Commonwealth of Virginia

Department of Taxation

TEMPORARY SALES TAX CERTIFICATE/RETURN --- ST-50

Use This Form for Events Held on or After January 1, 2020

The Virginia Sales and Use Tax Act requires the collection of tax on all retail sales made in the Commonwealth of Virginia except those exempt by law. (§ 58.1-603, 604).

The general sales tax rate for Virginia is 5.3% (4.3% state tax and 1 % local tax).

Northern Virginia Region: An additional 0.7% regional rate in Northern Virginia (5% state tax and 1% local tax) . This rate applies to the Cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park; and in the Counties of Arlington, Fairfax, Loudoun, and Prince William.

Hampton Roads Region: An additional 0.7% regional rate in Hampton Roads making the rate 6% (5% state tax and 1% local tax). This rate applies to the Cities of Chesapeake, Franklin, Hampton, Newport News, Norfolk, Poquoson, Portsmouth, Suffolk, Virginia Beach, and Williamsburg, and the Counties of Isle of Wight, James City, Southampton, and York.

Historic Triangle Region: An additional 1.0% rate in the Historic Triangle applies to the City of Williamsburg, and the Counties of James City and York. These localities are within the Hampton Roads Region making the rate 7% (6% state tax and 1% local tax).

You are required to provide us with your name and account number if you are permanently registered in Virginia. Virginia account number is _____. If you are permanently registered in a locality other than the one where the show was held, you must file and pay tax collected at the show using this form. Returns are due and payable on or before the 20th of the month following the show/event. If you attend 3 or more shows a year, you must register with the Department and obtain a Virginia sales tax account number. Go to our website at **www.tax.virginia.gov** or call **(804) 367-8037** to obtain a registration form.

Complete Form A, B or C on the following page depending on the location of your sale.

Make checks payable to the Virginia Department of Taxation. Do Not Send Cash.

MAILING INFORMATION

Send completed form and payment to:

Virginia Department of Taxation
P O Box 26627
Richmond, VA 23261-6627

If you have questions or need more information, call **(804) 367-8037**.

ST-50 Return - *Use this form for events held on or after January 1, 2020*

Form A - To be used for sales in locations **EXCLUDING** the Hampton Roads and Northern VA Regions.

Show / Event Information

Show Name _____ Date of Show _____

Show Location _____ City / County _____

Vendor Information

Vendor Name _____ Trading As _____

SSN / FEIN _____ Telephone Number _____

Address _____

Taxable Sales $ _____ **x.053 =** $ _____

AMOUNT OF SALES TAX DUE: = $ _____

Form B - To be used for sales **ONLY** in the Hampton Roads and Northern VA Regions.

Show / Event Information

Show Name _____ Date of Show _____

Show Location _____ City / County _____

Vendor Information

Vendor Name _____ Trading As _____

SSN / FEIN _____ Telephone Number _____

Address _____

Taxable Sales $ _____ **x.06 =** $ _____

AMOUNT OF SALES TAX DUE: = $ _____

Form C - To be used for sales in the Historic Triangle Region.

Show / Event Information

Show Name _____ Date of Show _____

Show Location _____ City / County _____

Vendor Information

Vendor Name _____ Trading As _____

SSN / FEIN _____ Telephone Number _____

Address _____

Taxable Sales $ _____ **x .07 =** $ _____

AMOUNT OF SALES TAX DUE: = $ _____