

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1816. Authority to Administer Oaths and Certify; Authority to Regulate Practice.

(a) *Department of Finance Personnel.* Every officer or employee of the Department of Finance designated by the Secretary for that purpose is authorized to administer such oaths or affirmations and to certify to such papers as may be necessary under the CNMI tax laws or regulations made thereunder.

(b) *Others.* Any oath or affirmation required or authorized under any CNMI tax law or under any regulations made thereunder may be administered by any person authorized to administer oaths for general purposes of the law of the Commonwealth, wherein such oath or affirmation is administered. This subsection shall not be construed as an exclusive enumeration of the persons who may administer such oaths or affirmations.

(c) The Secretary shall have the authority to issue regulations governing practice before the Division of Revenue and Taxation.

Source: PL 3-11, § 816; amended by PL 9-58, § 2, modified; repealed and reenacted by PL 14-35, § 4 (1816).