

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 1406. Exemption.**

Any goods, commodities, resources, or merchandise subject to tax under this chapter and requiring customs inspection and clearance may be exempted from such tax if such goods, commodities, resources, or merchandise is certified as damaged or not received by the carrier or his agent.

**Source:** PL 9-22, § 1 (§ 1406) (repealing PL 3-11, § 401, as amended by PL 3-37, § 16).