17 NCAC 04C .1802 INVOICING REQUIREMENTS FOR WHOLESALE DEALERS AND RETAIL DEALERS

(a) Except for sales to consumers, where other record keeping requirements apply, a wholesale dealer or retail dealer shall maintain an invoice for every other tobacco product that it sells, ships, or delivers in this State or outside this State. A wholesale dealer or retail dealer shall also maintain an invoice when it transfers other tobacco products to other places of business operated or caused to be operated by the wholesale dealer or retail dealer.

(b) A wholesale dealer or retail dealer shall forward to the Department copies of invoices of other tobacco product sales or transfers required by Paragraph (a) of this Rule, or equivalent information, monthly.

(c) Invoices shall contain the information required in Rule .0903(c) of this Subchapter.

(d) Invoices addressed in Paragraph (a) of this Rule shall be maintained for three years by all persons party to the sale of other tobacco products who are required to be licensed under Article 2A. All parties to the sale must be issued identical invoices, and the invoices shall not be altered after issuance. If the invoice requires modification, a separate document must accompany the invoice describing the change to the invoice. This document must include the date it was prepared and must be delivered to and maintained by any other party to the sale.

(e) Notwithstanding Paragraph (a) of this Rule, a wholesale dealer or retail dealer shall comply with the invoice requirements for delivery sales in accordance with G.S. 105-113.4F.

History Note: *Authority G.S. 105-113.37; 105-262;*
Eff. June 1, 1992;
Readopted Eff. January 1, 2021.