

Regulation 2559.5. Correct Classification.

A taxpayer will be deemed to have correctly classified an alcoholic beverage for purposes of tax reporting if at the time taxes were incurred, the alcoholic beverage was included on the Board's list pursuant to Regulation 2559.3.

Authority: Section 32451, Revenue and Taxation Code.

Reference: Section 32002, Revenue and Taxation Code; Sections 23004, 23005, 23006, 23007, Business and Professions Code.