

Canadian residents using Washington shipping address

Businesses receiving packages in Washington near the Canadian border sometimes provide Washington shipping addresses for Canadian residents.

These businesses accept and store shipments for Canadian residents that buy products from sellers in the United States. This service allows Canadian shoppers to avoid international shipping costs and lengthy waits at customs. The Canadian residents pick up the products from the businesses receiving the packages in Washington and take them across the border.

Are sales to Canadian residents with delivery to businesses receiving packages in Washington subject to tax?

Yes. The seller (the business delivering the products to the package receiving business) must collect and remit retail sales tax from the Canadian buyer. The seller must also pay retailing business and occupation (B&O) tax.

These sales do not qualify as export sales because the products are delivered to the Canadian resident in Washington. As such, no export exemption is available under retailing B&O tax or retail sales tax.

Residents of Alberta, the Northwest Territories, Nunavut, or Yukon may qualify for a refund of the state portion (6.5%) of retail sales tax. Please see our sales tax exemption for nonresidents page for more information.

For tax reporting instructions related to package receiving businesses see our Private mailing business tax guide.

References

RCW 82.04.050 - "Sale at retail"

WAC 458-20-145 - Sourcing retail sales

WAC 458-20-193C - Imports and exports



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