

Introduction

The purpose of this sales and use tax manual is to provide businesses, Department of Revenue employees and tax professionals a central summary of information concerning South Carolina's sales and use tax law and regulations. To that end, the manual references specific authority, including the law, regulations, court cases, Attorney General Opinions, and Department advisory opinions¹.

While it is not possible to discuss every issue, this manual strives to deal with a variety of issues. In addition, due to changes in tax law as well as new court decisions, this manual is a constant "work-in-progress." With that in mind, your suggestions for improvements and areas of discussion for future editions are welcomed

Disclaimer

This publication is written in general terms for widest possible use and may not contain all the specific requirements or provisions of authority. It is intended as a guide only, and the application of its contents to specific situations will depend on the particular circumstances involved. This publication does not constitute tax, legal, or other advice and may not be relied on as a substitute for obtaining professional advice or for researching up to date original sources of authority. Nothing in this publication supersedes, alters, or otherwise changes provisions of the South Carolina code, regulations, or Department advisory opinions. This publication does not represent official Department policy. The Department would appreciate any comments or notification of any errors. Such comments should be sent to:

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References

Department Website. This publication cites many South Carolina code sections, regulations, attorney general opinions, and Department advisory opinions (Revenue Procedures, Revenue Rulings, etc.) The full text of these references is available through the Department's website at: www.sctax.org.

¹ Department advisory opinions include revenue rulings, revenue procedures, private letter rulings, technical advice memorandums and information letters.

Advisory Opinions by E-Mail. The Department has an “Advisory Opinion E-Mail Subscription Service.” Persons who sign up for this free service will automatically receive draft, temporary, and final Revenue Rulings and Revenue Procedures, and final Private Letter Rulings and Information Letters by e-mail. These statements provide guidance concerning the application of laws administered by the Department. To sign up, go to the Department’s website and click on “Department Advisory Opinions” and “Advisory Opinion E-Mail Subscription Service.”

Advisory Opinion Index. Advisory opinions issued by the Department are available on the Department’s website and are indexed by both tax type and calendar year. To view an alphabetical index listing all advisory opinions by tax type, click on “Alphabetical Index of Advisory Opinions.” To view a chronological index of advisory opinions issued during the calendar year, click on “Calendar Year Index of Advisory Opinions.”

Other Sites. Also available through the Department’s website are Administrative Law Court decisions and proposed legislation at the General Assembly. These sites can be accessed from the Department’s website by clicking on “Links to Other Sites.”

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