Excise Tax Advisory

State of Washington
Department of Revenue
REVENUE

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

NUMBER: 466.04.136 ***Repealed June 17, 2000*** CONVERSION DATE: July 1, 1998

ASSEMBLY OF FRUIT BINS AS MANUFACTURING

Issued July 17, 1974
Repealed June 17, 2000

Is the assembly of fruit bins manufacturing such that the business and occupation tax is applicable?

RCW 82.04.120 defines "to manufacture" as embracing

> . . . all activities of a commercial or industrial nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new, different or useful substance or article of tangible personal property is produced for sale or commercial or industrial use . . .

The Department takes the position that since the assembly of fruit bins produces "a new, different or useful" product, this activity is manufacturing within the meaning of the statute.

Cancelled June 17, 2000

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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