

# NICARAGUA

## RULE ORDER REASSIGNMENT

THOMSON REUTERS TAX RESEARCH

JULY 2014 CONTENT UPDATE#1

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### Rule Order Reassignment

The following product taxability rules on the default Harmonized Product Group have had their rule orders updated.

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5041.2	6699.8481	Waters, including natural or artificial mineral wa
6010.2	6899.8565	Legal Services
6020.2	6799.1299	Lotteries
6040.2	6699.7959	Petroleum oils and oils obtained from bituminous m
6050.2	6599.6621	Corn (maize) oil, refined, & fractions, not
6070.2	6499.9417	Brochures
7000.2	6598.5827	Newspapers
7010.2	6799.8829	Medicines
7020.2	6598.9457	Vaccines for human medicine
7030.2	6699.8319	Preparations of a kind used in animal feeding
7050.2	6699.6753	Provitamins and vitamins, derivatives & intermixtu



PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
7060.2	6699.7047	Insecticides, rodenticides; fungicides, herbicides
8010.2	6899.8991	Electric Services
8020.2	6899.8937	Water Supply
8040.2	6899.8343	Medical Services; Doctors, Dentists, Kinesiologist
8080.2	6899.7713	Domestic Transportation
8090.2	6899.7875	Education/Teaching
8120.2	6899.9147	Construction-Residential Houses
8130.2	6899.8127	Residential Renting
8170.2	6799.9033	Land
8210.2	6699.1551	Gift Card
8220.2	6499.9411	Printed Books
8240.2	6799.8889	Gift Certificate

The following product taxability rules on the non-default Non-Harmonized Product Group have had their rule orders updated.

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5051.1	7597.4523	Water

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6000.1	7698.8287	Currency
6010.1	7799.8133	Legal services
6020.1	7698.7909	Gambling and betting establishments
6040.1	7597.3605	Crude oil
6080.1	7591.4721	Magazines
7000.1	7591.4715	Newspapers
7030.1	7799.9309	Animal feed
7050.1	7598.7207	Vitamin supplements
7060.1	7595.8245	Insecticides
7070.1	7699.5817	Herbicides
7080.1	7699.5823	Chemical fertilizers and plant nutrients
8020.1	7589.0823	Supply of water
8030.1	7698.7921	Carnivals and fairs
8090.1	7899.9765	Education and Training Services
8120.1	7699.0345	Residential construction
8130.1	7589.6871	Residential rental
8180.1	7698.9241	Meat and poultry and seafood processing

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
8210.1	7799.9453	Gift Card
8240.1	7899.9909	Gift Certificate

The following product taxability rules on the non-default Independent Product Group have had their rule orders updated.

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5010	8899.7797	Tickets for Foreign Air Travel
5020	8899.9333	Cement
5030	8899.9327	Clinker
5039	8799.8283	Residential Electricity up to 300 kWh
5040	8799.8283	Residential Electricity up to 300 kWh
5041	8799.8284	Residential Electricity up to 300 kWh
5041	8799.8284	Residential Electricity up to 300 kWh
5050	8899.9627	Water
5051	8899.9627	Water
6000	8899.8913	Currency
6010	8799.8511	Legal Tender

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6020	8799.8859	Lotteries
6030	8989.9147	Securities
6040	8899.8097	Crude Oil
6050	8899.8085	Refined Oil
6070	8899.7917	Brochures
6080	8899.8019	Magazines
6090	8899.9555	School and Scientific Publications
7000	8899.8013	Newspapers
7010	8899.8295	Medicines
7020	8899.8241	Vaccines
7030	8899.9897	Animal Feed
7040	8989.9009	Veterinarian Goods
7050	8989.8997	Vitamins
7060	8989.9507	Insecticides
7070	8899.9807	Herbicides
7080	8899.9831	Fertilizers
7090	8899.8925	Seeds for Planting

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
8010	8899.5169	Electricity
8020	8899.5133	Water Supply
8030	8989.8751	Fairs
8040	8899.6765	Medical Services
8050	8899.6585	Life Insurance
8060	8899.6657	Agricultural Insurance and Premiums
8070	8799.8775	Sport Shows Non Professional
8080	8899.5259	Domestic Transportation
8090	8989.8799	Education
8110	8899.6981	Credit Card Related Services
8112	8899.7587	Loan Interest
8120	8899.7431	Residential
8130	8989.8355	Residential Rent
8140	8899.6477	Holiday Apartments
8150	8899.6519	Agricultural Equipment Lease
8160	8899.6501	Farm Property Lease
8170	8989.9471	Land

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
8180	8989.8313	Seafood Processing
8190	8989.8949	Agricultural Product Processing
8210	8899.8529	Gift Card
8220	8989.9915	Books
8230	8989.8739	Financial Services
8240	8989.9603	Gift Certificate
8250	8899.7299	Books, Electronically Delivered (Audio)
8260	8899.7293	Books, Electronically Delivered (Digital)

Please contact Customer Support with any questions.