

**DEPARTMENT OF STATE
OFFICE OF THE ALCOHOLIC BEVERAGE CONTROL COMMISSIONER
1100 General Establishment Operations and Practices**

**Rule 1104 (Formerly Rule 34) A Rule Requiring Certain Establishments Licensed for the Sale of
Alcoholic Liquor to Maintain and/or Submit Certain Records or Reports to the Commissioner
Concerning Purchases and Inventories of Alcoholic Liquor**

1.0 Records

- 1.1 Each holder of a retailer's license (except the holder of a Gathering License) shall keep and maintain upon the licensed premises records of invoices adequately and fully reflecting all purchases of alcoholic beverages. All invoices shall be systematically filed and maintained for a period of one year from date of delivery.
- 1.2 The records referred to in this rule shall be open to the inspection of DATE or the Commissioner at all reasonable hours.

2.0 Importers

2.1 Monthly Reports Required

- 2.1.1 Considering the provisions of 4 Del.C. §§507(a) and 710; the previous practice of this Commissioner and importers licensees; and the policy of consistency and accuracy of recording and reporting all purchases and sales, all importer licensees shall keep a true and accurate record of the quantities of alcoholic liquors purchased, sold, and on hand, and shall make monthly reports thereof, together with such other and further information as this Commissioner may from time to time require, upon forms provided for such purpose by the Commissioner.
- 2.1.2 Each monthly report shall cover the period from the last Saturday of the preceding month to the last Saturday of the current month and must be received by the Commissioner on or before noon of the fifteenth day following the last day of the month for which the report applies.

2.2 Invoices

- 2.2.1 All importers shall submit to the Commissioner an invoice prepared in the form approved by the Commissioner covering each sale of alcoholic liquor. The invoices for each monthly period must be kept in numerical order and submitted to the Commissioner on or before noon of the fifth day following the last day of the period for which they apply.

2.3 When there are No Sales or No Purchases or Both

- 2.3.1 All Importers shall be required to file said reports even though there are no purchases or no sales of alcoholic liquor or both unless said Importers have obtained from the Commissioner written authorization not to file the reports required by this Rule. That is, if an Importer has no sales or no purchases or both during the applicable period under this Rule, the report filed with the Commissioner shall indicate such unless the Importer is excused in writing by the Commissioner from filing such reports.

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