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**TITLE 4 ALCOHOLIC BEVERAGES AND MARIJUANA  
DELAWARE ADMINISTRATIVE CODE**

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**DEPARTMENT OF STATE  
OFFICE OF THE ALCOHOLIC BEVERAGE CONTROL COMMISSIONER  
900 Trade Practices for Suppliers, Wholesales, and Retailers**

**Rule 905 (Formerly Rule 14) A Rule Governing Alcoholic Liquors Returned to the Manufacturer  
by the Importer**

**1.0 Returned Merchandise**

- 1.1 Spirits and wine upon which a tax has already been paid and beer which has been delivered to the Importer and which are in the stock of a retail dealer or of an Importer, may be returned to the manufacturer of the merchandise in question, through the Importer who originally brought the merchandise into the state.
- 1.2 The tax paid upon or recorded on this will be credited to the account of the Importer if the provisions hereinafter noted are complied with.
- 1.3 The merchandise so returned must be replaced at the time of its return by goods of the same brand, from the same manufacturer, and in the same size containers as the merchandise that is being returned, unless the same brand and same size containers are no longer stocked by the Importer. In such instance, the merchandise may be returned by the importer placing with the request for return an order to the same manufacturer covering at least equal gallonage for what is being returned.
- 1.4 The Importer desiring to make such replacement shall notify the Commissioner, DATE and the Division of Revenue explaining in detail what the Importer desires to do and an inspector of the Commissioner, DATE or the Division of Revenue will arrange with the Importer to supervise the replacement. Upon the certification of the inspector that the old merchandise has been shipped to the manufacturer and the replacement has been made, a credit of the tax on the returned goods will be applied to the account of the Importer and the Importer in turn will make such adjustment between the Importer and the retailers as may seem proper to them.
- 1.5 Replacements will necessarily be subject to the same tax as is ordinarily collected.

**19 DE Reg. 775 (02/01/16)**