



Commonwealth of Virginia

Department of Taxation

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

Use This Form for Events Held on or After July 1, 2021

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 making the rate 6% (5% state tax and 1% local tax). This rate applies to the Cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park; and the Counties of Arlington, Fairfax, Loudoun, and Prince William. The additional tax will not be levied on essential personal hygiene products or food purchased for human consumption.

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. The additional tax will not be levied on essential personal hygiene products or food purchased for human consumption.

Central Virginia Region: An additional 0.7% regional rate in Central Virginia making the rate 6% (5% state tax and 1% local tax). This rate applies to the City of Richmond; and the Counties of Charles City, Chesterfield, Goochland, Hanover, Henrico, New Kent, and Powhatan. The additional tax will not be levied on essential personal hygiene products or food purchased for human consumption.

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). The additional tax will not be levied on essential personal hygiene products or food purchased for human consumption.

Additional Local Option Tax in Charlotte, Gloucester, Halifax, Henry, Northampton and Patrick Counties: An additional 1.0% rate applies in these localities, making the rate 6.3% (4.3% state tax, 1% local tax, and 1% additional local option tax). The additional tax will not be levied on essential personal hygiene products or food purchased for human consumption.

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, C, or D on the following page depending on the location of your sales.

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 July 1, 2021.

Form A - To be used for sales in locations **EXCLUDING** the Hampton Roads, Northern Virginia, Central Virginia and Historic Triangle Regions, and Charlotte, Gloucester, Halifax, Henry, Northampton and Patrick Counties.

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, Northern Virginia, or Central Virginia 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: = \$ _____

Form D - To be used for sales in Charlotte, Gloucester, Halifax, Henry, Northampton and Patrick Counties beginning on and after July 1, 2021.

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 .063 = \$ _____

AMOUNT OF SALES TAX DUE: = \$ _____