

**14B NCAC 15C .0805 COMPLIANCE: INSPECTION**

(a) Holders of Ship Chandler's Permits shall comply with all regulations promulgated by the United States Customs Service, the Bureau of Alcohol, Tobacco and Firearms of the Department of the Treasury, and the Commission.

(b) All documents that the United States Customs Service, the Bureau of Alcohol, Tobacco and Firearms and the Internal Revenue Service require a ship chandler to maintain shall be retained for inspection for a period of three years.

(c) Delivery of alcoholic beverages will be under the supervision of a United States Customs officer to ocean-going vessels under seal that shall not be broken until the ship is outside the territorial waters of the United States. Consumption of tax-exempt alcoholic beverages is forbidden within the territorial waters of the United States except as authorized by United States Customs in release of sea stores from under seal for immediate consumption on board a vessel by the officers and crew thereof.

(d) A ship chandler holding a Ship Chandler's Permit shall report all losses of alcoholic beverages held under United States Customs or Internal Revenue Bond to the Commission within five days of the loss and pay state taxes on any loss within 10 days of the loss.

*History Note: Authority G.S. 18B-100; 18B-106; 18B-207;  
Eff. January 1, 1982;  
Amended Eff. May 1, 1984;  
Transferred and Recodified from 04 NCAC 02T .0805 Eff. August 1, 2015;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017.*