

SAINT LUCIA

RULES UPDATES

THOMSON REUTERS TAX RESEARCH

AUGUST 2014 CONTENT UPDATE #1

Product Taxability Rules

In accordance with Statutory Instrument, 2014, No. 65, the following rules have been end-dated on the default Harmonized Product Group with an effective date of 5/31/2014.

RULE ORDER	RATE CODE	PRODUCT NAME
6010	EXEMPT	Butter
6020	EXEMPT	In powder, granules or other solid forms, of a fat
6024	EXEMPT	Milk and cream, not concentrated or sweetened
6038	EXEMPT	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
6039	EXEMPT	Bigeye tunas (<i>Thunnus obesus</i>)
6040	EXEMPT	Bluefin tunas (<i>Thunnus thynnus</i>)
6041	EXEMPT	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
6045	EXEMPT	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), exclu
6047	EXEMPT	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> ,
6049	EXEMPT	Other, Tunas (of the genus <i>Thunnus</i>), skipjack or s
6051	EXEMPT	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sar

RULE ORDER	RATE CODE	PRODUCT NAME
6052	EXEMPT	Skipjack or stripe-bellied bonito
6053	EXEMPT	Southern bluefin tunas (Thunnus maccoyii)
6055	EXEMPT	Yellowfin tunas (Thunnus albacares)
6057	EXEMPT	Albacore or longfinned tunas (Thunnus alalunga)
6058	EXEMPT	Bigeye tunas (Thunnus obesus)
6059	EXEMPT	Bluefin tunas (Thunnus thynnus)
6064	EXEMPT	Herrings (Clupea harengus, Clupea pallasii)
6065	EXEMPT	Mackerel (Scomber scombrus, Scomber australasicus,
6067	EXEMPT	Other, Other fish, excluding livers and roes
6069	EXEMPT	Other, Tunas (of the genus Thunnus), skipjack or s
6071	EXEMPT	Sardines (Sardina pilchardus, Sardinops spp.), sar
6074	EXEMPT	Southern bluefin tunas (Thunnus maccoyii)
6076	EXEMPT	Yellowfin tunas (Thunnus albacares)
6078	EXEMPT	Bluefin tunas (Thunnus thynnus)
6082	EXEMPT	Southern bluefin tunas (Thunnus maccoyii)
6154	EXEMPT	Rice
6214	EXEMPT	Beans (Vigna spp., Phaseolus spp.), Kidney beans,
6215	EXEMPT	Beans (Vigna spp., Phaseolus spp.), Other

RULE ORDER	RATE CODE	PRODUCT NAME
6217	EXEMPT	Chickpeas (garbanzos)
6234	EXEMPT	Aubergines (egg-plants)
6241	EXEMPT	Manioc (cassava)
6243	EXEMPT	Sweet potatoes
6284	EXEMPT	Wheat or meslin flour
6300	EXEMPT	Seeds, fruit and spores, of a kind used for sowing
6320	EXEMPT	Margarine, excluding liquid margarine
6390	EXEMPT	Preparations for infant use, for retail sale quota
6510	EXEMPT	Salt (including table salt and denatured salt) and
6511	EXEMPT	Salt suitable for human consumption

In accordance with Statutory Instrument, 2014, No. 65, the following rules have been end-dated on the non-default Non-Harmonized Product Group with an effective date of 5/31/2014.

RULE ORDER	RATE CODE	PRODUCT NAME
6020.1	EXEMPT	Fresh milk or butter products
6067.1	EXEMPT	Fish
6511.1	EXEMPT	Cooking or table salt
6969.1	EXEMPT	Shellfish

In accordance with Statutory Instrument, 2014, No. 65, the following rules have been added on the default Harmonized Product Group with an effective date of 6/1/2014.

RULE ORDER	RATE CODE	PRODUCT NAME
6599.4425	ZR	Raw sugar not containing added flavouring or, Cane
6599.4851	ZR	Preparations for infant use, for retail sale quota
6599.7677	EXEMPT	Celery other than celeriac
6599.7803	EXEMPT	Lentils
6599.7875	EXEMPT	Other
6599.8169	EXEMPT	Other
6599.8493	ZR	Semi-milled or wholly milled rice, whether or not
6599.8511	ZR	Broken rice
6599.9843	ZR	Of a fat content, by weight, not exceeding 1 %
6599.9849	ZR	Of a fat content, by weight, exceeding 6 %
6599.9855	ZR	Of a fat content, by weight, exceeding 1 % but not
6599.9879	ZR	In powder, granules or other solid forms, of a fat
6599.9885	ZR	In powder, granules or other solid forms, Other
6599.9891	ZR	In powder, granules or other solid forms, Not cont
6699.9129	ZR	Wheat or meslin flour
6699.9471	EXEMPT	Bananas and plantains, fresh or dried

Please contact Customer Support with any questions.