

YEMEN

NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH

OCTOBER 2015 CONTENT UPDATE #1

Introduction

The authority of Yemen has been added, including all rates, catch-all rules, and cross-border logic, and product taxability.

Zone

The authority of Yemen has been attached to a zone.

ZONE	PARENT ZONE	2-CHAR CODE	DEFAULT PRODUCT GROUP
Yemen	World	YE	Harmonized

Authority Options

The following authority options have been added with a start date of 1/1/1900.

NAME	CONDITION	VALUE	START DATE	END DATE
CR - Registration Requirement	Both	Registration Required	01/01/1901	N/A
Filing Groups Goods	- None -	No	10/1/2015	N/A
Filing Groups Physical Performance	- None -	No	10/1/2015	N/A
GS - Goods Reverse Charge	Not Applicable	Not Applicable	10/1/2015	N/A

NAME	CONDITION	VALUE	START DATE	END DATE
Intra-Company tax free sale - Goods	- None -	No	10/1/2015	N/A
Intra-Company tax free sale - Physical Performance	- None -	No	10/1/2015	N/A
PP - Physical Performance Reverse Charge	Not Applicable	Not Applicable	10/1/2015	N/A
PRL - Parent Registration Lookup	- None -	Yes	10/1/2015	N/A
Turn Off Authority	- None -	No	01/01/1901	N/A

Rate Updates

The following rates have been added in the authority of Yemen.

RATE CODE	RATE DESCRIPTION	RATE	START DATE	BASIS
SR	Standard Rate	5%	10/1/2015	Law No. (19) of 2001
IR	Increased Rate	10%	10/1/2015	Law No. (19) of 2001
RR	Reduced Rate	3%	10/1/2015	Law No. (19) of 2001
R2	Reduced Rate 2	2%	10/1/2015	Law No. (19) of 2001
NL	Not Liable	0%	1/1/2000	Law No. (19) of 2001
ZR	Zero Rated	0%	10/1/2015	Law No. (19) of 2001

Catch-all Rules

The following catch-all rule has been added with an end date.

RULE ORDER	RATE CODE	START DATE	END DATE
10000	NL	1/1/2000	9/30/2015

The following catch-all rules have been added.

RULE ORDER	RATE CODE	START DATE	INVOICE DESCRIPTION
5000	ZR	10/1/2015	Zero Rated Export
5001	NL	10/1/2015	Not Liable
5002	ZR	10/1/2015	Zero Rated
10000	SR	10/1/2015	Standard Rated

The following catch-all rules have been added with a Tax Code.

RULE ORDER	RATE CODE	TAX CODE	START DATE
5009.9999	SR	OVERRIDE_STANDARD	10/1/2015
5009.9998	RR	OVERRIDE_REDUCED	10/1/2015
5009.9997	R2	OVERRIDE_REDUCED2	10/1/2015
5009.9996	IR	OVERRIDE_INCREASED	10/1/2015
9970	RR	REDUCED	10/1/2015
9980	ZR	ZERO RATED	10/1/2015
9981	R2	REDUCED2	10/1/2015

RULE ORDER	RATE CODE	TAX CODE	START DATE
9990	IR	INCREASED	10/1/2015

HS2012 Product Taxability Rules

In accordance with Law No. (19) of 2001, the following rules have been added on the default Harmonized Product Group with the noted effective dates.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6595.9055	R2	2012.710813 -- Other semi-manufactured forms	10/1/2015
6799.1131	EXEMPT	Leasing of Living and Sleeping Accomodations	10/1/2015
6799.4011	RR	2012.7116 Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthet	10/1/2015
6799.4017	RR	2012.7115 Other articles of precious metal or of metal clad with precious metal.	10/1/2015
6799.4023	RR	2012.7114 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of	10/1/2015
6799.4029	RR	2012.7113 Articles of jewellery and parts thereof, of precious metal or of metal clad with precious	10/1/2015
6799.8379	EXEMPT	2012.1101 Wheat or meslin flour.	10/1/2015
6799.8397	EXEMPT	2012.1006 Rice.	10/1/2015
6799.8427	EXEMPT	2012.1001 Wheat and meslin.	10/1/2015
6899.7269	EXEMPT	Transport of Goods by Road	10/1/2015
6899.7677	EXEMPT	Passenger Transportation	10/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.7689	ZR	International Transportation	10/1/2015
6899.8607	EXEMPT	Insurance Agents, Brokers, & Service	10/1/2015
6899.8637	EXEMPT	Financial Services	10/1/2015
6899.8937	EXEMPT	Water Supply	10/1/2015
6899.8955	EXEMPT	Sewerage Systems	10/1/2015
6899.8961	EXEMPT	Refuse Systems	10/1/2015
6899.8967	EXEMPT	Public Park And Street Cleaning Services	10/1/2015
6899.8991	EXEMPT	Electric Services	10/1/2015
6899.9675	EXEMPT	2012.30 Pharmaceutical products	10/1/2015
6959.9759	EXEMPT	NONPROFIT ORGANIZATIONAL SERVICES	10/1/2015
6959.9795	EXEMPT	HEALTH SERVICES	10/1/2015
6959.9813	EXEMPT	ENVIRONMENTAL QUALITY SERVICES	10/1/2015
6959.9843	EXEMPT	EDUCATIONAL SERVICES	10/1/2015

Please contact Customer Support with any questions.