

17 NCAC 07B .1305 FOREIGN COMMERCE: PURCHASES FOR EXPORT

(a) Tangible personal property purchased for export and exempt from sales or use tax pursuant to G.S. 105-164.13(33) will lose its exemption if:

- (1) the purchaser of the tangible personal property fails to submit Form E-599C, Purchaser's Affidavit of Export, to the seller and comply with the terms and conditions listed on the form; and
- (2) the tangible personal property is not exported within 90 days of purchase.

(b) Form E-599C requires the following information:

- (1) name of vendor;
- (2) address of vendor;
- (3) name of affiant;
- (4) title of affiant, if applicable;
- (5) name of vendee;
- (6) address of vendee;
- (7) name of foreign country;
- (8) identification of property purchased;
- (9) signature of affiant; and
- (10) signature, date, seal, and commission expiration date of Notary Public.

(c) A separate Form E-599C, Purchaser's Affidavit of Export, is required for each transaction.

(d) This exemption from sales and use tax does not extend to property acquired for personal use or consumption by the purchaser, including gifts.

*History Note: Authority G.S. 105-164.3; 105-164.4; 105-164.6; 105-164.13; 105-262; 105-264; 105-467; 105-468; 105-469; 105-483; 105-498; 105-507.2; 105-509.1; 105-510.1; 105-511.3; 105-537; 105-538;
Eff. October 1, 1993;
Readopted Eff. January 1, 2024.*