

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**EXPORT EXEMPTION CERTIFICATE  
FOR GENERAL EXCISE AND LIQUOR TAXES**

**PART I — Information About the Manufacturer, Producer, Contractor, Service Provider, or Seller**

Name	Type of Organization (e.g., Corporation, Partnership, Individual, etc.)
Address (number and street)	City, State, and Postal/ZIP Code
Hawaii Tax I.D. Number <b>GE</b> _ _ _ - _ _ _ - _ _ _	Liquor Permit Number (if applicable)
Description of the manufacturer, producer, contractor, service provider, or seller's business	

**PART II — Information About the Purchaser, Consumer, or User**

Name	Type of Organization (e.g., Corporation, Partnership, Individual, etc.)
Address (number and street)	City, State, and Postal/ZIP Code

**PART III — Tangible Personal Property/Intangible/Contracting/Services/Liquor Included in Transaction**

A. **Description** of tangible personal property/intangible/contracting/services/liquor

B. **Value** of tangible personal property/intangible/contracting/services/liquor or gross proceeds involved

**CERTIFICATION BY MANUFACTURER, PRODUCER, CONTRACTOR, SERVICE PROVIDER, OR SELLER AND PURCHASER, CONSUMER, OR USER**

The undersigned manufacturer, producer, contractor, service provider, or seller (provider); and purchaser, consumer, or user hereby certify, pursuant to sections 231-36, 237-29.5, 237-29.53, 237-TBA or 244D-4.3, Hawaii Revised Statutes (HRS), relating to export exemption and certification:

- (1) that the information provided in Parts I, II, and III above are true and correct; and
- (2) that until this certificate is revoked by notice in writing by either of the parties who signed the certificate or the Department of Taxation, it shall apply to this order or contract of sale between the manufacturer, producer, contractor, service provider, or seller; and the purchaser, consumer, or user.

The provider certifies that he or she will remit the tax due on the sale of the tangible personal property/intangible/contracting/services/liquor, as imposed by Chapters 237 and 244D, HRS, to the Department of Taxation if:

- (1) the place of delivery of the property, intangible or liquor for which the export exemption was claimed is not outside the State;
- (2) the property, intangible or liquor was not shipped or transmitted by the provider to the purchaser at a place of delivery outside the State; or
- (3) the intangible, contracting or services was not resold, consumed, or used outside the State.

Manufacturer, producer, contractor, service provider, or seller signature

Purchaser, consumer, or user signature

Print name of signatory

Print name of signatory

Title

Date

Title

Date

*Provider should retain this certificate for the provider's files. DO NOT send to the Department of Taxation.*

## General Information

Section 237-29.5, Hawaii Revised Statutes (HRS), exempts from the general excise tax, the value or gross proceeds arising from the manufacture, production or sale of tangible personal property, shipped by the manufacturer, producer, or seller to a point outside the State where the property is resold or otherwise consumed or used outside the State. See Tax Information Release No. 98-5 for more information.

Section 237-29.53, HRS, exempts from the general excise tax, the value or gross proceeds arising from contracting or services by a contractor, service provider, or seller that is resold, or otherwise consumed or used outside the State. Contracting is considered to be consumed or used in the locale where the real property to which the contracting relates is situated. See Tax Information Release No. 2009-02 for more information.

Section 237-TBA, HRS, exempts from the general excise tax, the value or gross proceeds arising from the use of intangible property outside the State.

Section 244D-4.3, HRS, exempts from the liquor tax, the value or gross proceeds arising from the manufacture, production, or sale of liquor shipped by the manufacturer, producer, or seller to a point outside the State where the liquor is resold or otherwise consumed or used outside the State.

## Purpose of This Certificate

Form G-61, Export Exemption Certificate, must be completed in order for the manufacturer, producer, contractor, service provider, or seller (provider) to claim an exemption from general excise and/or liquor taxes under sections 237-29.5, 237-29.53, 237-TBA or 244D-4.3,

HRS. This form must be a part of each order or contract of sale between the provider and purchaser, consumer, or user who are signatories to the certificate. Failure to provide the export exemption certificate (Form G-61) or an equivalent certification as required under sections 237-29.5, 237-29.53, 237-TBA and 244D-4.3, HRS, will result in the disallowance of the exemption. In the event the Form G-61 is impracticable to complete, an alternative form or document may be used provided the information requested in Parts I, II, and III of the Form G-61 are maintained.

## General Instructions

The provider who is claiming the export exemption under sections 237-29.5, 237-29.53, 237-TBA and/or 244D-4.3, HRS, must inform the purchaser, consumer, or user that the purchaser, consumer, or user is obtaining property/intangible/contracting/services/liquor for which the provider will claim a tax exemption.

The purchaser, consumer, or user is required to notify the provider if the property/intangible/contracting/services/liquor will not be resold, consumed, or used outside the State.

If the property/intangible/contracting/services/liquor purchased is not resold or otherwise consumed or used outside the State, the provider must remit to the Department the tax due on the property/intangible/contracting/services/liquor for which the export exemption was claimed. The purchaser, upon demand, shall be obligated to pay to the provider the amount of the additional tax imposed upon the provider.

## Specific Instructions

### Part I

Enter information regarding the manufacturer, producer, contractor, service provider or seller.

### Part II

Enter information regarding the purchaser, consumer, or user.

### Part III

Enter information regarding the tangible personal property, intangible, contracting, services, or liquor involved in this transaction.

## Signing of the Certificate

The certificate shall be dated, executed, and signed by both the provider, and the purchaser, consumer, or user.

## Where to File

The certificate must be retained at the provider's place of business.

## Where to Get Forms, Instructions, and Publications

Forms, publications, and other documents, such as copies of Tax Information Releases and Administrative Rules issued by the Department, are available on the Department's website at **tax.hawaii.gov** or you may contact a customer service representative at:

Voice: 808-587-4242  
1-800-222-3229 (Toll-Free)

Telephone for the Hearing Impaired:  
808-587-1418  
1-800-887-8974 (Toll-Free)

Fax: 808-587-1488

E-mail: [Taxpayer.Services@hawaii.gov](mailto:Taxpayer.Services@hawaii.gov)

Mail: Taxpayer Services Branch  
P.O. Box 259  
Honolulu, HI 96809-0259