Government

The organization of the Government of the Virgin Islands rests upon the Revised Organic Act of 1954 in which the United States Congress declared the U.S. Virgin Islands to be an unincorporated territory of the United States. The key documents that govern the United States Virgin Islands are the United States Constitution and the Revised Organic Act of 1954.

The Government of the United States Virgin Islands consists of three co-equal branches of Government, the Executive, Legislative, and Judicial branches.

Executive Branch. The executive power of the Virgin Islands is vested in the Governor who, together with the Lieutenant Governor, is elected by qualified Virgin Islands voters for a four-year term. The Governor is limited to two consecutive terms.

Legislative Branch. The legislative power of the Virgin Islands is vested in a unicameral legislature consisting of 15 senators: seven from St. Croix, seven from St. Thomas, and one Senator-at-Large who must be a resident of St. John. Senatorial elections are held every two years.

Judicial Branch. The judicial power of the Virgin Islands is vested in District Court of the Virgin Islands, Supreme Court and Superior Court of the Virgin Islands.

- The District Court of the Virgin Islands functions as a United States Federal district court in all causes arising under the Constitution, treaties, and laws of the United States. Appeals from the decisions of the District Court of the Virgin Islands are made to the United States Court of Appeals for the Third Circuit which is based in Philadelphia, Pennsylvania.
- The Supreme Court of the Virgin Islands functions as an appellate court for appeals from the decisions of the Superior Court.

Delegate to Congress. The Virgin Islands are represented in the United States House of Representatives by a non-voting delegate elected by Virgin Islands voters. The delegate serves a two-year term and can sit and vote in committee.

Tax System

The United States Internal Revenue Code applies in the Virgin Islands under a "mirror system" whereby the "Virgin Islands" is substituted for the "United States" wherever necessary to give the Internal Revenue Code the proper effect in the U.S. Virgin Islands. The Virgin Islands Bureau of Internal Revenue is responsible for the administration of the internal revenue laws of the U.S. Virgin Islands. The U.S. Virgin Islands tax system includes income, container, gross receipts, excise, highway user's, hotel room, real property, entertainment, franchise, fuel, gift, inheritance, personal use, tire, and stamp taxes. Other fees and license requirements are also in effect for such services as registering vehicles, obtaining driver's licenses, and obtaining business licenses.

For more information on the tax laws of the U.S. Virgin Islands, contact the Virgin Islands Bureau of Internal Revenue.
St. Thomas/St. John
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