

PERU MUNICIPAL RATE

PRODUCT TAXABILITY RULES AND RULE ORDER REASSIGNMENT

THOMSON REUTERS TAX RESEARCH
MARCH 2014 CONTENT UPDATE #1

HS2012 Product Taxability Rules

The following rules have been added on the non-default Harmonized Product Group with an effective date of 1 January 2010.

| RULE ORDER | RATE CODE | PRODUCT NAME |
|------------|-----------|--|
| 6595.9061 | EXEMPT | 2012.710812 -- Other unwrought forms |
| 6595.9067 | EXEMPT | 2012.710811 -- Powder |
| 6596.4923 | EXEMPT | 2012.310551 -- Containing nitrates and phosphates |
| 6596.4935 | EXEMPT | 2012.310221 -- Ammonium sulphate |
| 6596.7803 | EXEMPT | 2012.120791 -- Poppy seeds |
| 6596.7917 | EXEMPT | 2012.100821 -- Seed |
| 6596.7941 | EXEMPT | 2012.100111 -- Seed |
| 6596.8343 | EXEMPT | 2012.070992 -- Olives |
| 6596.8349 | EXEMPT | 2012.070991 -- Globe artichokes |
| 6599.8607 | EXEMPT | 2012.010613 -- Camels and other camelids (Camelidae) |
| 6698.2587 | EXEMPT | 2012.530210 -True hemp, raw or retted |

| RULE ORDER | RATE CODE | PRODUCT NAME |
|------------|-----------|--|
| 6698.6241 | EXEMPT | 2012.310540 -Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with di |
| 6698.6247 | EXEMPT | 2012.310530 -Diammonium hydrogenorthophosphate (diammonium phosphate) |
| 6698.6253 | EXEMPT | 2012.310520 -Mineral or chemical fertilisers containing the three fertilising elements nitrogen, pho |
| 6698.6271 | EXEMPT | 2012.310430 -Potassium sulphate |
| 6698.6289 | EXEMPT | 2012.310310 -Superphosphates |
| 6698.6337 | EXEMPT | 2012.310210 -Urea, whether or not in aqueous solution |
| 6698.8857 | EXEMPT | 2012.251010 -Unground |
| 6698.9007 | EXEMPT | 2012.240110 -Tobacco, not stemmed/stripped |
| 6699.0411 | EXEMPT | 2012.120230 -Seed |
| 6699.0423 | EXEMPT | 2012.120110 -Seed |
| 6699.0585 | EXEMPT | 2012.100710 -Seed |
| 6699.0621 | EXEMPT | 2012.100510 -Seed |
| 6699.0633 | EXEMPT | 2012.100410 -Seed |
| 6699.0645 | EXEMPT | 2012.100310 -Seed |
| 6699.0657 | EXEMPT | 2012.100210 -Seed |
| 6699.0681 | EXEMPT | 2012.091030 -Turmeric (curcuma) |
| 6699.0693 | EXEMPT | 2012.09101 - Ginger : |

| RULE ORDER | RATE CODE | PRODUCT NAME |
|------------|-----------|--|
| 6699.0825 | EXEMPT | 2012.09011 - Coffee, not roasted : |
| 6699.1311 | SR | 2012.07099 - Other : |
| 6699.1503 | EXEMPT | 2012.060210 -Unrooted cuttings and slips |
| 6699.1515 | EXEMPT | 2012.060110 -Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant |
| 6699.7569 | EXEMPT | 2012.051110 -Bovine semen |
| 6699.9921 | EXEMPT | 2012.01022 - Cattle : |
| 6799.5217 | EXEMPT | 2012.5305 Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibre |
| 6799.5229 | EXEMPT | 2012.5303 Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed |
| 6799.5373 | EXEMPT | 2012.5104 Garnetted stock of wool or of fine or coarse animal hair. |
| 6799.5379 | EXEMPT | 2012.5103 Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnett |
| 6799.5385 | EXEMPT | 2012.5102 Fine or coarse animal hair, not carded or combed. |
| 6799.5391 | EXEMPT | 2012.5101 Wool, not carded or combed. |
| 6799.5487 | EXEMPT | 2012.4903 Children's picture, drawing or colouring books. |
| 6799.6729 | EXEMPT | 2012.3101 Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fert |
| 6799.8253 | EXEMPT | 2012.1213 Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form |
| 6799.8277 | EXEMPT | 2012.1209 Seeds, fruit and spores, of a kind used for sowing. |

| RULE ORDER | RATE CODE | PRODUCT NAME |
|------------|-----------|--|
| 6799.8289 | EXEMPT | 2012.1207 Other oil seeds and oleaginous fruits, whether or not broken. |
| 6799.8295 | EXEMPT | 2012.1206 Sunflower seeds, whether or not broken. |
| 6799.8301 | EXEMPT | 2012.1205 Rape or colza seeds, whether or not broken. |
| 6799.8307 | EXEMPT | 2012.1204 Linseed, whether or not broken. |
| 6799.8397 | EXEMPT | 2012.1006 Rice. |
| 6799.8481 | EXEMPT | 2012.0902 Tea, whether or not flavoured. |
| 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. |
| 6799.8541 | EXEMPT | 2012.0806 Grapes, fresh or dried. |
| 6799.8547 | EXEMPT | 2012.0805 Citrus fruit, fresh or dried. |
| 6799.8553 | EXEMPT | 2012.0804 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. |
| 6799.8559 | EXEMPT | 2012.0803 Bananas, including plantains, fresh or dried. |
| 6799.8571 | EXEMPT | 2012.0801 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. |
| 6799.8577 | EXEMPT | 2012.0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tuber |

| RULE ORDER | RATE CODE | PRODUCT NAME |
|------------|-----------|--|
| 6799.8583 | EXEMPT | 2012.0713 Dried leguminous vegetables, shelled, whether or not skinned or split. |
| 6799.8607 | EXEMPT | 2012.0709 Other vegetables, fresh or chilled. |
| 6799.8613 | EXEMPT | 2012.0708 Leguminous vegetables, shelled or unshelled, fresh or chilled. |
| 6799.8619 | EXEMPT | 2012.0707 Cucumbers and gherkins, fresh or chilled. |
| 6799.8625 | EXEMPT | 2012.0706 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fr |
| 6799.8631 | EXEMPT | 2012.0705 Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), 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. |
| 6799.9765 | EXEMPT | 2012.0308 Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, d |
| 6799.9771 | EXEMPT | 2012.0307 Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine |
| 6799.9777 | EXEMPT | 2012.0306 Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in br |
| 6799.9963 | EXEMPT | 2012.0104 Live sheep and goats. |
| 6799.9975 | EXEMPT | 2012.0103 Live swine. |

| RULE ORDER | RATE CODE | PRODUCT NAME |
|------------|-----------|--|
| 6799.9998 | EXEMPT | 2012.0101 Live horses, asses, mules and hinnies. |

Rule Order Reassignment

The following rules on the default Independent Product Group have had their rule orders updated.

| PRIOR RULE ORDER | UPDATED RULE ORDER | PRODUCT NAME |
|------------------|--------------------|---------------------------------|
| 5216 | 8699.9441 | Truffles |
| 5160 | 8699.9447 | Tomatoes |
| 5224 | 8699.9453 | Spinach |
| 5156 | 8699.9459 | Potatoes |
| 5184 | 8699.9465 | Peas |
| 5234 | 8699.9471 | Olives |
| 5212 | 8699.9477 | Mushrooms |
| 5172 | 8699.9483 | Lettuce & Chicory |
| 5192 | 8699.9489 | Legume |
| 5204 | 8699.9495 | Eggplants |
| 5180 | 8699.9501 | Cucumbers, gerkins |
| 5176 | 8699.9507 | Comestible roots (carrots, etc) |
| 5208 | 8699.9513 | Celery |

| PRIOR RULE ORDER | UPDATED RULE ORDER | PRODUCT NAME |
|------------------|--------------------|--|
| 5220 | 8699.9519 | Capsicum |
| 5168 | 8699.9525 | Brassica Family (cabbages, etc) |
| 5196 | 8699.9537 | Asparagus |
| 5200 | 8699.9543 | Artichokes |
| 5164 | 8699.9549 | Alliaceous Garden Stuffs (garlic, etc) |
| 5214 | 8699.9555 | Truffles |
| 5158 | 8699.9561 | Tomatoes |
| 5222 | 8699.9567 | Spinach |
| 5154 | 8699.9573 | Potatoes |
| 5182 | 8699.9579 | Peas |
| 5232 | 8699.9591 | Olives |
| 5210 | 8699.9597 | Mushroom |
| 5170 | 8699.9603 | Lettuce & Chicory |
| 5190 | 8699.9609 | Legume |
| 5202 | 8699.9627 | Eggplants |
| 5178 | 8699.9633 | Cucumbers, gherkins |
| 5174 | 8699.9639 | Comestible roots (carrots, etc) |
| 5206 | 8699.9651 | Celery |

| PRIOR RULE ORDER | UPDATED RULE ORDER | PRODUCT NAME |
|------------------|--------------------|--|
| 5218 | 8699.9657 | Capsicum |
| 5166 | 8699.9663 | Brassica Family (cabbages, etc) |
| 5186 | 8699.9669 | Beans |
| 5194 | 8699.9675 | Asparagus |
| 5198 | 8699.9681 | Artichokes |
| 5162 | 8699.9687 | Alliaceous Garden Stuffs (garlic, etc) |
| 5226 | 8699.9693 | Dried husked vetch |
| 5230 | 8699.9699 | Dried husked lentils |
| 5228 | 8699.9711 | Dried husked beans |
| 7002 | 8799.8307 | Public Transportation via Water |
| 7000 | 8799.8361 | Passenger Bus Transportation |
| 7010 | 8799.8469 | Complementary Cargo Carrier Services |
| 5236 | 8799.9057 | Yucca Roots |
| 5246 | 8799.9075 | Ginger |
| 5248 | 8799.9129 | Turmeric |
| 5104 | 8799.9165 | Mollusks |
| 5102 | 8799.9177 | Crustacea |
| 5238 | 8799.9291 | Brazil Nuts |

| PRIOR RULE ORDER | UPDATED RULE ORDER | PRODUCT NAME |
|------------------|--------------------|---|
| 6000 | 8799.9735 | Unprocessed whole milk |
| 5352 | 8799.9849 | Marjoram |
| 7400 | 8899.6585 | Life Insurance |
| 7050 | 8899.7155 | Performance Arts |
| 5500 | 8899.8121 | Used Vehicle at least One Year in use max 2000 cc |
| 7420 | 8899.8529 | Gift Card |
| 7060 | 8899.8667 | Sales of Food in Public Dining Rooms |
| 5240 | 8899.8781 | Fruits |
| 5300 | 8899.8925 | Seeds for Planting |
| 5356 | 8899.8931 | Roots |
| 5100 | 8899.8961 | Fish |
| 5150 | 8899.8979 | Cattle Semen |
| 5342 | 8899.9579 | Books for educational and cultural publications |
| 5244 | 8899.9639 | Tea |
| 5242 | 8899.9675 | Coffee |
| 5340 | 8899.9747 | Tobacco |
| 5152 | 8899.9801 | Insect |
| 5358 | 8899.9855 | Cacao |

| PRIOR RULE ORDER | UPDATED RULE ORDER | PRODUCT NAME |
|------------------|--------------------|-------------------------|
| 5350 | 8899.9867 | Barbasco |
| 7100 | 8989.8157 | Work on Foreign Vessels |
| 7430 | 8989.9603 | Gift Certificate |

The following rules on the non-default Harmonized Product Group have had their rule orders updated.

| PRIOR RULE ORDER | UPDATED RULE ORDER | PRODUCT NAME |
|------------------|--------------------|--|
| 6311.2 | 6597.9575 | Non-monetary. Powder |
| 6310.2 | 6597.9581 | Non-monetary. Other unwrought forms |
| 6260.2 | 6598.0997 | Wool, not carded or combed, greasy, shorn |
| 6210.2 | 6598.1603 | True hemp, raw or retted |
| 6110.2 | 6598.3823 | Cotton, not carded or combed. |
| 5690.2 | 6599.2289 | Of potassium |
| 5646.2 | 6599.2907 | Potassium sulphate |
| 5642.2 | 6599.2931 | Superphosphates |
| 5638.2 | 6599.2949 | Urea, whether or not in aqueous solution |
| 5633.2 | 6599.2991 | Ammonium sulphate; double salts and mixtures |
| 5629.2 | 6599.3009 | Other mineral or chemical fertilisers containing |
| 5625.2 | 6599.3033 | Mineral or chemical fertilisers containing the thr |

| PRIOR RULE ORDER | UPDATED RULE ORDER | PRODUCT NAME |
|------------------|--------------------|--|
| 5623.2 | 6599.3045 | Diammonium hydrogenorthophosphate (diammonium |
| 5622.2 | 6599.3051 | Ammonium dihydrogenorthophosphate (monoammonium |
| 5580.2 | 6599.3615 | Unground |
| 5541.2 | 6599.4287 | Tobacco, partly or wholly stemmed/stripped |
| 5540.2 | 6599.4293 | Tobacco, not stemmed/stripped |
| 5376.2 | 6599.7461 | Bulbs, tubers, tuberous roots, corms, crowns and r |
| 5353.2 | 6599.7743 | Other leguminous vegetables |
| 5352.2 | 6599.7749 | Beans (Vigna spp., Phaseolus spp.) |
| 5354.2 | 6599.7791 | Peas (Pisum sativum) |
| 5345.2 | 6599.7875 | Other |
| 5344.2 | 6599.7887 | Carrots and turnips |
| 5336.2 | 6599.7983 | Raspberries, blackberries, mulberries and loganber |
| 5240.2 | 6599.7989 | Other |
| 5334.2 | 6599.8007 | Cranberries, bilberries and other fruits of the ge |
| 5328.2 | 6599.8055 | Grapes, fresh |
| 5337.2 | 6599.8067 | Strawberries |
| 7446.2 | 6599.8301 | Other black tea (fermented) and other partly ferme |
| 7444.2 | 6599.8307 | Green tea (not fermented) in immediate packings of |

| PRIOR RULE ORDER | UPDATED RULE ORDER | PRODUCT NAME |
|------------------|--------------------|--|
| 7482.2 | 6599.8391 | Turmeric (curcuma) |
| 7480.2 | 6599.8415 | Ginger |
| 7442.2 | 6599.8427 | Coffee, not roasted, Not decaffeinated |
| 5300.2 | 6599.8517 | Seed |
| 5150.2 | 6599.8649 | Bovine semen |
| 5202.2 | 6599.9855 | Of a fat content, by weight, exceeding 1 % but not |
| 7420.2 | 6699.1551 | Gift Card |
| 6250.2 | 6699.4797 | Garnetted stock of wool or of fine or coarse anima |
| 6010.2 | 6699.5763 | Childrens picture, drawing or coloring books |
| 5620.2 | 6699.7437 | Animal or vegetable fertilizer |
| 5210.2 | 6699.8145 | Mushrooms and truffles prepared or preserved but n |
| 5156.2 | 6699.9291 | Vegetables, steamed, boiled, frozen potatoes, legu |
| 5158.2 | 6699.9303 | Tomatoes, fresh or chilled |
| 5364.2 | 6699.9309 | Sweet potatoes, cassava, arrowroot, salep, articho |
| 5154.2 | 6699.9315 | Potatoes (not sweet potatoes), fresh or chilled |
| 5358.2 | 6699.9321 | Other vegetables, fresh or chilled artichokes, asp |
| 5356.2 | 6699.9327 | Onions, shallots, garlic, leeks and other alliaceo |
| 5170.2 | 6699.9333 | Lettuce and chicory, fresh or chilled |

| PRIOR RULE ORDER | UPDATED RULE ORDER | PRODUCT NAME |
|------------------|--------------------|--|
| 5346.2 | 6699.9363 | Dried leguminous vegetables, shelled |
| 5178.2 | 6699.9375 | Cucumbers and gherkins, fresh or chilled |
| 5176.2 | 6699.9387 | Carrots, turnips & other edible roots, frozen |
| 5166.2 | 6699.9398 | Cabbages, cauliflower, kohlrabi, kale & similar ed |
| 5329.2 | 6699.9429 | Melons and papayas, fresh cantaloupes, watermelons |
| 5324.2 | 6699.9453 | Dates, figs, pineapples, avocados, guavas, mangoes |
| 5320.2 | 6699.9459 | Coconuts, Brazil nuts and cashew nuts, fresh or dried |
| 5316.2 | 6699.9465 | Citrus fruit, fresh or dried oranges, mandarins, |
| 5314.2 | 6699.9471 | Bananas and plantains, fresh or dried |
| 5312.2 | 6699.9483 | Apricots, cherries, peaches, plums & sloes, fresh |
| 5310.2 | 6699.9495 | Apples, pears, quinces, fresh |
| 5246.2 | 6699.9537 | Ginger, saffron, turmeric (curcuma), thyme, bay leaves |
| 5266.2 | 6699.9819 | Swine, live |
| 5264.2 | 6699.9825 | Sheep and goats, live |
| 5256.2 | 6699.9837 | Horses, asses, mules and hinnies, live |
| 5250.2 | 6699.9861 | Bovine animals, live cows, bulls, heifers |
| 5104.2 | 6699.9867 | Molluscs & other aquatic invertebrates, live, fresh |
| 5102.2 | 6699.9919 | Crustaceans, live, fresh, chilled, frozen, dried, |

| PRIOR RULE ORDER | UPDATED RULE ORDER | PRODUCT NAME |
|------------------|--------------------|--|
| 7020.2 | 6799.0909 | Urban Passenger Transportation - Railway |
| 7002.2 | 6799.0963 | Road |
| 7000.2 | 6799.0975 | Passenger Bus Transporation |
| 6884.2 | 6799.0987 | Domestic Passenger Transportation |
| 6840.2 | 6799.1215 | Security Transactions |
| 6812.2 | 6799.1305 | Admissions to castles, museums, memorial houses, h |
| 6811.2 | 6799.1311 | Admission to Theater |
| 6810.2 | 6799.1317 | Admission to Music Arrangements |
| 7430.2 | 6799.8889 | Gift Certificate |
| 5340.2 | 6799.9662 | Tobacco and manufactured tobacco substitutes |
| 5356.2 | 6799.9886 | Edible vegetables & certain roots & Tubers |
| 7440.2 | 6799.9922 | Coffee, tea, mate & spices |
| 5106.2 | 6799.9987 | Fish, crustaceans & aquatic invertebrates |
| 7022.2 | 6899.7593 | Urban Transportation |
| 7016.2 | 6899.7629 | Taxicab Transportation |
| 7012.2 | 6899.7659 | Public Transportation |
| 7010.2 | 6899.7677 | Passenger Transportation |
| 7100.2 | 6899.8121 | Services and Goods for Foreign Ships and Aircraft |

| PRIOR RULE ORDER | UPDATED RULE ORDER | PRODUCT NAME |
|------------------|--------------------|---|
| 6864.2 | 6899.8439 | International Freight Transport |
| 6854.2 | 6899.8499 | Securities, Shares, Debentures, Etc. |
| 6843.2 | 6899.8601 | Insurance Agents, Brokers, and Service |
| 6842.2 | 6899.8607 | Insurance Agents, Brokers, & Service |
| 6818.2 | 6899.8841 | Institutes For Cultural Activities, Entrance Fees |
| 6817.2 | 6899.8853 | Cultural Services |
| 6816.2 | 6899.8859 | Concerts and Recitals |

The following rules on the non-default Non-Harmonized Product Group have had their rule orders updated.

| PRIOR RULE ORDER | UPDATED RULE ORDER | PRODUCT NAME |
|------------------|--------------------|---|
| 6864.1 | 7589.0769 | International air cargo transport |
| 7400.1 | 7590.0405 | Life insurance |
| 5356.1 | 7590.2133 | Roots or tubers production |
| 6010.1 | 7591.4691 | Picture or drawing or coloring books for children |
| 6211.1 | 7593.0117 | Jute |
| 6210.1 | 7593.0123 | Hemp |
| 6110.1 | 7593.0135 | Cotton |
| 6108.1 | 7593.0153 | Abaca fibers |

| PRIOR RULE ORDER | UPDATED RULE ORDER | PRODUCT NAME |
|------------------|--------------------|---|
| 5292.1 | 7595.7807 | Corn seeds or seedlings |
| 5282.1 | 7595.7987 | Rice seeds or seedlings |
| 5266.1 | 7595.8347 | Swine |
| 5265.1 | 7595.8353 | Sheep |
| 5258.1 | 7595.8389 | Horses |
| 5262.1 | 7595.8401 | Goats |
| 5250.1 | 7595.8413 | Cattle |
| 5254.1 | 7595.8431 | Asses |
| 5340.1 | 7597.3737 | Chewing tobacco |
| 5232.1 | 7597.3791 | Olives |
| 5156.1 | 7597.3995 | Frozen prepared potatoes or rice or pasta or stuffing |
| 5154.1 | 7597.4001 | Fresh prepared potatoes or rice or pasta or stuffing |
| 5354.1 | 7597.4187 | Shelf stable vegetables |
| 5210.1 | 7597.4193 | Mushrooms or fungi |
| 5350.1 | 7597.4205 | Fresh vegetables |
| 5346.1 | 7597.4211 | Dried vegetables |
| 5352.1 | 7597.4217 | Dried beans |
| 5304.1 | 7597.4241 | Shelf stable fruit |

| PRIOR RULE ORDER | UPDATED RULE ORDER | PRODUCT NAME |
|------------------|--------------------|--|
| 5302.1 | 7597.4253 | Fresh fruit |
| 5244.1 | 7597.4589 | Tea drinks |
| 5242.1 | 7597.4637 | Coffee |
| 5162.1 | 7597.7553 | Garlic |
| 6808.1 | 7698.7861 | Live performances |
| 5152.1 | 7699.5769 | Insects |
| 5620.1 | 7699.5811 | Organic fertilizers and plant nutrients |
| 5610.1 | 7699.5823 | Chemical fertilizers and plant nutrients |
| 5110.1 | 7699.7407 | Shellfish |
| 5100.1 | 7699.7413 | Fish |
| 5106.1 | 7699.7425 | Aquatic invertebrates |
| 5240.1 | 7699.7527 | Fruits |
| 6910.1 | 7799.7917 | Transport operations |
| 7420.1 | 7799.9453 | Gift Card |
| 7430.1 | 7899.9909 | Gift Certificate |

Please contact Customer Support with any questions.