

# ALGERIA

## PRODUCT TAXABILITY UPDATE

THOMSON REUTERS TAX RESEARCH  
FEBRUARY 2014 CONTENT UPDATE #1

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### Summary

Changes have been made to the authority of Algeria to support the 2014 Finance Bill.

### Product Taxability

The following product taxability rules have been added to the default Independent Product Group with an effective date of 1/1/2014.

RULE ORDER	RATE CODE	PRODUCT NAME	BASIS
8899.6609	RR	Insurance Brokerage Service	Law No. 13-08 of 30 December 2013
8899.7287	RR	eBook	Law No. 13-08 of 30 December 2013
8899.7293	RR	Books, Electronically Delivered \(Digital)	Law No. 13-08 of 30 December 2013
8899.7299	RR	Books, Electronically Delivered \(Audio)	Law No. 13-08 of 30 December 2013
8989.8925	RR	Brokerage Service	Law No. 13-08 of 30 December 2013

The following product taxability rule has been added to the default Independent Product Group with an effective date of 1/1/2014 and a future end date of 8/31/2014.

RULE ORDER	RATE CODE	PRODUCT NAME	BASIS
8799.9987	EXEMPT	Oil Cake	Law No. 13-08 of 30 December 2013

The following product taxability rule has been added to the default Independent Product Group with an effective date of 1/1/2014 and a future end date of 12/31/2020.

RULE ORDER	RATE CODE	PRODUCT NAME	BASIS
8989.8643	EXEMPT	Internet	Law No. 13-08 of 30 December 2013

The following product taxability rules have been added to the non-default Harmonized Product Group with an effective date of 1/1/2014.

RULE ORDER	RATE CODE	PRODUCT NAME	BASIS
6697.9287	RR	2012.72083 - Other, in coils, not further worked than hot-rolled :	Law No. 13-08 of 30 December 2013
6697.9293	RR	2012.72082 - Other, in coils, not further worked than hot-rolled, pickled :	Law No. 13-08 of 30 December 2013
6697.9299	RR	2012.720810 -In coils, not further worked than hot-rolled, with patterns in relief	Law No. 13-08 of 30 December 2013
6799.7515	RR	2012.2608 Zinc ores and concentrates.	Law No. 13-08 of 30 December 2013
6899.8601	RR	Insurance Agents, Brokers, and Service	Law No. 13-08 of 30 December 2013

RULE ORDER	RATE CODE	PRODUCT NAME	BASIS
6899.8607	RR	Insurance Agents, Brokers, & Service	Law No. 13-08 of 30 December 2013
6899.8925	RR	Books, Electronically Delivered (Digital)	Law No. 13-08 of 30 December 2013
6899.8931	RR	Books, Electronically Delivered (Audio)	Law No. 13-08 of 30 December 2013

The following product taxability rules have been added to the non-default Harmonized Product Group with an effective date of 1/1/2014 and a future end date of 8/31/2014.

RULE ORDER	RATE CODE	PRODUCT NAME	BASIS
6698.9061	EXEMPT	2012.230630 -Of sunflower seeds	Law No. 13-08 of 30 December 2013
6698.9091	EXEMPT	2012.230330 -Brewing or distilling dregs and waste	Law No. 13-08 of 30 December 2013
6698.9103	EXEMPT	2012.230310 -Residues of starch manufacture and similar residues	Law No. 13-08 of 30 December 2013
6699.0615	EXEMPT	2012.100590 -Other	Law No. 13-08 of 30 December 2013
6799.7791	EXEMPT	2012.2304 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resu	Law No. 13-08 of 30 December 2013

The following product taxability rule has been added to the non-default Harmonized Product Group with an effective date of 1/1/2014 and a future end date of 12/31/2020.

RULE ORDER	RATE CODE	PRODUCT NAME	BASIS
6899.7845	EXEMPT	Internet access service	Law No. 13-08 of 30 December 2013

The following product taxability rules have been added to the non-default Non-Harmonized Product Group with an effective date of 1/1/2014.

RULE ORDER	RATE CODE	PRODUCT NAME	BASIS
7589.6841	RR	Real estate brokers or agents	Law No. 13-08 of 30 December 2013
7899.9759	RR	Electronic Services	Law No. 13-08 of 30 December 2013

The following product taxability rule has been added to the non-default Non-Harmonized Product Group with an effective date of 1/1/2014 and a future end date of 8/31/2014.

RULE ORDER	RATE CODE	PRODUCT NAME	BASIS
7595.8899	EXEMPT	Oil cake	Law No. 13-08 of 30 December 2013

The following product taxability rule has been added to the non-default Non-Harmonized Product Group with an effective date of 1/1/2014 and a future end date of 12/31/2020.

RULE ORDER	RATE CODE	PRODUCT NAME	BASIS
7699.0069	EXEMPT	Internet services	Law No. 13-08 of 30 December 2013

Please contact Customer Support with any questions.