

SAINT KITTS AND NEVIS

PRODUCT TAXABILITY UPDATE

THOMSON REUTERS TAX RESEARCH

OCTOBER 2015 CONTENT UPDATE #1

Product Taxability Rules

The following product taxability rules have been added on the default Harmonized Product Group in accordance with The VAT Act No.3 of 2010.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6596.7353	ZR	2012.170199 -- Other	11/1/2010
6599.5272	ZR	2012.040291 -- Not containing added sugar or other sweetening matter	11/1/2010
6697.2735	EXEMPT	2012.902140 -Hearing aids, excluding parts and accessories	11/1/2010
6697.6209	SR	2012.843390 -Parts	11/1/2010
6697.6245	SR	2012.84331 - Mowers for lawns, parks or sports-grounds :	11/1/2010
6697.6251	SR	2012.843290 -Parts	11/1/2010
6698.9817	ZR	2012.17011 - Raw sugar not containing added flavouring or colouring matter :	11/1/2010
6699.0591	ZR	2012.100640 -Broken rice	11/1/2010
6699.0597	ZR	2012.100630 -Semi-milled or wholly milled rice, whether or not polished or glazed	11/1/2010
6699.0603	ZR	2012.100620 -Husked (brown) rice	11/1/2010



RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6699.8456	ZR	2012.04022 - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %	11/1/2010
6699.8468	ZR	2012.040210 -In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.	11/1/2010
6799.2115	EXEMPT	2012.8713 Carriages for disabled persons, whether or not motorised or otherwise mechanically propell	11/1/2010
6799.2859	EXEMPT	2012.8433 Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers;	11/1/2010
6799.2865	EXEMPT	2012.8432 Agricultural, horticultural or forestry machinery for soil preparation or cultivation; law	11/1/2010
6799.5487	EXEMPT	2012.4903 Children's picture, drawing or colouring books.	11/1/2010
6799.5493	EXEMPT	2012.4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising	11/1/2010
6799.5499	EXEMPT	2012.4901 Printed books, brochures, leaflets and similar printed matter, whether or not in single sh	11/1/2010
6799.8277	EXEMPT	2012.1209 Seeds, fruit and spores, of a kind used for sowing.	11/1/2010
6799.8379	ZR	2012.1101 Wheat or meslin flour.	11/1/2010
6799.9759	ZR	2012.0401 Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	11/1/2010
6899.9998	EXEMPT	2012.01 Live animals	4/2/2012

The following product taxability rules on the default Harmonized Product Group have had their invoice description updated.

RULE ORDER	RATE CODE	PRIOR INVOICE DESCRIPTION	UPDATED INVOICE DESCRIPTION
6596.7299	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6596.7503	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6596.7515	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6596.7545	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6596.7563	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6596.7725	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6599.6831	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6697.1493	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6698.3253	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6698.3325	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6698.5923	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6698.5953	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6698.9313	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6698.9511	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6698.9517	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6698.9661	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6698.9679	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List

RULE ORDER	RATE CODE	PRIOR INVOICE DESCRIPTION	UPDATED INVOICE DESCRIPTION
6698.9703	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6699.0159	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6699.0915	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6699.1197	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6699.1203	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6699.1215	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6699.1299	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6699.1359	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6699.1365	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6699.8661	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6699.8967	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6699.8973	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6699.9194	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6699.9374	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6699.9399	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.1443	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.6363	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.6579	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List

RULE ORDER	RATE CODE	PRIOR INVOICE DESCRIPTION	UPDATED INVOICE DESCRIPTION
6799.6747	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.6753	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.6807	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.7905	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.7995	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.8073	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.8145	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.8157	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.8259	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.8283	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.8409	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.8529	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.8541	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.8583	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.8613	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.9698	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.9789	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.9795	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List

RULE ORDER	RATE CODE	PRIOR INVOICE DESCRIPTION	UPDATED INVOICE DESCRIPTION
6799.9806	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.9909	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.9921	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6799.9933	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
6899.9651	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List

The following product taxability rules on the non-default Non-Harmonized Product Group have had their invoice description updated.

RULE ORDER	RATE CODE	PRIOR INVOICE DESCRIPTION	UPDATED INVOICE DESCRIPTION
7591.4739	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7591.8189	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7594.4961	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7594.4967	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7595.8239	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7595.8245	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7597.4025	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7597.4031	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7597.4217	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7597.4223	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List

RULE ORDER	RATE CODE	PRIOR INVOICE DESCRIPTION	UPDATED INVOICE DESCRIPTION
7597.4421	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7597.4571	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7599.5847	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7599.8811	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7599.8853	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7599.8877	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7599.8907	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7599.8991	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7599.9051	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7699.7413	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7699.7503	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7699.7515	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7699.7533	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7699.7557	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7699.7581	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List
7799.9525	EXEMPT	Tax on Gross Amount: exempt	Exempt - VAT Exempt Items List

Please contact Customer Support with any questions.