17 NCAC 04E .0303 DESTRUCTION OF MALT BEVERAGES OR WINE WHEN IN TRANSIT

Non-tax-paid malt beverages and wine that are destroyed while in the possession of a common carrier who is transporting these alcoholic beverages from the brewery or winery to the resident wholesaler or resident importer shall not be considered part of the taxable inventory of the resident wholesaler or resident importer.

History Note: Authority G.S. 105-113.83; 105-262;

Eff. February 1, 1976;

Readopted Eff. January 1, 2021.