



**GOVERNMENT OF THE VIRGIN ISLANDS
INLAND REVENUE DEPARTMENT
HOTEL ACCOMMODATION TAX
PROPRIETORS MONTHLY RETURN**

Tax Account No: _____

In accordance with Sec 5 of the Hotel Accommodation (Taxation) Ordinance, Chapter 205 of the Laws of the Virgin Islands, as amended, I now make payment of the tax collected from my guests for the period as stated.

Month of _____ Year _____ as follows:

| | 10% | 7% |
|--|----------|----------|
| A. Total/Gross Receipts during the month | \$ _____ | \$ _____ |
| Deduct charges for services not liable to tax – Boat Charters, Taxi | \$ _____ | \$ _____ |
| Food & Beverage | \$ _____ | \$ _____ |
| Other Services | \$ _____ | \$ _____ |
| B. Total charges for services not liable to tax | \$ _____ | \$ _____ |
| C. Amount on which tax is payable | \$ _____ | \$ _____ |
| D. Tax Payable - 10% and/or 7% as applicable | \$ _____ | \$ _____ |
| E. Penalty at 20 % on tax paid after 15 th of month | \$ _____ | \$ _____ |
| F. Total tax payable | \$ _____ | |

*****Please Note:** Supporting documentation is required for reservations made prior to 01 February, 2017.

I CERTIFY THAT THE INFORMATION ON THIS RETURN IS TRUE AND CORRECT.

NAME OF PROPRIETOR _____

ESTABLISHMENT/TRADING NAME _____

ADDRESS _____

TELEPHONE _____ FAX _____ E-MAIL _____

Print Name _____ Signature _____ Date _____

NOTES

1. This monthly return **MUST** accompany the Monthly Hotel Accommodation Tax Declaration. The submission of forms and payment must reach the Inland Revenue Department **not later than fifteen days after the end of each month for which the tax is due.** Any submission received after the 15th of the month must include a 20 % penalty of the tax due as stated above.
2. Services not liable to tax include: boats, charters, car hire, medical taxes, telephone, postage, T.V. cable, services other than accommodation paid in cash, receipts from functions, etc.
3. The proprietor of any accommodation must maintain proper records, which are subject to inspection by the Inland Revenue Department. The figures reported in this return must reconcile with the records and accounts of the establishment.
4. Failure to file a return and pay the tax, make an incorrect submission, or conceal any records may render a person liable to conviction before a Magistrate and to a fine or imprisonment.