

17 NCAC 07B .3503 MOLDS: DIES: FOR RESALE

Sales of molds, patterns or dies to manufacturers for resale to their customers are exempt from tax and classified as wholesale sales when such sales are supported by completed Streamlined Sales and Use Tax Agreement Certificates of Exemption, Form E-595E. Manufacturers are considered to be purchasing such items for resale only when title thereto and the right of possession thereof will pass to their customers and the manufacturer-vendors' books, records and invoices show that such items are actually sold to their customers.

*History Note: Authority G.S. 105-164.5; 105-262;
Eff. February 1, 1976;
Amended Eff. May 1, 2009;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.*