

**Public Ruling**  
**Navajo Sales Tax**  
**Professional Services**

A ruling has been requested regarding the application of the Navajo Sales Tax to professional services.

The Sales Tax, which goes into effect on April 1, 2002, applies to gross receipts received for sales of goods or services within the Navajo Nation. The tax will apply to all gross receipts received for professional services performed within the Navajo Nation. The only relevant issue is where the work is performed. The tax does not apply to work performed outside the Navajo Nation, even when it is done for clients within the Nation. Obviously, by the same token, the tax does apply to work performed within the Navajo Nation for clients based outside the Nation.

This ruling expires on December 31, 2012, unless previously withdrawn by the Office of the Navajo Tax Commission or superseded or rendered invalid by a change in statute or regulation.

If you have any questions, please contact the Office of the Navajo Tax Commission at (928) 871-7113.

Issued this 1<sup>st</sup> day of April, 2002

***Signed by R. C. Etcitty, Jr., on 04/01/02***  
Raymond C. Etcitty, Jr., Executive Director  
Office of the Navajo Tax Commission