



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

ETA 3128.2023 Repair Work on Goods Damaged in Transit – Purchased by the Shipper, the Carrier, or the Owner

This ETA explains when retail sales tax applies to charges for the repair of goods damaged while in transit to a Washington customer. This ETA further clarifies the retail sales tax and business and occupation (B&O) tax consequences in cases where the purchaser of the repair services is the shipper, carrier, or owner of the damaged goods.

The Department is updating this ETA to improve readability, to format to current standards, and to provide additional clarification on reporting requirements.

A copy of this document is available via the Internet at [Excise Tax Advisories](#).

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