

URUGUAY

PRODUCT TAXABILITY UPDATES

THOMSON REUTERS TAX RESEARCH
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Product Taxability Rules

In accordance with Uruguay VAT Law, Title 10, the following rules have been added on the non-default Harmonized Product Group with the noted retroactive effective date.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6599.8272	EXEMPT	2012.020312 -- Hams, shoulders and cuts thereof, with bone in	1/1/2010
6697.2729	RR	2012.902150 -Pacemakers for stimulating heart muscles, excluding parts and accessories	1/1/2010
6697.2735	RR	2012.902140 -Hearing aids, excluding parts and accessories	1/1/2010
6697.2741	RR	2012.90213 - Other artificial parts of the body :	1/1/2010
6697.2747	RR	2012.90212 - Artificial teeth and dental fittings :	1/1/2010
6697.6245	SR	2012.84331 - Mowers for lawns, parks or sports-grounds :	1/1/2010
6698.3253	EXEMPT	2012.482020 -Exercise books	1/1/2010
6699.9122	EXEMPT	2012.020810 -Of rabbits or hares	2/6/2013
6699.9362	EXEMPT	2012.02044 - Other meat of sheep, frozen :	1/1/2010

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6699.9374	EXEMPT	2012.020430 -Carcasses and half-carcasses of lamb, frozen	1/1/2010
6699.9386	EXEMPT	2012.02042 - Other meat of sheep, fresh or chilled :	1/1/2010
6699.9399	EXEMPT	2012.020410 -Carcasses and half-carcasses of lamb, fresh or chilled	1/1/2010
6799.0897	RR	Urban Transportation - Taxi	1/1/2010
6799.0903	RR	Urban Passenger Transportation - Road	1/1/2010
6799.0963	RR	Road	1/1/2010
6799.7371	EXEMPT	2012.2711 Petroleum gases and other gaseous hydrocarbons.	1/1/2010
6799.8025	SR	2012.1704 Sugar confectionery (including white chocolate), not containing cocoa.	1/1/2010
6799.8397	RR	2012.1006 Rice.	1/1/2010
6799.9825	SR	2012.0210 Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of	1/1/2010
6799.9861	EXEMPT	2012.0207 Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	1/1/2010

The following rules on the non-default Harmonized Product Group have been end dated with a retroactive effective date of 1/1/2010 and given a tax code DEPRECATED.

RULE ORDER	RATE CODE	PRODUCT NAME
6697.1421	RR	Passenger Intl Air Transport
6697.3125	RR	2012.900150 -Spectacle lenses of other materials
6697.3131	RR	2012.900140 -Spectacle lenses of glass
6697.3137	RR	2012.900130 -Contact lenses
6799.0933	RR	Passenger Transportation by Ship
6799.0945	RR	Deep Sea Passenger Transportation
6799.0987	RR	Domestic Passenger Transportation
6799.1893	RR	2012.9021 Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other
6799.1995	RR	2012.9004 Spectacles, goggles and the like, corrective, protective or other.
6799.2001	RR	2012.9003 Frames and mountings for spectacles, goggles or the like, and parts thereof.
6799.2841	EXEMPT	2012.8436 Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, inc
6799.2865	EXEMPT	2012.8432 Agricultural, horticultural or forestry machinery for soil preparation or cultivation; law
6799.3195	EXEMPT	2012.8203 Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears,
6799.3201	EXEMPT	2012.8202 Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw bla

RULE ORDER	RATE CODE	PRODUCT NAME
6799.3207	EXEMPT	2012.8201 Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes,
6799.7809	RR	2012.2301 Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or o
6799.8667	RR	2012.0603 Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fr
6799.9747	RR	2012.0402 Milk and cream, concentrated or containing added sugar or other sweetening matter.
6799.9759	RR	2012.0401 Milk and cream, not concentrated nor containing added sugar or other sweetening matter.
6899.7593	RR	Urban Transportation
6899.7605	RR	Transportation of Passengers and Their Baggage
6899.7659	RR	Public Transportation
6899.7671	RR	Passenger Transportation by Air
6899.9759	RR	2012.16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
6899.9795	RR	2012.10 Cereals
6899.9807	RR	2012.08 Edible fruit and nuts; peel of citrus fruit or melons
6899.9813	RR	2012.07 Edible vegetables and certain roots and tubers

The invoice description of the following rules on the non-default Harmonized Product Group has been updated.

RULE ORDER	RATE CODE	PRODUCT NAME	PRIOR INVOICE DESCRIPTION	UPDATED INVOICE DESCRIPTION
6596.2865	EXEMPT	2012.490591 -- In book form	Exempt 2012.490591 - - In book form	Exempt 2012.490591 - - In book form(VAT Law, Art. 19, 1, H)
6697.9575	EXEMPT	2012.710820 - Monetary	Exempt 2012.710820 - Monetary	Exempt 2012.710820 - Monetary(VAT Law, Art. 19, 1, A)
6799.0969	RR	Passenger Train Transportation	Reduced Rated Passenger Train Transportation	Reduced Rated Passenger Train Transportation(VAT Law, Art. 18, H)
6799.0975	RR	Passenger Bus Transportation	Reduced Rated Passenger Bus Transportation	Reduced Rated Passenger Bus Transportation(VAT Law, Art. 18, H)
6799.2835	EXEMPT	2012.8437 Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; mach	Exempt 2012.8437 Machines for cleaning, sorting or grading seed, grain or dried leguminous	Exempt 2012.8437 Machines to clean/sort/grade seed, grain or dried leg. veg(VAT Law, Art. 19, 1, D)
6799.2859	EXEMPT	2012.8433 Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers;	Exempt 2012.8433 Harvesting or threshing machinery, including straw or fodder balers; grass	Exempt 2012.8433 Harvesting/threshing mach., including straw or fodder baler(VAT Law, Art. 19, 1, D)
6799.3999	EXEMPT	2012.7118 Coin.	Exempt 2012.7118 Coin.	Exempt 2012.7118 Coin.(VAT Law, Art. 19, 1, A)

RULE ORDER	RATE CODE	PRODUCT NAME	PRIOR INVOICE DESCRIPTION	UPDATED INVOICE DESCRIPTION
6799.5481	EXEMPT	2012.4904 Music, printed or in manuscript, whether or not bound or illustrated.	Exempt 2012.4904 Music, printed or in manuscript, whether or not bound or illustrated	Exempt 2012.4904 Music, printed or in manuscript, bound/illustrated or not(VAT Law, Art. 19, 1, H)
6799.5487	EXEMPT	2012.4903 Children's picture, drawing or colouring books.	Exempt 2012.4903 Children's picture, drawing or colouring books.	Exempt 2012.4903 Children's picture, drawing or colouring books.(VAT Law, Art. 19, 1, H)
6799.5493	EXEMPT	2012.4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising	Exempt 2012.4902 Newspapers, journals and periodicals, whether or not illustrated or contain	Exempt 2012.4902 Newspapers, journals & periodicals, illustrated or not; or(VAT Law, Art. 19, 1, H)
6799.5499	EXEMPT	2012.4901 Printed books, brochures, leaflets and similar printed matter, whether or not in single sh	Exempt 2012.4901 Printed books, brochures, leaflets and similar printed matter, whether or	Exempt 2012.4901 Printed books, brochures, leaflets & similar printed matter(VAT Law, Art. 19, 1, H)
6799.6567	RR	2012.3401 Soap; organic surface-active products and preparations for use as soap, in the form of bar	Reduced Rated 2012.3401 Soap; organic surface-active products and preparations for use as s	Reduced Rated 2012.3401 Soap; organic surface-active product & preparation for(VAT Law, Art. 18, A)
6799.6777	RR	2012.2941 Antibiotics.	Reduced Rated 2012.2941 Antibiotics.	Reduced Rated 2012.2941 Antibiotics.(VAT Law, Art. 18, B)

RULE ORDER	RATE CODE	PRODUCT NAME	PRIOR INVOICE DESCRIPTION	UPDATED INVOICE DESCRIPTION
6799.7737	RR	2012.2501 Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in	Reduced Rated 2012.2501 Salt (including table salt and denatured salt) and pure sodium chl	Reduced Rated 2012.2501 Salt (including table salt & denatured salt) & pure sod(VAT Law, Art. 18, A)
6799.7977	RR	2012.1902 Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepa	Reduced Rated 2012.1902 Pasta, whether or not cooked or stuffed (with meat or other substa	Reduced Rated 2012.1902 Pasta, cooked or not; or stuffed; or otherwise prepa(VAT Law, Art. 18, A)
6799.8253	RR	2012.1213 Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form	Reduced Rated 2012.1213 Cereal straw and husks, unprepared, whether or not chopped, ground,	Reduced Rated 2012.1213 Cereal straw & husks, unprepared, chopped or not, groun(VAT Law, Art. 18, A)
6799.8283	RR	2012.1208 Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	Reduced Rated 2012.1208 Flours and meals of oil seeds or oleaginous fruits, other than thos	Reduced Rated 2012.1208 Flours & meals of oil seeds or oleaginous fruits, other(VAT Law, Art. 18, A)
6899.7629	RR	Taxicab Transportation	Reduced Rated Taxicab Transportation Art. 18	Reduced Rated Taxicab Transportation(VAT Law, Art. 18, H)
6899.7683	RR	Passenger Train Transportation	Reduced Rated Passenger Train Transportation Art. 18	Reduced Rated Passenger Train Transportation(VAT Law, Art. 18, H)

RULE ORDER	RATE CODE	PRODUCT NAME	PRIOR INVOICE DESCRIPTION	UPDATED INVOICE DESCRIPTION
6899.9675	RR	2012.30 Pharmaceutical products	Reduced Rated 2012.30 Pharmaceutical products	Reduced Rated 2012.30 Pharmaceutical products(VAT Law, Art. 18, B)
6899.9753	RR	2012.17 Sugars and sugar confectionery	Reduced Rated 2012.17 Sugars and sugar confectionery	Reduced Rated 2012.17 Sugars and sugar confectionery(VAT Law, Art. 18, A)
6899.9765	RR	2012.15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal	Reduced Rated 2012.15 Animal or vegetable fats and oils and their cleavage products; prepar	Reduced Rated 2012.15 Animal or vegetable fats & oils & their cleavage products(VAT Law, Art. 18, A)
6899.9789	RR	2012.11 Products of the milling industry; malt; starches; inulin; wheat gluten	Reduced Rated 2012.11 Products of the milling industry; malt; starches; inulin; wheat glute	Reduced Rated 2012.11 Products of the milling industry; malt; starches; inulin(VAT Law, Art. 18, A)
6899.9801	RR	2012.09 Coffee, tea, mate and spices	Reduced Rated 2012.09 Coffee, tea, mate and spices	Reduced Rated 2012.09 Coffee, tea, mate and spices(VAT Law, Art. 18, A)
6899.9975	RR	2012.03 Fish and crustaceans, molluscs and other aquatic invertebrates	Reduced Rated 2012.03 Fish and crustaceans, molluscs and other aquatic invertebrates	Reduced Rated 2012.03 Fish & crustaceans, molluscs & other aquatic invertebrate(VAT Law, Art. 18, A)
6899.9987	RR	2012.02 Meat and edible meat offal	Reduced Rated 2012.02 Meat and edible meat offal	Reduced Rated 2012.02 Meat and edible meat offal(VAT Law, Art. 18, A)

Rule Order Reassignment

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

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6799.9861	6699.9788	Meat and edible offal, of the poultry of heading 0
6799.9862	6699.9789	Meat and edible offal, of the poultry of heading 0

Please contact Customer Support with any questions.