

Regulation 1599, Coins and Bullion.

(a) ... (unchanged).

(1) ... (unchanged).

(2) ... (unchanged).

(3) ... (unchanged).

(A) The sale is in bulk amount. For sales occurring on or before December 31, 2008, a sale in bulk occurs if the total market value of the monetized bullion, nonmonetized gold or silver bullion, and numismatic coins sold in a single transaction is \$1,000 or more.

For sales occurring on or after January 1, 2009, and before ~~January~~ July 1, 2023, a sale in bulk occurs if the total market value of the monetized bullion, nonmonetized gold or silver bullion, and numismatic coins sold in a single transaction is \$1,500 or more.

For sales occurring on or after ~~January~~ July 1, 2023, a sale in bulk occurs if the total market value of the monetized bullion, nonmonetized gold or silver bullion, and numismatic coins sold in a single transaction is \$2,000 or more, or is equal to or exceeds the adjusted amount as computed by Revenue and Taxation Code Section 6355. For purposes of this regulation, market value means sales price as defined in Revenue and Taxation Code Section 6011.

(B) ... (unchanged).

(4) ... (unchanged)

(b) ... (unchanged).

(1) ... (unchanged).

(2) ... (unchanged).

(3) ... (unchanged).

(4) ... (unchanged).

(5) ... (unchanged).

(6) ... (unchanged).

(7) ... (unchanged).

(c) ... (unchanged).

(1) ... (unchanged).

(2) ... (unchanged).

(3) ... (unchanged).

(4) ... (unchanged).

(5) ... (unchanged).

Credits

NOTE: Authority cited: Section 7051, Revenue and Taxation Code. Reference: Sections 6007, 6008, 6009, 6011, 6354 and 6355, Revenue and Taxation Code.