

NORTHERN VIRGINIA CIGARETTE TAX BOARD

NVCTB RESOLUTION #11: RETAILER TRANSFER OF CIGARETTES

The following regulations apply to individual retail cigarette dealers who own and operate multiple business establishments located within the same member jurisdiction of the Northern Virginia Cigarette Tax Board (NVCTB).

Retail cigarette dealers who own and operate multiple business establishments located within the same member jurisdiction may request a transfer of cartons of cigarettes from one of their business locations to another one of their business locations located within the same jurisdiction of the Board. To complete such transfer the retail dealer must complete and submit a Certification Form provided by the NVCTB. The retail dealer must either fax or email the request to the NVCTB during normal business hours. The NVCTB will send approval, if appropriate, within two business days. Upon receipt of the approval the retail dealer may transfer said cigarettes. If approval is denied, NVCTB shall send, along with denial, an explanation and / or request for additional information. The retail dealer must keep a copy of said Certification at each business location the transfer occurred.

This authorization for transfer of cigarettes is strictly for purposes of the Northern Virginia Cigarette Tax Board and does not purport to address any contractual arrangements pertaining to sales integrity between cigarette manufacturers and retailers nor the proper recording of Virginia sales tax. These matters must be taken up with the manufacturers and the Virginia Department of Taxation respectfully.

The transfer of cigarettes from an establishment in one jurisdiction to one in a separate jurisdiction is illegal and a violation of the Ordinances and Resolutions of the NVCTB. Any such cigarettes are subject to confiscation and may result in misdemeanor charges.