

ALGERIA

PRODUCT TAXABILITY UPDATE

THOMSON REUTERS TAX RESEARCH
FEBRUARY 2014 CONTENT UPDATE #1

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.