



**TO: ALL APPROVED VIRGINIA DELIVERY PERMITTEES
RE: MONTHLY REPORTING**

For purposes of §§ [4.1-234](#) and [4.1-236](#) and Chapter 6 (§ [58.1-600](#) et seq.) of Title 58.1, each delivery of wine or beer by a permittee shall constitute a sale in Virginia. The permittee shall collect the taxes due to the Commonwealth and remit any excise taxes monthly to the Department of Alcoholic Beverage Control and any sales taxes to the Department of Taxation.

Holders of a delivery permit are required to file a monthly report on forms prescribed by the Board. The report is to be filed with the Virginia Department of Alcoholic Beverage Control, Attention: Tax Management Section, P. O. Box 27491, Richmond, Virginia 23261-7491. Out of State permit holders shall include remittance and the total of such taxes, and markup collected during the preceding month. This report shall be postmarked no later than the fifteenth of the month or, if the fifteenth is not a business day, the next business day thereafter. This report and remittance shall be required on beverages in which the Virginia wine and beer excise taxes have not already been paid.

Virginia licensed retailers are not required to submit excise taxes since those taxes are remitted by the wholesaler at the point of transfer to retail.

Every holder of a delivery permit issued pursuant to § [4.1-212.1](#) shall keep complete, accurate, and separate records in accordance with Board regulations of all deliveries of wine or beer to persons in the Commonwealth. Such permittees shall also remit on a monthly basis an accurate account that sets forth the total quantities of wine and beer sold and the total price charged for such wine and beer. Such records shall include the names and addresses of the purchasers to whom the wine and beer is delivered. If no wine or beer was sold and delivered in any month, the permittee shall not be required to submit a report to the Board for that month; however, every permittee must submit a report to the Board no less frequently than once every 12 months even if no sales or deliveries have been made in the preceding 12 months.

Any brewery, winery, or farm winery located within or outside the Commonwealth that is authorized to engage in the retail sale of wine or beer for off-premises consumption may apply to the Board for issuance of a delivery permit that shall authorize the delivery of the brands of beer, wine, and farm wine produced by the same brewery, winery, or farm winery in closed containers to consumers within the Commonwealth for personal consumption.

Any person located within or outside the Commonwealth who is authorized to sell wine or beer at retail for off-premises consumption in their state of domicile, and who is not a brewery, winery, or farm winery, may apply for a delivery permit that shall authorize the delivery of any brands of beer, wine, and farm wine it is authorized to sell in its state of domicile, in closed containers, to consumers within the Commonwealth for personal consumption.

All such deliveries shall be to consumers within the Commonwealth for personal consumption only, and not for resale. All such deliveries of beer, wine, or farm wine shall be performed by the owner or any agent, officer, director, shareholder or employee of the permittee. No more than four cases of wine nor more than four cases of beer may be delivered at one time to any person in Virginia to whom alcoholic beverages may be lawfully sold; except that the permittee may deliver more than four cases of wine or more than four

cases of beer if he notifies the Virginia Department of Alcoholic Beverage Control, Attention: Tax Management Section in writing at least one business day in advance of any such delivery, which notice contains the name and address of the intended recipient.

Board approved Delivery permittees shall refuse delivery when the proposed recipient appears to be under the age of 21 years and refuses to present valid identification.

Enclosed are copies of the monthly tax report forms for your use. This report may be duplicated using the same format. If you wish to make changes to these forms, please contact this office for approval before using.

Please see Title 3 of the Virginia Administrative Code, Chapter 70, Section 225 for the Regulations of the Virginia Alcoholic Beverage Control Board on Delivery permits, application process, records and reports.

If you have any questions concerning reporting requirements, please contact this office at (804) 219-2039. If you have questions concerning license requirements, please contact Compliance at (804) 213-4632.

**Ramona Howell, Manager
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