

NICARAGUA

HS2012 RULES

THOMSON REUTERS TAX RESEARCH

AUGUST 2014 CONTENT UPDATE #1

HS2012 Product Taxability Rules

In accordance with Ley No. 822, the following rules have been added on the non-default Harmonized Product Group with a retroactive effective date of 1/1/2013.

RULE ORDER	RATE CODE	PRODUCT NAME
6595.4219	EXEMPT	2012.960321 -- Tooth brushes, including dental-plate brushes
6596.4563	EXEMPT	2012.380893 -- Herbicides, anti-sprouting products and plant-growth regulators
6596.4569	EXEMPT	2012.380892 -- Fungicides
6596.4575	EXEMPT	2012.380891 -- Insecticides
6596.7365	EXEMPT	2012.170114 -- Other cane sugar
6596.7371	EXEMPT	2012.170113 -- Cane sugar specified in Subheading Note 2 to this Chapter
6596.7719	EXEMPT	2012.121293 -- Sugar cane
6596.7803	EXEMPT	2012.120791 -- Poppy seeds
6599.4676	EXEMPT	2012.040721 -- Of fowls of the species Gallus domesticus
6599.9999	SR	2012.010121 -- Pure-bred breeding animals

RULE ORDER	RATE CODE	PRODUCT NAME
6697.3377	EXEMPT	2012.871420 -Of carriages for disabled persons
6697.6149	EXEMPT	2012.843710 -Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables
6697.6245	SR	2012.84331 - Mowers for lawns, parks or sports-grounds :
6698.5905	EXEMPT	2012.330720 -Personal deodorants and antiperspirants
6698.6481	EXEMPT	2012.300230 -Vaccines for veterinary medicine
6698.6487	EXEMPT	2012.300220 -Vaccines for human medicine
6699.0321	EXEMPT	2012.120810 -Of soya beans
6699.0333	EXEMPT	2012.120770 -Melon seeds
6699.0339	EXEMPT	2012.120760 -Safflower (Carthamus tinctorius) seeds
6699.0345	EXEMPT	2012.120750 -Mustard seeds
6699.0351	EXEMPT	2012.120740 -Sesamum seeds
6699.0357	EXEMPT	2012.120730 -Castor oil seeds
6699.0363	EXEMPT	2012.12072 - Cotton seeds :
6699.0411	EXEMPT	2012.120230 -Seed
6699.0423	EXEMPT	2012.120110 -Seed
6699.0525	EXEMPT	2012.110220 -Maize (corn) flour
6699.9206	EXEMPT	2012.02071 - Of fowls of the species Gallus domesticus :

RULE ORDER	RATE CODE	PRODUCT NAME
6699.9232	EXEMPT	2012.02064 - Of swine, frozen :
6699.9244	EXEMPT	2012.020630 -Of swine, fresh or chilled
6699.9254	EXEMPT	2012.02062 - Of bovine animals, frozen :
6699.9266	EXEMPT	2012.020610 -Of bovine animals, fresh or chilled
6799.1905	EXEMPT	2012.9019 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; o
6799.2115	EXEMPT	2012.8713 Carriages for disabled persons, whether or not motorised or otherwise mechanically propell
6799.2853	EXEMPT	2012.8434 Milking machines and dairy machinery.
6799.2859	EXEMPT	2012.8433 Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers;
6799.5487	EXEMPT	2012.4903 Children's picture, drawing or colouring books.
6799.5493	EXEMPT	2012.4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising
6799.5499	EXEMPT	2012.4901 Printed books, brochures, leaflets and similar printed matter, whether or not in single sh
6799.6459	EXEMPT	2012.3605 Matches, other than pyrotechnic articles of heading 36.04.
6799.6747	EXEMPT	2012.3004 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmi
6799.6753	EXEMPT	2012.3003 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more c
6799.6777	EXEMPT	2012.2941 Antibiotics.

RULE ORDER	RATE CODE	PRODUCT NAME
6799.8277	EXEMPT	2012.1209 Seeds, fruit and spores, of a kind used for sowing.
6799.9819	EXEMPT	2012.0301 Live fish.
6799.9909	EXEMPT	2012.0203 Meat of swine, fresh, chilled or frozen.
6799.9921	EXEMPT	2012.0202 Meat of bovine animals, frozen.
6799.9933	EXEMPT	2012.0201 Meat of bovine animals, fresh or chilled.
6799.9939	SR	2012.0106 Other live animals.
6899.9669	EXEMPT	2012.31 Fertilisers
6899.9998	EXEMPT	2012.01 Live animals

In accordance with Ley No. 822, the following rule has been end-dated on the non-default Harmonized Product Group with a retroactive effective date of 12/31/2012.

RULE ORDER	RATE CODE	PRODUCT NAME
6599.6621	EXEMPT	Corn (maize) oil, refined, & fractions, not

Please contact Customer Support with any questions.