



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



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**BIR INFORMS BUSINESSES OF EXCISE TAX  
ADJUSTMENTS ON CERTAIN IMPORTED GOODS**

Marvin L. Pickering, EA, PHR, Director of the Virgin Islands Bureau of Internal Revenue, informs the business community that there are downward adjustments to the excise tax on carbonated drinks effective August 1, 2018. The adjustments are needed to implement Act No. 7794, which provided increases to the allocation to the Anti-litter and Beautification Fund, over a 5 year period, beginning in fiscal year 2015.

In implementing the increases to the allocation, the Bureau inadvertently increased the tax rates on carbonated drinks, based on the size of the bottles imported. The Bureau recognizes that, although the amounts are relatively minor, there may be instances where taxpayers may have inadvertently been subjected to increased excise tax rates, and the Bureau is prepared to credit those taxpayers immediately. Taxpayers are asked to fill out Form 843 and submit to the Excise Tax Office to obtain the credit. Questions concerning this matter should be directed to Roosevelt Davis, Assistant Chief of Processing at (340) 715-1040, extension 2223.