

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1410. Declaration Required.

Any person who imports any goods, commodities, resources, or merchandise from outside the Commonwealth and is subject to excise tax imposed on those goods, commodities, resources, or merchandise by this chapter shall declare the entry of such goods, commodities, resources, or merchandise on a form prescribed by the secretary.

Source: PL 9-22, § 1 (§ 1410).

Commission Comment: With respect to the reference to the “secretary” of the Department of Finance, see Executive Order 94-3 (effective August 23, 1994), reorganizing the executive branch, changing agency names and official titles, and effecting other changes, set forth in the Commission comment to 1 CMC § 2001.