

Department of the Interior Departmental Manual

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Series: Delegation

Part 207: Limited Delegations

Chapter 1: Territorial Matters

Originating Office: Office of Insular Affairs

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1.1 Governor of American Samoa.

A. Administration, Collection, and Enforcement of Internal Revenue Code of 1954.
The Governor of American Samoa is delegated the authority of the Secretary of the Interior (Treasury Department Order 150C55, January 19, 1961; 26 F.R. 800) to perform the functions of the Internal Revenue Service in the administration, collection, and enforcement in American Samoa, of the taxes imposed by Chapters 2 and 21 of the Internal Revenue Code of 1954. The authority delegated shall be exercised generally in conformity with the policies, procedures, and instructions established for the Internal Revenue Service.

B. Limitation. In exercising authority vested in him/her by delegations of authority from the Secretary or otherwise, the Governor of American Samoa shall, with respect to American Samoa (a) obtain Secretarial approval of any proposed new law or regulation or any proposed amendment to an existing law or regulation which embodies an important change in policy, and (b) obtain prior Secretarial approval of any significant deviation from the budget justification presented to the Congress, any expenditures from local revenues beyond the amount estimated in the budget justification, and any significant transfer of funds between programs or between administration and construction funds.

1.2 High Commissioner of the Trust Territory of the Pacific Islands.

A. The High Commissioner of the Trust Territory of the Pacific Islands is delegated the power and authority of the Assistant Secretary - Territorial and International Affairs, on behalf of the Trust Territory of the Pacific Islands to enter into contracts for the purchase, charter, maintenance, or operation of aircraft and surface vessels and for services associated therewith, and to grant franchises for such operations and services for both official and commercial transportation purposes determined by the High Commissioner to be useful, beneficial, and necessary. This power and authority may be redelegated to the Governments of the Marshall Islands, Federated States of Micronesia, and the Republic of Palau.

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