

Special Notice

Intended audience: importers and exporters

March 15, 2019

Changes to tax exemptions for imported goods

Starting March 14, 2019, the retail sales tax exemption for imported goods will no longer apply, and the business and occupation (B&O) tax exemption for imported goods will be limited to the following:

- wholesale sales of unroasted coffee beans
- wholesale sales of tangible personal property between a parent company and its wholly owned subsidiary

All other sales of imported goods are no longer exempt.

What are imported goods?

Imported goods are goods that begin transit at a point outside the United States and are delivered to the buyer in Washington.

How do I report my sales of imported goods?

B&O tax

If you make sales of imported goods at retail or wholesale to Washington customers that do not qualify for the limited import exemptions, please see our [Economic nexus for out-of-state businesses](#) page to see if you need to register and report your sales.

Sales tax

You must collect and submit retail sales tax on sales of goods to Washington consumers when you have either:

- established a [physical presence](#), or
- met certain receipts thresholds, as provided on our page [Registration thresholds for out-of-state businesses: retail sales](#).

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For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

What does not change?

There are no changes to the exemptions for exported goods. Sales of exported goods are exempt from B&O and retail sales tax.

For more information

[Substitute Senate Bill 5581 \(Section 501\)](#)

Questions?

Call 1-800-647-7706 with tax questions.