

NICARAGUA

PRODUCT TAXABILITY UPDATE

THOMSON REUTERS TAX RESEARCH

OCTOBER 2015 CONTENT UPDATE #1

Product Taxability Rules

The following product taxability rules have been end-dated on the default Independent Product Group in accordance with Acuerdo Ministerial No. 19-2015.

RULE ORDER	RATE CODE	PRODUCT NAME	END DATE
8899.7917	EXEMPT	Brochures	7/26/2015
8899.8013	EXEMPT	Newspapers	7/26/2015
8899.8019	EXEMPT	Magazines	7/26/2015
8899.8085	EXEMPT	Refined Oil	7/26/2015
8899.8097	EXEMPT	Crude Oil	7/26/2015
8899.8295	EXEMPT	Medicines	7/26/2015
8899.9831	EXEMPT	Fertilizers	7/26/2015
8899.9897	EXEMPT	Animal Feed	7/26/2015
8989.8997	EXEMPT	Vitamins	7/26/2015
8989.9009	EXEMPT	Veterinarian Goods	7/26/2015
8989.9507	EXEMPT	Insecticides	7/26/2015



The following product taxability rules have been end dated on the non-default Non-Harmonized Product Group in accordance with Acuerdo Ministerial No. 19-2015.

RULE ORDER	RATE CODE	PRODUCT NAME	END DATE
7591.4715	EXEMPT	Newspapers	7/26/2015
7591.4721	EXEMPT	Magazines	7/26/2015
7595.8245	EXEMPT	Insecticides	7/26/2015
7597.3605	EXEMPT	Crude oil	7/26/2015
7598.7207	EXEMPT	Vitamin supplements	7/26/2015
7799.9309	EXEMPT	Animal feed	7/26/2015

The following product taxability rules have been end-dated on the non-default Harmonized Product Group in accordance with Acuerdo Ministerial No. 19-2015.

RULE ORDER	RATE CODE	PRODUCT NAME	END DATE
6499.9417	EXEMPT	Brochures	7/26/2015
6596.4569	EXEMPT	2012.380892 -- Fungicides	7/26/2015
6596.4575	EXEMPT	2012.380891 -- Insecticides	7/26/2015
6598.5827	EXEMPT	Newspapers	7/26/2015
6599.9999	SR	2012.010121 -- Pure-bred breeding animals	7/26/2015
6697.3377	EXEMPT	2012.871420 -Of carriages for disabled persons	7/26/2015
6697.6149	EXEMPT	2012.843710 -Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	7/26/2015

RULE ORDER	RATE CODE	PRODUCT NAME	END DATE
6699.0321	EXEMPT	2012.120810 -Of soya beans	7/26/2015
6699.6753	EXEMPT	Provitamins and vitamins, derivatives & intermixtu	7/26/2015
6699.7047	EXEMPT	Insecticides, rodenticides; fungicides, herbicides	7/26/2015
6699.8319	EXEMPT	Preparations of a kind used in animal feeding	7/26/2015
6699.9206	EXEMPT	2012.02071 - Of fowls of the species Gallus domesticus :	7/26/2015
6699.9232	EXEMPT	2012.02064 - Of swine, frozen :	7/26/2015
6699.9244	EXEMPT	2012.020630 -Of swine, fresh or chilled	7/26/2015
6699.9254	EXEMPT	2012.02062 - Of bovine animals, frozen :	7/26/2015
6699.9266	EXEMPT	2012.020610 -Of bovine animals, fresh or chilled	7/26/2015
6799.2853	EXEMPT	2012.8434 Milking machines and dairy machinery.	7/26/2015
6799.5493	EXEMPT	2012.4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising	7/26/2015
6799.5499	EXEMPT	2012.4901 Printed books, brochures, leaflets and similar printed matter, whether or not in single sh	7/26/2015
6799.6747	EXEMPT	2012.3004 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmi	7/26/2015
6799.6753	EXEMPT	2012.3003 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more c	7/26/2015

RULE ORDER	RATE CODE	PRODUCT NAME	END DATE
6799.6777	EXEMPT	2012.2941 Antibiotics.	7/26/2015
6799.8277	EXEMPT	2012.1209 Seeds, fruit and spores, of a kind used for sowing.	7/26/2015
6799.8829	EXEMPT	Medicines	7/26/2015
6799.9819	EXEMPT	2012.0301 Live fish.	7/26/2015
6799.9909	EXEMPT	2012.0203 Meat of swine, fresh, chilled or frozen.	7/26/2015
6799.9921	EXEMPT	2012.0202 Meat of bovine animals, frozen.	7/26/2015
6799.9933	EXEMPT	2012.0201 Meat of bovine animals, fresh or chilled.	7/26/2015
6799.9939	SR	2012.0106 Other live animals.	7/26/2015
6899.9669	EXEMPT	2012.31 Fertilisers	7/26/2015
6899.9998	EXEMPT	2012.01 Live animals	7/26/2015

The following product taxability rules have been end-dated and given a tax code on the non-default Harmonized Product Group in accordance with Acuerdo Ministerial No. 19-2015.

RULE ORDER	RATE CODE	PRODUCT NAME	TAX CODE	END DATE
6596.8253	EXEMPT	2012.071334 -- Bambara beans (Vigna subterranea or Voandzeia subterranea)	DEPRECATED	7/27/2015
6698.4663	EXEMPT	2012.392610 -Office or school supplies	DEPRECATED	7/27/2015
6698.5257	EXEMPT	2012.382490 -Other	DEPRECATED	7/27/2015
6698.6049	EXEMPT	2012.321390 -Other	DEPRECATED	7/27/2015

RULE ORDER	RATE CODE	PRODUCT NAME	TAX CODE	END DATE
6698.6055	EXEMPT	2012.321310 -Colours in sets	DEPRECATED	7/27/2015
6699.1407	EXEMPT	2012.070420 -Brussels sprouts	DEPRECATED	7/27/2015

The following product taxability rules have been added on the non-default Non-Harmonized Product Group.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	BASIS
7590.6591	EXEMPT	Spades	7/27/2015	Acuerdo Ministerial No. 19-2015
7590.6597	EXEMPT	Shovels	7/27/2015	Acuerdo Ministerial No. 19-2015
7590.6621	EXEMPT	Rakes	7/27/2015	Acuerdo Ministerial No. 19-2015
7590.6651	EXEMPT	Hoes	7/27/2015	Acuerdo Ministerial No. 19-2015
7591.4691	EXEMPT	Picture or drawing or coloring books for children	7/27/2015	Acuerdo Ministerial No. 19-2015
7591.4697	EXEMPT	Periodicals	7/27/2015	Acuerdo Ministerial No. 19-2015
7591.4745	EXEMPT	Encyclopedias	7/27/2015	Acuerdo Ministerial No. 19-2015
7591.4751	EXEMPT	Educational or vocational textbooks	7/27/2015	Acuerdo Ministerial No. 19-2015
7591.4763	EXEMPT	Dictionaries	7/27/2015	Acuerdo Ministerial No. 19-2015
7591.8639	EXEMPT	Wooden pencils	7/27/2015	Acuerdo Ministerial No. 19-2015
7591.8711	EXEMPT	Crayons	7/27/2015	Acuerdo Ministerial No. 19-2015
7592.5731	EXEMPT	Graphite pencils	7/27/2015	Acuerdo Ministerial No. 19-2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	BASIS
7592.5785	EXEMPT	Charcoal pencils	7/27/2015	Acuerdo Ministerial No. 19-2015
7593.1791	EXEMPT	Suture needles	7/27/2015	Acuerdo Ministerial No. 19-2015
7593.5229	EXEMPT	Respiratory humidifiers or vaporizers	7/27/2015	Acuerdo Ministerial No. 19-2015
7593.7407	EXEMPT	Electrocardiography EKG units	7/27/2015	Acuerdo Ministerial No. 19-2015
7594.2165	EXEMPT	Hearing aids for the physically challenged	7/27/2015	Acuerdo Ministerial No. 19-2015
7594.7409	EXEMPT	Barbed wire	7/27/2015	Acuerdo Ministerial No. 19-2015
7595.7705	EXEMPT	Soya seeds or seedlings	7/27/2015	Acuerdo Ministerial No. 19-2015
7595.7723	EXEMPT	Potato seeds or seedlings	7/27/2015	Acuerdo Ministerial No. 19-2015
7595.7759	EXEMPT	Melon seeds or seedlings	7/27/2015	Acuerdo Ministerial No. 19-2015
7595.7807	EXEMPT	Corn seeds or seedlings	7/27/2015	Acuerdo Ministerial No. 19-2015
7595.7921	EXEMPT	Mustard seeds or seedlings	7/27/2015	Acuerdo Ministerial No. 19-2015
7595.8071	EXEMPT	Cotton seeds or seedlings	7/27/2015	Acuerdo Ministerial No. 19-2015
7595.8083	EXEMPT	Sorghum seeds	7/27/2015	Acuerdo Ministerial No. 19-2015
7595.8113	EXEMPT	Maize seeds	7/27/2015	Acuerdo Ministerial No. 19-2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	BASIS
7595.8365	EXEMPT	Rabbits	7/27/2015	Acuerdo Ministerial No. 19-2015
7595.8371	EXEMPT	Primates	7/27/2015	Acuerdo Ministerial No. 19-2015
7595.8425	EXEMPT	Camels	7/27/2015	Acuerdo Ministerial No. 19-2015
7595.8431	EXEMPT	Asses	7/27/2015	Acuerdo Ministerial No. 19-2015
7595.8491	EXEMPT	Bees	7/27/2015	Acuerdo Ministerial No. 19-2015
7595.8521	EXEMPT	Live chickens	7/27/2015	Acuerdo Ministerial No. 19-2015
7597.4739	EXEMPT	Milking machines	7/27/2015	Acuerdo Ministerial No. 19-2015
7597.7553	EXEMPT	Garlic	7/27/2015	Acuerdo Ministerial No. 19-2015
7598.7027	EXEMPT	Potassium chloride	7/27/2015	Acuerdo Ministerial No. 19-2015
7599.3813	EXEMPT	Agricultural tractors	7/27/2015	Acuerdo Ministerial No. 19-2015
7599.6285	EXEMPT	Matches	7/27/2015	Acuerdo Ministerial No. 19-2015
7599.8289	EXEMPT	Earthmoving shovels	7/27/2015	Acuerdo Ministerial No. 19-2015
7599.8811	EXEMPT	Toothpaste	7/27/2015	Acuerdo Ministerial No. 19-2015
7599.8817	EXEMPT	Toothbrushes	7/27/2015	Acuerdo Ministerial No. 19-2015
7599.9051	EXEMPT	Deodorants	7/27/2015	Acuerdo Ministerial No. 19-2015
7699.3729	EXEMPT	Medical weight scales	7/27/2015	Acuerdo Ministerial No. 19-2015
7699.3933	EXEMPT	Orthopedic traction supplies and accessories	7/27/2015	Acuerdo Ministerial No. 19-2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	BASIS
7699.3939	EXEMPT	Orthopedic softgoods for upper extremity and torso	7/27/2015	Acuerdo Ministerial No. 19-2015
7699.3945	EXEMPT	Orthopedic softgoods for lower extremity	7/27/2015	Acuerdo Ministerial No. 19-2015
7699.3951	EXEMPT	Orthopedic equipment and supplies	7/27/2015	Acuerdo Ministerial No. 19-2015
7699.7671	EXEMPT	Agricultural processing machinery and equipment	7/27/2015	Acuerdo Ministerial No. 19-2015
7699.7677	EXEMPT	Agricultural machinery for soil preparation	7/27/2015	Acuerdo Ministerial No. 19-2015
7699.7683	EXEMPT	Agricultural machinery for planting and seeding	7/27/2015	Acuerdo Ministerial No. 19-2015
7699.7689	EXEMPT	Agricultural machinery for harvesting	7/27/2015	Acuerdo Ministerial No. 19-2015
7699.7695	EXEMPT	Agricultural machinery for cleaning and sorting and grading	7/27/2015	Acuerdo Ministerial No. 19-2015
7699.7941	EXEMPT	Poultry vaccines	7/27/2015	Acuerdo Ministerial No. 19-2015
7799.9297	EXEMPT	Fertilizers and plant nutrients and herbicides	7/27/2015	Acuerdo Ministerial No. 19-2015

The following product taxability rule has been added on the non-default Harmonized Product Group.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE	BASIS
6698.4141	EXEMPT	2012.420330 -Belts and bandoliers	7/27/2015	Acuerdo Ministerial No. 19-2015

Please contact Customer Support with any questions.