



COMMONWEALTH of VIRGINIA

COMMISSIONERS
PAMELA O'BERRY EVANS, CHAIR
SUSAN R. SWECKER
ESTHER H. VASSAR


Department of Alcoholic Beverage Control

2901 HERMITAGE ROAD
P.O. BOX 27491
RICHMOND, VIRGINIA 23220
(804) 213-4400
FAX (804) 213-4411
TDD LOCAL (804) 213-4687

CHIEF OPERATING OFFICER/SECRETARY TO THE BOARD
W. CURTIS COLEBURN, III

CIRCULAR LETTER 09-01

TO: All Virginia Wine and Beer Wholesalers **DATE:** March 30, 2009

FROM: Francis J. Monahan, 
Director, Bureau of Law Enforcement

SUBJECT: Wine and Beer Invoices on the same invoice

There have been a number of inquiries relating to the permissibility of wholesalers licensed to sell wine and beer to invoice retail customers for wine and beer sales on the same invoice. Historically, the Department has required separate invoices for wine sales and beer sales to retail licensees.

However, through consultation with the Tax Management Section, wine and beer sales by a wholesaler to a retail licensee may be made on the same invoice provided the following occur:

1. The approved state form for Distributor's Invoices must be used.
2. That the wine sales and beer sales be separated on the invoice. In other words, beer sales should be grouped together and wine sales should be grouped together but separately from beer.
3. Each category, beer or wine, should reflect the total sales of the respective category.
4. Product code numbers must be used for all sales to retail licensees.

Please be guided by the above and direct any questions or concerns you may have to our Tax Management Section at 804.219.2034 or your Compliance Agent.

The referenced sections from The Alcoholic Beverage Control Act and Virginia Administrative Code may be read in their entirety on our website: www.abc.virginia.gov. Please link the following sequence: Laws and Enforcement/Virginia Codes, and then choose the appropriate category.

Should you have any questions or concerns please feel free to contact your assigned Senior Special Agent directly, or direct your email to: Enforcement@abc.virginia.gov