

17 NCAC 04C .2003 CERTIFICATION

(a) Initial Certification Application - Beginning March 1, 2025, each certifying manufacturer shall electronically submit to the Department an initial certification application. The certifying manufacturer shall also electronically submit to the Department the initial certification fee at the time a certifying manufacturer submits the initial certification application.

- (1) Manufacturers of vapor products or consumable products, offered for sale in this State prior to March 1, 2025, shall submit the initial certification application and initial certification fee by April 15, 2025.
- (2) Manufacturers of vapor products or consumable products, who intend to offer products for sale in this State after March 1, 2025, shall submit the initial certification application and initial certification fee prior to shipping any vapor products or consumable products to a retailer, distributor, or wholesaler in this State for the purpose of making retail sales.

(b) The initial certification application and initial certification fee shall be completed through the Department's website at the following link: <https://www.ncdor.gov/taxes-forms/tobacco-products-tax>.

(c) The initial certification application shall include the following information:

- (1) the manufacturer's legal business name or assumed name for sole proprietors, business mailing address, daytime telephone number, fax number, and email address;
- (2) federal employer identification number (FEIN) or social security number for proprietorships;
- (3) a contact person, including that person's legal name, telephone number, fax number, and e-mail address.
- (4) a designation of whether the manufacturer is requesting an initial certification or updating information to a previously submitted application;
- (5) the seven-digit Secretary of State identification number assigned by the North Carolina Secretary of State when the manufacturer registered its business entity to do business in the State.
- (6) the name, address, telephone number, fax number, and email address of a registered agent as required in Rule .2006 of this Section;
- (7) a manufacturer located outside of the United States shall list the importers of any of the manufacturer's products to be sold in this State, as well as the name, address, telephone number, fax number, and email address of the importers registered agent.
- (8) a list of each vapor product or consumable product that is sold in this State to include the brand name, category (e.g., e-liquid, power unit, device, e-liquid cartridge, e-liquid pod, disposable), product name, product code or stock-keeping unit (SKU), and flavor; and
- (9) the Food and Drug Administration (FDA) tracking number and order date for each vapor product and consumable product offered by the manufacturer, and shall upload a copy of:
 - (A) the marketing granted order issued by the FDA pursuant to 21 U.S.C. 387j;
 - (B) the acceptance letter issued by the FDA pursuant to 21 U.S.C. 387j for a Timely Filed Premarket Tobacco Product Application; or
 - (C) a document issued by the FDA or by a court confirming that the premarket tobacco product application has received a denial order that is not yet in effect and remains stayed or rescinded by FDA or vacated by a court; and
- (10) the total certification fee due and remitted.

(d) Failure to submit the required information for the initial certification application or the initial certification fee will result in a denial of the application and exclusion from the vapor product and consumable product directory, pursuant to G.S. 143B-245.12(b). If an initial certification application is denied pursuant to a provision of G.S. 143B-245.12(b), the certifying manufacturer shall electronically resubmit to the Department a new initial certification application and initial certification fee.

(e) Failure to submit the initial certification application or initial certification fee to the Department 15- days prior to the first of each month, when the Department makes the vapor product and consumable product directory available for public inspection on the Department's website, will result in a manufacturer's products offered for sale to be prohibited from retail sale in this State, pursuant to G.S. 143B-245.13 until the manufacturer becomes certified.

History Note: Authority G.S. 143B-245.11; 143B-245.12; 143B-245.13; 143B-245.16; Eff. March 1, 2025.