

RUSSIA

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
6899.7677	EXEMPT	Passenger Transportation	12/31/2014
6899.8337	EXEMPT	Medical Supplies Related to Medical Services	12/31/2014
6899.8343	EXEMPT	Medical Services; Doctors, Dentists, Kinesiologist	12/31/2014
6899.8835	EXEMPT	Institutes For Entertainment Activities, Entrance	12/31/2014
6959.9807	EXEMPT	FINANCIAL, INSURANCE, LEGAL, REAL ESTATE	12/31/2014
6959.9843	EXEMPT	EDUCATIONAL SERVICES	12/31/2014
6959.9855	EXEMPT	CONSTRUCTION	12/31/2014

In accordance with the Russia Tax Code, the following rules have been added on the non-default Harmonized Product Group with the noted effective dates.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6596.2865	RR	2012.490591 -- In book form	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6596.7479	SR	2012.160431 -- Caviar	1/1/2015
6596.7527	SR	2012.160411 -- Salmon	1/1/2015
6599.5589	SR	2012.030625 -- Norway lobsters (Nephrops norvegicus)	1/1/2015
6599.5595	SR	2012.030624 -- Crabs	1/1/2015
6599.5631	SR	2012.030615 -- Norway lobsters (Nephrops norvegicus)	1/1/2015
6599.5637	SR	2012.030614 -- Crabs	1/1/2015
6599.5835	SR	2012.030482 -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonit	1/1/2015
6599.5841	SR	2012.030481 -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorh	1/1/2015
6599.5931	SR	2012.030452 -- Salmonidae	1/1/2015
6599.5973	SR	2012.030442 -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonit	1/1/2015
6599.5979	SR	2012.030441 -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorh	1/1/2015
6599.6772	SR	2012.030191 -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonit	1/1/2015
6599.7454	SR	2012.020621 -- Tongues	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6599.8242	SR	2012.020322 -- Hams, shoulders and cuts thereof, with bone in	1/1/2015
6599.8272	SR	2012.020312 -- Hams, shoulders and cuts thereof, with bone in	1/1/2015
6698.9541	RR	2012.200410 -Potatoes	1/1/2015
6698.9619	RR	2012.190430 -Bulgur wheat	1/1/2015
6698.9643	RR	2012.190240 -Couscous	1/1/2015
6698.9679	RR	2012.190110 -Preparations for infant use, put up for retail sale	1/1/2015
6698.9841	SR	2012.160530 -Lobster	1/1/2015
6698.9853	SR	2012.160510 -Crab	1/1/2015
6698.9871	RR	2012.16041 - Fish, whole or in pieces, but not minced :	1/1/2015
6698.9961	RR	2012.151710 -Margarine, excluding liquid margarine	1/1/2015
6698.9967	RR	2012.151620 -Vegetable fats and oils and their fractions	1/1/2015
6698.9997	RR	2012.15152 - Maize (corn) oil and its fractions :	1/1/2015
6699.0021	RR	2012.15132 - Palm kernel or babassu oil and fractions thereof :	1/1/2015
6699.0033	RR	2012.15122 - Cotton-seed oil and its fractions :	1/1/2015
6699.8769	SR	2012.03031 - Salmonidae, excluding livers and roes :	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6699.8817	SR	2012.03021 - Salmonidae, excluding livers and roes :	1/1/2015
6799.0729	EXEMPT	Ship Management Services	1/1/2015
6799.0861	EXEMPT	Credit Card Related Services	1/1/2015
6799.0897	SR	Urban Transportation - Taxi	1/1/2015
6799.1293	EXEMPT	Scientific or Educational Motion Picture or Video	1/1/2015
6799.1305	EXEMPT	Admissions to castles, museums, memorial houses, h	1/1/2015
6799.1311	EXEMPT	Admission to Theater	1/1/2015
6799.1317	EXEMPT	Admission to Music Arrangements	1/1/2015
6799.2103	RR	2012.8715 Baby carriages and parts thereof.	1/1/2015
6799.5481	RR	2012.4904 Music, printed or in manuscript, whether or not bound or illustrated.	1/1/2015
6799.5487	RR	2012.4903 Children's picture, drawing or colouring books.	1/1/2015
6799.5493	RR	2012.4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising	1/1/2015
6799.7959	RR	2012.1905 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; c	1/1/2015
6799.7977	RR	2012.1902 Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepa	1/1/2015
6799.8043	RR	2012.1701 Cane or beet sugar and chemically pure sucrose, in solid form.	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.8049	RR	2012.1605 Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	1/1/2015
6799.8121	RR	2012.1515 Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or	1/1/2015
6799.8127	RR	2012.1514 Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemical	1/1/2015
6799.8133	RR	2012.1513 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined,	1/1/2015
6799.8139	RR	2012.1512 Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined	1/1/2015
6799.8145	RR	2012.1511 Palm oil and its fractions, whether or not refined, but not chemically modified.	1/1/2015
6799.8151	RR	2012.1510 Other oils and their fractions, obtained solely from olives, whether or not refined, but n	1/1/2015
6799.8157	RR	2012.1509 Olive oil and its fractions, whether or not refined, but not chemically modified.	1/1/2015
6799.8163	RR	2012.1508 Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	1/1/2015
6799.8169	RR	2012.1507 Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	1/1/2015
6799.9663	SR	2012.0409 Natural honey.	1/1/2015
6799.9777	RR	2012.0306 Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in br	1/1/2015
6799.9783	RR	2012.0305 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the s	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.9789	RR	2012.0304 Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	1/1/2015
6799.9795	RR	2012.0303 Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	1/1/2015
6799.9806	RR	2012.0302 Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	1/1/2015
6799.9819	RR	2012.0301 Live fish.	1/1/2015
6899.7395	EXEMPT	Games of Chance Services	1/1/2015
6899.7443	EXEMPT	Maintenance of Medical Records	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	EXEMPT	Urban Transportation	1/1/2015
6899.7659	EXEMPT	Public Transportation	1/1/2015
6899.7689	ZR	International Transportation	1/1/2015
6899.7713	EXEMPT	Domestic Transportation	1/1/2015
6899.7737	EXEMPT	Public Record Archive Access	1/1/2015
6899.7755	EXEMPT	Permits or licenses by a public authority	1/1/2015
6899.7803	EXEMPT	Supplies for Social Security/Health Care Services	1/1/2015
6899.8037	EXEMPT	Repair and Maintenance of Ships or Aircraft	1/1/2015
6899.8085	EXEMPT	Supplies for Victims of Natural Disasters	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.8091	EXEMPT	Social Services	1/1/2015
6899.8097	EXEMPT	Shelter for Children and Youth	1/1/2015
6899.8151	EXEMPT	Funerals and Burials	1/1/2015
6899.8157	EXEMPT	Day Care Services	1/1/2015
6899.8163	EXEMPT	Child Protection	1/1/2015
6899.8271	EXEMPT	Welfare Services	1/1/2015
6899.8301	EXEMPT	Supplies Related To Care Of Care Of Elderly, Child	1/1/2015
6899.8307	SR	Spa Services	1/1/2015
6899.8319	SR	Services Rendered By Approved Warm Water Health Re	1/1/2015
6899.8433	SR	Alternative Health Services	1/1/2015
6899.8517	EXEMPT	Sale of Residential Property	1/1/2015
6899.8601	EXEMPT	Insurance Agents, Brokers, and Service	1/1/2015
6899.8625	EXEMPT	Gold Destined For Banks	1/1/2015
6899.8685	EXEMPT	Television License	1/1/2015
6899.8721	EXEMPT	Services Rendered By Operators Of Museums, Botanic	1/1/2015
6899.8727	EXEMPT	Services Rendered by Libraries	1/1/2015
6899.8763	EXEMPT	Religious Services	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.8775	EXEMPT	Public Broadcasting	1/1/2015
6899.8793	EXEMPT	Organization Of Theatrical Performances, Ballet	1/1/2015
6899.8799	EXEMPT	Opera	1/1/2015
6899.8805	EXEMPT	Motion Picture Or Video Projection	1/1/2015
6899.8823	EXEMPT	License To Use A Radio Or Tv Set Including Service	1/1/2015
6899.8829	EXEMPT	Institutes For Sporting Activities, Entrance Fees	1/1/2015
6899.8841	EXEMPT	Institutes For Cultural Activities, Entrance Fees	1/1/2015
6899.8853	EXEMPT	Cultural Services	1/1/2015
6899.8871	EXEMPT	Betting, Lotteries And Other Forms Of Gambling	1/1/2015
6899.8883	EXEMPT	Admission to sports, culture, ent events	1/1/2015
6899.8889	EXEMPT	Activities Of The National Radio And Television Ne	1/1/2015
6899.9021	EXEMPT	Teaching Services Rendered By Charities	1/1/2015
6899.9057	EXEMPT	Public Education	1/1/2015
6899.9069	EXEMPT	Non-Profit Education Services	1/1/2015
6899.9075	EXEMPT	Kindergarten	1/1/2015
6899.9675	RR	2012.30 Pharmaceutical products	1/1/2015
6899.9789	RR	2012.11 Products of the milling industry; malt; starches; inulin; wheat gluten	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.9813	RR	2012.07 Edible vegetables and certain roots and tubers	1/1/2015
6899.9963	RR	2012.04 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere s	1/1/2015
6899.9987	RR	2012.02 Meat and edible meat offal	1/1/2015
6959.9741	EXEMPT	Services and Goods for Foreign Diplomats or Diplom	1/1/2015
6959.9759	EXEMPT	NONPROFIT ORGANIZATIONAL SERVICES	1/1/2015
6959.9795	EXEMPT	HEALTH SERVICES	1/1/2015
6959.9849	EXEMPT	COPYRIGHTS	1/1/2015

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
5265	8799.8343	Taxi
5235	8799.8409	Transport of Educational or Scientific Books
5245	8799.8535	Advertising in Periodicals
5230	8799.8847	Publishing of Scientific or Educational materials
5345	8799.9015	Diamonds

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5135	8799.9363	Vegetable Oil
5160	8799.9375	Oil Palm Seeding
5140	8799.9429	Margarine
5360	8899.5703	Scientific Research
5355	8899.6261	Services of Non-State Pension Funds
5310	8899.6381	Charitable Contributions
5365	8899.6387	Servicing of Sea Vessels
5330	8899.6429	Aircraft Maintenance
5260	8899.6765	Medical Services
5305	8899.6813	State Registration Fees
5280	8899.6867	Shares
5350	8899.6897	Non-Bank Financial Intermediaries
5325	8899.7095	Sport Activities
5320	8899.7143	Public Entertainment Events
5295	8899.7359	Education Service
5250	8899.8295	Medicines
5205	8899.8355	Diabetic Supplies

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5370	8899.8529	Gift Card
5210	8899.8607	Vegetables
5145	8899.8625	Sugar
5195	8899.8649	Seafood Products
5150	8899.8661	Salt
5185	8899.8685	Pasta
5115	8899.8709	Meat Products
5170	8899.8775	Grains
5180	8899.8799	Flour
5165	8899.8883	Bread
5105	8899.8943	Poultry
5110	8899.8949	Meat
5190	8799.9171	Fish
5130	8899.8973	Eggs
5225	8899.9555	School and Scientific Publications
5120	8899.9663	Milk
5200	8899.9711	Baby Food

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5100	8899.9783	Livestock
5155	8899.9897	Animal Feed
5290	8989.8175	Warranty
5240	8989.8241	Subscription Services
5275	8989.8355	Residential Rent
5340	8989.8661	Insurance Services
5315	8989.8769	Entrance Fees
5300	8989.8853	Construction
5335	8989.8931	Banking Services
5270	8989.9105	Stamps
5285	8989.9147	Securities
5220	8989.9303	Periodicals
5255	8989.9429	Medical Supplies
5380	8989.9471	Land
5375	8989.9603	Gift Certificate
5125	8989.9771	Dairy Products
5175	8989.9879	Cereal Straw and Husks

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5215	8989.9945	Baby Products

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

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5100.2	6899.9213	Livestock Services, Except Veterinary
5110.2	6799.9962	Meat and edible meat offal
5120.2	6599.9873	Milk
5125.2	6799.9999	Dairy produce; birds eggs; honey and other edible
5135.2	6599.6663	Fixed vegetable oils, fluid, mixed
5140.2	6699.8889	Margarine; edible mixtures or preparations of anim
5145.2	6799.9674	Sugars and sugar confectionary
5150.2	6599.3411	Salt suitable for human consumption
5155.2	6599.9153	Other
5165.2	6599.4929	Bread
5175.2	6699.9123	Cereal straw and husks, unprepared, whether or not
5185.2	6699.8204	Pasta, whether or not cooked or stuffed (with meat

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5190.2	6799.9734	Edible preparations of meat, fish, crustaceans, mo
5220.2	6699.5745	Newspapers, journals and periodicals, whether or n
5250.2	6799.8829	Medicines
5255.2	6899.8337	Medical Supplies Related to Medical Services
5260.2	6899.8343	Medical Services; Doctors, Dentists, Kinesiologist
5265.2	6899.7677	Passenger Transportation
5270.2	6799.1011	Postage Stamps
5275.2	6899.8127	Residential Renting
5280.2	6899.8499	Securities, Shares, Debentures, Etc.
5300.2	6959.9855	CONSTRUCTION
5315.2	6899.8835	Institutes For Entertainment Activities, Entrance
5330.2	6899.7725	Aircraft And Related Repairs
5335.2	6799.1269	Banking Service
5340.2	6959.9807	FINANCIAL, INSURANCE, LEGAL, REAL ESTATE
5360.2	6899.9039	Scientific Research
5365.2	6959.9843	EDUCATIONAL SERVICES
5370.2	6699.1551	Gift Card

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5375.2	6799.8889	Gift Certificate
5380.2	6799.9033	Land

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
5100.1	7699.5757	Livestock
5105.1	7699.7509	Meat and poultry
5115.1	7799.9525	Meat and poultry products
5120.1	7699.7545	Milk and butter products
5125.1	7799.9543	Dairy products and eggs
5135.1	7589.8917	Vegetable oils or fats processing services
5145.1	7597.4379	Natural sugars or sweetening products
5150.1	7597.3827	Cooking or table salt
5155.1	7799.9309	Animal feed
5165.1	7799.9561	Bread and bakery products
5185.1	7597.4031	Fresh plain pasta or noodles

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5190.1	7699.7413	Fish
5195.1	7799.9513	Seafood
5210.1	7699.7515	Vegetables
5220.1	7591.4697	Periodicals
5245.1	7590.4827	Magazine advertising
5255.1	7699.4371	Emergency medical services supplies
5265.1	7589.0499	Taxicab services
5275.1	7589.6871	Residential rental
5295.1	7899.9765	Education and Training Services
5340.1	7899.9735	Financial and Insurance Services
5345.1	7593.0585	Diamonds
5370.1	7799.9453	Gift Card
5375.1	7899.9909	Gift Certificate

Please contact Customer Support with any questions.