

IMPORT TAX REGULATIONS
Bureau of Revenue, Customs & Taxation Ministry of Administration

The following are regulations for implementing the Import Tax established by 40 PNC 1301, as amended by Section 25 of RPPL 4-10 (FY 1994 Unified National Budget). The aforementioned amendment came into effect on January 1, 1994.

Section 25 of RPPL 4-10 provides that the Director of the Bureau of Revenue, Customs & Taxation shall promulgate regulations implementing this section that include, but are not limited to, the definition of “commercial purposes”.

Definitions for Implementing Import Tax

1. “Commercial purpose” means for the purpose of carrying on any form of commercial activity as defined in 40 PNC 1001(f). This means any form of activity carried on for the purpose, in whole or in part, for economic gain, including, but not limited to, selling, retailing, processing, manufacturing, hotel keeping, bordering, transporting, leasing, banking, car rental, tour operations, the practice of a profession or trade, the exercise of a skill and the exploitation of personal assets.

For purposes of implementing 40 PNC 1301(1) specific examples of products imported into the Republic for commercial purposes shall include, but not be limited to:

- (a) Construction materials for construction of any structure to be used for any commercial purpose, which shall include, but are not limited to, structures for hotels, motels, apartments, offices, stores, gas stations, car repair, car rental, etc.
- (b) Parts for any motor vehicle being used for a commercial purpose, which shall include, but are not limited to, parts for rental cars, vehicles used for the construction business, taxis, etc. or parts for any water vessel being used for a commercial purpose, including, but not limited to, boats and commercial boat tours; SCUBA diving tours, commercial fishing, etc.

/s/
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