

**INFORMATION AND INSTRUCTIONS: PREPARED FOOD AND BEVERAGE TAX**

**WHO MUST COLLECT:** Any person or business selling food (any and all prepared edible refreshment and nourishment, liquid or otherwise, including alcoholic beverages, which are consumable as sold) shall collect the tax from the person paying for such food. This tax is held in trust for the City and is not the property of the business.

**RATE OF TAXATION:** The person or business shall collect a tax of 5.0% on the sale of any meal or prepared food. This is in addition to the Virginia Retail Sales Tax and Use Tax of 7%.

**TIME AND MANNER OF FILING:** Remittance of coupon indicating total sales and calculation of taxes shall be filed no later than the 20th of each month following the reporting month. If the business made no taxable sales during that reporting period, a coupon must still be filed timely indicating zero sales. Payment of tax, plus applicable penalty and interest must accompany the coupon filing. Payment may be made by mail or in person. *Internet filing/payment is not available at this time.*

**LATE PENALTY:** If the filing is made after the 20th of the month, a late penalty of 10% of the tax or \$10.00, whichever is greater, **must** be included. Additionally, interest at the rate of 10% per annum (0.83% per month) must be calculated beginning the first day of the month after payment is due and included.

For example: April payment is due May 20. Penalty begins May 21, interest begins June 1. Mail postmarked by the U.S. Postal Service by the deadline will not be penalized.

**To calculate penalty, multiply Total Taxes by 0.10. To calculate interest, add Total Taxes and 10% Penalty, then multiply by 0.0083.**

**RECORDS:** Every person and business liable for the collection and payment of any tax, including this one, shall keep and preserve for a period of five years suitable records as may be necessary to determine such tax. All filings are subject to audit.

**REFERENCE:** City of Williamsburg Code, Chapter 18, Article VIII.



Lara M.S. Overy  
 COMMISSIONER OF THE REVENUE  
*Elected to Serve*

**CITY OF WILLIAMSBURG**

P.O. BOX 245  
 WILLIAMSBURG, VIRGINIA 23187  
 PHONE 757-220-6150 EMAIL: COMMREV@WILLIAMSBURGVA.GOV



**MEAL TAX**

MONTH/YEAR: \_\_\_\_\_

ACCOUNT NO: \_\_\_\_\_

BUSINESS: \_\_\_\_\_

DBA: \_\_\_\_\_

EMAIL \_\_\_\_\_

MAKE PAYABLE TO THE **CITY OF WILLIAMSBURG**. THIS RETURN MUST BE FILED BY THE 20TH OF THE MONTH FOLLOWING THE CALENDAR MONTH FOR WHICH TAX IS DUE TO AVOID PENALTY AND INTEREST.

I HEREBY CERTIFY THAT THE FIGURES SHOWN ON THIS FORM ARE CORRECT.

GROSS RECEIPTS	
5% TAX	
TOTAL TAXES	
10% PENALTY	
INTEREST	
TOTAL DUE	

MAIL THIS COPY WITH YOUR PAYMENT

SIGNATURE \_\_\_\_\_

**FOR CoR OFFICE USE ONLY**

POSTMARK \_\_\_\_\_ DROP BOX \_\_\_\_\_ HAND DELIVER \_\_\_\_\_ PENALTY ASSESSED \_\_\_\_\_