

810-7-1-.04.

Refund for Tobacco Products Destroyed by a Manufacturer.

In order for a wholesaler to receive a refund for tobacco products returned to and destroyed by the manufacturer, the following information must be provided to the Department of Revenue:

- (1) A copy of the packing slip which corresponds with the tobacco products to be destroyed;
- (2) A copy of the credit memorandum issued by the manufacturer to the wholesaler covering the damaged or defective tobacco products; and
- (3) An affidavit from the manufacturer to the effect that the tobacco products have been or will be destroyed and the value of the applicable tax for the tobacco merchandise to be destroyed.

Upon receipt and approval of the required documentation, the department will refund to the wholesaler the value of the applicable tax due on the destroyed tobacco products. If a subsequent audit determines that this refund was issued in error, the wholesaler shall be liable for the applicable tax plus penalties and interest.

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Authority: §§40-2A-7(a)(5), 40-25-10 & 40-25-15(e), Code of Ala. 1975.
History: Adopted through APA October 24, 1983.
Amended: Filed November 16, 2018; Effective December 31, 2018.