

## UNIVERSITY OF PITTSBURGH POLICY 05-02-11

**CATEGORY:** FINANCIAL AFFAIRS  
**SECTION:** Purchasing  
**SUBJECT:** Taxes/Import Duty, Custom Regulations, and Exemptions  
**EFFECTIVE DATE:** March 12, 2003 Revised  
**PAGE(S):** 1

### I. SCOPE

This policy establishes the University's exemption from Pennsylvania State tax on certain sales transactions and the assessment of taxes on imported items purchased by the University.

### II. POLICY

#### State Tax

The University is permitted to make tax free purchases of tangible personal transactions, property, or services used in conjunction with its related activities. There are, however, certain instances where this exemption does not apply (e.g., resale items).

The Purchasing Department establishes the tax status on purchase orders, and provides suppliers with appropriate tax exemption certificates or other evidence of the tax exemption.

#### Import Duty, Custom Regulations, and Exemptions

The Purchasing Department retains the services of a professional customs agency to handle procedures involved in the import of University purchased material.

Questions regarding import duty, customs regulations, and exemptions should be directed to the Purchasing Department.