

**R865. Tax Commission, Auditing.**

**R865-20T. Tobacco Tax.**

**R865-20T-11. Reporting of Imported Cigarettes Pursuant to Utah Code Ann. Section 59-14-212.**

A. A manufacturer, distributor, wholesaler, or retail dealer required by Section 59-14-212 to provide the Tax Commission, on a quarterly basis, a copy of the importer's federal import permit and the customs form showing the tax information required by federal law:

1. is not required to enclose that information with the quarterly report;
2. shall retain that information in its records; and
3. at the request of the Tax Commission, provide copies of that information to the Tax Commission.

Effective: 11/1/2000