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January 22, 2016

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2016-01

RE: International Union for Conservation of Nature (IUCN) World Conservation Congress

In September, Hawaii will host the IUCN World Conservation Congress. It is anticipated that during this event a large number of foreign diplomats and consular officials will be present, so the Department of Taxation would like to remind vendors that gross receipts from sales made to foreign diplomats or consular officials may be exempt from both General Excise Tax (GET) and Transient Accommodations Tax (TAT). Tax Facts No. 2016-01, Tax Exemptions for Foreign Diplomats and Consular Officials, provides a detailed discussion regarding the following tax exemptions.

Section 237-24.3(10), Hawaii Revised Statutes (HRS), exempts from GET "amounts received from foreign diplomats and consular officials who are holding cards issued or authorized by the United States Department of State granting them an exemption from state taxes."

Section 237D-3(8), HRS, states that the TAT shall not apply to "accommodations furnished to foreign diplomats and consular officials who are holding cards issued or authorized by the United States Department of State granting them an exemption from state taxes."

For more information related to this Announcement, please contact the Rules Office at 808-587-1577.

/s/
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Director of Taxation