

## Sales/Use/Indirect:

### Washington DOR Addresses Taxation of Goods Received by Canadians in Washington Near Border

*Tax Topics: Canadian residents using Washington shipping address, Wash. Dept. of Rev. (10/24/23).* The Washington Department of Revenue (Department) issued guidance clarifying that in instances involving sales to Canadian residents with delivery to businesses receiving packages in Washington, the seller (*i.e.*, the business delivering the products to the package-receiving business in Washington) must collect and remit Washington retail sales tax from the Canadian buyer and also must pay retailing business and occupation (B&O) tax. In doing so, the Department explains that such sales do *not* qualify as export sales because the products are delivered to the Canadian resident in Washington – thus no export exemption is available under Washington’s retailing B&O tax or retail sales tax. Please contact us with any questions.

**URL:** <https://dor.wa.gov/forms-publications/publications-subject/tax-topics/canadian-residents-using-washington-shipping-address>

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