

TITLE 4: ECONOMIC RESOURCES
DIVISION 2: TOURISM

§ 2207. Importation of Goods; Taxes.

Pursuant to a concession agreement and except as prohibited by law, foreign merchandise may be imported into the Commonwealth for resale as duty-free merchandise. All tariffs, duties, excise taxes, sales taxes, gross revenue taxes and other taxes on the concessionaire, its property or its customers (except for the concession fee as set forth in [4 CMC § 2202](#)(d), the license fee provided for in [4 CMC § 2208](#), and a business gross revenue tax in accordance with the terms set forth in [4 CMC § 2202](#)(e)) shall be waived with regard to such merchandise, if (a) it is sold to a crew member or passenger of any common carrier engaged in foreign commerce, whether oceangoing or air, (b) it is sold for consumption or use outside the limits of the Commonwealth, and (c) it is delivered to the purchaser at an air or sea port departure gate or at a point or points and in a manner whereby the merchandise may not reenter the Commonwealth without customs examination and control. Any concessionaire shall, upon application, receive refunds of any tariffs, duties, excise taxes, sales taxes, gross revenue taxes and other taxes upon duty-free merchandise sold pursuant to her or his concession agreement paid by her or him beyond its terms and the business gross revenue tax in accordance with the terms set forth in [4 CMC § 2202](#)(e).

Source: [PL 4-60](#), § 2 (§ 2207); repealed and reenacted by [PL 19-76](#) § 2 (Jan. 12, 2017).