

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1412. Penalties.

The following penalties for this chapter are in addition to the other penalties provided by this division:

(a) A penalty of 100 percent of the value of the goods, commodities, resources, or merchandise shall be imposed on any person who imports any goods, commodities, resources, or merchandise subject to the excise taxation imposed by this chapter and who files a false or misleading declaration, bill of lading, manifest, airway bill, invoices, and/or other documentation which fails to declare to the secretary goods, commodities, resources, or merchandise subject to tax, or under-declares, or failed to declare their correct amount or value of such goods, commodities, resources, or merchandise;

(b) In the case of goods, commodities, resources, or merchandise subject to excise tax in the Commonwealth for which penalties are assessed under this division, the secretary shall have the authority to withhold the release of any and all goods, commodities resources, or merchandise from the consignee or owner until settlement of the amount of excise tax and penalty due and payment is made or adequate bond is posted to guarantee such payment.

(c) Any tax, penalty, or interest charge imposed by this chapter and unpaid, or any violation of any of the provisions of this division may result in the secretary forfeiting the affected goods, commodities, resources, or merchandise pursuant to [6 CMC § 2150](#).

Source: [PL 9-22, § 1](#) (§ 1411); renumbered from § 1411 by [PL 13-42, § 7](#).

Commission Comment: With respect to the references to the “secretary” of the Department of Finance, see Executive Order 94-3 (effective Aug. 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](#).