



COMMONWEALTH of VIRGINIA

DEPARTMENT OF TAXATION

MEMORANDUM

RICHMOND 23282

TO: William J. West, Supervisor
Technical Assistance Section
Office Services Division

FROM: Danny Payne, Director *D. Payne*
Tax Policy Division

DATE: November 15, 1982

SUBJECT: Interest Charged on Filing Extensions

This is in regard to your question on the proper application of interest to thirty-day filing extensions allowed for dealers required to report on the Vending Machine Dealer's Sales Tax Return, Form VM-2.

We presume that this question assumes that filing and payment are made timely pursuant to the extension.

Section 58-1160 is a general statute covering interest and penalties involving late filers or non-filers. Section 58-441.26 is a more specific statute covering interest involving thirty-day permanent or temporary extensions. Where a general and a specific statute cover the same area, the more specific statute governs. Thus, in this case, 58-441.26 governs. Therefore, for an extension to the end of the calendar month in which the tax is due, no interest accrues from the date due until the end of the month. For extensions beyond the end of the month in which the tax is due, interest accrues from the original due date until the extended due date. Motor Vehicle Fuel Sales Tax extensions would be treated the same.

I hope this clears up the matter.

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