

# NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH

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## Introduction

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

## Zone

The authority of Niger has been attached to a zone.

ZONE	PARENT ZONE	2-CHAR CODE	DEFAULT PRODUCT GROUP
Niger	World	NE	Harmonized

## Authority Options

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



NAME	CONDITION	VALUE	START DATE	END DATE
Filing Groups Work on Goods	- 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 - Customer Location	- None -	No	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
Intra-Company tax free sale - Work on Goods	- None -	No	1/1/2015	N/A
PP - Physical Performance Reverse Charge	Both	Registration Requirement	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

Please contact Customer Support with any questions.