



CODE OF COMMERCIAL AND TAXATION LAW (Tax Code)

Article 1. General Provisions and Principles of Commercial Law

1.1 Code of Commercial and Taxation Law.

1.1.1 This Code of Commercial and Taxation Law establishes the Principles of Commerce within the State of San Andreas and, together with the State Law (all Codes and Acts for the State) regulates the conduct of all lawful business and the activities of Business Owners, Private Companies and Entrepreneurs as well as the collection and payment of Taxes and subsequent actions in the event of failure to pay taxes due to the State.

1.1.2 In the event of a conflict or a need for clarification between provisions of this Code and any other State Law, or a conflict of provisions within this Code itself, the Supreme Court shall make an Official Judicial Ruling as to the provisions that apply and the order of primacy of those provisions.

1.2 Principles of the Code of Commercial and Taxation Law.

1.2.1 This Code of Commercial and Taxation Law is promulgated in order to protect the Commercial and Business interests of Citizens of the State of San Andreas, provide guidance for the conduct of lawful commercial activity in the State of San Andreas and impose regulations for the collection of Taxes and the Penalties and Fines that may be imposed by the Government (GOV) and Law Enforcement Organisations in the event of Tax Evasion.

- a) In the event of a conflict or a need for clarification between provisions of this Code and any other State Law, or a conflict of provisions within this Code itself, the Supreme Court shall make an Official Judicial Ruling as to the provisions that apply and the order of primacy of those provisions.

1.2.2 Any Amendments to the Law by the Government, the Congress of the State or Judicial Rulings made by the Supreme Court shall not apply retroactively and will only have force of law from the date of promulgation or publication.

1.3 Rules and Principles of the Right to Private Commercial Enterprise.

1.3.1 A Citizen of the State, regardless of status or standing within the State, has the unhindered Right to possess a commercial property or business as well as freely engage in lawful commercial activity without unlawful or unreasonable interference by the State. Such commercial activity includes:

- a) To own and operate a Private Commercial Business (24/7, Bar, Gas Station etc).
- b) To establish a Commercial Venture or Private Company to provide Goods and Services to the Citizens of the State.
- c) To advertise and sell Property, Goods and Services for their Business.
- d) To advertise and sell Property, Goods and Services in their Private Capacity.

- e) To display and sell Property, Goods and Services in a Market Stall (eg: Beach Market).
- 1.3.2** The Rights and Obligations of Business Owners and Public and Private Businesses are conducted according to State Law.
- a) Where a violation of the law has been identified by a Citizen, the Right to Commercial Enterprise may be restricted by the Court.
 - b) Where a violation of the law has been identified by a Business or the Owner of that Business and its Representatives, the Court may impose Fines and/or other Penalties.
- 1.3.3** This Right to Commercial Enterprise shall not apply in the event that the Business Owner:
- a) Defaults on any required Payments to the Bank.
 - b) Fails to pay or obtain any legally required Permits for the continued operation of their Business.
 - c) Fails to pay any Taxes due to the Government for their Business.
 - i) This restriction may include the removal of a Business from the Tax Registry and require the Business Owner and/or the Business to be subject to Sales Taxes (Taxes On).
 - d) Engages in unlawful, unethical or illegal business practices.
- 1.3.4** The Government of the State (GOV) reserves the right to impose regulations or restrictions on the conduct of commercial activity only where such activity is performed in a manner that results in complaints from the public or otherwise obstructs the lawful conduct of the State or any State Organisation.

Article 2: Definitions in Commercial and Taxation Law.

2.1 Sales Tax

2.1.1 Sales Tax applies to all Businesses within the State that have opted to have their Taxes paid automatically on each sale of goods and/or services (Taxes On).

- a) A Business that has opted to pay Sales Tax may not be Sealed by the Government (GOV).
- b) A Business or its Owner that repeatedly and willfully attempts in any manner to evade any tax imposed by this title or the payment thereof may be fined up to \$500,000 for Tax Evasion.
- c) A Business or its Owner that attempts to intentionally deceive the Government (GOV) or the Department of Justice (DOJ) regarding their Tax Status or any Payment of Taxes may be found guilty of Felony Tax Evasion and may be Charged according to the provisions of the Criminal Code.

2.1.2 All Businesses that have opted to pay Sales Tax are not required to pay Direct Taxes to the Government (GOV).

2.2 Direct Tax.

2.2.1 Direct Tax applies to all Businesses within the State that have not opted to have their taxes paid automatically on each sale of goods and/or services (Taxes Off).

- a) A Business that has opted to pay Direct Tax may be Sealed by the Government (GOV) if they default on any Taxes due to the Government..
- b) A Business or its Owner that is discovered to be guilty of Tax Evasion may be Charged with a Felony.

2.3 Taxable Businesses

2.3.1 A Taxable Private Business is required to pay Taxes in the form of either Sales Tax or Direct Tax but is not required to obtain any permit/licence from the Government.

2.3.2 Taxable Businesses include (but are not limited to):

- a) Service stations (Auto workshops),
- b) Chip Tunings,
- c) 24/7 (Convenience stores)
- d) Clothing stores.
- e) Gas Stations

- f) Ammunations (Gun Stores)
- g) Bars
- h) Tattoo Studios
- i) Barber Shops
- j) Jewellery store.

2.4 Non-Taxable Businesses

2.4.1 A Non-Taxable private business is not required to pay any Taxes and are not required to obtain any permit/licence from the Government.

2.4.2 Non-Taxable Businesses include (but are not limited to):

- a) Ticket tables,
- b) Purchase/sale of resources/products (Exception: high business numbers)
- c) Oil platforms
- d) Public farms.
- e) Car Sharing Companies
- f) Parking Businesses
- g) Taxi Companies
- h) ATM,
- i) Juice Shops.
- j) State Objects.

2.5 Public Market Shops.

2.5.1 Citizens that rent a public market shop at the Beach Market or any other legally established location for retail do not pay taxes on this small business.

2.5.2 It is strictly prohibited to sell the following items in public market shops:

- a) Any Illegal or Prohibited Items.
- b) Any Items that are used in the commission of criminal activity.
- c) Any kind of Medical Products.
- d) Any type of Licence.

2.5.3 Any Citizen found in violation of the above may be held Criminally Liabile according to the provisions of the Criminal Code.

Article 3. Tax Policy and Payment of Taxes

3.1 Rules and Principles for the Schedule of Tax Policy.

3.1.1 The Government (GOV) may determine the taxation amounts that each Classification or Type of Business should pay in a published Tax Policy Schedule.

3.1.2 The Government (GOV) may make a Change to the Tax Policy Schedule once per Elected Governor's Term and this Tax Policy should be signed by:

- a) Governor
- b) Deputy Governor
- c) Attorney General
- d) Minister / Secretary of the State for the Department of The Treasury/Finance.

3.1.3 A Business Owner has the right to file a request for reduced taxes to the Governors' Office. A decision will be made by the governor on whether the taxes for that business will be lowered.

3.2 Rules and Principles for the Payment of Sales Taxes.

3.2.1 Business Owners who chose to pay Sales Tax (Taxes On) will need to ensure that their Tax Status shall always be set on PAID at all times.

3.2.2 A Business that chooses to pay Sales Tax (Taxes On) cannot be Sealed however the Owner of the Business may be liable for Imprisonment and/or Fines if found guilty of Felony Tax Evasion or Tax Evasion

3.3.1 A Business Owner who opts for Direct Taxes can make their Tax Payments in person at the Capitol

3.3.2 Direct Tax Payments can be made to the specific government personnel of the Department of the Treasury.

3.3.3 It is the responsibility of the Department of the Treasury to issue a receipt of a payment to the Taxpayer after Transaction.

3.3.4 A Tax week is considered a week (7 days) from the date of payment

3.3.5 The Governors' Office, Attorney Generals' Office has legal rights to seal an entrepreneurs' property in case of revealing facts of tax evasion, as well as involve law enforcement officers to impose penalties on unscrupulous entrepreneurs.

3.3 Rules and Principles for the Recording and Use of Direct Tax Payments.

3.3.1 It is the Department of The Treasury/ Finance responsibility to ensure meticulous record keeping with accounting paperwork of all tax related transactions. All collected funds shall be logged with following information:

- a) Business number
- b) Date of Payment
- c) Amount paid
- d) Date paid up to (Note: this may never exceed 4 weeks ahead of time)
- e) Any extra donation to the state made by the business owner
- f) Business owners' name
- g) Business owners' social security number
- h) Business owners' phone number

3.3.2 Any Direct Taxes collected shall be used for situations listed below:

- a) To supplement the funds of all State Organization that pass state inspections;
- b) To purchase items such as cold pills, med kits, food stuffs, repair kits, filled jerry cans of fuel, etc. to distribute amongst the population in times of national emergency or at times deemed appropriate by the Governor
- c) To give retention and or performance bonuses to members of State Organisations
- d) To fund special events held by the government
- e) To fund special requests approved by the Governor
- f) To establish a cash reserve in the budget

3.4 Rules and Principles for the Department of the Treasury, Finance and the IRS.

3.4.1 Supervision over the activities of a Business and Business Owners, as well as the full and timely payment of taxes, is carried out by the Department of the Treasury and/or Finance.

- a) The Department of the Treasury and/or Finance. has the right to unhindered access to any commercial property in order to verify the compliance of entrepreneurs with legislation, as well as to pay taxes in full and on time.
- b) The Department of the Treasury and/or Finance may involve USSS Agents to aid in the Verification of the entrepreneurs.
- c) The Department of the Treasury and/or Finance may involve law enforcement officials during the verification of entrepreneurs if reasonable suspicion is present or If a Court Order has been issued by the Department of Justice to bring any entrepreneur to Justice.
- d) The Department of the Treasury and/or Finance shall be responsible for ensuring the collection of business taxes from business owners or their official representative on a weekly basis.

Article 4 Legal Documentation for Tax Law.

4.1 Audit File (AF).

4.1.1 An Audit File (AF) is a special-purpose Case File submitted to the Attorney General or the Governor following an Audit of a Business and/or the Business Owner by:

- a) The Department of Finance and/or the Department of the Treasury.
- b) The Internal Revenue Service (IRS).
- c) The Department of Justice (DOJ).

4.1.2 The Audit File must include clear evidence of Tax Evasion and/or failure to pay Taxes. This information must include (but is not limited to):

- a) Proof of Bodycam.
- b) Bodycam of the Audit.
- c) Proof of the Business Panel.
- d) The Business Information indicating
 - i) The Business Number (GPS Number) and Name.
 - ii) The Owner of the Business.
 - iii) The Tax Status of the Business.
- e) Proof of PDA Connection.
- f) The Business Owners Personal Details from the PDA.

4.1.3 Further valid evidence must be indicated from the Department of Finance and/or the Treasury records regarding the failure of the Business Owner to pay their Taxes.

- a) Where no clear evidence can be presented as to the payment or non-payment of taxes, the Business Owner must be contacted and granted the opportunity in Court to provide valid evidence that their Taxes were paid.

4.2 Order of Foreclosure

4.2.1 A Order of Foreclosure is issued on a business by the Governor or the Attorney General, authorising a business to be sealed in the event that the business owner has been found guilty of Tax Evasion and has not paid any taxes required by the Tax Law for their Business.

- a) An Order of Foreclosure is issued on application by the Department of The Treasury and /or the Finance or the Internal Revenue Service (IRS)
- b) An Order of Foreclosure may be issued on application by the Department of Justice (DOJ) following a formal Audit of the Government Taxes.

4.2.2 The Order of Foreclosure can only be signed by the Governor or the Attorney General and shall contain:

- a) The Name of the Business Owner.
- b) The Business Number.
- c) The Name of the Business.
- d) It shall contain on what Grounds the Business is to be Sealed.

4.2.3 The Business Owner must be informed of the Order of Foreclosure before the Business is sealed and must be granted the Right to Appeal if there is evidence of an error in the records for payment of the Business Taxes.

4.2.4 Further authorization and permission for the Sealing of a Business must be granted before the Warrant or Order may be enforced.

- a) Until this authorization is granted, the Business may not be Sealed under any circumstances.

4.3 Warrant of Foreclosure (WOF)

4.3.1 A Warrant of Foreclosure is issued on a business by the Attorney General or a Judge, authorising Felony Charges against the Owner of a Business and/or the Business to be Sealed in the event that the business owner has been found guilty of Felony Tax Evasion and has not paid any taxes required by the Tax Law for their Business while also engaging in attempts to deceive or defraud the State.

- a) A Warrant of Foreclosure is issued on application by the Governor or the Department of the Treasury and/or Finance or the Internal Revenue Service (IRS)
- b) An Warrant of Foreclosure may be issued on application by the Department of Justice (DOJ) following a formal Audit..

4.3.2 The Warrant of Foreclosure can only be signed by the Attorney General or a Judge and shall contain:

- a) The Name of the Business Owner.
- b) The Business Number.
- c) The Name of the Business.
- d) It shall contain on what Grounds the Business is to be sealed.
- e) It shall contain valid Evidence of any Criminal Charges.
- f) It shall contain details of all Penal Codes, and all Fines and Penalties

4.3.3 Further authorization and permission for the Sealing of a Business must be granted before the Warrant may be enforced, but the Business Owner does not have any Right of Appeal except against the Criminal Charges..

- a) Until this authorization is granted, the Business may not be Sealed under any circumstances.



CODE OF FINANCIAL AND AUDIT LAW (Finance Code)

Article 1. General Provisions and Principles of Financial Law

1.1 Code of Financial and Audit Law.

1.1.1 This Code of Financial and Audit Law (Finance Code) establishes the Principles for the Regulation of State Finances within the State of San Andreas and regulates the use of all State Funding by State Organisations and the procedures to request funding by State Organisations and the authority and procedures to grant and audit that State Funding by the Government of the State.

1.1.2 In the event of a conflict or a need for clarification between provisions of this Code and any other State Law, or a conflict of provisions within this Code itself, the Supreme Court shall make an Official Judicial Ruling as to the provisions that apply and the order of primacy of those provisions.

1.2 Principles of the Code of Financial and Audit Law.

1.2.1 This Code of Financial and Audit Law is promulgated in order to provide clear regulations for how State Funding is to be requested and how State Funding may be used by a State Organisation and the procedures for the Auditing and Accounting for that State Funding by the Government of the State.

- a) In the event of a conflict or a need for clarification between provisions of this Code and any other State Law, or a conflict of provisions within this Code itself, the Supreme Court shall make an Official Judicial Ruling as to the provisions that apply and the order of primacy of those provisions.

1.2.2 Any Amendments to the Law by the Government, the Congress of the State or Judicial Rulings made by the Supreme Court shall not apply retroactively and will only have force of law from the date of promulgation or publication.

Article 2 State Organisation Funding Act (SOFA).

2.1 Rules and Principles for a Request for State Organization Funding.

2.1.1 The Leader of a State Organizations has the right to request funding from the Government (GOV).

- a) State Organizations should retain a cash reserve of not less than \$1,000,000 in their State Organizations' Balance.
- b) Any requests for the funding of the State Organizations to the Governors' Office must go through the Department of the Treasury.

- c) A leader of a State Organisations must put in a formal request to the Department of the Treasury in person whenever the State Organizations' Balance is around \$1500000.

2.1.2 The Department of the Treasury and/or Finance shall be given unhindered access to the Finance, Funding, Expense and Bonus logbooks of the State Organizations.

- a) After a thorough verification into the Financial Logbooks of the State Organizations requesting funding, the Department of the Treasury and/or Finance will make recommendations to the Governors' Office on the amounts to be Sanctioned.
- b) After the recommendations from the Department of the Treasury the Governor will still retain the right to disperse the amount as per his own Discretion.

2.1.3 Once the confirmation on the funding is received from the Government and the requested funds have been transferred to the State Organizations Account, the current org balance should be updated immediately with proper proofs in the respective logbooks.

2.2 Rules and Principles for the Allocation and Usage of State Funding

2.2.1 State Organisation Funding and/or any Revenue that a State Organisation generates through its own activities and duties to the State can be used for the following:

- a) To Award Prizes of no more than \$30000/day per Employee..
- b) To Issue State Organisation Bonuses as Documented and approved by the Governor.
- c) To Facilitate Hostage Payments and/or Reimbursements.
- d) To Host Public Events that are in the Interest of the State Organisation.
- e) To Publicise Media Articles that are in the Interest of the State Organisation.
- f) To Manage Warehouse and Armory Supply (Ammo Runs, Medkits).
- g) To Maintain and Repair State Organisation Vehicles (including Car Wash and Refuelling)
- h) To Pay for any Expenses that are determined to be reasonably necessary for the State Organisation to perform its duties to the State.

2.2.2 The proofs from each and every transaction shall be retained and thoroughly be updated in the State Organizations Finance Logbooks.

2.2.3 The State Organization Logbooks shall follow the following format to record any transaction

- a) Date
- b) Amount
- c) Reason
- d) Balance (Before Transaction)
- e) Balance (After Transaction)
- f) Proof of Transaction

2.2.4 Proof of Each Transaction should be recorded as a valid Picture with Date and Time visible)

2.2.5 The State Organization Balance should be updated at the start and close of each day with Valid Proof of Balance.

2.3 Rules and Principles for State Organization Financial Audits

2.3.1 The Department of the Treasury/ Finance has the Authority to carry out the State Audit of a State Organization fortnightly, monthly or on the directions from the Governor.

- a) The Department of the Treasury/ Finance shall be given unhindered access to the Finance, Funding, Expense and Bonus logbooks of the State Organizations.
- b) The State Organization must be represented by the Leader or a Deputy Leader of the State Organization during the process of Audit.
 - i) The representative shall comply with the requests made or clarify any doubts put forth by the Auditor during the Process of Audit.

2.3.2 The Report of the Audit must be submitted to the Office of the Governor within the stipulated time of 24 Hours by the Auditor and further after being reviewed by the Governor in next 24 Hours it shall be shared to the Leader of the State Organization against which the Audit is being initiated.

2.3.3 Outcomes of a State Organisation Financial Audit:

- a) Compliance – refers to a situation where a State Organization following a comprehensive evaluation during an audit, is found to have adhered to the standards set by the Government

and has retained evidence for all transactions made during the audit period. Additionally, no major discrepancies were uncovered during the audit.

- b) Non Compliance- refers to a situation where a State Organization, following a comprehensive evaluation during an audit, is found to have failed to adhere to the standards set by the Government or neglected to retain evidence for all transactions made during the audit period. Additionally, if a major discrepancy is uncovered during the audit, the government reserves the right to withhold or deny any further requests for funding made by the organisation until the discrepancy is resolved.

2.4 Rules and Principles for the Payment of Ransom Demand for Hostages.

2.4.1 The State will only be liable for the Payment of a Ransom Demand from Kidnappers or Hostage Takers during any situation where a State Employee is taken Hostage under the following conditions:

- a) The State Employee is enroute to support other units as backup at an Emergency Situation (Global)
- b) The State Employee is on orders by High Command to go to a specific location
- c) The State Employee is high command acting in the clear and valid interests of their State Organization.

2.4.2 Under all other Conditions, any State Employee who is in Uniform and On-Duty and is taken hostage while travelling by themselves will be personally responsible for the costs incurred by the State for their rescue.

- a) The State Employee shall provide a valid Bodycam of the situation that led to them being taken Hostage.
- b) Where there is clear and valid Evidence of any conspiracy to commit Fraud or other unlawful gain by the Hostage through collusion with the Hostage Takers, the Hostage shall be immediately Fined an Amount equal to the amount paid to secure their Release.

2.4.3 Any State Employee who is not in a Uniform of their State Organisation, or is otherwise not On-Duty, shall be considered as a Civilian regardless of their Rank.

Signed into Legislation By

Poppy Lasombra

Attorney General of the State of San Andreas

Nik Payne

Governor of the State of San Andreas

Credit and Copyright

This work, and the others in this series of legislative enhancement are produced and promulgated in the interests of justice and the promotion of the legal rights of all citizens of the State of San Andreas.

Amendments made in August 2023 by Poppy Lasombra to amend and update the Code of Commercial and Taxation Law with the Code of Financial and Audit Law written by Sandy Hellfire and Governor Nik Payne as new Legislation.

All Articles of this new Code of Commercial and Taxation Law reviewed and amended by Poppy Lasombra, Attorney General for the State of San Andreas in the 8th Month of 2023 with Sandy Hellfire, Department of Treasury and Governor Nik Payne

Built upon from previous work on the Tax Code of the State Of San-Andreas by the Honourable Ansenn Pickens, Speaker of the House of Representatives in the 11th Month of the year of our lord 2021.

Originally derived from work laid out by the Whitewind Law Office, Lane Stevens, and Ni Bjeebies from another city with a great history.

Version History and Changes

First Edition. Published on the 16th of August 2022.

(11/08/2023) Added 1.3 Rules and Principles of the Right to Private Commercial Enterprise. Defined the overall Rights of Business Owners

(11/08/2023) Removed All unnecessary or out of date Definitions and terms removed as most of the social entrepreneurships are not even possible in the City.

(11/08/2023) Added Article 2: Definitions in Commercial and Taxation Law.
Amended (11/08/2023) 2.1 Public Market Shops. Illegal Items cannot be sold in Beach Market Shops

(12/08/2023) Added 3.1 Rules and Principles for the Schedule of Tax Policy to allow each Government to adopt its own Tax Policy as has been done previously.

(12/08/2023) Added 3.3 Rules and Principles for the Recording and Use of Direct Tax Payments.

(15/08/2023) Added 3.4 Rules and Principles for the Department of the Treasury, Finance and the IRS.

(15/08/2023) Added Article 4 Legal Documentation for Tax Law. Th

(11/08/2023) Added The Code of Financial and Audit Law is a completely new Sub-Code, written to clarify State Organisation Finances and the Procedures for requesting and auditing those Finances.