

# HIGHWAY USER'S TAX RETURN

In accordance with Section 73, Chapter 4, Title 33 of the Virgin Islands Code, request is hereby made for a Receipt and Certificate of payment of Highway User's Tax for the following vehicle which was imported into the Virgin Islands on \_\_\_\_\_ (date), at the rate of sixteen cents (16¢) per pound.

MAKE OF VEHICLE: \_\_\_\_\_

MODEL NAME: \_\_\_\_\_ MODEL YEAR: \_\_\_\_\_ NO. OF CYLINDERS \_\_\_\_\_

TYPE OF STYLE (i.e. No. of Doors): \_\_\_\_\_

SERIAL/VIN NUMBER: \_\_\_\_\_

COLOR: \_\_\_\_\_ VESSEL: \_\_\_\_\_

BILL OF LADING NO.: \_\_\_\_\_

SOCIAL SECURITY NO./EIN: \_\_\_\_\_

PRINT OWNER'S NAME: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

PHYSICAL HOME ADDRESS (INCLUDE WHICH ISLAND): \_\_\_\_\_

\_\_\_\_\_

WEIGHT

X .16 = Amount Due

\$

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Under penalties of perjury I declare that to the best of my knowledge and belief the information contained herein is true, correct, and complete.

SIGNATURE: \_\_\_\_\_

Date: \_\_\_\_\_

PLEASE REMIT TO:  
Bureau of Internal Revenue  
St. Thomas, U.S. V.I. 00802  
St. Croix, U.S. V.I. 00820-4421  
St. John, U.S. V.I. 00830

## ***PAYMENT METHOD***

- *All payments must be made by cash, postal money order, credit cards, ATH or certified bank check. Personal checks will not be accepted unless authorized.*

## ***HIGHWAY USER'S TAX EXEMPTIONS***

- *Any motor vehicle purchased to be used as a taxicab and licensed as such by the Department of Public Safety is exempt from the highway user's tax. The determination as to whether or not a motor vehicle is entitled to a taxicab license is to be made by the Department of Public Safety.*
- *A vehicle previously licensed as a taxicab for more than five years is exempt from the Highway User's Tax.*
- *Persons purchasing Government Vehicles are not subject to the highway user's tax.*
- *Buses to be operated under a franchise granted by the Governor of the Virgin Islands are exempt from the tax.*
- *A motor vehicle by and for the sole use of a non-profit corporation organized and operated exclusively for charitable or educational purposes, as evidenced by filing with the Office of Lieutenant Governor as a non-profit corporation and compiling with the requirements of the Internal Revenue Code section 170(c) are exempt. The exemption provided for in this section shall not apply to more than two (2) motor vehicles imported by and for the sole use of each eligible organization.*