

**CODE OF THE
FEDERATED STATES
OF MICRONESIA
2014 EDITION
(ANNOTATED)**

**TITLE 1
GENERAL PROVISIONS**

CHAPTERS

- 1** [Bill of Rights](#) (§§ 101-114)
- 2** [Interpretation of Law and Code](#) (§§ 201-234)

SUBCHAPTERS

- I** General (§§ 201-213)
- II** Code of the Federated States of Micronesia (§§ 220-234)

- 3** [Oath of Office](#) (§ 301)
- 4** [Capital of the Federated States of Micronesia](#) (§§ 411-412)
- 5** [Flag](#) (§§ 501-503)
- 6** [Holidays](#) (§§ 601-603)
- 7** [Amendment of the Constitution](#) (§§ 701-706)
- 8** [National Anthem](#) (§§ 801-803)
- 9** [Admission of New States](#) (§§ 901-908)

**TITLE 2
EXECUTIVE**

CHAPTERS

- 1** [Presidential Succession](#) (§§ 101-105)
- 2** [Executive Organization](#) (§§ 201-210)

3 [Statistics and Census](#) (§§ 301-314)

TITLE 3
LEGISLATIVE

CHAPTERS

- 1 [Congressional Organization](#) (§§ 101-107)**
- 2 [Congressional Sessions](#) (§§ 201-202)**
- 3 [Congressional Salaries](#) (§§ 301-304)**
- 4 [Congressional Investigation](#) (§§ 401-417)**
- 5 [Advice and Consent](#) (§§ 501-502)**
- 6 [Legislative Counsel](#) (§§ 601-602)**
- 7 [Impeachment and Removal](#) (§§ 701-708)**

TITLE 4
JUDICIARY OF THE FSM

CHAPTERS

- 1 [Judicial Organization](#) (§§ 101-125)**
- 2 [Jurisdiction](#) (§§ 201-208)**
- 3 [Extraterritorial Criminal Jurisdiction](#) (§§ 301-306)**

[TITLE 5](#)
[JUDICIARY OF THE TTPI](#)

[REPEALED in its entirety by PL 5-135 § 7]

TITLE 6
JUDICIAL PROCEDURE

CHAPTERS

1 [Process](#) (§§ 111-136)

SUBCHAPTERS

I Issuance, Service, and Return (§§ 111-113)

II Fees and Costs (§§ 121-123)

III Foreign Service of Process (§§ 131-136)

2 [Absent Defendants](#) (§§ 201-204)

3 [Venue](#) (§§ 301-304)

4 [Survival of Actions](#) (§ 401)

5 [Actions for Wrongful Death](#) (§§ 501-503)

6 [Actions Against the Trust Territory](#) (§§ 601-603)

7 [Actions Against the Federated States of Micronesia](#) (§§ 701-707)

8 [Limitation of Action](#) (§§ 801-814)

9 [New Trial—Appeal and Review](#) (§§ 901-907)

10 [Fees, Costs, and Fines](#) (§§ 1011-1022)

SUBCHAPTERS

I Fees and Costs (§§ 1011-1019)

II Disposition of Fines (§§ 1021-1022)

11 [Uniform Single Publication Act](#) (§§ 1101-1102)

12 [Contribution Among Joint Tort-feasors Act](#) (§§ 1201-1206)

13 [Evidence](#) (§§ 1301-1303)

14 [Enforcement of Judgments](#) (§§ 1401-1415)

15 [Special Proceedings](#) (§§ 1501-1510)

16 [Domestic Relations](#) (§§ 1611-1635)

SUBCHAPTERS

I General Provisions (§§ 1611-1616)

II Annulment and Divorce (§§ 1621-1629)

III Adoption (§§ 1631-1635)

17 [Reciprocal Enforcement of Support](#) (§§ 1711-1758)

SUBCHAPTERS

- I **General Provisions (§§ 1711-1714)**
- II **Criminal Enforcement (§§ 1721-1722)**
- III **Civil Enforcement (§§ 1731-1758)**
- 18 [**Mental Illness**](#) (§§ 1801-1806)

TITLE 7
CITIZENSHIP

CHAPTERS

- 1 [**Trust Territory Citizenship**](#) (§§ 101-105)
- 2 [**Federated States of Micronesia Citizenship**](#) (§§ 201-208)
- 3 [**FSM Nationals**](#) (§§ 301-304)

TITLE 8
TRANSITION

CHAPTERS

- 1 [**Commission on Future Political Status and Transition**](#) (§§ 101-112) [REPEALED]
- 2 [**Transfer of Functions**](#) (§§ 201-206)
- 3 [**Use of Terms**](#) (§§ 301-302)
- 4 [**Legislative Power of State Governments**](#) (§§ 401-402)
- 5 [**Study Group on Indefinite Land-Use Agreements**](#) (§§ 501-505) [REPEALED]

TITLE 9
NATIONAL ELECTIONS

CHAPTERS

- 1 [**General Provisions**](#) (§§ 101-113)
- 2 [**Candidates**](#) (§§ 201-206)
- 3 [**Election Officials**](#) (§§ 301-306)

- 4 [Registration](#) (§§ 401-406)
- 5 [Procedure for Ballots](#) (§§ 501-505)
- 6 [Procedure for Absentee Voters](#) (§§ 601-606)
- 7 [Procedure for Conduct of National Elections](#) (§§ 701-715)
- 8 [Procedure for Petitions and Appeals](#) (§§ 801-805)

TITLE 10

FOREIGN RELATIONS

CHAPTERS

- 1 [FSM Representative Office](#) (§§ 101-103) [REPEALED]
- 2 [International Organization Immunities](#) (§§ 201-209)
- 3 [United Nations Law of the Sea Conference](#) (§§ 301-303) [REPEALED]
- 4 [Amendments to Compact of Free Association](#) (§§ 401-402)
- 5 [Foreign Affairs Responsibilities and Procedures](#) (§§ 501-506)
- 6 [Diplomatic Missions](#) (§§ 601-605)

TITLE 11

CRIMES

CHAPTERS

- 1 [General Provisions](#) (§§ 101-110)
- 2 [Inchoate Crimes](#) (§§ 201-204)
- 3 [General Principles of Responsibility](#) (§§ 301-306)
- 4 [Crimes Against National Security](#) (§§ 401-404)
- 5 [Crimes Against Public Administration](#) (§§ 501-530)

SUBCHAPTERS

- I Obstructing Government Operations (§§ 501-509)
- II Abuse of Office (§§ 510-513)
- III Public Corruption (§§ 514-521)

IV Perjury and Related Crimes of Falsification (§§ 522-530)

6 [Offenses Against Property and Persons](#) (§§ 601-622)

SUBCHAPTERS

I General Offenses (§§ 601-610)

II Trafficking in Persons (§§ 611-622)

7 [Civil Rights](#) (§§ 701-702)

8 [Emergency Proclamations](#) (§§ 801-804)

9 [Money Laundering and Proceeds of Crime](#) (§§ 901-979)

SUBCHAPTERS

I General Provisions (§§ 901-911)

II Money and Laundering (§§ 912-928)

III Confiscation (§§ 929-979)

PARTS

**1 Application for Confiscation and Pecuniary Penalty Orders
(§§ 929-932)**

2 Confiscation Orders (§§ 933-941)

3 Pecuniary Penalty Orders (§§ 942-949)

4 Control of Property (§§ 950-956)

5 Restraining Orders (§§ 957-965)

6 Realization of Covered Property (§§ 966-970)

**7 Production Orders and Other Information Gathering Powers
(§§ 971-979)**

10 [FSM Weapons Control](#) (§§ 1001-1031)

11 [Controlled Substances](#) (§§ 1111-1149)

SUBCHAPTERS

I General Provisions (§§ 1111-1112)

II Standards and Schedules (§§ 1116-1128)

III Manufacture, Distribution, and Dispensing (§§ 1131-1138)

IV Offenses and Penalties (§§ 1141-1149)

12 [Sentencing](#) (§§ 1201-1204)

TITLE 12

CRIMINAL PROCEDURE

CHAPTERS

- 1 [General Provisions](#) (§§ 101-102)
- 2 [Process—Warrants and Arrests](#) (§§ 201-220)
- 3 [Searches and Seizures](#) (§§ 301-314)
- 4 [Rights of Defendants](#) (§ 401)
- 5 [Preliminary Matters](#) (§§ 501-507)
- 6 [Bail](#) (§§ 601-608)
- 7 [Witnesses](#) (§§ 701-702)
- 8 [Dismissal](#) (§§ 801-802)
- 9 [Insanity](#) (§§ 901-902)
- 10 [Criminal Extradition](#) [REPEALED]
- 11 [Juveniles](#) (§§ 1101-1107)
- 12 [Joint Administration of Law Enforcement](#) (§§ 1201-1204)
- 13 [Justice Improvement Commission](#) (§§ 1301-1307)
- 14 [Criminal Extradition](#) (§§ 1401-1410)
- 15 [Criminal Extradition Procedures](#) (§§ 1501-1516)
- 16 [Interstate Extradition](#) (§§ 1601-1608)
- 17 [Mutual Assistance in Criminal Matters](#) (§§ 1701-1719)

SUBCHAPTERS

- I General Provisions** (§§ 1701-1704)
- II Mutual Assistance** (§§ 1705-1716)
- III Miscellaneous** (§§ 1717-1719)

[TITLE 13](#)

[RESERVED]

[TITLE 14](#)

[RESERVED]

[TITLE 15](#)

[RESERVED]

[TITLE 16](#)

[RESERVED]

TITLE 17

ADMINISTRATIVE PROCEDURE

CHAPTERS

- 1 [FSM Administrative Procedures](#) (§§ 101-113)
- 2 [TT Administrative Procedure](#) (§§ 201-216) [REPEALED]

TITLE 18

TERRITORY, ECONOMIC ZONES
AND PORTS OF ENTRY

CHAPTERS

- 1 [Territorial Boundaries and Economic Zones](#) (§§ 101-108)
- 2 [Ports of Entry](#) (§§ 201-210)
- 3 [Regulation of Foreign Vessels](#) (§§ 311-335)

SUBCHAPTERS

- I Entry into Territorial Waters (§§ 311-317)
- II Seizure and Forfeiture Proceedings (§§ 321-330)

III Pilotage of Foreign Vessels (§§ 331-335)

TITLE 19

ADMIRALTY AND MARITIME

CHAPTERS

- 1 [General Provisions](#) (§§ 101-106)
- 2 [National Flag and Nationality](#) (§§ 201-204)
- 3 [Registration of Vessels, Mortgages and Liens](#) (§§ 301-340)
- 4 [Requirements of Vessels Within the FSM](#) (§§ 401-432)
- 5 [Certification of Seamen](#) (§§ 501-511)
- 6 [Employment and Welfare of Seamen](#) (§§ 601-643)
- 7 [Pilotage](#) (§§ 701-719)
- 8 [Marine Aids to Navigation](#) (§§ 801-809)
- 9 [Wreck and Salvage](#) (§§ 901-928)
- 10 [Carriage of Goods by Sea](#) (§§ 1001-1004)
- 11 [Limitation of Liability](#) (§§ 1101-1108)
- 12 [Safety of Navigation](#) (§§ 1201-1205)

TITLE 20

AERONAUTICS

CHAPTERS

- 1 [General Provisions](#) (§ 101)
- 2 [General Powers of the Secretary; National Preemption](#) (§§ 201-202)
- 3 [Organization of Civil Aviation Authority and Powers and Duties of the Secretary](#) (§§ 301-309)
- 4 [Air Carrier Economic Regulation](#) (§§ 401-418)
- 5 [Nationality and Ownership of Aircraft](#) (§§ 501-503)
- 6 [Safety Regulation of Civil Aeronautics](#) (§§ 601-609)
- 7 [Regulation of Airports](#) (§§ 701-705)

- 8 [Aircraft Accident Investigation](#) (§ 801)
- 9 [Penalties](#) (§§ 901-902)
- 10 [Procedures](#) (§§ 1001-1008)
- 11 [Miscellaneous Provisions](#) (§§ 1101-1104)
- 12 [FSM Airline Corporation](#) (§§ 1201-1225)
- 13 [Air Passenger Safety Instructions](#) (§§ 1301-1303)
- 14 [Prohibitions on Passenger Aircraft](#) (§§ 1401-1403)

TITLE 21

TELECOMMUNICATIONS

CHAPTERS

- 1 [General Provisions](#) (§§ 101-109)
- 2 [Telecommunications Corporation](#) (§§ 201-231)

TITLE 22

AGRICULTURE AND LIVESTOCK

CHAPTERS

- 1 [General Provisions](#) [RESERVED]
- 2 [Coconut Development](#) (§§ 201-217)
- 3 [Copra Trade Licensing](#) (§§ 301-305)
- 4 [Quarantines](#) (§§ 401-415)
- 5 [Export Meat Inspection](#) (§§ 501-546)

TITLE 23

RESOURCE CONSERVATION

CHAPTERS

- 1 [Marine-Species Preservation](#) (§§ 101-116)

2 [\[RESERVED\]](#)

3 [Endangered Species Act](#) (§§ 301-317)

TITLE 24

MARINE RESOURCES

SUBTITLE I

MARINE RESOURCES ACT OF 2002

CHAPTERS

1 [General Provisions](#) (§§ 101-124)

2 [Management Authority](#) (§§ 201-211)

3 [Permits for Fishing on the High Seas or in an Area Designated by a Fisheries Management Agreement by Flag Vessels](#) (§§ 301-303)

4 [Access Agreements for Foreign Fishing and Related Activities](#) (§§ 401-407)

5 [Conservation, Management and Sustainable Use of Fishery Resources](#) (§§ 501-504)

6 [Enforcement](#) (§§ 601-611)

7 [Jurisdiction and Evidence; Administrative Proceedings](#) (§§ 701-707)

8 [Forfeiture and Disposition of Seized or Confiscated Property](#) (§§ 801-808)

9 [Violations and Penalties for Prohibited Acts](#) (§§ 901-920)

10 [State Entities for Development of Marine Resources](#) (§§ 1001-1007)

11 [National Fisheries Corporation](#) (§§ 1101-1124)

TITLE 25

ENVIRONMENTAL PROTECTION

SUBTITLE I

FSM ENVIRONMENTAL PROTECTION ACT

CHAPTERS

- 1 [General Provisions](#) (§§ 101-103)
- 2 [FSM Environmental Protection Board](#) (§§ 201-210)
- 3 [Enforcement](#) (§§ 301-308)

TITLE 26

HISTORICAL SITES AND ANTIQUITIES

CHAPTERS

- 1 [General Provisions](#) (§§ 101-102)
- 2 [Institute for Micronesian History and Culture](#) (§§ 201-203)
- 3 [Historic Preservation Procedures](#) (§§ 301-305)
- 4 [Protection of Artifacts](#) (§§ 401-402)

TITLE 27

ESSENTIAL SERVICES

CHAPTERS

- 1 [\[RESERVED\]](#)
- 2 [FSM Petroleum Corporation Act of 2007](#) (§§ 201-265)
 - I **General Provisions** (§§ 201-202)
 - II **Establishment and Board of Directors** (§§ 211-221)
 - III **Officers and Staff** (§§ 231-234)
 - IV **Powers and Functions of Corporation** (§§ 241-243)
 - V **Corporate Finances and Reporting** (§§ 251-255)
 - VI **Miscellaneous** (§§ 261-265)

[TITLE 28](#)

[RESERVED]

TITLE 29

COMMERCIAL BANKING

SUBTITLE I

FSM BANK ACT

CHAPTERS

- 1** [General Provisions](#) (§§ 101-105)
- 2** [Banking Board](#) (§§ 201-209)
- 3** [Domestic Banks](#) (§§ 301-311)
- 4** [Foreign Banks](#) (§§ 401-408)
- 5** [Licensing of Banks](#) (§§ 501-504)
- 6** [Regulation and Supervision of Banks](#) (§§ 601-627)
- 7** [Control over Banks](#) (§§ 701-705)
- 8** [Receivership and Liquidation](#) (§§ 801-803)
- 9** [FDIC Proceedings and FDBs](#) (§§ 901-904)

TITLE 30

DEVELOPMENT BANKING

CHAPTERS

- 1** [FSM Development Bank](#) (§§ 101-138)
- 2** [Investment Development Fund](#) (§§ 201-202)
- 3** [Investment Development Act](#) (§§ 301-320)
- 4** [FSM Venture Funds](#) (§§ 401-425)

TITLE 31

BANKRUPTCY AND INSOLVENCY

SUBTITLE I

BANKRUPTCY ACT OF 2004

CHAPTERS

- 1 [General Provisions](#) (§§ 101-112)
- 2 [Receivership Proceedings](#) (§§ 201-209)
- 3 [Reorganization Proceedings](#) (§§ 301-311)

TITLE 32

BUSINESS REGULATION

CHAPTERS

- 1 [Business Licensing](#) (§§ 101-110)
- 2 [Foreign Investment](#) (§§ 201-225)

SUBCHAPTERS

- I Introductory Provisions (§§ 201-203)
- II General Rules Allocation of Government Responsibilities (§§ 204-206)
- III Foreign Investment Permits (§§ 207-209)
- IV Expatriate Worker Authorizations and Entry Permits (§§ 210-212)
- V Reporting Requirements (§§ 213-215)
- VI Guarantees and Entitlements (§§ 216-219)
- VII Sanctions; Judicial Review; Other Provisions (§§ 220-225)

- 3 [Anticompetitive Practices](#) (§§ 301-306)
- 4 [Notaries Public](#) (§§ 411-426)

SUBCHAPTERS

- I General Provisions (§§ 411-417)
- II Powers and Duties (§§ 421-426)

- 5 [Noncitizen Peddlers](#) [REPEALED]
- 6 [Lateritic Soil Development Franchises](#) (§§ 601-606)

TITLE 33

COMMERCIAL LAW

CHAPTERS

- 1 [General Provisions](#) [RESERVED]
- 2 [Sales](#) [RESERVED]
- 3 [Commercial Paper](#) [RESERVED]
- 4 [Bank Deposits and Collections](#) [RESERVED]
- 5 [Letters of Credit](#) [RESERVED]
- 6 [Bulk Transfers](#) [RESERVED]
- 7 [Warehouse Receipts, Bills of Lading, and Other Documents of Title](#) [RESERVED]
- 8 [Investment Securities](#) (§§ 801-808)
- 9 [Real Property Security Instruments](#) (§§ 901-920)
- 10 [Secured Transactions Act](#) (§§ 1001-1071)

SUBCHAPTERS

- I General Provisions (§§ 1001-1011)
- II Perfection and Priority of Security Interests (§§ 1012-1031)
- III Filing (§§ 1032-1046)
- IV Enforcement of Security Interests (§§ 1047-1069)
- V Transition Provisions (§§ 1070-1071)
- 11 [\[RESERVED\]](#)
- 12 [\[RESERVED\]](#)

TITLE 34

CONSUMER PROTECTION

CHAPTERS

- 1 [General Provisions](#) (§§ 101-114)
- 2 [Usury](#) (§§ 201-207)
- 3 [Bank Disclosure](#) (§§ 301-306)

TITLE 35

COPYRIGHTS, PATENTS AND TRADEMARKS

CHAPTERS

- 1 [Copyrights](#) (§§ 101-126)

TITLE 36

CORPORATIONS AND BUSINESS ASSOCIATIONS

CHAPTERS

- 1 [General Provisions](#) (§§ 101-108)
- 2 [Registrar of Corporations](#) (§§ 201-209)
- 3 [Securities Regulation](#) [RESERVED]
- 4 [Partnerships](#) [RESERVED]
- 5 [Cooperative Associations](#) [RESERVED]
- 6 [Credit Unions](#) [RESERVED]
- 7 [Nonprofit Associations](#) [RESERVED]

TITLE 37

INSURANCE

SUBTITLE I

Insurance Act of 2006

CHAPTERS

- 1 [Interpretation](#) (§§ 101-105)
- 2 [Administration](#) (§§ 201-217)
- 3 [Licensing](#) (§§ 301-323)
- 4 [Policies](#) (§§ 401-406)

5 [General Provisions](#) (§§ 501-506)

6 [Violations and Penalties](#) (§§ 601-602)

OTHER CHAPTERS

7 [\[Reserved\]](#)

8 [\[Reserved\]](#)

9 [\[Reserved\]](#)

10 [The Captive Insurance Act of 2006](#) (§§ 1001-1016)

TITLE 38

INTERNATIONAL TRADE

CHAPTERS

1 [General Provisions](#) [RESERVED]

2 [Export Controls](#) (§§ 201-202)

3 [Duty-Free Shops](#) (§§ 301-312)

4 [Labeling of Imported Products](#) (§§ 401-405)

TITLE 39

POSTAL SYSTEM

CHAPTERS

1 [National Postal Service](#) (§§ 101-113)

2 [Postal Crimes](#) (§§ 201-244)

TITLE 40

EDUCATION

CHAPTERS

1 [Educational System](#) (§§ 101-114)

2 [Educational Policy and Standards](#) (§§ 231-237)

SUBCHAPTERS

- I Teacher Certification [REPEALED]**
- II Education Standards [REPEALED]**
- III Special Education (§§ 231-237)**
- IV School Year and Attendance [REPEALED]**
- V Nonpublic Schools [REPEALED]**

3 [Student Assistance](#) (§§ 321-383)

SUBCHAPTERS

- I Student Loan Fund [REPEALED]**
- II General Assistance (§§ 321-323)**
- III Student Loan Revolving Fund (§§ 324-334)**
- IV Continental Airlines Scholarship Program (§ 335)**
- V Fisheries and Maritime Training Programs (§ 371)**
- VI National Merit Scholarship Program (§§ 381-383)**

4 [College of Micronesia](#) (§§ 401-420)

5 [Library of the Congress of Micronesia](#) (§§ 501-505)

6 [Aid to Nonpublic Schools Fund](#) (§§ 601-606)

7 [College of Micronesia—FSM](#) (§§ 701-734)

TITLE 41

PUBLIC HEALTH, SAFETY AND WELFARE

CHAPTERS

1 [Health Services Administration](#) (§§ 101-119)

2 [Health Services Personnel](#) (§§ 201-214)

SUBCHAPTERS

- I Licensing (§§ 201-210)**
- II Training (§ 213)**

3 [Health Care Certificates of Need](#) (§§ 301-314)

- 4 [Immunization of School Children](#) (§§ 401-409)
- 5 [Child Abuse](#) (§§ 501-506)
- 6 [Sanitation](#) (§§ 601-606)
- 7 [Disaster Relief Assistance Act of 1989](#) (§§ 701-710)
- 8 [Prohibition of Smoking](#) (§ 801)
- 9 [FSM Nursing Practice Act](#) (§§ 901-931)
- 10 [National Food Safety Act](#) (§§ 1001-1032)
- 11 [Cancer Registry System Act](#) (§§ 1101-1108)

TITLE 42

ECONOMIC DEVELOPMENT

CHAPTER

- 1 [Economic Development Plan](#) (§§ 101-102)

TITLE 43

STATISTICS AND CENSUS

CHAPTER

- 1 [Statistics and Census Act](#) (§§ 101-114)

[TITLE 44](#)

[RESERVED]

[TITLE 45](#)

[RESERVED]

[TITLE 46](#)

[RESERVED]

[TITLE 47](#)

[RESERVED]

[TITLE 48](#)

[RESERVED]

[TITLE 49](#)

[RESERVED]

TITLE 50

IMMIGRATION

CHAPTERS

- 1 [Immigration Act](#) (§§ 101-116)
- 2 [Passports](#) (§§ 201-207)

TITLE 51

LABOR

CHAPTERS

- 1 [Protection of Resident Workers](#) (§§ 111-169)

SUBCHAPTERS

- I General Provisions (§§ 111-115)
- II Application of Chapter (§§ 121-122)
- III Hiring of Nonresident Workers (§§ 131-139)
- IV Employment Status of Nonresident Workers (§§ 141-142)
- V Administration of Chapter (§§ 151-155)
- VI Enforcement of Chapter (§§ 161-169)

2 [Nonresident Workers' Health Certificates](#) (§§ 201-207)

3 [Labor Development](#) (§§ 301-307)

TITLE 52

PUBLIC EMPLOYMENT

CHAPTERS

1 [Public Service System](#) (§§ 111-170)

SUBCHAPTERS

I **General Provisions** (§§ 111-119)

II **Administration** (§§ 121-124)

III **Appointment and Promotion of Employees** (§§ 131-138)

IV **Employee Rights and Tenure in Employment** (§§ 141-147)

V **Disciplinary Action** (§§ 151-157)

VI **Compensation Plan** (§§ 161-166)

VII **Home Leave Transportation** (§§ 167-170)

2 [Public Service Salaries](#) (§§ 201-211)

3 [Exempt Employees](#) (§§ 301-307)

4 [Health Insurance Plan](#) (§§ 401-410)

5 [National Government Employees' Early Retirement Program](#) (§§ 501-511)

TITLE 53

SOCIAL SECURITY AND PRIOR-SERVICE BENEFITS

SUBTITLE I

TT SOCIAL SECURITY

CHAPTERS

- 1 [**General Provisions**](#) (§§ 101-106)
- 2 [**Social Security Board**](#) (§§ 201-208)
- 3 [**Coverage and Benefits**](#) (§§ 301-313)
- 4 [**Contributions**](#) (§§ 401-405)
- 5 [**Retirement Fund**](#) (§§ 501-505)

SUBTITLE II

FSM SOCIAL SECURITY

CHAPTERS

- 6 [**General Provisions**](#) (§§ 601-07)
- 7 [**Social Security Board and Administration**](#) (§§ 701-08)
- 8 [**Coverage and Benefits**](#) (§§ 801-11)
- 9 [**Contributions**](#) (§§ 901-04)
- 10 [**Retirement Fund**](#) (§§ 1001-06)
- 11 [**Transitional Provisions**](#) (§§ 1101-10)

TITLE 54

TAXATION AND CUSTOMS

CHAPTERS

- 1 [**Taxation of Wages, Salaries, and Gross Revenues**](#) (§§ 111-157)

SUBCHAPTERS

- I **General Provisions** (§§ 111-118)
- II **Taxation of Wages and Salaries: Taxes Applicable** (§§ 121-124)
- III **Taxation of Wages and Salaries: Withholding and Reporting** (§§ 131-139)
- IV **Taxation of Gross Revenues** (§§ 141-144)
- V **Enforcement** (§§ 151-157)

- 2 [**Duties and Customs**](#) (§§ 211-270)

SUBCHAPTERS

I General Provisions (§§ 211-213)

II Import Duties (§§ 221-227)

III Customs Procedures (§§ 231-270)

3 [Income Tax Regime for FSM Corporations](#) (§§ 311-378)

SUBCHAPTERS

I General Provisions (§§ 311-315)

II Taxation (§§ 321-323)

III Credits (§§ 331-332)

IV Accounting (§§ 341-342)

V Administration (§§ 351-360)

VI Enforcement (§§ 370-378)

4 [\[RESERVED\]](#)

5 [\[RESERVED\]](#)

6 [\[RESERVED\]](#)

7 [FSM Unified Revenue Authority](#) (§§ 701-769)

SUBCHAPTERS

I General Provisions (§§ 701-702)

II Establishment, Membership, and Meetings of the Authority (§§ 711-721)

III Service of the Authority (§§ 731-735)

IV Functions, Duties and Powers of the Authority (§§ 741-742)

V Financial Provisions and Reporting (§§ 751-759)

VI Miscellaneous (§§ 761-769)

8 [Revenue Administration](#) (§§ 801-805)

8 [Revenue Administration](#) (§§ 801-896) [FOR REFERENCE ONLY]

SUBCHAPTERS

I General Provisions (§§ 801-803) [FOR REFERENCE ONLY]

II Tax Returns (§§ 806-807) [FOR REFERENCE ONLY]

III Tax Decisions (§§ 810-816) [FOR REFERENCE ONLY]

IV Objections and Appeals (§§ 819-821) [FOR REFERENCE ONLY]

- V Recovery of Unpaid Tax (§§ 824-831) [FOR REFERENCE ONLY]**
- VI Levy and Execution (§§ 834-839) [FOR REFERENCE ONLY]**
- VII Record Keeping and Information Collection (§§ 842-848)**
[FOR REFERENCE ONLY]
- VIII Representatives (§§ 851-852) [FOR REFERENCE ONLY]**
- IX Rulings (§§ 855-862) [FOR REFERENCE ONLY]**
- X Interest and Administrative Remedies (§§ 865-870)**
[FOR REFERENCE ONLY]
- XI Taxation Offenses (§§ 873-883) [FOR REFERENCE ONLY]**
- XII Forms and Notices (§§ 886-890) [FOR REFERENCE ONLY]**
- XIII Final Provisions (§§ 893-896) [FOR REFERENCE ONLY]**

9 [Penalties](#) (§§ 901-903)

TITLE 55

GOVERNMENT FINANCE AND CONTRACTS

CHAPTERS

- 1 [Budget Procedures](#) (§§ 101-111)**
- 2 [Financial Management](#) (§§ 201-228)**
- 3 [Internal Fiscal Procedures for Compact Implementation](#) (§§ 301-326)**
- 4 [Government Contracts](#) (§§ 401-419)**
- 5 [Public Auditor](#) (§§ 501-507)**
- 6 [Funds](#) (§§ 601-1612)**

SUBCHAPTERS

- I Imprest Revolving Funds (§§ 601-607)**
- II Disaster Relief Fund (§§ 608-612)**
- III Maritime Operations Revolving Fund (§§ 613-617)**
- IV Supply Stock Revolving Fund (§§ 618-622)**
- V Bond Repayment Fund (§§ 623-629)**

- VI Fisheries Observer Revolving Fund (§§ 630-634)**
- VII Asian Development Bank Loan Fund (§§ 640-645)**
- VIII Controlled Substance Procurement Revolving Fund (§§ 650-654)**
- IX Aquaculture Revolving Fund (§§ 655-659)**
- X ADB Water Loan Fund (§§ 660-665)**
- XI External Debt Management Fund (§§ 667-673)**
- XII Medical Licensing Revolving Fund (§§ 674-678)**
- XIII Maritime Surveillance Revolving Fund (§§ 679-682)**
- XIV External Debt Management Fund (§§ 1601-1607)**
- XV Immigration, Customs and Quarantine Overtime Revolving Fund (§§ 1608-1612)**

7 [Development Matching Grant](#) (§§ 701-707)

8 [Chuuk State Commission on Improvement Projects](#) (§§ 801-804) [REPEALED]

9 [Sale of Code and Supplements](#) (§§ 901-925)

SUBCHAPTERS

I Code (§§ 901-902)

II First Supplement (§§ 903-904)

III Second Supplement (§§ 920-925)

10 [Kosrae State Commission on Improvement Projects](#) [REPEALED]

11 [Trust Territory Financial Management](#) (§§ 1101-1137)

SUBCHAPTERS

I General Provisions (§§ 1101-1103)

II General Fund of the Congress of Micronesia (§§ 1121-1123)

III Department of Finance (§§ 1131-1137)

12 [FSM Trust Fund](#) (§§ 1201-1222)

13 [Public Projects](#) (§ 1301)

14 [Loans to States](#) (§ 1401)

15 [Compact Management Board](#) (§§ 1501-1512) [REPEALED]

TITLE 56

GOVERNMENT PROPERTY ACQUISITION

CHAPTERS

- 1 [Eminent Domain](#) (§§ 101-113)
- 2 [Real Property Acquisition](#) (§§ 201-209)
- 3 [Relocation Assistance](#) (§§ 301-314)
- 4 [Alien Property](#) (§§ 401-405)

TITLE 57

MONEY AND CURRENCY

CHAPTERS

- 1 [Currency](#) (§ 101)

TITLE 58

COMPACT FUNDS FINANCING

CHAPTERS

- 1 [\[Reserved\]](#)
- 2 [\[Reserved\]](#)
- 3 [\[Reserved\]](#)
- 4 [\[Reserved\]](#)
- 5 [Compact Funds Financing](#) (§§ 511-564)

SUBCHAPTERS

- I General Provisions (§§ 511-514)
- II Authorization (§§ 521-525)
- III Issuance of Bonds (§§ 531-537)
- IV Payment, Cancellation and Redemption of Bonds (§§ 541-545)

V FSM Fiscal Agents (§§ 551-555)

VI Legal Matters (§§ 561-564)