

17 NCAC 04E .0303 DESTRUCTION WHEN IN TRANSIT

Destruction of nontaxpaid beer or wine in transit from the brewery or winery to the resident wholesaler or importer when such beer or wine is in the hands of the common carrier; even though such common carrier may be considered as the agent of the resident wholesaler or importer, and when such beer or wine is accounted for by the common carrier by payment of such beverage loss to the resident wholesaler or importer; shall not be considered as part of the taxable inventory of the resident wholesaler or importer, and thus not subject to the beverage excise tax.

*History Note: Authority G.S. 105-113.84; 105-262;
 Eff. February 1, 1976.*