April 2, 2018

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2018-05


The Department of Taxation (Department) announces the adoption of new sections 18-237-29.53-01 through 18-237-29.53-13, Hawaii Administrative Rules (HAR), which became effective March 17, 2018.

The adopted rules clarify how to determine whether gross income derived from services or contracting is exempt from the general excise tax as exported services or contracting. Specifically, the proposed rules add definitions, categorize different types of service or contract transactions, and provide examples.

Copies of the rule are available at the Department's website at: tax.hawaii.gov, the Lieutenant Governor's website, and the district tax offices. If you have any further questions, please contact the Rules Office at (808) 587-1530.

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