

# NORTHERN VIRGINIA CIGARETTE TAX BOARD

## NVCTB RESOLUTION #10: PENALTIES

In the event that the Northern Virginia Cigarette Tax Board or its agents discover cigarettes upon which the NVCTB stamp has not been affixed or the proper NVCTB jurisdictional tax has not been paid, the Northern Virginia Cigarette Tax Board, through its agents, may seize such cigarettes which shall then be deemed forfeited to the Northern Virginia Cigarette Tax Board.

A penalty of ten (10) percent, or \$10.00, whichever is the greater, but in no event more than \$1,000.00, and interest of three quarters (3/4) percent per month shall be added to all taxes imposed which are delinquent and unpaid on the due date thereof.

When any dealer or other person liable for the tax files a false or fraudulent report or fails to perform any act or performs any act to evade payment of the tax, the Board shall administratively assess the tax due and impose a penalty not to exceed fifty (50) percent and interest of three-quarters percent per month of the gross tax due.

Any evasion of payment, or failure or refusal to obey any lawful order which may be issued by the Northern Virginia Cigarette Tax Board is a misdemeanor punishable by a fine of not more than \$2,500.00 or imprisonment for not more than twelve months or both such fine and imprisonment. Such fine and imprisonment shall not relieve any person from the payment of any tax, penalty or interest to the Board.

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Signature and Title

\_\_\_\_\_  
Date