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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.