

NORWAY

PRODUCT TAXABILITY RULES AND RULE ORDER REASSIGNMENT

THOMSON REUTERS TAX RESEARCH
FEBRUARY 2015 CONTENT UPDATE #1

HS2012 Product Taxability Rules

The following rules have been end-dated.

RULE ORDER	RATE CODE	PRODUCT NAME	END DATE
6599.9153	IR	Other	12/31/2014
6799.9674	IR	Sugars and sugar confectionary	12/31/2014
6799.9687	IR	Preparations of vegetables, fruit, nuts or other p	12/31/2014
6799.9699	IR	Preparations of cereals, flour, starch or milk; ba	12/31/2014
6799.9712	IR	Miscellaneous edible preparations	12/31/2014
6799.9734	IR	Edible preparations of meat, fish, crustaceans, mo	12/31/2014
6799.9748	IR	Cocoa and cocoa preparations	12/31/2014
7597.4379	IR	Natural sugars or sweetening products	12/31/2014
7699.7611	IR	Non alcoholic beverages	12/31/2014
9980.0000	IR	All Products	12/31/2014

In accordance with the Norway VAT Act, the following rules have been added on the default Harmonized Product Group with the noted effective dates.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6596.2865	ZR	2012.490591 -- In book form	1/1/2015
6799.0867	SR	Banking and other Financial Services - Financial Leasing	1/1/2015
6799.1011	EXEMPT	Postage Stamps	1/1/2015
6799.1125	SR	Leasing of Meeting Rooms in the Hotel and Restaura	1/1/2015
6799.1137	SR	Leasing of Camping Sites	1/1/2015
6799.1143	SR	Lease of Parking Space or Boat Slip	1/1/2015
6799.1233	SR	Management of Investment Funds	1/1/2015
6799.5487	ZR	2012.4903 Children's picture, drawing or colouring books.	1/1/2015
6799.5493	ZR	2012.4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising	1/1/2015
6799.9819	SR	2012.0301 Live fish.	1/1/2015
6899.7395	EXEMPT	Games of Chance Services	1/1/2015
6899.7455	SR	Health Club and Fitness Center	1/1/2015
6899.7521	SR	Cosmetics and Plastic Surgery Services	1/1/2015
6899.7593	RR	Urban Transportation	1/1/2015
6899.7659	RR	Public Transportation	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.7875	EXEMPT	Education/Teaching	1/1/2015
6899.8193	EXEMPT	Public Radio	1/1/2015
6899.8217	EXEMPT	Services Supplied by Youth Hostels	1/1/2015
6899.8223	EXEMPT	Services Supplied by Rest Homes	1/1/2015
6899.8229	EXEMPT	Services Supplied by Orphanages	1/1/2015
6899.8235	EXEMPT	Services Supplied by Asylums	1/1/2015
6899.8259	EXEMPT	Apartment Rentals - not for individuals	1/1/2015
6899.8487	EXEMPT	Social Housing	1/1/2015
6899.8511	EXEMPT	Sale, Rental, And Leasing Of Land	1/1/2015
6899.8517	EXEMPT	Sale of Residential Property	1/1/2015
6899.8529	SR	Rental of educational buildings and teachin	1/1/2015
6899.8541	EXEMPT	Public Notaries	1/1/2015
6899.8547	EXEMPT	Public Housing	1/1/2015
6899.8577	EXEMPT	Leasing of Immovable Property	1/1/2015
6899.8631	EXEMPT	Financial Transactions	1/1/2015
6899.8643	SR	Financial Lease	1/1/2015
6899.8691	SR	Swimming Pool and Beach Services	1/1/2015
6899.8745	SR	Restaurant, Confectionery, And Other Public Cateri	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.8751	SR	Restaurant Meals	1/1/2015
6899.8757	SR	Restaurant and Other Public Catering	1/1/2015
6899.8769	SR	Radio And Television	1/1/2015
6899.8787	SR	Pay Television and Cable	1/1/2015
6899.8811	SR	Low-Priced Meals By Enterprises And Public Bodies	1/1/2015
6899.8817	SR	Low Priced Meals Supplied By Restaurants To Employ	1/1/2015
6899.8871	EXEMPT	Betting, Lotteries And Other Forms Of Gambling	1/1/2015
6899.8889	EXEMPT	Activities Of The National Radio And Television Ne	1/1/2015
6899.9711	SR	2012.24 Tobacco and manufactured tobacco substitutes	1/1/2015
6899.9723	SR	2012.22 Beverages, spirits and vinegar	1/1/2015
6899.9765	NOF	2012.15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal	1/1/2015
6899.9777	NOF	2012.13 Lac; gums, resins and other vegetable saps and extracts	1/1/2015
6899.9783	NOF	2012.12 Oil seeds and oleaginous fruits; miscellaneous grains,seeds and fruit; industrial or medicin	1/1/2015
6899.9789	NOF	2012.11 Products of the milling industry; malt; starches; inulin; wheat gluten	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.9795	NOF	2012.10 Cereals	1/1/2015
6899.9801	NOF	2012.09 Coffee, tea, mate and spices	1/1/2015
6899.9807	NOF	2012.08 Edible fruit and nuts; peel of citrus fruit or melons	1/1/2015
6899.9813	NOF	2012.07 Edible vegetables and certain roots and tubers	1/1/2015
6899.9963	NOF	2012.04 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere s	1/1/2015
6899.9975	NOF	2012.03 Fish and crustaceans, molluscs and other aquatic invertebrates	1/1/2015
6899.9987	NOF	2012.02 Meat and edible meat offal	1/1/2015
6959.9747	EXEMPT	PUBLIC SERVICES	1/1/2015
6959.9759	EXEMPT	NONPROFIT ORGANIZATIONAL SERVICES	1/1/2015
6959.9795	EXEMPT	HEALTH SERVICES	1/1/2015
6959.9807	EXEMPT	FINANCIAL, INSURANCE, LEGAL, REAL ESTATE	1/1/2015
6959.9819	EXEMPT	ENTERTAINMENT SERVICES	1/1/2015
6959.9975	NOF	2012.04 PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTI	1/1/2015
9985.0000	NOF	All Products	1/1/2015

Rule Order Reassignment

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

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5500	6899.9837	IMMOVABLE PROPERTY
5502	6899.8265	Hotels And Motels
5504	6899.8583	Lease of Residential Dwellings
5506	6799.1269	Banking Service
5508	6899.8637	Financial Services
5510	6899.8601	Insurance Agents, Brokers, and Service
5550	6899.9849	21 WORKS OF ART
5552	6596.9699	Other instruments and appliances, used in dental s
5554	6699.6663	Motion-picture film, exposed and developed
5556	6799.1047	Rental of Movie Films
5558	6699.4275	Coin
5560	6899.8829	Institutes For Sporting Activities, Entrance Fees
5562	6899.8559	Management of Residential Property
5570	6899.8343	Medical Services; Doctors, Dentists, Kinesiologist
5572	6899.8403	Dental Services

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5574	6899.8427	Ambulance Transport
5576	6899.8091	Social Services
5578	6959.9843	EDUCATIONAL SERVICES
5580	6799.1311	Admission to Theater
5582	6899.8799	Opera
5586	6799.1317	Admission to Music Arrangements
5588	6799.1299	Lotteries
5590	6899.7749	Public Activities by Public Authority
5592	6899.8151	Funerals and Burials
5594	6899.7605	Transportation of Passengers and Their Baggage
5598	6899.8115	Services and Goods Related to Exempt Services
5600	6899.7797	Supply of Personnel
6000	6699.5745	Newspapers, journals and periodicals, whether or n
6002	6499.9411	Printed Books
6006	6699.2421	Cruise ships, excursion boats, ferry-boats, cargo
6008	6699.2397	Other vessels, including warships and lifeboats ot
6010	6699.2385	Vessels and other floating structures for breaking

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6012	6799.9183	Aircraft, spacecraft, and parts thereof
6014	6899.8037	Repair and Maintenance of Ships or Aircraft
6016	6699.2415	Fishing vessels; factory ships and other vessels f
6018	6597.0545	Vehicles, Electrical
6020	6899.7689	International Transportation
6022	6799.0957	Ferry Service as part of National Road System
6024	6799.1203	Lease of Ships - At Least 15meters in Length
6026	6799.1209	Lease of Platforms-offshore petroleum activities
6028	6899.7671	Passenger Transportation by Air
6030	6899.8121	Services and Goods for Foreign Ships and Aircraft
6500	6799.9748	Cocoa and cocoa preparations
6502	6799.9734	Edible preparations of meat, fish, crustaceans, mo
6504	6799.9712	Miscellaneous edible preparations
6506	6799.9699	Preparations of cereals, flour, starch or milk; ba
6508	6799.9687	Preparations of vegetables, fruit, nuts or other p
6510	6799.9674	Sugars and sugar confectionary
6512	6599.9153	Other

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6516	6699.1551	Gift Card
6518	6899.8619	Granting, Negotiation, and Management Of Credit
6520	6899.8883	Admission to sports, culture, ent events
6522	6799.8889	Gift Certificate
6524	6799.0987	Domestic Passenger Transportation

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

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5500.1	7799.8565	Permanent structures
5502.1	7698.7873	Hotels and motels and inns
5508.1	7899.9735	Financial and Insurance Services
5552.1	7594.4703	Dental drills or drill bits
5554.1	7590.4725	Motion picture film processing or reproduction
5558.1	7589.1819	Currencies or coinage
5570.1	7698.9415	Medical doctors specialist services
5572.1	7698.9433	Dental services
5574.1	7599.3831	Ambulances

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5576.1	7799.8007	Community and social services
5578.1	7899.9765	Education and Training Services
5582.1	7589.0031	Opera
5588.1	7589.1681	Lotteries services
5592.1	7698.8119	Funeral services
6000.1	7591.4715	Newspapers
6001.1	7591.4697	Periodicals
6012.1	7799.9891	Aircraft
6016.1	7599.4389	Fishing boats
6510.1	7597.4379	Natural sugars or sweetening products
6512.1	7699.7611	Non alcoholic beverages
6516.1	7799.9453	Gift Card
6522.1	7899.9909	Gift Certificate

Please contact Customer Support with any questions.