

NICARAGUA

PRODUCT TAXABILITY UPDATE

THOMSON REUTERS TAX RESEARCH
SEPTEMBER 2015 CONTENT UPDATE #1

Product Taxability Rules

The following product taxability rules have been added on the default Independent Product Group with start date of 27 July 2015 in accordance with the Acuerdo Ministerial No. 19-2015.

RULE ORDER	RATE CODE	PRODUCT NAME
8799.8853	EXEMPT	Lottery Tickets
8799.9111	EXEMPT	Cane Sugar
8799.9189	EXEMPT	Cooking Salt
8799.9387	EXEMPT	Wheat Flour
8799.9411	EXEMPT	Corn Flour
8799.9951	EXEMPT	Corn
8899.7779	EXEMPT	Sanitary Napkins
8899.7977	EXEMPT	Human Organs
8899.8271	EXEMPT	Orthopaedic Appliances
8899.8277	EXEMPT	Orthodontic Appliances
8899.8331	EXEMPT	Human Prosthesis

RULE ORDER	RATE CODE	PRODUCT NAME
8899.8343	EXEMPT	Hearing Aids
8899.8979	EXEMPT	Cattle Semen
8899.9549	EXEMPT	School Textbooks
8899.9561	EXEMPT	Maps
8899.9567	EXEMPT	Children s Books
8899.9579	EXEMPT	Books for educational and cultural publications
8899.9705	EXEMPT	Infant Formulae
8899.9927	EXEMPT	Agricultural Machinery
8899.9939	EXEMPT	Agricultural and Horticultural Sprayers
8899.9945	EXEMPT	Tractor
8899.9969	EXEMPT	Plant Cultivation
8899.9975	EXEMPT	Fruit Cultivation
8899.9987	EXEMPT	Cultivation of Spices
8899.9993	EXEMPT	Cultivation of Agiricultural Products
8989.9123	EXEMPT	Soaps
8989.9963	EXEMPT	Antiserums

The following product taxability rules have been added on the non-default Harmonized Product Group with a start date of 27 July 2015 in accordance with the Acuerdo Ministerial No. 19-2015.

RULE ORDER	RATE CODE	PRODUCT NAME
6595.4675	EXEMPT	2012.902221 -- For medical, surgical, dental or veterinary uses
6595.4687	EXEMPT	2012.902214 -- Other, for medical, surgical or veterinary uses
6595.4693	EXEMPT	2012.902213 -- Other, for dental uses
6595.4699	EXEMPT	2012.902212 -- Computed tomography apparatus
6595.4705	EXEMPT	2012.902139 -- Other
6595.4711	EXEMPT	2012.902131 -- Artificial joints
6595.4717	EXEMPT	2012.902129 -- Other
6595.4723	EXEMPT	2012.902121 -- Artificial teeth
6595.4729	EXEMPT	2012.901849 -- Other
6595.4735	EXEMPT	2012.901841 -- Dental drill engines, whether or not combined on a single base with other dental equi
6595.4741	EXEMPT	2012.901839 -- Other
6595.4747	EXEMPT	2012.901832 -- Tubular metal needles and needles for sutures
6595.4759	EXEMPT	2012.901819 -- Other
6595.4765	EXEMPT	2012.901814 -- Scintigraphic apparatus
6595.4771	EXEMPT	2012.901813 -- Magnetic resonance imaging apparatus
6595.4777	EXEMPT	2012.901812 -- Ultrasonic scanning apparatus

RULE ORDER	RATE CODE	PRODUCT NAME
6595.4783	EXEMPT	2012.901811 -- Electro-cardiographs
6595.4849	EXEMPT	2012.900319 -- Of other materials
6595.4855	EXEMPT	2012.900311 -- Of plastics
6595.5173	EXEMPT	2012.854449 -- Other
6595.5887	EXEMPT	2012.850131 -- Of an output not exceeding 750 W
6595.6523	EXEMPT	2012.844332 -- Other, capable of connecting to an automatic data processing machine or to a network
6595.6547	EXEMPT	2012.844316 -- Flexographic printing machinery
6595.6595	EXEMPT	2012.843699 -- Other
6595.9535	EXEMPT	2012.640419 -- Other
6595.9613	EXEMPT	2012.640192 -- Covering the ankle but not covering the knee
6596.2865	EXEMPT	2012.490591 -- In book form
6596.2871	EXEMPT	2012.490199 -- Other
6596.2877	EXEMPT	2012.490191 -- Dictionaries and encyclopaedias, and serial instalments thereof
6596.3777	EXEMPT	2012.401511 -- Surgical
6596.4965	EXEMPT	2012.300431 -- Containing insulin
6596.4977	EXEMPT	2012.300331 -- Containing insulin
6596.7797	EXEMPT	2012.120799 -- Other

RULE ORDER	RATE CODE	PRODUCT NAME
6596.7923	EXEMPT	2012.100199 -- Other
6596.7929	EXEMPT	2012.100191 -- Seed
6596.7935	EXEMPT	2012.100119 -- Other
6596.7941	EXEMPT	2012.100111 -- Seed
6596.7983	EXEMPT	2012.090932 -- Crushed or ground
6596.7989	EXEMPT	2012.090931 -- Neither crushed nor ground
6596.7995	EXEMPT	2012.090922 -- Crushed or ground
6596.8001	EXEMPT	2012.090921 -- Neither crushed nor ground
6596.8043	EXEMPT	2012.090619 -- Other
6596.8049	EXEMPT	2012.090611 -- Cinnamon (Cinnamomum zeylanicum Blume)
6596.8067	EXEMPT	2012.090412 -- Crushed or ground
6596.8115	EXEMPT	2012.080719 -- Other
6596.8121	EXEMPT	2012.080711 -- Watermelons
6596.8223	EXEMPT	2012.080119 -- Other
6596.8229	EXEMPT	2012.080112 -- In the inner shell (endocarp)
6596.8253	EXEMPT	2012.071334 -- Bambara beans (Vigna subterranea or Voandzeia subterranea)
6596.8265	EXEMPT	2012.071332 -- Small red (Adzuki) beans (Phaseolus or Vigna angularis)

RULE ORDER	RATE CODE	PRODUCT NAME
6596.8337	EXEMPT	2012.070993 -- Pumpkins, squash and gourds (Cucurbita spp.)
6596.8385	EXEMPT	2012.070511 -- Cabbage lettuce (head lettuce)
6599.4808	EXEMPT	2012.040711 -- Of fowls of the species Gallus domesticus
6599.7184	EXEMPT	2012.020751 -- Not cut in pieces, fresh or chilled
6599.7328	EXEMPT	2012.020712 -- Not cut in pieces, frozen
6599.7342	EXEMPT	2012.020711 -- Not cut in pieces, fresh or chilled
6599.7882	EXEMPT	2012.020641 -- Livers
6599.8228	EXEMPT	2012.020329 -- Other
6599.8242	EXEMPT	2012.020322 -- Hams, shoulders and cuts thereof, with bone in
6599.8259	EXEMPT	2012.020319 -- Other
6599.8272	EXEMPT	2012.020312 -- Hams, shoulders and cuts thereof, with bone in
6599.8559	EXEMPT	2012.010649 -- Other
6599.8565	EXEMPT	2012.010641 -- Bees
6599.8571	EXEMPT	2012.010639 -- Other
6599.8577	EXEMPT	2012.010633 -- Ostriches; emus (Dromaius novaehollandiae)
6599.8583	EXEMPT	2012.010632 -- Psittaciformes (including parrots, parakeets, macaws and cockatoos)
6599.8589	EXEMPT	2012.010631 -- Birds of prey

RULE ORDER	RATE CODE	PRODUCT NAME
6599.8595	EXEMPT	2012.010619 -- Other
6599.8601	EXEMPT	2012.010614 -- Rabbits and hares
6599.8607	EXEMPT	2012.010613 -- Camels and other camelids (Camelidae)
6599.8613	EXEMPT	2012.010612 -- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (
6599.8619	EXEMPT	2012.010611 -- Primates
6599.8697	EXEMPT	2012.010599 -- Other
6599.8708	EXEMPT	2012.010594 -- Fowls of the species Gallus domesticus
6599.8715	EXEMPT	2012.010515 -- Guinea fowls
6599.8721	EXEMPT	2012.010514 -- Geese
6599.8727	EXEMPT	2012.010513 -- Ducks
6599.8733	EXEMPT	2012.010512 -- Turkeys
6599.8744	EXEMPT	2012.010511 -- Fowls of the species Gallus domesticus
6599.9152	EXEMPT	2012.010392 -- Weighing 50 kg or more
6599.9164	EXEMPT	2012.010391 -- Weighing less than 50 kg
6599.9741	EXEMPT	2012.010239 -- Other
6599.9753	EXEMPT	2012.010231 -- Pure-bred breeding animals
6599.9813	EXEMPT	2012.010229 -- Other
6599.9825	EXEMPT	2012.010221 -- Pure-bred breeding animals

RULE ORDER	RATE CODE	PRODUCT NAME
6599.9987	EXEMPT	2012.010129 -- Other
6697.1583	EXEMPT	2012.961000 Slates and boards, with writing or drawing surfaces, whether or not framed.
6697.1601	EXEMPT	2012.960910 -Pencils and crayons, with leads encased in a rigid sheath
6697.1625	EXEMPT	2012.960840 -Propelling or sliding pencils
6697.1637	EXEMPT	2012.960820 -Felt tipped and other porous-tipped pens and markers
6697.1721	EXEMPT	2012.960310 -Brooms and brushes, consisting of twigs or other vegetable materials bound together, wi
6697.2009	EXEMPT	2012.940210 -Dentists', barbers' or similar chairs and parts thereof
6697.2723	EXEMPT	2012.902190 -Other
6697.2729	EXEMPT	2012.902150 -Pacemakers for stimulating heart muscles, excluding parts and accessories
6697.2735	EXEMPT	2012.902140 -Hearing aids, excluding parts and accessories
6697.2747	EXEMPT	2012.90212 - Artificial teeth and dental fittings :
6697.2753	EXEMPT	2012.902110 -Orthopaedic or fracture appliances
6697.2765	EXEMPT	2012.901920 -Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therape
6697.2771	EXEMPT	2012.901910 -Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus
6697.2777	EXEMPT	2012.901890 -Other instruments and appliances

RULE ORDER	RATE CODE	PRODUCT NAME
6697.2783	EXEMPT	2012.901850 -Other ophthalmic instruments and appliances
6697.2801	EXEMPT	2012.901820 -Ultra-violet or infra-red ray apparatus
6697.2933	EXEMPT	2012.901290 -Parts and accessories
6697.2939	EXEMPT	2012.901210 -Microscopes other than optical microscopes; diffraction apparatus
6697.2981	EXEMPT	2012.901050 -Other apparatus and equipment for photographic (including cinematographic) laboratories
6697.3125	EXEMPT	2012.900150 -Spectacle lenses of other materials
6697.3131	EXEMPT	2012.900140 -Spectacle lenses of glass
6697.3395	EXEMPT	2012.871310 -Not mechanically propelled
6697.3629	EXEMPT	2012.870120 -Road tractors for semi-trailers
6697.3905	EXEMPT	2012.854140 -Photosensitive semiconductor devices, including photovoltaic cells whether or not assem
6697.6161	EXEMPT	2012.843680 -Other machinery
6697.6191	EXEMPT	2012.843490 -Parts
6697.6203	EXEMPT	2012.843410 -Milking machines
6697.6215	EXEMPT	2012.843360 -Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce
6697.6251	EXEMPT	2012.843290 -Parts
6697.6497	EXEMPT	2012.842420 -Spray guns and similar appliances

RULE ORDER	RATE CODE	PRODUCT NAME
6697.6533	EXEMPT	2012.842310 -Personal weighing machines, including baby scales; household scales
6697.7601	EXEMPT	2012.820130 -Mattocks, picks, hoes and rakes
6697.7607	EXEMPT	2012.820110 -Spades and shovels
6697.9455	EXEMPT	2012.711890 -Other
6698.3133	EXEMPT	2012.490510 -Globes
6698.3169	EXEMPT	2012.490110 -In single sheets, whether or not folded
6698.3175	EXEMPT	2012.482390 -Other
6698.3193	EXEMPT	2012.482340 -Rolls, sheets and dials, printed for self-recording apparatus
6698.3253	EXEMPT	2012.482020 -Exercise books
6698.3325	EXEMPT	2012.481810 -Toilet paper
6698.3349	EXEMPT	2012.481690 -Other
6698.4387	EXEMPT	2012.401410 -Sheath contraceptives
6698.4663	EXEMPT	2012.392610 -Office or school supplies
6698.5257	EXEMPT	2012.382490 -Other
6698.5317	EXEMPT	2012.382200 Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagent
6698.5713	EXEMPT	2012.350710 -Rennet and concentrates thereof
6698.5725	EXEMPT	2012.350610 -Products suitable for use as glues or adhesives, put up for retail sale as glues or adh

RULE ORDER	RATE CODE	PRODUCT NAME
6698.5785	EXEMPT	2012.340700 Modelling pastes, including those put up for children's amusement; preparations known as
6698.5929	EXEMPT	2012.330610 -Dentifrices
6698.6049	EXEMPT	2012.321390 -Other
6698.6055	EXEMPT	2012.321310 -Colours in sets
6698.6283	EXEMPT	2012.310390 -Other
6698.6289	EXEMPT	2012.310310 -Superphosphates
6698.6367	EXEMPT	2012.300650 -First-aid boxes and kits
6698.6397	EXEMPT	2012.300590 -Other
6698.6403	EXEMPT	2012.300510 -Adhesive dressings and other articles having an adhesive layer
6698.6475	EXEMPT	2012.300290 -Other
6698.6499	EXEMPT	2012.300190 -Other
6698.6505	EXEMPT	2012.300120 -Extracts of glands or other organs or of their secretions
6698.9763	EXEMPT	2012.170310 -Cane molasses
6699.0417	EXEMPT	2012.120190 -Other
6699.0579	EXEMPT	2012.100790 -Other
6699.0585	EXEMPT	2012.100710 -Seed
6699.0591	EXEMPT	2012.100640 -Broken rice

RULE ORDER	RATE CODE	PRODUCT NAME
6699.0603	EXEMPT	2012.100620 -Husked (brown) rice
6699.0615	EXEMPT	2012.100590 -Other
6699.0621	EXEMPT	2012.100510 -Seed
6699.0747	EXEMPT	2012.090620 -Crushed or ground
6699.0897	EXEMPT	2012.081090 -Other
6699.0939	EXEMPT	2012.081010 -Strawberries
6699.0987	EXEMPT	2012.080720 -Papaws (papayas)
6699.1041	EXEMPT	2012.080450 -Guavas, mangoes and mangosteens
6699.1047	EXEMPT	2012.080440 -Avocados
6699.1317	EXEMPT	2012.070970 -Spinach, New Zealand spinach and orache spinach (garden spinach)
6699.1335	EXEMPT	2012.070940 -Celery other than celeriac
6699.1341	EXEMPT	2012.070930 -Aubergines (egg-plants)
6699.1347	EXEMPT	2012.070920 -Asparagus
6699.1359	EXEMPT	2012.070820 -Beans (Vigna spp., Phaseolus spp.)
6699.1383	EXEMPT	2012.070610 -Carrots and turnips
6699.1407	EXEMPT	2012.070420 -Brussels sprouts
6699.1413	EXEMPT	2012.070410 -Cauliflowers and headed broccoli
6699.1419	EXEMPT	2012.070390 -Leeks and other alliaceous vegetables

RULE ORDER	RATE CODE	PRODUCT NAME
6699.1425	EXEMPT	2012.070320 -Garlic
6699.1431	EXEMPT	2012.070310 -Onions and shallots
6699.1443	EXEMPT	2012.070190 -Other
6699.1449	EXEMPT	2012.070110 -Seed
6699.7569	EXEMPT	2012.051110 -Bovine semen
6699.8781	EXEMPT	2012.03028 - Other fish, excluding livers and roes :
6699.8787	EXEMPT	2012.03027 - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictal</i>
6699.8793	EXEMPT	2012.03025 - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae
6699.8799	EXEMPT	2012.03024 - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sard</i>
6699.8805	EXEMPT	2012.03023 - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>))
6699.8811	EXEMPT	2012.03022 - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Cithar</i>
6699.8817	EXEMPT	2012.03021 - Salmonidae, excluding livers and roes :
6699.9651	EXEMPT	2012.010690 -Other
6699.9669	EXEMPT	2012.010620 -Reptiles (including snakes and turtles)
6699.9728	EXEMPT	2012.01059 - Other :
6699.9862	EXEMPT	2012.010310 -Pure-bred breeding animals

RULE ORDER	RATE CODE	PRODUCT NAME
6699.9975	EXEMPT	2012.010190 -Other
6699.9987	EXEMPT	2012.010130 -Asses
6799.1503	EXEMPT	2012.9609 Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing cha
6799.2187	EXEMPT	2012.8701 Tractors (other than tractors of heading 87.09).
6799.2865	EXEMPT	2012.8432 Agricultural, horticultural or forestry machinery for soil preparation or cultivation; law
6799.3747	EXEMPT	2012.7313 Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely
6799.6705	EXEMPT	2012.3105 Mineral or chemical fertilisers containing two or three of the fertilising elements nitrog
6799.6711	EXEMPT	2012.3104 Mineral or chemical fertilisers, potassic.
6799.6723	EXEMPT	2012.3102 Mineral or chemical fertilisers, nitrogenous.
6799.6729	EXEMPT	2012.3101 Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fert
6799.6741	EXEMPT	2012.3005 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters,
6799.6765	EXEMPT	2012.3001 Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extra
6799.7347	EXEMPT	2012.2715 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on
6799.8295	EXEMPT	2012.1206 Sunflower seeds, whether or not broken.
6799.8307	EXEMPT	2012.1204 Linseed, whether or not broken.

RULE ORDER	RATE CODE	PRODUCT NAME
6799.8379	EXEMPT	2012.1101 Wheat or meslin flour.
6799.8619	EXEMPT	2012.0707 Cucumbers and gherkins, fresh or chilled.
6799.8649	EXEMPT	2012.0702 Tomatoes, fresh or chilled.

Please contact Customer Support with any questions.