



GOVERNMENT OF
THE VIRGIN ISLANDS OF THE UNITED STATES
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VIRGIN ISLANDS BUREAU OF INTERNAL REVENUE



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August 28, 2014

To Whom It May Concern:

This is in response to your inquiry for verification that the U.S. Virgin Islands does not impose a sale or use tax. The Virgin Islands does not impose such a tax, so suppliers who are shipping goods to the Virgin Islands are not required to collect a Virgin Islands sale or use tax or any other tax on behalf of the Virgin Islands. Similarly, a supplier should not be required to collect the sales and use taxes imposed by the jurisdiction where the supplier is located since such taxes generally do not apply to items for export.

This letter reflects the applicable law as of the date set out above. If you have any questions, please contact me at (340) 714-9312.

Sincerely,

Tamarah Parson-Small, Esq.
Chief Counsel