



ONESOURCE Indirect Tax Q3 2015 Sales Tax & VAT Rate Report

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US Standard Sales Tax Rate Changes 2015

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
State Rate Changes	0	0	0	0	0	0	0	0	2	0	0	2				0	2
County Rate Changes	33	0	2	35	35	0	0	35	34	0	2	36				0	106
City Rate Changes	49	2	11	62	59	1	0	60	43	2	3	48				0	170
District Rate Changes	9	2	3	14	4	1	0	5	4	1	1	6				0	25
New Taxing States	0	0	0	0	0	0	0	0	0	0	0	0				0	0
New Taxing Counties	4	0	4	8	6	2	0	8	18	0	0	18				0	34
New Taxing Cities	13	0	0	13	18	0	0	18	28	0	0	28				0	59
New District Taxes	26	0	0	26	44	0	0	44	24	0	0	24				0	94
Total	134	4	20	158	166	4	0	170	153	3	6	162	0	0	0	0	490

US Special Sales Tax Rate Changes 2015

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
State Rate Changes	0	0	0	0	1	0	0	1	2	0	0	2				0	3
County Rate Changes	12	0	0	12	0	0	0	0	3	0	3	6				0	18
City Rate Changes	19	0	11	30	2	3	0	5	22	7	2	31				0	66
District Rate Changes	11	0	3	14	4	3	0	7	3	3	0	6				0	27
New Taxing States	0	0	0	0	0	1	0	1	0	0	0	0				0	1
New Taxing Counties	1	0	0	1	3	0	0	3	0	0	0	0				0	4
New Taxing Cities	11	0	0	11	7	0	1	8	11	0	2	13				0	32
New District Taxes	6	0	0	6	1	1	0	2	0	0	0	0				0	8
Total	60	0	14	74	18	8	1	27	41	10	7	58	0	0	0	0	159

Note: special rates include non-standard rates (e.g. rental, auto, and food)

Summary of U.S. Sales Tax Rates 2015

Year	State Avg. Rate	County Avg. Rate	City Avg. Rate	Combined Avg. Rate
2015	5.539%	1.261%	1.770%	8.570%

2015 US Regular Sales Tax Rate Changes (total number of increases, decreases, and new rates)															
Months	State			County			City			District			Subtotals		Total
	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Changes	New	
Jan	0	0	0	25	8	4	46	3	13	7	2	26	91	43	134
Feb	0	0	0	0	0	0	2	0	0	2	0	0	4	0	4
Mar	0	0	0	1	1	4	9	2	0	3	0	0	16	4	20
Q1	0	0	0	26	9	8	57	5	13	12	2	26	111	47	158
Apr	0	0	0	31	4	6	55	4	18	0	4	44	98	68	166
May	0	0	0	0	0	2	1	0	0	1	0	0	2	2	4
Jun	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Q2	0	0	0	31	4	8	56	4	18	1	4	44	100	70	170
Jul	2	0	0	30	4	18	38	5	28	3	1	24	83	70	153
Aug	0	0	0	0	0	0	2	0	0	1	0	0	3	0	3
Sep	0	0	0	2	0	0	3	0	0	1	0	0	6	0	6
Q3	2	0	0	32	4	18	43	5	28	5	1	24	92	70	162
Oct													0	0	0
Nov													0	0	0
Dec													0	0	0
Q4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2	0	0	89	17	34	156	14	59	18	7	94	303	187	490

2015 US Special Sales Tax Rate Changes (total number of increases, decreases, and new rates)															
Months	State			County			City			District			Subtotals		Total
	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Changes	New	
Jan	0	0	0	11	1	1	18	1	11	11	0	6	42	18	60
Feb	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mar	0	0	0	0	0	0	11	0	0	3	0	0	14	0	14
Q1	0	0	0	11	1	1	29	1	11	14	0	6	56	18	74
Apr	1	0	0	0	0	3	1	1	7	1	3	1	7	11	18
May	0	0	1	0	0	0	3	0	0	3	0	1	6	2	8
Jun	0	0	0	0	0	0	0	0	1	0	0	0	0	1	1
Q2	1	0	1	0	0	3	4	1	8	4	3	2	13	14	27
Jul	0	1	1	3	0	0	16	6	11	3	0	0	29	12	41
Aug	0	0	0	0	0	0	7	0	0	3	0	0	10	0	10
Sep	0	0	0	3	0	0	2	0	2	0	0	0	5	2	7
Q3	0	1	1	6	0	0	25	6	13	6	0	0	44	14	58
Oct													0	0	0
Nov													0	0	0
Dec													0	0	0
Q4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1	1	2	17	1	4	58	8	32	24	3	8	113	46	159

Note: special rates include non-standard rates (e.g. rental, auto, and food)



Q3 2015 US SALES TAX HIGHLIGHTS

State Level Standard Rate Changes in Q3 2015:

- Kansas and Puerto Rico increased their sales/use tax rates to 6.5% and 10.5%, respectively, this quarter.

State Level Rate (state designated portion of the sales tax rate):

- Puerto Rico had the highest state-level sales tax rate at 10.5%. Indiana, Mississippi, New Jersey, Rhode Island, and Tennessee tied for the next highest **state** sales tax rate at 7.0%. After those states, the next highest state sales tax rates were Minnesota at 6.875% and Nevada at 6.85%.
- The average **state** sales tax rate was 5.539% in Q3 2015.

County Level Rate (county designated portion of the sales tax rate):

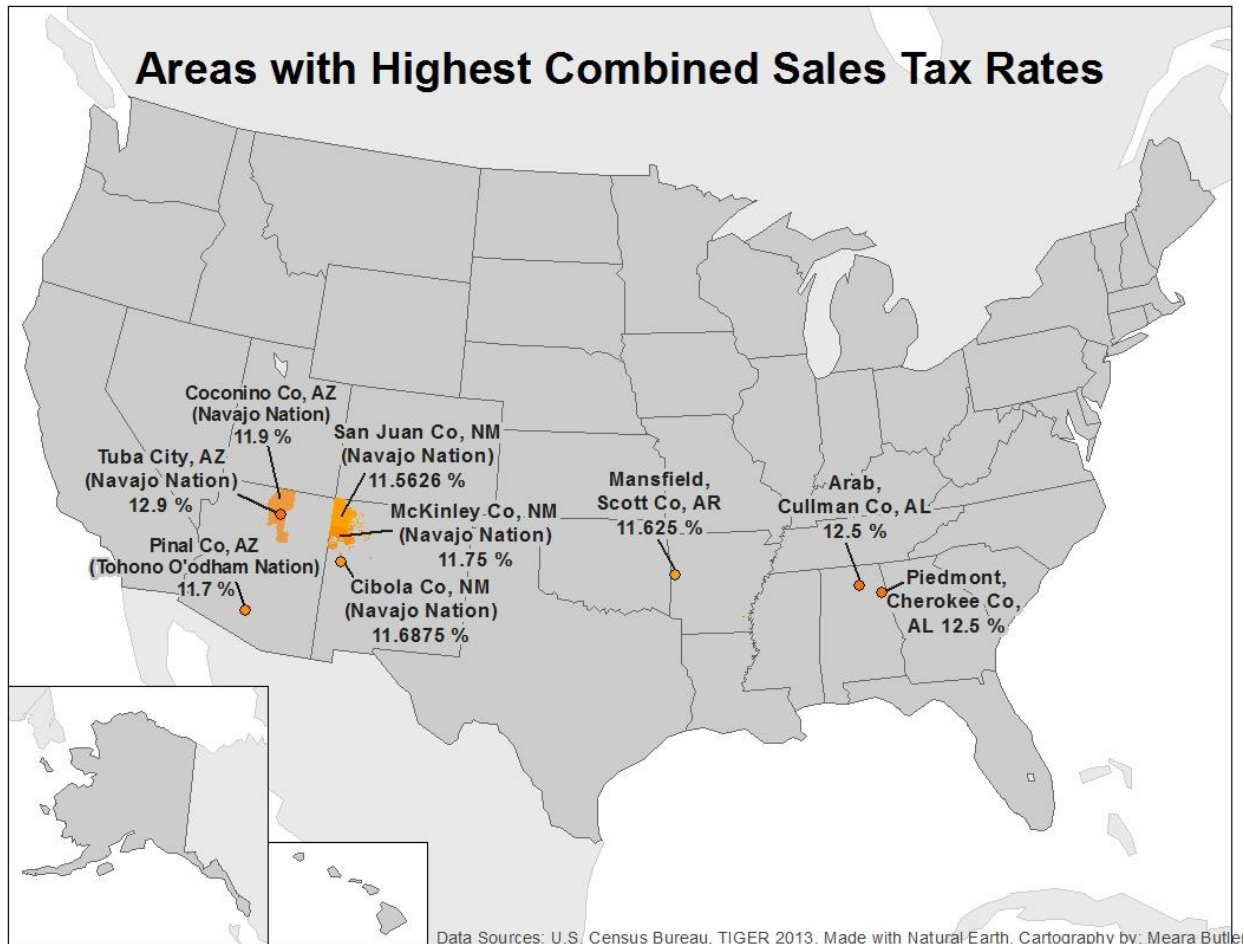
- The highest **county** sales tax rate was Wrangell, AK at 7.0%. The next highest rates were Petersburg, AK and Sitka, AK tied at 6.0%. The third highest county rates were 5.0% in the following authorities:
 - Juneau, AK
 - Skagway, AK
 - Yakutat, AK
 - Chambers, AL (in unincorporated areas outside of police jurisdictions within the county)
 - Tuscaloosa, AL (in unincorporated areas outside of police jurisdictions within the county)
 - Hinsdale, CO
 - San Juan, CO
 - Iberville Parish, LA
 - Orleans Parish, LA
 - St. Bernard Parish, LA
 - St. Charles Parish, LA
- The average **county** sales tax rate was 1.261% in Q3 2015.

City Level Rate (city designated portion of the sales tax rate):

- The highest **city** sales tax rate was Kodiak, AK at 7.0%. The second highest city rates were 6.5% in Hoonah, AK and Selawik, AK. The following cities were tied for the third highest city sales tax at 6.0%:
 - Anderson, AK
 - Bethel, AK
 - Buckland, AK
 - Cordova, AK
 - Dillingham, AK
 - Hydaburg, AK
 - King Cove, AK
 - Kotzebue, AK
 - Thorne Bay, AK
 - Tuba City, AZ (Navajo Nation)
- The average **city** sales tax rate was 1.77% in Q3 2015.

Combined State/County/City Rate:

- The jurisdictions with the highest **combined** sales tax rates were as follows:
 - 12.9% Tuba City, AZ (Navajo Nation)
 - 12.5% Arab, AL (Cullman County)
 - 12.5% Piedmont, AL (Cherokee County)
 - 11.9% Coconino County, AZ (Navajo Nation)
 - 11.75% McKinley County, NM (Navajo Nation)
 - 11.7% Pinal County, AZ (Tohono O'odham Nation)
 - 11.625% Mansfield, Scott Co, AR
 - 11.5626% Cibola County, NM (Navajo Nation)
 - 11.5626% San Juan County, NM (Navajo Nation)
- The average **combined** rate was 8.57% in Q3 2015.



North America Standard Sales Tax Rate Changes 2015

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
US Rate Changes	91	4	16	111	98	2	0	100	83	3	6	92				0	303
Canada Rate Changes	0	0	0	0	0	0	0	0	0	0	0	0				0	0
Mexico Rate Changes	0	0	0	0	0	0	0	0	0	0	0	0				0	0
New US Rates	43	0	4	47	68	2	0	70	70	0	0	70				0	187
New Canada Rates	0	0	0	0	0	0	0	0	0	0	0	0				0	0
New Mexico Rates	0	0	0	0	0	0	0	0	0	0	0	0				0	0
Total	134	4	20	158	166	4	0	170	153	3	6	162	0	0	0	0	490

North America Special Sales Tax Rate Changes 2015

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
US Rate Changes	42	0	14	56	7	6	0	13	30	10	5	45				0	114
Canada Rate Changes	0	0	0	0	0	95	0	95	0	0	0	0				0	95
Mexico Rate Changes	4	0	0	4	0	0	0	0	0	0	0	0				0	4
New US Rates	18	0	0	18	11	2	1	14	11	0	2	13				0	45
New Canada Rates	0	0	0	0	0	2	0	2	0	0	0	0				0	2
New Mexico Rates	0	0	0	0	0	0	0	0	0	0	0	0				0	0
Total	64	0	14	78	18	105	1	124	41	10	7	58	0	0	0	0	260

Note: special rates include non-standard rates (e.g. rental, auto, and food)

2015 North America Regular Sales Tax Rate Changes (total number of increases, decreases, and new rates)												
Months	US			Canada			Mexico			Subtotals		Total
	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Changes	New	
Jan	78	13	43	0	0	0	0	0	0	91	43	134
Feb	4	0	0	0	0	0	0	0	0	4	0	4
Mar	13	3	4	0	0	0	0	0	0	16	4	20
Q1	95	16	47	0	0	0	0	0	0	111	47	158
Apr	86	12	68	0	0	0	0	0	0	98	68	166
May	2	0	2	0	0	0	0	0	0	2	2	4
Jun	0	0	0	0	0	0	0	0	0	0	0	0
Q2	88	12	70	0	0	0	0	0	0	100	70	170
Jul	73	10	70	0	0	0	0	0	0	83	70	153
Aug	3	0	0	0	0	0	0	0	0	3	0	3
Sep	6	0	0	0	0	0	0	0	0	6	0	6
Q3	82	10	70	0	0	0	0	0	0	92	70	162
Oct										0	0	0
Nov										0	0	0
Dec										0	0	0
Q4	0	0	0	0	0	0	0	0	0	0	0	0
Total	265	38	187	0	0	0	0	0	0	303	187	490

2015 North America Special Sales Tax Rate Changes (total number of increases, decreases, and new rates)												
Months	US			Canada			Mexico			Subtotals		Total
	Increases	Decreases	New	Increases	Decreases	New	Increases	Decreases	New	Changes	New	
Jan	40	2	18	0	0	0	4	0	0	46	18	64
Feb	0	0	0	0	0	0	0	0	0	0	0	0
Mar	14	0	0	0	0	0	0	0	0	14	0	14
Q1	54	2	18	0	0	0	4	0	0	60	18	78
Apr	3	4	11	0	0	0	0	0	0	7	11	18
May	6	0	2	1	94	2	0	0	0	101	4	105
Jun	0	0	1	0	0	0	0	0	0	0	1	1
Q2	9	4	14	1	94	2	0	0	0	108	16	124
Jul	22	7	12	0	0	0	0	0	0	29	12	41
Aug	10	0	0	0	0	0	0	0	0	10	0	10
Sep	5	0	2	0	0	0	0	0	0	5	2	7
Q3	37	7	14	0	0	0	0	0	0	44	14	58
Oct										0	0	0
Nov										0	0	0
Dec										0	0	0
Q4	0	0	0	0	0	0	0	0	0	0	0	0
Total	100	13	46	1	94	2	4	0	0	212	48	260

Note: special rates include non-standard rates (e.g. rental, auto, and food)

2015 LATAM Regular Tax Rate Changes (total number of increases, decreases, and new rates)							
Months	Country			State			Total
	Increases	Decreases	New	Increases	Decreases	New	
Jan	1	0	0	0	0	0	1
Feb	0	0	0	0	0	0	0
Mar	0	0	0	0	0	0	0
Q1	1	0	0	0	0	0	1
Apr	0	0	0	0	0	0	0
May	0	0	0	0	0	0	0
Jun	0	0	0	0	0	0	0
Q2	0	0	0	0	0	0	0
Jul	0	0	0	0	0	0	0
Aug	1	0	0	0	0	0	1
Sep	0	0	0	0	0	0	0
Q3	1	0	0	0	0	0	1
Oct							0
Nov							0
Dec							0
Q4	0	0	0	0	0	0	0
Total	2	0	0	0	0	0	2

2015 LATAM Special Tax Rate Changes (total number of increases, decreases, and new rates)							
Months	Country			State			Total
	Increases	Decreases	New	Increases	Decreases	New	
Jan	0	0	1	0	0	0	1
Feb	0	0	0	0	0	0	0
Mar	0	0	0	0	0	1	1
Q1	0	0	1	0	0	1	2
Apr	0	0	0	0	0	0	0
May	0	0	4	0	0	0	4
Jun	0	0	0	0	0	0	0
Q2	0	0	4	0	0	0	4
Jul	0	0	0	0	0	0	0
Aug	0	0	0	0	0	0	0
Sep	0	0	0	0	0	0	0
Q3	0	0	0	0	0	0	0
Oct							0
Nov							0
Dec							0
Q4	0	0	0	0	0	0	0
Total	0	0	5	0	0	1	6

EMEA Standard Rate Changes 2015

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
Country Rate Changes	1	0	0	1	0	0	0	0	0	0	1	1				0	2
Country New Rates	0	0	1	1	0	0	0	0	0	0	0	0				0	1
State Rate Changes	0	0	0	0	0	0	0	0	0	0	0	0				0	0
State New Rates	0	0	0	0	0	0	0	0	0	0	0	0				0	0
Total	1	0	1	2	0	0	0	0	0	0	1	1	0	0	0	0	3

EMEA Special Rate Changes 2015

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
Country Rate Changes	0	0	0	0	0	0	0	0	1	0	0	1				0	1
Country New Rates	1	0	3	4	0	0	0	0	0	0	0	0				0	4
State Rate Changes	2	0	0	2	0	0	0	0	3	0	0	3				0	5
State New Rates	0	0	0	0	0	0	0	0	0	0	1	1				0	1
Total	3	0	3	6	0	0	0	0	4	0	1	5	0	0	0	0	11

2015 EMEA Regular Tax Rate Changes (total number of increases, decreases, and new rates)							
Months	Country			State			Total
	Increases	Decreases	New	Increases	Decreases	New	
Jan	1	0	0	0	0	0	1
Feb	0	0	0	0	0	0	0
Mar	0	0	1	0	0	0	1
Q1	1	0	1	0	0	0	2
Apr	0	0	0	0	0	0	0
May	0	0	0	0	0	0	0
Jun	0	0	0	0	0	0	0
Q2	0	0	0	0	0	0	0
Jul	0	0	0	0	0	0	0
Aug	0	0	0	0	0	0	0
Sep	1	0	0	0	0	0	1
Q3	1	0	0	0	0	0	1
Oct							0
Nov							0
Dec							0
Q4	0	0	0	0	0	0	0
Total	2	0	1	0	0	0	3

2015 EMEA Special Tax Rate Changes (total number of increases, decreases, and new rates)							
Months	Country			State			Total
	Increases	Decreases	New	Increases	Decreases	New	
Jan	2	0	1	0	0	0	3
Feb	0	0	0	0	0	0	0
Mar	0	0	3	0	0	0	3
Q1	2	0	4	0	0	0	6
Apr	0	0	0	0	0	0	0
May	0	0	0	0	0	0	0
Jun	0	0	0	0	0	0	0
Q2	0	0	0	0	0	0	0
Jul	0	1	0	0	3	0	4
Aug	0	0	0	0	0	0	0
Sep	0	0	1	0	0	0	1
Q3	0	1	1	0	3	0	5
Oct							0
Nov							0
Dec							0
Q4	0	0	0	0	0	0	0
Total	2	1	5	0	3	0	11

APAC Standard Rate Changes 2015

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
Country Rate Changes	0	0	0	0	0	0	0	0	0	0	0	0				0	0
Country New Rates	0	0	0	0	0	0	0	0	0	0	0	0				0	0
State Rate Changes	0	0	0	0	1	0	0	1	0	1	1	2				0	3
State New Rates	0	0	0	0	0	0	0	0	0	0	0	0				0	0
Total	0	0	0	0	1	0	0	1	0	1	1	2	0	0	0	0	3

APAC Special Rate Changes 2015

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4	Total
Country Rate Changes	0	0	0	0	1	1	2	4	3	3	0	6				0	10
Country New Rates	1	0	1	2	0	3	0	3	1	0	2	3				0	8
State Rate Changes	0	0	1	1	1	0	0	1	0	1	3	4				0	6
State New Rates	0	4	13	17	2	0	0	2	0	0	5	5				0	24
Total	1	4	15	20	4	4	2	10	4	4	10	18	0	0	0	0	48

2015 APAC Regular Tax Rate Changes (total number of increases, decreases, and new rates)							
Months	Country			State			Total
	Increases	Decreases	New	Increases	Decreases	New	
Jan	0	0	0	0	0	0	0
Feb	0	0	0	0	0	0	0
Mar	0	0	0	0	0	0	0
Q1	0	0	0	0	0	0	0
Apr	0	0	0	1	0	0	1
May	0	0	0	0	0	0	0
Jun	0	0	0	0	0	0	0
Q2	0	0	0	1	0	0	1
Jul	0	0	0	0	0	0	0
Aug	0	0	0	1	0	0	1
Sep	0	0	0	1	0	0	1
Q3	0	0	0	2	0	0	2
Oct							0
Nov							0
Dec							0
Q4	0	0	0	0	0	0	0
Total	0	0	0	3	0	0	3

2015 APAC Special Tax Rate Changes (total number of increases, decreases, and new rates)							
Months	Country			State			Total
	Increases	Decreases	New	Increases	Decreases	New	
Jan	0	0	1	0	0	0	1
Feb	0	0	0	0	0	4	4
Mar	0	0	1	1	0	13	15
Q1	0	0	2	1	0	17	20
Apr	1	0	0	1	0	2	4
May	0	1	3	0	0	0	4
Jun	0	2	0	0	0	0	2
Q2	1	3	3	1	0	2	10
Jul	1	2	1	0	0	0	4
Aug	3	0	0	1	0	0	4
Sep	3	0	2	0	0	5	10
Q3	7	2	3	1	0	5	18
Oct							0
Nov							0
Dec							0
Q4	0	0	0	0	0	0	0
Total	8	5	8	3	0	24	48



Q3 2015 VAT Highlights

COUNTRY LEVEL RATE CHANGES IN Q3 2015

Aruba Health Tax

In accordance with AB 2015 No. 31, the Aruba Health Tax rate of 1% increased to 2% effective 8 July 2015.

Greece

In accordance with Circular 1154/2015 the super reduced rate decreased from 6.5% to 6% effective 20 July 2015.

Kosovo

In accordance with LAW No. 05/L -037, a new reduced rate of 8% was added and the standard rate increased from 16% to 18% effective 1 September 2015.

Pakistan

Finance Bill 2015 introduced a new 7% rate effective 1 July 2015.

In Q3 2015, multiple changes were made regarding various different types of liquid fuel in Pakistan. These included S.R.O. 483(I)/2015 effective 1 July 2015, S.R.O. 720(I)/2015 effective 1 August 2015, and S.R.O. 874(I)/2015 effective 31 August 2015.

South Korea

The South Korean VAT Act was amended to apply a 10% rate to the cross-border supplies of electronic services, (including applications, games, films, music downloads and advertisements) effective 1 July 2015.

STATE LEVEL RATE CHANGES IN Q3 2015

Greece - Aegean Islands

In accordance with Circular 1154/2015 the super reduced rate decreased from 5% to 4% effective 20 July 2015.

India – Delhi

In accordance with Notification No. F.3(10)/Fin.(Rev.-1)/2015-16/DSVI/547 a gasoline rate of 25% was added and a diesel fuel rate of 16.6% was added effective 16 July 2015.

India – Haryana

In accordance Notification No. 18/ST-1/H.A.6/2003/S.59/2015 a diesel fuel rate of 16.4% was added effective 16 July 2015.

India- Jammu and Kashmir

In accordance with Notification No. 230 a gasoline rate of 24% was added and a diesel fuel rate of 16% was added effective 22 July 2015.

India – Nagaland

In accordance with Notification No. FIN/REV-3/VAT/10/05 the reduced rate increased from 4.75% to 5% and the standard rate increased from 13.25% to 14.5% effective 1 August 2015.

India – Uttar Pradesh

In accordance with Notification No.-KA.NI.-2-1309/XI-9(1)/2014-U.P.Act-5-2008-Order-(138)-2015 Dated 3rd September 2015 the standard rate increased from 14% to 14.5%.

Portugal Autonomous Regions – Azores

In accordance with Lei n.º 63-A/2015 the intermediate rate decreased from 10% to 9% and the reduced rate decreased from 5% to 4% effective 1 July 2015.