

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

**§ 1407. Payment of Tax; Time; Release of Goods; Container Tampering.**

(a) *Generally.* Except as provided in 4 CMC § 1407(b), all taxes required by this chapter shall be paid within 30 calendar days after the first sale, use, completion of manufacture, lease or rental in the Commonwealth of goods, commodities, resources, or merchandise subject to excise tax.

(b) *Customs Inspection and Clearance Required.* In the case of those goods, commodities, resources, or merchandise whose first use in the Commonwealth requires customs inspection and clearance, payment shall be made upon clearing Customs. Such goods, commodities, resources, or merchandise may be released prior to payment of excise tax and upon the submission of the bill of lading and/or manifest or invoice or any other form prescribed by the secretary. Where the actual amount of tax cannot be determined upon clearing Customs, an estimated tax shall be paid, subject to later adjustment. For good cause, the Director of Customs or his/her designee in the First, Second and Third Senatorial Districts, shall allow the excise tax to be paid after clearance. Prior to implementation of this section, the Division of Customs shall promulgate regulations, to include but not be limited to those, that provide minimum deferred payment grace periods of 30 days and 15 days, respectively, for post-clearance payments for qualified low risk importers. However, firearms may not be released until complete payment of all taxes due and owing is made, and upon a showing that the firearm has been properly registered and that the owner has a valid Weapons Identification Card or Firearms Identification Card.

(c) *Release of Goods.* No person is allowed to release or deliver goods, commodities, resources, or merchandise to any person without prior customs clearance when required. Any person who releases or delivers any goods, commodities, resources, or merchandise without prior customs clearance shall be subject to a civil penalty of no more than \$10,000 and any other applicable penalty under this division.

(d) *Tampering With Containerized Cargo.* Pursuant to [6 CMC § 2305](#), no person is allowed to open or otherwise tamper with containerized cargo prior to customs clearance. Any person who opens or otherwise tampers with containerized cargo shall be subject to a civil penalty of no more than \$10,000 including any penalty under [6 CMC § 2301\(b\)](#) and any other applicable penalty under this division.

**Source:** PL 9-22, § 1 (§ 1407) (repealing PL 3-11, § 407, as amended by PL 3-37, § 17, and PL 4-31, § 3); (b) amended by PL 19-42 § 13 (Apr. 11, 2016), modified; subsections (a) and (b) amended by PL 21-42 § 2 (Feb. 5, 2021), modified.

**Commission Comment:** With respect to the reference 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](#).

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The Commission treated the special typeface in PL 19-42 § 13 as drafting marks, pursuant to 1 CMC § 3806(g).

In codifying PL 21-42, the Commission changed the term “subsection (b)” to “4 CMC 1407(b)” pursuant to 1 CMC § 3806(d).