



Rhode Island sales tax guide

Standard rate:

7%

Who is obliged to register sales tax:

Remote sellers, referrers, and marketplace facilitators shall register in Rhode Island for a permit to make sales at retail and collect and remit sales tax on all taxable sales into the state.

Threshold:

– \$100,000

Or

– 200 separate transactions

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable for the SAAS business.

[Software as Service Tax Thresholds by state](#)

Online Marketplaces:

A marketplace facilitator must collect sales tax on all taxable sales made through the marketplace to purchasers in this state regardless of such conditions:

- the marketplace seller has/is required to have a permit to make sales at retail
- would have been required/or not to collect and remit sales tax had the sale not been made through the marketplace provider.



Registration procedure:

Registrations ways:

- online via the website of the Division of Taxation or Streamlined Sales and Use Tax Governing Board.
- Fill in and send the Business Application and Registration form.

Sales tax payment and filing date:

If your sales and use tax liability for six consecutive months has averaged less than \$200 per month, the Tax Administrator may issue you permit a quarterly filing.

In other cases, sales and use tax returns must be filed on a monthly basis on or before the twentieth day of the month next succeeding the month for which the return is required to be made.

Penalty and interest:

Penalty for the late payment of the tax of 10% of the tax due. Interest for the underpayment of tax calculated at the current rate is not less than 12%.



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