

FAIRFAX COUNTY PRINCE WILLIAM FAUQUIER COUNTY SPOTSYLVANIA COUNTY STAFFORD COUNTY
LOUDOUN COUNTY ALEXANDRIA FAIRFAX FALLS CHURCH FREDERICKSBURG MANASSAS
MANASSAS PARK CLIFTON DUMFRIES HAYMARKET HERNDON HILLSBORO LEESBURG LOVETTSVILLE
MIDDLEBURG PURCELLVILLE ROUND HILL VIENNA WARRENTON

NORTHERN VIRGINIA CIGARETTE TAX BOARD

14150 NEWBROOK DR. STE #210
CHANTILLY, VA 20151
(703) 802-0373
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ATTENTION RETAILERS IN
Loudoun County

EFFECTIVE JANUARY 1, 2022

Below are enlarged samples of the NVCTB Cigarette Tax Stamps, one of which must be affixed to the bottom of each package of cigarettes possessed, offered for sale, distributed or used within **Loudoun County** Please rotate your cigarettes by placing new NVCTB yellow stamped cigarettes behind old Virginia pink stamped cigarettes.

Retailers are responsible for, but not limited to the following:

- Cigarettes for resale **MUST** be purchased from an authorized wholesaler, **NOT** a retail store. A list of authorized wholesalers will be provided upon request.
- When purchasing cigarettes for resale you **MUST** use the actual name of the store and address where the cigarettes will be sold, **NOT** the name and location of the corporation. This will allow the wholesaler to include the proper **Loudoun County** cigarette tax into the purchase price.
- If you sell cigarettes from more than one location, you must purchase cigarettes separately for each location. Cigarettes may not be transferred from one location to another.
- Copies of receipts or invoices for the purchase of cigarettes must be maintained for at least four years, and at your business location for a period of no less than one year.
- Agents of the Cigarette Tax Board make periodic inspections of retail locations in order to check for compliance. **The entire premises of the retail location is subject to a complete and thorough inspection.**
- Cigarettes purchased for personal use cannot be brought into your business.
- A current Business License, a valid Sales and Use Certificate, as well as a Cigarette Resale Certificate of Exemption (ST-10c) are required in order to sell cigarettes.

Any packages of cigarettes found without the **Loudoun County** cigarette tax paid, or without the Dual VA/NVCTB stamp affixed, will be confiscated.

- In addition, criminal penalties may be imposed for violation of local ordinances requiring payment of the tax.
- It is a Class 1 Misdemeanor, and is punishable by up to one year in jail, and/or a fine of up to \$2500, if found guilty.

Please contact the Northern Virginia Cigarette Tax Board at (703)802-0373, should you have any questions.

