COUNTY OF ISLE OF WIGHT

OFFICE OF THE COMMISSIONER OF THE REVENUE

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Gerald H. Gwaltney
Commissioner of the Revenue

Procedures for Submitting Meals Tax

Every business, food truck or caterer located in Isle of Wight County is required to levy a 6% tax on all prepared edible refreshments, nourishments, and liquids to include alcoholic beverages.

1. Complete the **Application for Registration Tax on Prepared Food and Beverages** which can be accessed on the county website at **www.isleofwight.gov**. Please provide a valid email address and phone number on the application. Meals Tax is to be remitted with the Meals Tax voucher on or before the **20th** of the following month.

2. The current meals tax rate in Isle of Wight County is **6%**. Submissions and remittances should be paid no later than the 20th of each month to avoid the levy of penalties and interest. When the 20th falls on a weekend or holiday, the due date is the first business day immediately following the 20th. Mailed filings **must be postmarked by the due date** to be considered timely.

If the filing is paid late, there is a **penalty of 10% of the tax due** and interest will begin to accrue once the filing or payment is past the due date. If we have not received your filing by the end of the month, you will be notified by mail or email reminding you to file within 10 days to avoid a ***statutory assessment*** which is based on the most available information.

3. **Any food sales whether consumed on-premises or elsewhere are subject to meals tax.**

4. Once a meals tax account has been established, you will receive blank meals tax vouchers with your account number. The voucher will need to be submitted **each month** whether you have any gross receipts or not. A voucher **must still be submitted even if you have zero gross receipts for any given month.**

If you have any additional questions or concerns, please contact our office at **757-365-6263.**

Thank you!