

**SECTION .1700 - DESIGNATION OF EXEMPT SALES**

<b>17 NCAC 04C .1701</b>	<b>MUST SELL AS DESIGNATED</b>
<b>17 NCAC 04C .1702</b>	<b>NO DELAYED OR DEFERRED TAX PAYMENT ALLOWED</b>
<b>17 NCAC 04C .1703</b>	<b>PRIOR WRITTEN NOTIFICATION REQUIRED FROM NC CUSTOMERS</b>
<b>17 NCAC 04C .1704</b>	<b>INVOICING REQUIREMENTS</b>
<b>17 NCAC 04C .1705</b>	<b>REPORTING REQUIREMENTS</b>
<b>17 NCAC 04C .1706</b>	<b>ORIGINAL SELLER NOT LIABLE FOR TAX</b>
<b>17 NCAC 04C .1707</b>	<b>PENALTIES FOR IMPROPER HANDLING OF DESIGNATED PRODUCT</b>

*History Note:* Authority G.S. 105-113.37; 105-262;  
Eff. June 1, 1992;  
Amended Eff. January 1, 1994;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018;  
Expired Eff. November 1, 2025 pursuant to G.S. 150B-21.3A.