

# SAINT VINCENT AND THE GRENADINES

## PRODUCT TAXABILITY UPDATE

THOMSON REUTERS TAX RESEARCH

AUGUST 2015 CONTENT UPDATE #1

### Product Taxability Rules

The following product taxability rules have been added on the default Harmonized Product Group with an effective date of 1 January 2010 in accordance with the VAT Act.

RULE ORDER	RATE CODE	PRODUCT NAME
6596.6897	SR	2012.271114 -- Ethylene, propylene, butylene and butadiene
6596.6939	ZR	2012.271012 -- Light oils and preparations
6598.5725	EXEMPT	Unused postage, revenue or similar stamps of curre
6598.5827	ZR	Newspapers
6598.6139	ZR	Exercise books
6598.7843	EXEMPT	Sheath contraceptives
6599.4203	ZR	Light oils and preparations:
6599.4209	ZR	Jet Fuel
6599.4851	ZR	Preparations for infant use, for retail sale quota
6698.3115	EXEMPT	2012.490700 Unused postage, revenue or similar stamps of current or new issue in the country in whic
6698.3253	ZR	2012.482020 -Exercise books

RULE ORDER	RATE CODE	PRODUCT NAME
6698.4387	EXEMPT	2012.401410 -Sheath contraceptives
6698.8257	ZR	2012.27112 - In gaseous state :
6698.8281	ZR	2012.27101 - Petroleum oils and oils obtained from bituminous minerals (other than crude) and prepar
6698.9679	ZR	2012.190110 -Preparations for infant use, put up for retail sale
6699.2007	ZR	Orthopaedic appliances, including crutches, surgic
6699.2355	ZR	Carriages for disabled persons, whether or not mot
6699.3009	ZR	Automatic data processing machines and units there
6699.5727	EXEMPT	Printed books, brochures, leaflets & similar print
6699.5751	EXEMPT	Music, printed or in manuscript, whether bound, il
6699.5757	EXEMPT	Maps & hydrographic or similar charts atlases, wal
6699.5763	EXEMPT	Childrens picture, drawing or coloring books
6699.6675	EXEMPT	Wadding, gauze, bandages, impregnated or coated or
6699.6687	EXEMPT	Medicament mixtures (not 3002, 3005, 3006), put in
6699.6693	EXEMPT	Medicament mixtures (not 3002, 3005, 3006), not in
6699.6699	EXEMPT	Human & animal blood; antisera, vaccines, toxins,
6699.6705	EXEMPT	Glands & extracts, secretions for organotherapeuti
6699.7971	ZR	Petroleum gases & other gaseous hydrocarbons propa
6699.9129	ZR	Wheat or meslin flour

RULE ORDER	RATE CODE	PRODUCT NAME
6799.1893	ZR	2012.9021 Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other
6799.2115	ZR	2012.8713 Carriages for disabled persons, whether or not motorised or otherwise mechanically propell
6799.2631	ZR	2012.8471 Automatic data processing machines and units thereof; magnetic or optical readers, machine
6799.5475	EXEMPT	2012.4905 Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topogr
6799.5481	EXEMPT	2012.4904 Music, printed or in manuscript, whether or not bound or illustrated.
6799.5487	EXEMPT	2012.4903 Children's picture, drawing or colouring books.
6799.5499	EXEMPT	2012.4901 Printed books, brochures, leaflets and similar printed matter, whether or not in single sh
6799.6735	EXEMPT	2012.3006 Pharmaceutical goods specified in Note 4 to this Chapter.
6799.6741	EXEMPT	2012.3005 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters,
6799.6747	EXEMPT	2012.3004 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmi
6799.6753	EXEMPT	2012.3003 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more c
6799.6759	EXEMPT	2012.3002 Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antis
6799.6765	EXEMPT	2012.3001 Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extra

RULE ORDER	RATE CODE	PRODUCT NAME
6799.7371	ZR	2012.2711 Petroleum gases and other gaseous hydrocarbons.
6799.8379	ZR	2012.1101 Wheat or meslin flour.
6899.8241	RR	Rooming And Boarding Houses
6899.8247	RR	Hotels And Motels
6899.8265	RR	Hotels And Motels

The following product taxability rules have been end-dated on the default Harmonized Product Group with an effective date of 31 December 2009 in accordance with the VAT Act.

RULE ORDER	RATE CODE	PRODUCT NAME
6004	EXEMPT	International Transportation
6006	EXEMPT	Sale of Residential Property
6008	EXEMPT	Residential Renting
6010	EXEMPT	Domestic Passenger Transportation
6012	EXEMPT	Educational Services With Respect To Curricula And
6014	EXEMPT	Kindergarten
6016	EXEMPT	Physical Education
6018	EXEMPT	Vocational Training and Retraining
6020	EXEMPT	Medical Services; Doctors, Dentists, Kinesiologist
6022	EXEMPT	Dental Services

RULE ORDER	RATE CODE	PRODUCT NAME
6024	EXEMPT	Paramedic Care
6026	EXEMPT	Care Of The Elderly, Creches, and Children
6028	EXEMPT	Medicines
6030	EXEMPT	Veterinary Services for Animal Specialties
6032	EXEMPT	Live animals
6034	EXEMPT	Fertilizers
6036	EXEMPT	Pesticides
6038	EXEMPT	Insecticides, rodenticides; fungicides, herbicides
6040	EXEMPT	Agricultural, horticultural or forestry machinery
6042	EXEMPT	Anchors, grapnels and parts thereof, of iron or st
6044	EXEMPT	Life-jackets and life-belts
6046	EXEMPT	Repair and Maintenance of Ships or Aircraft

Please contact Customer Support with any questions.