

NICARAGUA

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Product	Type of Restriction	Remarks
<u>Quantitative Restrictions</u>		
Cotton ginning plants; industrial plants for pasteurizing and sterilizing milk; equipment for the slaughter of cattle and hogs, and other slaughter house equipment	Prior authorization	
<u>Valuation and Taxes</u>		
All imports	Consular fee of 7%	

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Product	Type of Restriction	Remarks
<u>Quantitative Restrictions</u>		
Most imports	Exchange quotas and licensing	Franc Zone exempt; gradual removal for EEC. No licenses issued when goods available within Franc Zone at a reasonable price. Country and global quotas.
Plastic articles	Prior authorization	
<u>Valuation and Taxes</u>		
All imports	Fiscal tax of 10%-15%, levied on c.i.f. value Statistical tax of 1%, levied on c.i.f. value Standard tax of 25%, levied on c.i.f. value Turnover tax of 10%-22%, levied on c.i.f. value	
Used clothing	Arbitrary valuation	
Perfumery goods, cotton and knitted goods, household utensils of aluminum	Transactions tax of 10%, levied on c.i.f. value	
Cigarettes	Discriminatory excise taxes	