

481—553.5(124) Physical count and record of inventory. In addition to the inventory requirements found in 21 CFR §1301.52 and 21 CFR §1304.11, each registrant will document a physical count of all on-hand stocks of controlled substances in accordance with 21 CFR §1304.11, except as provided herein.

553.5(1) *Exact quantities.* Each inventory will include the exact count or measure of all controlled substances and may not be an estimated count or measure, except for liquid products packaged in nonincremented containers, which may be estimated to the nearest one-fourth container.

553.5(2) *Annual inventory.* After the initial inventory is taken, a registrant will take a new inventory of all stocks of controlled substances on hand at least annually. The inventory may be taken on any date that is within one year and one week after the date of the previous annual inventory.

553.5(3) *Change of registered location.* An inventory will be taken following the close of business on the last day at the location being vacated that will serve as the ending inventory of the location being vacated as well as the beginning inventory at the new location.

[ARC 9339C, IAB 6/11/25, effective 7/16/25; see Delay note at end of chapter]