



Department of Motor Vehicles
Tax Services
P.O. Box 27422
Richmond, VA 23269-7422

VIRGINIA FUELS TAX INFORMATION AND NEWS AVIATION CONSUMERS March 2004

This notice was prepared to clarify when and to whom aviation consumers pay Virginia fuels tax. The Virginia Code references for the information in this notice are included.

TAX RATE [§58.1-2217(E)]

The tax on the first 100,000 gallons of aviation jet fuel purchased by an aviation consumer in a fiscal year (July 1-June 30) is taxed at \$.05 per gallon. All other aviation jet fuel purchased during the fiscal year is taxed at \$.005 per gallon.

Aviation jet fuel that an aviation consumer sells to **any** person, including another aviation consumer, is taxed at \$.05 per gallon.

PAYING THE TAX [§58.1-2227]

When an aviation consumer purchases aviation jet fuel, the tax **must** be paid to the seller unless the seller is a distributor or a supplier. This means that an aviation consumer **cannot** purchase aviation jet fuel from any other person, including another aviation consumer, without paying the taxes to the seller.

Note: The tax on aviation jet fuel purchased from a distributor or a supplier must be paid to the Virginia Department of Motor Vehicles (DMV).

Important

Beginning with the Virginia *Aviation Consumer's Report* (FT465) filed for your March 2004 activity, if you fail to pay your taxes as described above, you will be assessed the additional tax, plus penalties and interest.

CREDIT FOR TAX PAID PURCHASES [§58.1-2239(B)]

You can receive credit for taxes paid at the time of purchase by entering the amount of taxes paid on Line 18 of the Virginia *Aviation Consumer's Report* (FT465).

Important

- The amount of credit taken **cannot** exceed the amount of taxes owed to DMV.
- You **cannot** take credit in one fiscal year (July 1 through June 30) for tax paid purchases made in a previous fiscal year.

If you have questions regarding this information, you may contact DMV's Tax Services at:

(804) 367-04328 or 367-4329 (voice)

(800) 272-9268 (deaf or hearing impaired only)

(804) 367-0233 (fax)

dmvseh@dmv.state.va.us (e-mail)