



Florida Department of Revenue
Office of General Counsel

Leon M. Biegalski
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 12, 2018

To All Vendors Shipping Property to Florida:

**Re: Confirmation Siati Express qualifies under section 212.06(5)(a)1., Florida Statutes
Recognition of exporter sales/use tax rates for Siati Express, Zip Code 33195-3705**

This letter will serve to confirm that Siati Express, a business located in Miami, Florida meets the qualifications established in section 212.06(5)(a)1., Florida Statutes, and Rule 12A-1.0015, Florida Administrative Code, as a duly licensed exporter engaged only in exports that are not subject to Florida sales or use tax or local option surtax.

In accordance with Siati Express's qualified status under section 212.06(5)1., Florida Statutes, the Florida Department of Revenue ("Department") recognizes that tangible personal property shipped to Siati Express at the address identified below for export services are not subject to Florida sales or use tax. For administrative purposes, an effective rate of zero percent (0%) has been assigned.

This effective rate of zero percent (0%) applies only to items shipped to Siati Express at the address provided below. Items shipped to a different business, even if at the same address, do not qualify for the effective rate.

The Department's assignment of that effective tax rate is exclusive to, and contingent upon, the exportation process remaining continuous and unbroken until the property is exported from Florida consistent with section 212.06(5)(a)1., Florida Statutes. This confirmation letter is provided to assist vendors with compliance issues and ensure nontaxable transactions are recognized in accordance with Florida law.

The specific complete address to which items may be shipped with the effective 0% tax rate is:

- Siati Express
6117 NW 72nd Avenue
Miami, FL 33195-3705

Vendors selling tangible personal property shipped to Siat Express at this address and zip code (including that zip code with a four digit suffix) should apply no Florida sales or use taxes to those sales.

Unless otherwise revoked, this confirmation letter shall expire six (6) months from the date of issuance, or March 12, 2019.

Sincerely,



George C. Hamm
Deputy General Counsel
850-617-8347