

**280-RICR-20-70-58**

## **TITLE 280 – DEPARTMENT OF REVENUE**

### **CHAPTER 20 – DIVISION OF TAXATION**

#### **SUBCHAPTER 70 – SALES AND USE TAX**

PART 58 – Cancellation and Amendment of Sales Tax Permit or of a Certificate of Authority to Collect the Use Tax

##### **58.1 Purpose**

This regulation implements R.I. Gen. Laws Chapter 44-18. This regulation provides for the cancellation and amendment of a sales tax permit or of a certificate of authority to collect the use tax.

##### **58.2 Authority**

This regulation is promulgated pursuant to R.I. Gen. Laws Chapter 44-18, R.I. Gen. Laws §§ 44-1-4, 44-18-1 and 44-19-33. Additionally these regulations have been prepared in accordance with the requirements of R.I. Gen. Laws Chapter 42-35 - Rhode Island Administrative Procedures Act.

##### **58.3 Application**

The terms and provisions of these rules and regulations shall be liberally construed to permit the Department of Revenue to effectuate the purposes of R.I. Gen. Laws Chapter 44-18 and other applicable state laws and regulations.

##### **58.4 Severability**

If any provision of these rules and regulations, or the application thereof to any person or circumstances, is held invalid by a court of competent jurisdiction, the validity of the remainder of the rules and regulations shall not be affected thereby.

##### **58.5 Cancellation or Surrender of the Original Permit or Certificate of Authority**

- A. The original permit or certificate of authority will be cancelled and must be surrendered in the following cases:
  - 1. When a business is discontinued.
  - 2. When a business is transferred to new owners or leased.

3. When an unincorporated business is changed to a partnership, or when a partnership changes members.
- B. In the above cases, where the business is to be continued, but under a different form of ownership (under §§ 58.5(A)(1) and (2) of this Part) a new application must be made, and a new permit or certificate of authority will be issued.
  - C. The original permit or certificate of authority will be continued, but must be corrected in the following cases:
    1. Change of business or trade name (but no change in ownership).
    2. Change of business location, or of mailing address.
  - D. In the above cases, the original permit or certificate of authority should be returned to the Tax Division for correction, but the same registration number will be reissued, and a corrected permit or certificate will be given the registrant without further application.

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**PART 58 - CANCELLATION AND AMENDMENT OF SALES TAX PERMIT OR OF A  
CERTIFICATE OF AUTHORITY TO COLLECT THE USE TAX (280-RICR-20-70-58)**

Type of Filing: Refile Capabilities

**Department of State**

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Regulation Effective Date

Original Signing Date

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Department of State Initials

Department of State Date