SECTION .0800 - SHIP CHANDLER'S PERMIT

14B NCAC 15C .0801 DEFINITIONS

As used in this Section:

- (1) "Export Warehouse" or "Internal Revenue Warehouse" means any warehouse under an Internal Revenue Bond and conforming to all Internal Revenue Service rules and regulations.
- (2) "Ocean-going vessel" means any ship or vessel that plys the high seas in interstate or foreign commerce in the transport of freight, passengers, or both for hire exclusively.
- (3) "Ship chandler" means any retail or wholesale agent regularly engaging in the storage and sale to ocean-going vessels of stock and supplies.
- (4) "United States Customs Bonded Warehouse" means a private bonded warehouse used exclusively for the storage of imported merchandise belonging or consigned to the proprietor thereof or a public bonded warehouse used exclusively for the storage of imported merchandise.

History Note: Authority G.S. 18B-100; 18B-106; 18B-207; Eff. January 1, 1982; Amended Eff. May 1, 1984; Transferred and Recodified from 04 NCAC 02T .0801 Eff. August 1, 2015; Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017.