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PRODUCT TAXABILITY RULES AND RULE ORDER REASSIGNMENT

THOMSON REUTERS TAX RESEARCH
MARCH 2014 CONTENT UPDATE #1

HS2012 Product Taxability Rules

The following rules have been added on the non-default Harmonized Product Group with an effective date of 1 January 2010.

RULE ORDER	RATE CODE	PRODUCT NAME
6595.9061	EXEMPT	2012.710812 -- Other unwrought forms
6595.9067	EXEMPT	2012.710811 -- Powder
6596.4923	EXEMPT	2012.310551 -- Containing nitrates and phosphates
6596.4935	EXEMPT	2012.310221 -- Ammonium sulphate
6596.7803	EXEMPT	2012.120791 -- Poppy seeds
6596.7917	EXEMPT	2012.100821 -- Seed
6596.7941	EXEMPT	2012.100111 -- Seed
6596.8343	EXEMPT	2012.070992 -- Olives
6596.8349	EXEMPT	2012.070991 -- Globe artichokes
6599.8607	EXEMPT	2012.010613 -- Camels and other camelids (Camelidae)
6698.2587	EXEMPT	2012.530210 -True hemp, raw or retted



RULE ORDER	RATE CODE	PRODUCT NAME
6698.6241	EXEMPT	2012.310540 -Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with di
6698.6247	EXEMPT	2012.310530 -Diammonium hydrogenorthophosphate (diammonium phosphate)
6698.6253	EXEMPT	2012.310520 -Mineral or chemical fertilisers containing the three fertilising elements nitrogen, pho
6698.6271	EXEMPT	2012.310430 -Potassium sulphate
6698.6289	EXEMPT	2012.310310 -Superphosphates
6698.6337	EXEMPT	2012.310210 -Urea, whether or not in aqueous solution
6698.8857	EXEMPT	2012.251010 -Unground
6698.9007	EXEMPT	2012.240110 -Tobacco, not stemmed/stripped
6699.0411	EXEMPT	2012.120230 -Seed
6699.0423	EXEMPT	2012.120110 -Seed
6699.0585	EXEMPT	2012.100710 -Seed
6699.0621	EXEMPT	2012.100510 -Seed
6699.0633	EXEMPT	2012.100410 -Seed
6699.0645	EXEMPT	2012.100310 -Seed
6699.0657	EXEMPT	2012.100210 -Seed
6699.0681	EXEMPT	2012.091030 -Turmeric (curcuma)
6699.0693	EXEMPT	2012.09101 - Ginger :

RULE ORDER	RATE CODE	PRODUCT NAME
6699.0825	EXEMPT	2012.09011 - Coffee, not roasted :
6699.1312	SR	2012.07099 - Other :
6699.1503	EXEMPT	2012.060210 -Unrooted cuttings and slips
6699.1515	EXEMPT	2012.060110 -Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant
6699.7569	EXEMPT	2012.051110 -Bovine semen
6699.9921	EXEMPT	2012.01022 - Cattle :
6799.5217	EXEMPT	2012.5305 Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibre
6799.5229	EXEMPT	2012.5303 Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed
6799.5373	EXEMPT	2012.5104 Garnetted stock of wool or of fine or coarse animal hair.
6799.5379	EXEMPT	2012.5103 Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnett
6799.5385	EXEMPT	2012.5102 Fine or coarse animal hair, not carded or combed.
6799.5391	EXEMPT	2012.5101 Wool, not carded or combed.
6799.5487	EXEMPT	2012.4903 Children's picture, drawing or colouring books.
6799.6729	EXEMPT	2012.3101 Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fert
6799.8253	EXEMPT	2012.1213 Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form
6799.8277	EXEMPT	2012.1209 Seeds, fruit and spores, of a kind used for sowing.

RULE ORDER	RATE CODE	PRODUCT NAME
6799.8289	EXEMPT	2012.1207 Other oil seeds and oleaginous fruits, whether or not broken.
6799.8295	EXEMPT	2012.1206 Sunflower seeds, whether or not broken.
6799.8301	EXEMPT	2012.1205 Rape or colza seeds, whether or not broken.
6799.8307	EXEMPT	2012.1204 Linseed, whether or not broken.
6799.8397	EXEMPT	2012.1006 Rice.
6799.8481	EXEMPT	2012.0902 Tea, whether or not flavoured.
6799.8517	EXEMPT	2012.0810 Other fruit, fresh.
6799.8523	EXEMPT	2012.0809 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
6799.8529	EXEMPT	2012.0808 Apples, pears and quinces, fresh.
6799.8535	EXEMPT	2012.0807 Melons (including watermelons) and papaws (papayas), fresh.
6799.8541	EXEMPT	2012.0806 Grapes, fresh or dried.
6799.8547	EXEMPT	2012.0805 Citrus fruit, fresh or dried.
6799.8553	EXEMPT	2012.0804 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.
6799.8559	EXEMPT	2012.0803 Bananas, including plantains, fresh or dried.
6799.8571	EXEMPT	2012.0801 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.
6799.8577	EXEMPT	2012.0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tuber

RULE ORDER	RATE CODE	PRODUCT NAME
6799.8583	EXEMPT	2012.0713 Dried leguminous vegetables, shelled, whether or not skinned or split.
6799.8607	EXEMPT	2012.0709 Other vegetables, fresh or chilled.
6799.8613	EXEMPT	2012.0708 Leguminous vegetables, shelled or unshelled, fresh or chilled.
6799.8619	EXEMPT	2012.0707 Cucumbers and gherkins, fresh or chilled.
6799.8625	EXEMPT	2012.0706 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fr
6799.8631	EXEMPT	2012.0705 Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
6799.8637	EXEMPT	2012.0704 Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
6799.8643	EXEMPT	2012.0703 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
6799.8649	EXEMPT	2012.0702 Tomatoes, fresh or chilled.
6799.8655	EXEMPT	2012.0701 Potatoes, fresh or chilled.
6799.9963	EXEMPT	2012.0104 Live sheep and goats.
6799.9975	EXEMPT	2012.0103 Live swine.
6799.9998	EXEMPT	2012.0101 Live horses, asses, mules and hinnies.
6899.9975	EXEMPT	2012.03 Fish and crustaceans, molluscs and other aquatic invertebrates

The following rules have been added on the non-default Harmonized Product Group with an effective date of 1 October 2010.

RULE ORDER	RATE CODE	PRODUCT NAME
6699.1311	IM	2012.07099 - Other :

Rule Order Reassignment

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

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5216	8699.9441	Truffles
5160	8699.9447	Tomatoes
5224	8699.9453	Spinach
5156	8699.9459	Potatoes
5184	8699.9465	Peas
5234	8699.9471	Olives
5212	8699.9477	Mushrooms
5172	8699.9483	Lettuce & Chicory
5192	8699.9489	Legume
5204	8699.9495	Eggplants
5180	8699.9501	Cucumbers, gerkins
5176	8699.9507	Comestible roots (carrots, etc)

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5208	8699.9513	Celery
5220	8699.9519	Capsicum
5168	8699.9525	Brassica Family (cabbages, etc)
5196	8699.9537	Asparagus
5200	8699.9543	Artichokes
5164	8699.9549	Alliaceous Garden Stuffs (garlic, etc)
5214	8699.9555	Truffles
5158	8699.9561	Tomatoes
5222	8699.9567	Spinach
5154	8699.9573	Potatoes
5182	8699.9579	Peas
5232	8699.9591	Olives
5210	8699.9597	Mushroom
5170	8699.9603	Lettuce & Chicory
5190	8699.9609	Legume
5202	8699.9627	Eggplants
5178	8699.9633	Cucumbers, gherkins
5174	8699.9639	Comestible roots (carrots, etc)

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5206	8699.9651	Celery
5218	8699.9657	Capsicum
5166	8699.9663	Brassica Family (cabbages, etc)
5186	8699.9669	Beans
5194	8699.9675	Asparagus
5198	8699.9681	Artichokes
5162	8699.9687	Alliaceous Garden Stuffs (garlic, etc)
5226	8699.9693	Dried husked vetch
5230	8699.9699	Dried husked lentils
5228	8699.9711	Dried husked beans
7002	8799.8307	Public Transportation via Water
7000	8799.8361	Passenger Bus Transportation
7010	8799.8469	Complementary Cargo Carrier Services
5236	8799.9057	Yucca Roots
5246	8799.9075	Ginger
5248	8799.9129	Turmeric
5104	8799.9165	Mollusks
5102	8799.9177	Crustacea

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5238	8799.9291	Brazil Nuts
6000	8799.9735	Unprocessed whole milk
5352	8799.9849	Marjoram
7400	8899.6585	Life Insurance
7050	8899.7155	Performance Arts
5500	8899.8121	Used Vehicle at least One Year in use max 2000 cc
7420	8899.8529	Gift Card
7060	8899.8667	Sales of Food in Public Dining Rooms
5240	8899.8781	Fruits
5300	8899.8925	Seeds for Planting
5356	8899.8931	Roots
5100	8899.8961	Fish
5150	8899.8979	Cattle Semen
5342	8899.9579	Books for educational and cultural publications
5244	8899.9639	Tea
5242	8899.9675	Coffee
5340	8899.9747	Tobacco
5152	8899.9801	Insect

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5358	8899.9855	Cacao
5350	8899.9867	Barbasco
7100	8989.8157	Work on Foreign Vessels
7430	8989.9603	Gift Certificate

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

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6311.2	6597.9575	Non-monetary. Powder
6310.2	6597.9581	Non-monetary. Other unwrought forms
6260.2	6598.0997	Wool, not carded or combed, greasy, shorn
6210.2	6598.1603	True hemp, raw or retted
6110.2	6598.3823	Cotton, not carded or combed.
5690.2	6599.2289	Of potassium
5646.2	6599.2907	Potassium sulphate
5642.2	6599.2931	Superphosphates
5638.2	6599.2949	Urea, whether or not in aqueous solution
5633.2	6599.2991	Ammonium sulphate; double salts and mixtures
5629.2	6599.3009	Other mineral or chemical fertilisers containing

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5625.2	6599.3033	Mineral or chemical fertilisers containing the thr
5623.2	6599.3045	Diammonium hydrogenorthophosphate (diammonium
5622.2	6599.3051	Ammonium dihydrogenorthophosphate (monoammonium
5580.2	6599.3615	Unground
5541.2	6599.4287	Tobacco, partly or wholly stemmed/stripped
5540.2	6599.4293	Tobacco, not stemmed/stripped
5376.2	6599.7461	Bulbs, tubers, tuberous roots, corms, crowns and r
5353.2	6599.7743	Other leguminous vegetables
5352.2	6599.7749	Beans (Vigna spp., Phaseolus spp.)
5354.2	6599.7791	Peas (Pisum sativum)
5345.2	6599.7875	Other
5344.2	6599.7887	Carrots and turnips
5336.2	6599.7983	Raspberries, blackberries, mulberries and loganber
5240.2	6599.7989	Other
5334.2	6599.8007	Cranberries, bilberries and other fruits of the ge
5328.2	6599.8055	Grapes, fresh
5337.2	6599.8067	Strawberries
7446.2	6599.8301	Other black tea (fermented) and other partly ferme

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
7444.2	6599.8307	Green tea (not fermented) in immediate packings of
7482.2	6599.8391	Turmeric (curcuma)
7480.2	6599.8415	Ginger
7442.2	6599.8427	Coffee, not roasted, Not decaffeinated
5300.2	6599.8517	Seed
5150.2	6599.8649	Bovine semen
5202.2	6599.9855	Of a fat content, by weight, exceeding 1 % but not
7420.2	6699.1551	Gift Card
6250.2	6699.4797	Garnetted stock of wool or of fine or coarse anima
6010.2	6699.5763	Childrens picture, drawing or coloring books
5620.2	6699.7437	Animal or vegetable fertilizer
5210.2	6699.8145	Mushrooms and truffles prepared or preserved but n
5156.2	6699.9291	Vegetables, steamed, boiled, frozen potatoes, legu
5158.2	6699.9303	Tomatoes, fresh or chilled
5364.2	6699.9309	Sweet potatoes, cassava, arrowroot, salep, articho
5154.2	6699.9315	Potatoes (not sweet potatoes), fresh or chilled
5358.2	6699.9321	Other vegetables, fresh or chilled artichokes, asp
5356.2	6699.9327	Onions, shallots, garlic, leeks and other alliaceo

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5170.2	6699.9333	Lettuce and chicory, fresh or chilled
5346.2	6699.9363	Dried leguminous vegetables, shelled
5178.2	6699.9375	Cucumbers and gherkins, fresh or chilled
5176.2	6699.9387	Carrots, turnips & other edible roots, frozen
5166.2	6699.9398	Cabbages, cauliflower, kohlrabi, kale & similar ed
5329.2	6699.9429	Melons and papayas, fresh cantaloupes, watermelo
5324.2	6699.9453	Dates, figs, pineapples, avocados, guavas, mangoes
5320.2	6699.9459	Coconuts, Brazil nuts and cashew nuts, fresh or dr
5316.2	6699.9465	Citrus fruit, fresh or dried oranges, mandarins,
5314.2	6699.9471	Bananas and plantains, fresh or dried
5312.2	6699.9483	Apricots, cherries, peaches, plums & sloes, fresh
5310.2	6699.9495	Apples, pears, quinces, fresh
5246.2	6699.9537	Ginger, saffron, turmeric (curcuma), thyme, bay le
5266.2	6699.9819	Swine, live
5264.2	6699.9825	Sheep and goats, live
5256.2	6699.9837	Horses, asses, mules and hinnies, live
5250.2	6699.9861	Bovine animals, live cows, bulls, heifers
5104.2	6699.9867	Molluscs & other aquatic invertebrates, live, fres

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5102.2	6699.9919	Crustaceans, live, fresh, chilled, frozen, dried,
7020.2	6799.0909	Urban Passenger Transportation - Railway
7002.2	6799.0963	Road
7000.2	6799.0975	Passenger Bus Transporation
6884.2	6799.0987	Domestic Passenger Transportation
6840.2	6799.1215	Security Transactions
6812.2	6799.1305	Admissions to castles, museums, memorial houses, h
6811.2	6799.1311	Admission to Theater
6810.2	6799.1317	Admission to Music Arrangements
7430.2	6799.8889	Gift Certificate
5340.2	6799.9662	Tobacco and manufactured tobacco substitutes
5356.2	6799.9886	Edible vegetables & certain roots & Tubers
7440.2	6799.9922	Coffee, tea, mate & spices
5106.2	6799.9987	Fish, crustaceans & aquatic invertebrates
7022.2	6899.7593	Urban Transportation
7016.2	6899.7629	Taxicab Transportation
7012.2	6899.7659	Public Transportation
7010.2	6899.7677	Passenger Transportation

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
7100.2	6899.8121	Services and Goods for Foreign Ships and Aircraft
6864.2	6899.8439	International Freight Transport
6854.2	6899.8499	Securities, Shares, Debentures, Etc.
6843.2	6899.8601	Insurance Agents, Brokers, and Service
6842.2	6899.8607	Insurance Agents, Brokers, & Service
6818.2	6899.8841	Institutes For Cultural Activities, Entrance Fees
6817.2	6899.8853	Cultural Services
6816.2	6899.8859	Concerts and Recitals

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
6864.1	7589.0769	International air cargo transport
7400.1	7590.0405	Life insurance
5356.1	7590.2133	Roots or tubers production
6010.1	7591.4691	Picture or drawing or coloring books for children
6211.1	7593.0117	Jute
6210.1	7593.0123	Hemp
6110.1	7593.0135	Cotton

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
6108.1	7593.0153	Abaca fibers
5292.1	7595.7807	Corn seeds or seedlings
5282.1	7595.7987	Rice seeds or seedlings
5266.1	7595.8347	Swine
5265.1	7595.8353	Sheep
5258.1	7595.8389	Horses
5262.1	7595.8401	Goats
5250.1	7595.8413	Cattle
5254.1	7595.8431	Asses
5340.1	7597.3737	Chewing tobacco
5232.1	7597.3791	Olives
5156.1	7597.3995	Frozen prepared potatoes or rice or pasta or stuffing
5154.1	7597.4001	Fresh prepared potatoes or rice or pasta or stuffing
5354.1	7597.4187	Shelf stable vegetables
5210.1	7597.4193	Mushrooms or fungi
5350.1	7597.4205	Fresh vegetables
5346.1	7597.4211	Dried vegetables
5352.1	7597.4217	Dried beans

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5304.1	7597.4241	Shelf stable fruit
5302.1	7597.4253	Fresh fruit
5244.1	7597.4589	Tea drinks
5242.1	7597.4637	Coffee
5162.1	7597.7553	Garlic
6808.1	7698.7861	Live performances
5152.1	7699.5769	Insects
5620.1	7699.5811	Organic fertilizers and plant nutrients
5610.1	7699.5823	Chemical fertilizers and plant nutrients
5110.1	7699.7407	Shellfish
5100.1	7699.7413	Fish
5106.1	7699.7425	Aquatic invertebrates
5240.1	7699.7527	Fruits
6910.1	7799.7917	Transport operations
7420.1	7799.9453	Gift Card
7430.1	7899.9909	Gift Certificate

Please contact Customer Support with any questions.