

Contact Us:

Inland Revenue Department

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***Office Hours: 8:30AM to 4:30PM
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*District Office (Officers will be available to assist you on the **third Wednesday** of each month)
The Settlement, Anegada VG1140
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Telephone: (284) 495-0241*

*District Office (Officers will be available to assist you on the **third Friday** of each month)
Great Harbour, Jost Van Dyke VG1160
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*Deigned by Taxpayer Services Unit of the Inland Revenue Department
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Know Your Taxes



***Your Guide To
Liquor Licence***

***Prepared by
The Inland Revenue Department
Ministry of Finance
Government of the Virgin Islands***

What is the governing legislation?

The governing legislation for the issue of Liquor Licences is the Liquor Licence Ordinance, (Cap. 106).

Save as herein specially expected, or hereby specially permitted, no **spirits** shall be sold either by wholesale or by retail in the Virgin Islands except by thereunto duly licensed under this Ordinance, or on their behalf by persons in their immediate employment and then in conformity with the terms of the licence held by such persons as set forth in the ordinance.

Spirits mean any liquor containing alcohol the product the distillation and includes any liquor sold, or offered for sales, or as, containing rum, whisky, gin, vodka or any other description of spirits and this term also includes for the purposes of this Ordinance all beverages whether purporting to be wine, beer or other fermented liquor or not containing a greater proportion than forty-five per cent of proof spirits either due to fermentation or added.

Licencing Days

On the 1st of June and the 1st day of December in every year or when any of such days fall on a Sunday or on a public holiday on the next day following or on any other day he may consider necessary, which days hereinafter referred to as licencing days, the Licencing Magistrate shall hold special sessions of the Magistrate’s Court for the purposes of hearing and considering applications for licences for the sale of intoxicating liquor, and may adjourn such sessions as may be necessary.

Notice of Application for Licence

Every person desiring to apply for a licence for the sale of intoxicating liquor shall, fourteen days at least prior to one of the licencing days serve on the Licencing Magistrate, the Commissioner of Police and the Commissioner of Inland Revenue a notice in writing of his intention to make such application and shall publish such notice in a newspaper published in the territory.

Hearing of Application

Every person applying for a licence shall appear before Licencing Magistrate on a licencing day, and the Licencing Magistrate shall hear any objection which may be made by the Commissioner of Police or any person to the granting of the licence, and if the Magistrate considers that the licence should be granted, he shall grant to the applicant a certificate under his specifying the particular licence to be granted to such person and the situation of the premises in respect of which the licence shall be granted.

The Magistrate shall then forward a copy of certificate granted to the Commissioner of Inland Revenue.

Issue of Licence

On the production of the Licencing Magistrate’s certificate and on the payment of the fee prescribed by this Ordinance the Financial Secretary shall grant to the person named in the certificate a licence of the kind and in the relevant form specified in the Third Schedule and the licence so granted shall be sufficient authority for the person named therein to sell intoxicating liquor or liquors on the premises and in the manner therein prescribed.

Any person who fails to pay the fee payable within fourteen days of the day on which certificate was granted by the Magistrate, shall pay, in addition to the fee, a penalty of twenty (20) per cent thereof.

Permit to Sell Intoxicating Liquor

The Financial Secretary shall on the written authority of the Licencing Magistrate grant a written temporary permit to any person to sell intoxicating liquor by retail at any entertainment, show, race, meeting, athletic or other sports and at any other social meeting or gathering where refreshments are likely to be required, for such period not exceeding twenty-four (24) hours, and subject to such conditions as may be set out in the permit.

Such permit shall specify the place or premises where such intoxicating liquor is to be sold.

RATES OF LIQUOR LICENCES

Wholesale (throughout the Territory).....	\$600.00 per annum
Retail (throughout the Territory).....	\$150.00 per annum
Bar Licence (in Road Town).....	\$50.00 per annum
Bar Licence (outside of Road Town).....	\$35.00 per annum
Stills.....	\$50.00 per annum
Hotels (with less than 10 rooms).....	\$100.00 per annum
Hotels (with 10-25 rooms).....	\$150.00 per annum
Hotels (with 26-50 rooms).....	\$200.00 per annum
Hotels (with more than 50 rooms).....	\$300.00 per annum
Restaurants.....	\$300.00 per annum
Club.....	\$500.00 per annum
Beer Licence (in Road Town).....	\$50.00 per annum
Beer Licence (outside Road Town).....	\$35.00 per annum
Temporary spirits permits.....	\$10.00 per day
Temporary beer permits.....	\$5.00 per day

If after reviewing this guide, you find that there are still areas that you do not quite understand, we encourage you to contact us at any of the locations listed at the back of this guide and we will promptly respond to your enquiry or enquiries.

NOTE

The information contained in this publication is only a guide for the taxpayer and not a comprehensive statement of the legislative requirements. The legislative requirements are contained in the Liquor Licence Ordinance and Amendments.