

# URUGUAY

## HS2012 RULES AND RULE ORDER REASSIGNMENT

THOMSON REUTERS TAX RESEARCH

JULY 2014 CONTENT UPDATE#1

### Rule Order Reassignment

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

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5100.2	6799.8829	Medicines
5102.2	6899.8265	Hotels And Motels
5104.2	6799.8925	Gas
5106.2	6899.7677	Passenger Transportation
5114.2	6699.9597	Rice
5118.2	6699.8204	Pasta, whether or not cooked or stuffed (with meat
5120.2	6599.3411	Salt suitable for human consumption
5122.2	6799.9674	Sugars and sugar confectionary
5124.2	6799.9922	Coffee, tea, mate & spices
6000.2	6799.8991	Agricultural Inputs
6014.2	6899.7725	Aircraft And Related Repairs

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6018.2	6899.7665	Port Services
6024.2	6899.7689	International Transportation
6500.2	6799.1095	Foreign Currency Transactions
6508.2	6899.9837	IMMOVABLE PROPERTY
6510.2	6699.3027	Agricultural, horticultural or forestry machinery
6514.2	6699.8073	Cigars, cheroots, cigarillos and cigarettes, of to
6516.2	6799.9662	Tobacco and manufactured tobacco substitutes
6518.2	6599.9873	Milk
6520.2	6499.9411	Printed Books
6522.2	6598.5827	Newspapers
6526.2	6799.8955	Educational Material
6528.2	6699.8481	Waters, including natural or artificial mineral wa
6530.2	6799.1269	Banking Service
6536.2	6899.8577	Leasing of Immovable Property
6538.2	6899.8853	Cultural Services
6540.2	6899.8391	Health Care
6554.2	6599.8775	Of rabbits or hares

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6556.2	6699.9765	Meat of sheep or goats, fresh, chilled or frozen
6558.2	6599.8811	Fresh or chilled, Hams, shoulders and cuts thereof
6604.2	6799.9962	Meat and edible meat offal
6608.2	6699.1551	Gift Card
6610.2	6799.8889	Gift Certificate

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

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5106.1	7799.7929	Passenger transport
5118.1	7699.7467	Plain pasta and noodles
5120.1	7597.3827	Cooking or table salt
5122.1	7597.4379	Natural sugars or sweetening products
5124.1	7699.7617	Coffee and tea
5128.1	7599.8877	Soaps
6504.1	7699.3045	Precious metals
6508.1	7799.8565	Permanent structures

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6514.1	7597.3731	Cigarettes or cigars
6518.1	7699.7545	Milk and butter products
6520.1	7799.9501	Tobacco and smoking products and substitutes
6522.1	7591.4715	Newspapers
6524.1	7591.4721	Magazines
6528.1	7597.4523	Water
6530.1	7698.9601	Banking institutions
6540.1	7899.9729	Healthcare Services
6604.1	7597.4157	Fresh processed or prepared meats
6610.1	7799.9453	Gift Card
6612.1	7899.9909	Gift Certificate

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

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5100	8899.8295	Medicines
5102	8899.6693	Hotel Services to Residents: High Season

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5104	8899.5163	Gas
5106	8899.5235	Passenger Transportation
5112	8899.8793	Food Oil
5114	8799.9915	Rice
5116	8799.9411	Corn Flour
5118	8899.8685	Pasta
5120	8899.8661	Salt
5122	8899.8625	Sugar
5124	8899.9675	Coffee
5126	8899.9639	Tea
5128	8989.9123	Soaps
5130	8899.8811	Edible Fats
5132	8989.8907	Camping Services
5134	8799.8295	Electricity to Municipalities for Street Lighting
5136	8899.5235	Passenger Transportation
6000	8899.9933	Agricultural Input
6004	8899.6819	Municipal Public Works Concessionary Transactions

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6006	8899.7395	Data Processing for Consignment Abroad
6008	8899.7455	Construction of Vessels
6010	8899.7491	Construction - Aircraft
6012	8899.5727	Repair Service - Vessels
6014	8899.5733	Repair Service - Aircraft
6016	8899.5277	Delivery of Provisions for Ships and Aircraft
6018	8899.5229	Port Services
6020	8899.6621	Insurance - Maritime
6022	8899.6627	Insurance - Aircraft
6024	8989.8649	International Transport
6026	8899.7551	Cleaning Service - Vessels
6028	8899.7557	Cleaning Service - Aircraft
6500	8989.9633	Foreign Currencies
6502	8989.9147	Securities
6504	8899.8031	Precious Metals
6506	8899.6975	Credit Instruments
6508	8989.9537	Immovable Property

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6510	8899.9927	Agricultural Machinery
6512	8899.9747	Tobacco
6514	8989.9855	Cigarettes
6516	8989.9291	Petroleum-Based Fuel
6518	8899.9663	Milk
6520	8989.9915	Books
6522	8899.8013	Newspapers
6524	8899.8019	Magazines
6526	8899.7353	Educational Materials
6528	8899.9627	Water
6530	8989.8931	Banking Services
6532	8899.6909	Interests From Financial Assets
6534	8899.5187	Transportation of Personnel
6536	8899.6465	Immovable Property Leasing
6538	8899.7203	Cultural Services
6540	8989.8703	Healthcare
6540	8989.8703	Healthcare

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6542	8899.5439	Crop Dusting
6544	8899.5433	Sowing and Fertilization by Aircraft
6548	8799.8571	Cold Storage: Refrigeration
6550	8799.8727	Intermediary Services in Security Transactions
6602	8899.6699	Hotel Services to Non-Residents
6604	8899.8949	Meat
6604	8899.8949	Meat
6608	8899.8529	Gift Card
6610	8989.9603	Gift Certificate
6612	8899.7299	Books, Electronically Delivered (Audio)
6614	8899.7293	Books, Electronically Delivered (Digital)

Please contact Customer Support with any questions.