

**14B NCAC 15C .0802 IMPORTATION AND TRANSPORTATION UNDER CUSTOMS BONDS**

(a) Alcoholic beverages may be imported into North Carolina under United States Customs Bonds or United States Internal Revenue Bonds and held in North Carolina in United States Customs or Internal Revenue Bonded Warehouses and those alcoholic beverages may be removed from such a warehouse and transferred to any other similarly bonded warehouse, wherever situated.

(b) Alcoholic beverages so imported or removed to these warehouses in North Carolina shall be released from Customs or Internal Revenue Bonds in North Carolina only on a Ship Chandler's Permit issued by the Commission for transfer to another United States Customs or Internal Revenue Bonded Warehouse or delivery by a ship chandler to officers or agents of ocean-going vessels for use or consumption on those vessels.

(c) A ship chandler holding a Ship Chandler's Permit may make withdrawals of alcoholic beverages from United States Customs or Internal Revenue Warehouses for sale or transfer in reasonable quantities. If an unreasonable quantity is sold, the Commission may limit sales.

*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 .0802 Eff. August 1, 2015;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19,  
2017.*