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Palau Goods & Services Tax Regulations

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PART 1
Preliminary

§ 101. Short Title

These Regulations may be cited as the Palau Goods and Services Tax Regulations.

§ 102. Authority

These Regulations are promulgated pursuant to Section 1296 of the Act.

§ 103. Definitions

(a) Unless the context requires otherwise, for the purpose of these Regulations:

(1) "Act" means the Palau Goods and Services Tax Act, Chapter 12 of Title 40;

(2) "Electronic distribution platform" means a website, internet portal, gateway, store, marketplace, or other similar platform, that is operated electronically through which a supplier makes a supply of remote services through another person (the operator of the platform) to a third person (recipient), but only where the operator does any of the following:

(A) authorizes the charge for the supply to the recipient;

(B) makes or authorizes the delivery of the supply to the recipient; or

(c) directly or indirectly sets a term or condition under which the supply is made;

(3) "Lay-by agreement" means an agreement for the sale and purchase of goods under which:

(A) the price is payable by at least one additional payment after the payment of a deposit;

(B) the purchaser takes possession of the goods after payment in full is made for the goods; and

(C) the ownership of the goods is transferred at the time that the purchaser takes possession of the goods.

(4) "Multi-purpose voucher" means a voucher other than a single-purpose voucher.

(5) "Prepaid telecommunications product" means a phone card, prepaid card, recharge card, or any other form of prepayment for telecommunications services, including in electronic format;

(6) "Returnable container" means a bottle, vat, keg, or any other form of container or packaging in which goods are supplied in respect of which the supplier retains ownership, and the recipient of the supply is required to return to the supplier.

(7) "Second-hand goods" means goods that have previously been owned and used in the Republic by a person who is not a registered person.

(8) "Single-purpose voucher" means a voucher that can be only used to acquire goods or services that have the same PGST treatment, and that treatment is known at the time that the voucher is issued.

(9) "Supplier of second-hand goods" means a registered person whose business includes the sale or exchange of second-hand goods.

(10) "Tax fraction" has the meaning in Section 1235(f) of the Act.

(11) "TIN" in relation to a registered person, means the Taxpayer Identification Number of the person.

(12) "Voucher" means a voucher, stamp, token, coupon, or similar article, including an article issued electronically, that can be redeemed by the holder only for supplies of goods or services and includes a prepaid telecommunications product, but does not include a postage stamp.

(b) A term used in these Regulations that is defined in Title 40 has the meaning in Title 40 unless the context requires otherwise.

PART 2
Registration

§ 201. Register of registered persons

(a) The Director must establish and maintain a register containing the name and business address of all registered persons. The register must be made available to the public.

(b) The Director must ensure that the information relating to a registered person on the register referred to in Sub-regulation (a) is kept up to date.

(c) The Director must remove the name of a person whose registration is cancelled under Section 1225 of the Act from the register referred to in Sub-regulation (a) from the date of effect of cancellation of the person's registration.

§ 202. Obligations of a registered person

(a) For the purposes of Section 1224(a) of the Act, the "principal place at which a person conducts business" includes any website, social media account, or online store through which a registered person conducts business. A registered person must specify their PGST registration details on any website social media account, or online store through which the person conducts their business.

(b) For the purposes of satisfying their obligations under Section 1224(b) of the Act, a registered person must notify the Director, in writing, of any change in:

(1) the person's electronic mail or internet address, or social media account; or

(2) the details of the person's account with a bank or other financial institution relevant to the person's business.

(c) A notification under Sub-regulation (b) must be lodged with the Director within 21 days of the change occurring.

§ 203. Application for a refund of excess input tax credits on cancellation of registration

(a) A person whose registration is cancelled under Section 1225 of the Act may apply to the Director for a refund of any unapplied excess input tax credit of the person that has been carried forward under Section 1262 of the Act. An application under this Sub-regulation must be in writing and lodged with the Director at the same time as the person's final PGST return is required to be filed under Section 1225(f)(2).

(b) If the Director is satisfied that a person who has lodged an application in accordance with Sub-regulation (a) has an unapplied excess input tax credit at the time that the person's registration is cancelled, the Director must refund the excess within thirty (30) days after the person's registration is cancelled.

(c) If, at the date on which a person's final return is required to be filed under Section 1225(f)(2), the person has an excess input tax credit in respect of which an application for a refund under Sub-regulation (a) has not been made, the excess input tax credit lapses and is no longer refundable to the person.

PART 3
Application of PGST to Particular Supplies

§ 301. Supplies of second-hand goods

(a) This Regulation applies where the following conditions are satisfied:

(1) a supplier of second-hand goods has purchased second-hand goods from a person who is not a registered person;

(2) the supplier of second-hand goods did not import the second-hand goods;

(3) the supply of the goods to the supplier of second-hand goods was not an exempt or zero-rated supply;

(4) the supplier of second-hand goods has resupplied the second-hand goods in a taxable supply by way of sale or exchange; and

(5) the goods are resupplied in substantially the same state as they were in at the time the supplier of second-hand goods acquired the goods.

(b) Where this section applies, the supplier of second-hand goods is:

(1) treated as having purchased the second-hand goods in a creditable acquisition;

(2) treated as having paid an amount of input tax in respect of the purchase of the second-hand goods equal to the tax fraction of the price paid for the second-hand goods; and

(3) allowed an input tax credit for the input tax treated as having been paid under Paragraph (2) in the PGST period in which the supplier of second-hand goods makes the supply referred to in Sub-regulation (a)(4).

(c) If a supplier receives second–hand goods (referred to as "traded-in goods") as part payment for a supply that the supplier makes to a person who is not a registered person, the fair market value of the traded-in goods is used to determine the price for the supply and the price must be the same as the fair market value used to determine the price paid by the supplier to acquire the traded-in goods.

(d) Subject to Sub-regulation (e), a supplier of second-hand goods receiving a supply of second-hand goods from a person who is not a registered person must maintain a record of:

(1) the name and address of the person;

(2) the date upon which the second-hand goods were supplied to the supplier of second-hand goods;

(3) a description of the goods supplied to the supplier of second-hand goods;

(4) the quantity or volume of the goods supplied to the supplier of second-hand goods; and

(5) the price for the supply.

(e) A supplier of second-hand goods is not required to keep a record under Sub-regulation (d) where the price in money for the supply does not exceed $50.

§ 302. Lay-by Sale Agreement

(a) A supply of goods pursuant to a lay-by agreement occurs when the goods are delivered to the purchaser. The output tax payable in respect of the supply is taken into account under Section 1261 of the Act in the PGST period in which the goods are delivered.

(b) If a lay-by agreement is cancelled and the supplier retains any amount paid by the purchaser or recovers any amount owing by the purchaser under the agreement, the cancellation of the agreement is treated as a supply of services by the supplier at the time of cancellation of the agreement. The supply is treated as having the same character as the supply of the goods under the lay-by agreement would have had if the agreement had not been cancelled.

(c) The value of the supply under Sub-regulation (b) is:

(1) for a supplier who is a registered person at the time of cancellation, the amount retained or recovered by the supplier reduced by an amount equal to the amount retained or recovered multiplied by the tax fraction; or

(2) for any other supplier, the amount retained or recovered by the supplier.

§ 303. Deposits

(a) Subject to Sub-regulation (b), the price of a supply does not include a deposit, whether refundable or not, given in connection with a supply unless and until the supplier applies the deposit towards the price of the supply.

(b) Sub-regulation (a) does not apply to a deposit for a returnable container in which goods are supplied and the price of the supply of the goods included in the container includes the deposit for the container. A deposit for a returnable container includes any amount, however described, payable by the recipient of a supply as security for the return of the container.

(c) If a supplier refunds a deposit for a returnable container, the refund is treated as an adjustment event under Section 1251(f)(3) of the Act.

(d) If a supplier has received a deposit referred to Sub-regulation (a) in connection with a supply of goods or services and the deposit is forfeited to the supplier, the forfeiture of the deposit is treated as a supply of services by the supplier at the time of forfeiture of the deposit. The supply is treated as having the same character as the supply of goods or services to which the deposit relates.

(e) The value of a supply of services under Sub-regulation (d) is:

(1) for a supplier who is a registered person at the time of forfeiture of the deposit, the forfeited amount reduced by an amount equal to the forfeited amount multiplied by the tax fraction; or

(2) for any other supplier, the amount of the forfeited deposit.

(f) Regulation 302, and not this Regulation, applies to a deposit payable under a lay-by agreement.

§ 304. Supplies of rights and options

(a) This Regulation applies where there is a supply of a right or option and another supply ("the subsequent supply") is made on the exercise of the right or option.

(b) Where this Regulation applies and the supply of the right or option is a taxable supply, the amount of the price for the subsequent supply is limited to the additional price, if any, given for the subsequent supply or in connection with the exercise of the right or option.

(c) Where this Regulation applies and the supply of the right or option is not a taxable supply, but the subsequent supply is a taxable supply, the amount of the price for the subsequent supply includes any price given for the supply of the right or option.

§ 305. Single-purpose vouchers

(a) The issue of a single-purpose voucher is treated as a supply of services. The supply is treated as having the same character as the supply of goods or services for which the voucher can be used to acquire. The supply occurs at the time that the voucher is issued for a price equal to the amount paid for the voucher.

(b) Where the supply of a single-purpose voucher is a taxable supply, other than a zero-rated supply, by a registered person, the price of a supply of goods or services on redemption of the voucher is limited to the additional amount, if any, given for the supply of the goods or services.

(c) Where the supply of a single-purpose voucher is a taxable supply, other than a zero-rated supply, by an unregistered person and the supply of goods or services on redemption of the voucher is by a registered person, the price of the supply of goods or services on redemption of the voucher includes the price given for the voucher.

§ 306. Multi-purpose vouchers

(a) The issue of a multi-purchase voucher is not a supply.

(b) If a multi-purpose voucher is redeemed for a taxable supply, other than a zero-rated supply, made by a registered person, the amount paid for the voucher comprises two components:

(1) an amount as the price or part of the price for the supply calculated as the amount paid reduced by the tax fraction of that amount; and

(2) an amount as the PGST or part of the PGST payable in respect of the supply calculated as the tax fraction of the amount paid for the voucher.

(c) If a multi-purpose voucher expires without being used, or fully used:

(1) the expiration of the voucher is treated as a supply of services by the supplier of the voucher at the time that the voucher expires; and

(2) the value of a supply of services under Paragraph (1) is:

(A) for a supplier who is a registered person at the time of expiration of the voucher, the unused amount paid for the voucher reduced by an amount equal to the unused amount multiplied by the tax fraction; or

(B) for any other supplier, the unused amount paid for the voucher.

§ 307 Vouchers for a supply by a third person

(a) This Regulation applies where the following conditions are satisfied:

(1) a registered person issues a voucher for no charge;

(2) the voucher entitles the holder to a discount on the price of goods or services supplied by another person; and

(3) the voucher is redeemed for a taxable supply, other than a zero-rated supply.

(b) Where this Regulation applies, the price of the supply includes the monetary value of the voucher reduced by an amount equal to the monetary value multiplied by the tax fraction.

(c) A registered person is entitled to an input tax credit in respect of any amount paid to a supplier in respect of the redemption by the supplier of a voucher referred to in Sub-regulation (b). The amount of the input tax credit is the amount paid to the supplier multiplied by the tax fraction and the input tax credit is allowed in the PGST period in which the amount is paid to the supplier.

§ 308. Tourism products and services

The supply of tourism products or services, and facilitation services relating to those products or services, to an unregistered person is a supply in the Republic. "Tourism products or services" has the meaning in Section 1212(d) of the Act and "facilitation services" includes agency and booking services relating to tourism products or services.

§ 309. Supplies involving agents

(a) A supply made by a person as an agent for another person (the "principal") is treated as a supply made by the principal.

(b) Subject to Sub-regulation (d), a supply made to a person as an agent for a principal is treated as a supply made to the principal.

(c) Sub-regulations (a) and (b) do not apply to a supply of services made by an agent to the agent's principal.

(d) The Act applies to a taxable supply, other than a zero-rated supply, as if the taxable supply is made to an agent and not the principal where all the following conditions are satisfied:

(1) a registered person makes the taxable supply;

(2) the agent is a registered person acting for, or on behalf of, another person who is the principal for the purposes of the supply;

(3) the principal is a person outside the Republic who is not a registered person and who does not conduct business through a fixed place of business in the Republic;

(4) the taxable supply is made directly in connection with either of the following:

(A) the export, or the arranging of the export, of goods from the Republic to a place outside the Republic, including the transportation of the goods in the Republic as part of the export; or

(B) the import, or the arranging of the import, of goods into the Republic from a place outside the Republic, including the transportation of the goods in the Republic as part of the import; and

(5) the agent and the principal agree, in writing, that this Sub-regulation applies to the taxable supply.

§ 310. Supply of remote services or goods through an electronic distribution platform

(a) This Regulation applies if the following conditions are satisfied;

(1) a supplier (referred to as the "underlying supplier") makes a supply of remote services through an electronic distribution platform;

(2) the electronic distribution platform is operated by a person who does not have a fixed place of business in the Republic; and

(3) the recipient of the supply is a resident of the Republic as determined under Section 1234(c) of the Act and is not a registered person.

(b) Where this Regulation applies, the Act applies to the supply of remote services on the basis that the operator of the electronic distribution platform is treated as having made the supply in the course or furtherance of a business carried on by the operator.

(c) This Regulation does not apply when the underlying supplier is a registered person.

§ 311. Sale of property of a debtor

(a) Where a creditor supplies the property of a debtor to a third person in full or partial satisfaction of a debt owed by the debtor to the creditor:

(1) the supply to the third person is treated as having been made by the debtor and the nature of the supply is to be determined; accordingly, and

(2) the creditor is liable to pay the PGST payable on the supply unless the debtor provides the creditor with a written statement that the supply is not subject to PGST.

(b) A statement provided by a debtor under Sub-regulation (a)(2) must set out the reasons why the supply is not subject to PGST.

(c) A creditor who has not received a statement under Sub-regulation (a)(2) must treat the supply as a supply that would have been subject to PGST if the supply had been made by the debtor unless there is clear evidence to the contrary.

(d) The PGST payable under Sub-regulation (a)(2) must be paid in priority to:

(1) the satisfaction of the debt; and

(2) the return to the debtor or any other person of any part of the proceeds that is surplus to the debt.

(e) A creditor making a supply of the property of a debtor is not entitled to a credit for any input tax incurred by the creditor against the output tax referred to in Sub-regulation (a)(2).

(f) A creditor who is not a registered person but who is required to pay PGST by operation of Sub-regulation (a) must:

(1) file a return and pay the PGST within thirty (30) days after the end of the PGST period in which the supply occurred; and

(2) despite Section 1275(b) of the Act, provide a recipient of the supply who is a registered person with a PGST invoice for the supply.

§ 312. Supply of imported services

(a) The PGST payable by a registered person in respect of supplies of imported services made to the person during a PGST period is not included in components **B** and **C** of the formula in Section 1261 of the Act if the registered person uses the services wholly to make taxable supplies.

(b) A registered person who receives a supply of imported services to which paragraph (a) applies must not prepare a recipient-created invoice for the supply.

PART 4
Input Tax Credits

§ 401. Apportionment of input tax credits

(a) The input tax credit allowed to a registered person for creditable acquisitions made by the person during a PGST period partly to make taxable supplies and partly to make other supplies is calculated according to the following formula:

$$A \times B/C$$

where:

A is the total amount of input tax paid in respect of creditable acquisitions made by the registered person during the PGST period partly to make taxable supplies and partly to make other supplies;

B is the total value of taxable supplies made by the registered person during the PGST period; and

C is the total value of all supplies made by the registered person during the PGST period.

(b) Where the fraction $^{B}/_{C}$ in Sub-regulation (a) for a PGST period is:

(1) 0.95 or more, the registered person is allowed a credit for the total amount of input tax in respect of creditable acquisitions made by the person during the period; or

(2) less than 0.05, the registered person is not allowed a credit for any input tax in respect of creditable acquisitions made by the person during the period.

PART 5
PGST Documentation

§ 501. Content of a PGST invoice

(a) Subject to Sub-regulation (b), a PGST invoice must include the following particulars:

(1) the name, address, and TIN of the supplier;

(2) the name, address of the recipient;

(3) the individualized serial number and the date on which the PGST invoice is issued;

(4) a description of the goods supplied (including quantity or volume) or services supplied and the date on which the supply was made;

(5) the price of the supply and the amount of PGST charged;

(6) the PGST inclusive price of the supply; and

(7) any other information as required by the Director.

(b) Where a taxable supply is made by a registered person to another registered person, the PGST invoice for the supply need only include the matters specified in Sub-regulation (a)(1),

(3), (4), (5), and (6). This Sub-regulation applies only where the value of the supply is less than $1,000.

(c) A recipient-created PGST invoice must include the following particulars:

(1) the words "**RECIPIENT-CREATED PGST INVOICE**" in a prominent place;

(2) the name, address, and TIN of the recipient of the supply of imported services;

(3) the name and address of the supplier;

(4) the individualized serial number and the date on which the recipient-created PGST invoice is issued;

(5) the description of the imported services and the date on which the supply was made;

(6) the price for the supply and the amount of PGST charged; and

(7) any other information as required by the Director.

§ 502. Content of a credit note and debit note

(a) A credit note must include the following particulars:

(1) the words "**CREDIT NOTE**" in a prominent place;

(2) the name, address, and TIN of the supplier;

(3) the name, address of the recipient;

(4) the individualized serial number and the date on which the credit note is issued;

(5) a brief description of the circumstances giving rise to the issuing of the credit note, including information sufficient to identify the taxable supply to which the credit note relates;

(6) the price shown on the PGST invoice for the supply, the correct amount of the price, the difference between those two amounts, and the amount of PGST that relates to the difference; and

(7) any other information as required by the Director.

(b) A debit note must include the following particulars:

(1) the words "**DEBIT NOTE**" in a prominent place;

(2) the name, address, and TIN of the supplier;

(3) the name, address of the recipient;

(4) the individualized serial number and the date on which the debit note is issued;

(5) a brief description of the circumstances giving rise to the issuing of the debit note, including information sufficient to identify the taxable supply to which the debit note relates;

(6) the price shown on the PGST invoice for the supply, the correct amount of the price, the difference between those two amounts, and the amount of PGST that relates to the difference; and

(7) any other information as required by the Director.

PART 6
Excess Input Tax and Refunds

§ 601. Excess input tax credit and refunds

(a) Where, for whatever reason, a registered person has not applied for a refund in accordance with Section 1262(a)(2) or (c) of the Act, the uncredited amount of the excess input tax credit can be carried forward for the refund application period specified in Section 1262(d) of the Act.

(b) Where an application for a refund under Section 1262 of the Act is not made by the date specified in Section 1262(d) of the Act, both the uncredited excess input tax and the right to a refund of the uncredited amount lapse.

PART 7
PGST Procedure

§ 701. Contents of notice of assessment served on the recipient of a supply

For the purposes of Section 1285(b) of the Act, a notice of an assessment must include the following information:

(1) the reasons for the assessment;

(2) the amount of PGST assessed;

(3) the amount of interest and penalty, if any, payable as a result of the incorrect treatment of the supply;

(4) the PGST period to which the assessment relates;

(5) the due date for payment of the PGST, interest, and penalty;

(6) the manner of seeking review of the assessment;

(7) any other information required by the Director.

PART 8
Miscellaneous Provisions

§ 801. Application of PGST to partnerships and unincorporated bodies

(a) The Act applies to a partnership on the following basis:

(1) a partnership is treated as a person separate from the partners of the partnership;

(2) the registration of a partnership is separate from the registration of any of its partners in respect of a separate business carried on by the partner on the partner's own account;

(3) the liability for PGST in respect of taxable supplies made by, or supplies of imported services made to, a partnership is determined and calculated in respect of the business of the partnership independently of any separate business carried on by a partner on the partner's own account;

(4) any refund under the Act relating to the business of a partnership must be paid to the partnership; and

(5) the duties and obligations imposed by the Act on a partnership as a registered person are separate from the duties and obligations imposed on any of its partners in relation to a separate business of the partner.

(b) For the purposes of the Act, where a change in the membership of a partnership results in the dissolution of the partnership and the creation of a new partnership and the new partnership continues to carry on the business of the dissolved partnership, the dissolved partnership and the new partnership are treated as the same partnership, unless the Director, having regard to the circumstances of the case, otherwise directs by notice in writing to the new partnership.

(c) The partners in a partnership to which Sub-regulation (b) applies must notify the Director, in writing, of the change within fifteen (15) days of the change occurring.

(d) This Regulation applies to an unincorporated body of persons on the basis that the reference to a "partnership" includes an unincorporated body of persons and the reference to "partner" includes a member of an unincorporated body of persons.

§ 802. Death, insolvency, or liquidation of registered person

The transfer of the assets of a business of a registered person to an executor, trustee, liquidator, or receiver in relation to the registered person is not a supply and anything done by the executor, trustee, liquidator, or receiver in relation to the business of the registered person is treated as done by the registered person.

§ 803. Mortgagee-in-possession

Where a mortgagee takes possession of land or other property previously mortgaged by a mortgagor who is a registered person and, while in possession of the land or property, the mortgagee carries on the business previously carried on by the mortgagor in relation to the land or other property, the mortgagee is, to the extent of and for the duration that it carries on that business, treated as the mortgagor.

§ 804. Trustee

A person who is a trustee in more than one capacity is treated for the purposes of the Act as a separate person in relation to each of those capacities.

§ 805. Variation of price on a change in application of PGST

(a) Where a registered person has entered into an agreement for a supply and subsequent to entering into the agreement PGST is imposed on the supply (including on commencement of the Act) or the rate of PGST applicable to the supply is increased, the registered person may, notwithstanding anything to the contrary in the agreement or any law, recover from the recipient, in addition to the amounts payable by the recipient of the supply, an amount equal to the amount of PGST imposed or the amount by which PGST was increased, as the case may be.

(b) Where a registered person has entered into an agreement for a supply and subsequent to entering into the agreement PGST on the supply is withdrawn or the rate of PGST applicable to the supply is decreased, the registered person must, notwithstanding anything to the contrary in the agreement or any law, reduce the amount payable by the recipient by an amount equal to the amount of PGST withdrawn or the amount by which PGST was decreased, as the case may be.

(c) Where Sub-regulation (a) or (b) applies in relation to a supply and the supply is subject to any fee, charge, or other amount, whether a fixed, maximum, or minimum fee, charge, or amount, prescribed by, or determined pursuant to, any Act, regulation, or measure having force of law, the fee, charge, or other amount may be increased or decreased, as the case may be, by the amount of PGST payable, or additional PGST payable, or the amount of PGST no longer payable.

(d) Sub-regulation (c) does not apply if the fee, charge, or other amount has been altered in any Act, regulation, or measure having force of law to take account of any imposition, increase, decrease, or withdrawal of PGST.

(e) Nothing in Sub-regulation (c) permits any further increase or require any further decrease, as the case may be, in a fee, charge, or other amount where the fee, charge, or other amount is calculated as a percentage or fraction of the price for a taxable supply.

§ 806. Certain supplies to be treated as Zero-rated supplies – development assistance

(a) A supply of goods or services is taken to be a zero-rated supply for the purposes of Section 1212 if:

(1) The supply of goods or services is to the government of the Republic, a

foreign government, an international organization, or a non-resident contractor, to the extent required under an agreement between the government of the Republic and a foreign government, or international organization, for the provision of financial, technical, humanitarian, or administrative assistance to the government; and

(2) the person making the supply is a non-resident contractor, identified in the agreement, implementing the agreement on behalf of one of the parties to the agreement.

(b) The Director may not provide a refund of PGST to a person in accordance with Section 1263, to the extent that this Regulations applies to the supply.

§ 807. Certain supplies to be treated as Zero-rated supplies – prescription medicine.

(c) A supply of prescription medicine is taken to be a zero-rated supply for the purposes of Section 1212.

PART 9
TRANSITIONAL PROVISIONS

§ 901. Compulsory PGST registration of new businesses

(a) Sub-regulation (b) applies to any person who is unable work out their total annual average value of taxable supplies made by the person in the four (4) year period referred to in Paragraph 1221(a)(1) or (2) of the Act.

(b) A person referred to in Sub-regulation (a) must apply to the Director for registration for PGST in accordance with Section 1221 of the Act if:

(1) at the beginning of any twelve (12) month period, if there are reasonable grounds to expect the total value of taxable supplies made by the person in that period will exceed the registration threshold set forth in Subsection 1221(b) of the Act; or

(2) at the end of any twelve (12) month or lesser period, if, in that period, the total value of taxable supplies made by the person exceeds the registration threshold set forth in Subsection 1221(b) of the Act.

Certified to have been adopted on this 12 day of December 2022.

Elway Ikeda
Director
Bureau of Revenue & Taxation

Kaleb Udui, Jr.
Minister of Finance

Approved on this day____ day of _____, 2022.

Surangel Whipps, Jr.
President, Republic of Palau