

## **FISH EXPORT TAX COLLECTION PROCEDURES**

Bureau of Revenue, Customs & Taxation  
Ministry of Administration

The following are general collection procedures for the Fish Export Tax established by Section 27 of Republic of Palau Public Law No. 4-10 that came into effect on October 1, 1993. The aforementioned law is applicable to every person exporting any species of tuna or billfish in any form whatsoever for commercial purposes. The law assesses a tax of \$0.125 per kilogram of tuna or billfish exported.

### **AIR CARGO**

All tuna or billfish air cargo operations falling under the scope of the Fish Export Tax law, shall be inspected and verified by appropriate customs officers before packing,

- A. Appropriate airway bills and invoices shall be submitted to the Bureau of Revenue, Customs & Taxation for Fish Export Tax assessment and payment.
- B. Affected airway bills shall carry the Division of Customs stamp as evidence of Customs Division clearance.

### **Export Operation and Tax Payment Schedules:**

- A. For Regular Working Hour Export Operations - Exporters must pay tax before departure.
- B. For Weekend Export Operations - Exporters must pay on immediately following Monday during regular working hours, if Monday is a holiday, then they must pay on Tuesday during regular working hours.
- C. For After Regular Working Hours Export Operations, Except Fridays - Exporters must pay the next working day during regular working hours.

- For Fridays, exporters must pay on immediately following Monday during regular working hours, except when Monday is a holiday, then exporters must pay on Tuesday during regular working hours (same as B above).

### **SEA CARGO**

All tuna and billfish sea cargo operations falling under the scope of the Fish Export Tax law, shall be inspected and verified by the Division of Customs :before packing or loading.

- A. Export bills of lading, manifests, and invoices shall be required to be submitted by exporters to the Bureau of Revenue, Customs & Taxation for Fish Export Tax assessment and payment.
1. The required documents shall carry the Division of Customs stamp as evidence of Customs Division clearance.
  2. The required documents shall contain detailed descriptions of the cargo including types of contents, weights, and FOB values.

Export Tax Payment Schedules:

- A. Exporters must pay before the Division of Transportation & Communications accepts request for Outbound Port Clearance - same procedure as is currently employed for collection of Water Vessel Tax.
1. Tax payment receipts shall be required to be presented to the Division of Transportation & Communications as evidence of payment.
  2. Exporters shall be required to submit export bills of lading, manifests, and invoices of all cargo on board the ship or vessel to the Division of Customs.
  3. The Division of Customs must identify and verify the contents of the provided documents against the actual amount of cargo.

ALL EXPORTERS SHALL BE REQUIRED TO NOTIFY THE DIVISION OF CUSTOMS AT LEAST 48 HOURS BEFORE EACH EXPORT OPERATION.

Adopted by:

\_\_\_\_\_/s/\_\_\_\_\_  
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Vice President/Minister of Administration  
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Date: 12-23/93

Approved by:

\_\_\_\_\_/s/\_\_\_\_\_  
Kuniwo Nakamura  
President  
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Date: Dec. 23, 1993