

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

**§ 1833. Taxes Assessed.**

The Secretary shall assess all taxes determined by the Secretary as to which returns, schedules, lists or entry certificates are required to be made. Taxes and all other amounts indicated as due on returns filed by a taxpayer are deemed assessed on the date the return is filed.

**Source:** PL 14-35, § 4 (1833).