17 NCAC 04E .0502 RECEIPTS FOR MALT BEVERAGES AND WINE DELIVERED TO OCEANGOING VESSELS

Receipt for delivery of non-tax-paid malt beverages and wine to oceangoing vessels shall be signed for by an authorized officer or agent of the vessel. The signed receipts must be retained by the wholesaler or importer for a period of three years.

History Note: Authority G.S. 105-113.81; 105-262;

Eff. February 1, 1976;

Readopted Eff. January 1, 2021.