Washington State Register

WSR 22-21-103 INTERPRETIVE STATEMENT DEPARTMENT OF REVENUE

[Filed October 17, 2022, 4:33 p.m.]

INTERPRETIVE STATEMENT ISSUED

The department of revenue has issued the following excise tax advisory (ETA):

ETA 3183.2022 International Investment Management Services

This ETA explains the application of the preferential B&O tax rate authorized by RCW 82.04.290(1) to qualifying international investment management services. The qualifications for the rate changed, effective July 1, 2019.

A copy of this document is available via the internet at Rule and Tax Advisory Adoptions and Repeals.

> Atif Aziz Tax Policy Manager Rules Coordinator