
7597.4211	EXEMPT	Any	Import	Dried vegetables
7597.4217	EXEMPT	Any	Import	Dried beans
7597.4241	EXEMPT	Any	Import	Shelf stable fruit
7597.4253	EXEMPT	Any	Import	Fresh fruit
7597.7553	EXEMPT	Any	Import	Garlic
7698.7861	EXEMPT	Any	Import	Live performances
7699.5811	EXEMPT	Any	Import	Organic fertilizers and plant nutrients
7699.5823	EXEMPT	Any	Import	Chemical fertilizers and plant nutrients
7699.7407	EXEMPT	Any	Import	Shellfish
7699.7413	EXEMPT	Any	Import	Fish
7699.7425	EXEMPT	Any	Import	Aquatic invertebrates

RULE ORDER	RATE CODE	PRIOR TAX TYPE	UPDATED TAX TYPE	PRODUCT NAME
7799.7917	EXEMPT	Any	Import	Transport operations
7799.9453	EXEMPT	Any	Import	Gift Card
7899.9909	EXEMPT	Any	Import	Gift Certificate

Please contact Customer Support with any questions.