

MADAGASCAR

NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH
OCTOBER 2015 CONTENT UPDATE #1

Introduction

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

Zone

The authority of Madagascar has been attached to a zone.

ZONE	PARENT ZONE	2-CHAR CODE	DEFAULT PRODUCT GROUP
Madagascar	World	MG	Harmonized

Authority Options

NAME	CONDITION	VALUE	START DATE	END DATE
CL – Customer Location Reverse Charge	Foreign Transaction	Registration Required	1/1/2015	N/A
CR - Registration Required	Both	Registration Required	1/1/1901	N/A
Filing Groups Goods	- None -	No	1/1/2015	N/A
Filing Groups Customer Location Service	- None -	No	1/1/2015	N/A

NAME	CONDITION	VALUE	START DATE	END DATE
Filing Groups Physical Performance	- None -	No	1/1/2015	N/A
Foreign Seller – Physical Performance	- None -	No	1/1/2015	N/A
GS - Goods Reverse Charge	Not Applicable	Not Applicable	1/1/2015	N/A
Intra-Company tax free sale - Goods	- None -	No	1/1/2015	N/A
Intra-Company tax free sale - Physical Performance	- None -	No	1/1/2015	N/A
PP - Physical Performance Reverse Charge	Not Applicable	Not Applicable	1/1/2015	N/A
PRL - Parent Registration Lookup	- None -	No	1/1/2015	N/A
Turn Off Authority	- None -	No	1/1/1901	N/A
UE - Used and Enjoyed	Not Applicable	- None -	1/1/2015	N/A

Rate Updates

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

RATE CODE	RATE DESCRIPTION	RATE	START DATE	BASIS
NL	Not Liable	0%	1/1/1901	Tax Code 2015
ZR	Zero Rate	0%	1/1/2015	Tax Code 2015
SR	Standard Rate	20%	1/1/2015	Tax Code 2015

Catch-all Rules

The following catch-all rules have been added in the authority of Madagascar.

RULE ORDER	RATE CODE	TAX CODE	START DATE	BASIS
5000	ZR	N/A	1/1/2015	Tax Code 2015
5001	NL	N/A	1/1/2015	Tax Code 2015
5002	ZR	N/A	1/1/2015	Tax Code 2015
5008.9999	SR	OVERRIDE_STANDARD	1/1/2015	Tax Code 2015
9980	ZR	ZERO RATED	1/1/2015	Tax Code 2015
9990	EXEMPT	N/A	1/1/2015	Tax Code 2015
10000	SR	N/A	1/1/2015	Tax Code 2015

HS2012 Product Taxability Rules

In accordance with the Madagascar Tax Code of 2015, 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
6595.6595	EXEMPT	2012.843699 -- Other	1/1/2015
6595.6601	EXEMPT	2012.843691 -- Of poultry-keeping machinery or poultry incubators and brooders	1/1/2015
6595.6607	EXEMPT	2012.843629 -- Other	1/1/2015
6595.6613	EXEMPT	2012.843621 -- Poultry incubators and brooders	1/1/2015
6595.6619	EXEMPT	2012.843359 -- Other	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6595.6625	EXEMPT	2012.843353 -- Root or tuber harvesting machines	1/1/2015
6595.6631	EXEMPT	2012.843352 -- Other threshing machinery	1/1/2015
6595.6655	EXEMPT	2012.843229 -- Other	1/1/2015
6595.6883	EXEMPT	2012.842481 -- Agricultural or horticultural	1/1/2015
6595.7021	EXEMPT	2012.841931 -- For agricultural products	1/1/2015
6595.7117	EXEMPT	2012.841382 -- Liquid elevators	1/1/2015
6595.9595	EXEMPT	2012.640219 -- Other	1/1/2015
6596.1083	EXEMPT	2012.560819 -- Other	1/1/2015
6596.3543	EXEMPT	2012.420329 -- Other	1/1/2015
6596.3549	EXEMPT	2012.420321 -- Specially designed for use in sports	1/1/2015
6596.4563	EXEMPT	2012.380893 -- Herbicides, anti-sprouting products and plant-growth regulators	1/1/2015
6596.4569	EXEMPT	2012.380892 -- Fungicides	1/1/2015
6596.4575	EXEMPT	2012.380891 -- Insecticides	1/1/2015
6596.5469	EXEMPT	2012.292241 -- Lysine and its esters; salts thereof	1/1/2015
6596.6909	EXEMPT	2012.271112 -- Propane	1/1/2015
6599.8708	EXEMPT	2012.010594 -- Fowls of the species Gallus domesticus	1/1/2015
6599.8733	EXEMPT	2012.010512 -- Turkeys	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6599.8744	EXEMPT	2012.010511 -- Fowls of the species Gallus domesticus	1/1/2015
6599.9825	EXEMPT	2012.010221 -- Pure-bred breeding animals	1/1/2015
6599.9999	EXEMPT	2012.010121 -- Pure-bred breeding animals	1/1/2015
6697.1253	EXEMPT	Credit Card Related Services - Interest Based	1/1/2015
6697.3125	EXEMPT	2012.900150 -Spectacle lenses of other materials	1/1/2015
6697.3131	EXEMPT	2012.900140 -Spectacle lenses of glass	1/1/2015
6697.3137	EXEMPT	2012.900130 -Contact lenses	1/1/2015
6697.3617	EXEMPT	2012.870190 -Other	1/1/2015
6697.3635	EXEMPT	2012.870110 -Pedestrian controlled tractors	1/1/2015
6697.3905	EXEMPT	2012.854140 -Photosensitive semiconductor devices, including photovoltaic cells whether or not assem	1/1/2015
6697.4463	EXEMPT	2012.851610 -Electric instantaneous or storage water heaters and immersion heaters	1/1/2015
6697.4829	EXEMPT	2012.85023 - Other generating sets :	1/1/2015
6697.4847	EXEMPT	2012.85016 - AC generators (alternators) :	1/1/2015
6697.6095	EXEMPT	2012.843880 -Other machinery	1/1/2015
6697.6101	EXEMPT	2012.843860 -Machinery for the preparation of fruits, nuts or vegetables	1/1/2015
6697.6107	EXEMPT	2012.843850 -Machinery for the preparation of meat or poultry	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6697.6161	EXEMPT	2012.843680 -Other machinery	1/1/2015
6697.6173	EXEMPT	2012.843610 -Machinery for preparing animal feeding stuffs	1/1/2015
6697.6233	EXEMPT	2012.843330 -Other haymaking machinery	1/1/2015
6697.6257	EXEMPT	2012.843280 -Other machinery	1/1/2015
6697.6263	EXEMPT	2012.843240 -Manure spreaders and fertiliser distributors	1/1/2015
6697.6269	EXEMPT	2012.843230 -Seeders, planters and transplanters	1/1/2015
6697.6281	EXEMPT	2012.843210 -Ploughs	1/1/2015
6697.6833	EXEMPT	2012.841360 -Other rotary positive displacement pumps	1/1/2015
6697.6839	EXEMPT	2012.841350 -Other reciprocating positive displacement pumps	1/1/2015
6697.6857	EXEMPT	2012.841320 -Hand pumps, other than those of subheading 8413.11 or 8413.19	1/1/2015
6697.6929	EXEMPT	2012.84101 - Hydraulic turbines and water wheels :	1/1/2015
6698.1897	EXEMPT	2012.560890 -Other	1/1/2015
6698.4657	EXEMPT	2012.392620 -Articles of apparel and clothing accessories (including gloves, mittens and mitts)	1/1/2015
6698.6775	EXEMPT	2012.293040 -Methionine	1/1/2015
6698.9013	EXEMPT	2012.230990 -Other	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6698.9025	EXEMPT	2012.230800 Vegetable materials and vegetable waste, vegetable residues and by-products, whether or	1/1/2015
6699.0621	EXEMPT	2012.100510 -Seed	1/1/2015
6699.1449	EXEMPT	2012.070110 -Seed	1/1/2015
6699.1533	EXEMPT	Prosthetic Device	1/1/2015
6699.1539	EXEMPT	Orthotic Device	1/1/2015
6699.1545	EXEMPT	Dialysis Materials	1/1/2015
6699.7569	EXEMPT	2012.051110 -Bovine semen	1/1/2015
6699.9862	EXEMPT	2012.010310 -Pure-bred breeding animals	1/1/2015
6799.1083	EXEMPT	Publishing for Vision Impaired	1/1/2015
6799.1275	EXEMPT	Financial Lease-Interest and Commission	1/1/2015
6799.1359	EXEMPT	Residential Electrical Services	1/1/2015
6799.2571	EXEMPT	2012.8481 Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the li	1/1/2015
6799.2835	EXEMPT	2012.8437 Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; mach	1/1/2015
6799.3207	EXEMPT	2012.8201 Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes,	1/1/2015
6799.5493	EXEMPT	2012.4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.5499	EXEMPT	2012.4901 Printed books, brochures, leaflets and similar printed matter, whether or not in single sh	1/1/2015
6799.5631	EXEMPT	2012.480100 Newsprint, in rolls or sheets.	1/1/2015
6799.6747	EXEMPT	2012.3004 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmi	1/1/2015
6799.6753	EXEMPT	2012.3003 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more c	1/1/2015
6799.6759	EXEMPT	2012.3002 Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antis	1/1/2015
6799.6765	EXEMPT	2012.3001 Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extra	1/1/2015
6799.6801	EXEMPT	2012.2937 Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesi	1/1/2015
6799.6807	EXEMPT	2012.2936 Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrat	1/1/2015
6799.7779	EXEMPT	2012.2306 Oil-cake and other solid residues, whether or not ground or in the form of pellets, result	1/1/2015
6799.7785	EXEMPT	2012.2305 Oil-cake and other solid residues, whether or not ground or in the form of pellets, result	1/1/2015
6799.7791	EXEMPT	2012.2304 Oil-cake and other solid residues, whether or not ground or in the form of pellets, result	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.7803	EXEMPT	2012.2302 Bran, sharps and other residues, whether or not in the form of pellets, derived from the s	1/1/2015
6799.7809	EXEMPT	2012.2301 Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or o	1/1/2015
6799.8277	EXEMPT	2012.1209 Seeds, fruit and spores, of a kind used for sowing.	1/1/2015
6799.8397	EXEMPT	2012.1006 Rice.	1/1/2015
6799.8691	EXEMPT	Wheelchair	1/1/2015
6799.8697	EXEMPT	Typewriters with Braille characters and special el	1/1/2015
6799.8745	EXEMPT	Sales of qualifying press publications	1/1/2015
6799.8829	EXEMPT	Medicines	1/1/2015
6799.8835	EXEMPT	Medicine covered by a social security legislation	1/1/2015
6799.8841	EXEMPT	Medical Equipment for Disabled Persons	1/1/2015
6799.8847	EXEMPT	Medical Device	1/1/2015
6799.8883	EXEMPT	Glucose	1/1/2015
6799.8961	EXEMPT	Drip pumps for pain control	1/1/2015
6799.9963	EXEMPT	2012.0104 Live sheep and goats.	1/1/2015
6899.7689	EXEMPT	International Transportation	1/1/2015
6899.8601	EXEMPT	Insurance Agents, Brokers, and Service	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.8607	EXEMPT	Insurance Agents, Brokers, & Service	1/1/2015
6899.9669	EXEMPT	2012.31 Fertilisers	1/1/2015
6959.9795	EXEMPT	HEALTH SERVICES	1/1/2015

Please contact Customer Support with any questions.