



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

ETA 3183.2014 *International Investment Management Services*

This ETA explains the qualifications and application of the lower tax rate imposed under RCW 82.04.290(1) for international investment management services as defined in RCW 82.04.293. This ETA provides guidance on how to determine whether a person is primarily engaged in the business of providing investment management services and whether a person's clients qualify them as engaged in international investment management services.

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

A handwritten signature in black ink, appearing to read "Tim Jennrich".

Tim Jennrich
Tax Policy Specialist

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: February 28, 2014

TIME: 2:22 PM

WSR 14-06-064