



Commonwealth of Virginia
Department of Taxation

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

Use This Form for Events Held on or After July 1, 2013

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). Effective July 1, 2013, HB 2313 increased the rate to 5.3% in some localities and 6% in others. The 6% increase is in effect for localities in the Northern Virginia and Hampton Roads regions. The cities and counties included in these regions are noted below.

Northern Virginia Region:

Cities: Alexandria, Fairfax, Falls Church, Manassas, Manassas Park.

Counties: Arlington, Fairfax, Loudon, Prince William.

Hampton Roads Region:

Cities: Chesapeake, Franklin, Hampton, Newport News, Norfolk, Poquoson, Portsmouth, Suffolk, Virginia Beach, Williamsburg.

Counties: Isle of Wight, James City, Southampton, York County.

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. Please go to our website at www.tax.virginia.gov or call (804) 440-2541 to obtain a registration form.

Complete Form A or B 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
For Periods Beginning on or After July 1, 2013
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: _____

SOCIAL SECURITY#/FEIN: _____ TELEPHONE: _____

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: _____

SOCIAL SECURITY#/FEIN: _____ TELEPHONE: _____

ADDRESS: _____

TAXABLE SALES: _____ x .06 = _____

AMOUNT OF SALES TAX DUE = _____

THANK YOU FOR YOUR COOPERATION

****Northern Virginia Region:**

Cities: Alexandria, Fairfax, Falls Church, Manassas, Manassas Park.

Counties: Arlington, Fairfax, Loudon, Prince William.

****Hampton Roads Region:**

Cities: Chesapeake, Franklin, Hampton, Newport News, Norfolk, Poquoson, Portsmouth, Suffolk,
Virginia Beach, Williamsburg.

Counties: Isle of Wight, James City, Southampton, York County.