

FILED 

2020 JUL 28 PM 4: 02

SUPREME COURT
OF THE
REPUBLIC OF PALAU

**IN THE
SUPREME COURT OF THE REPUBLIC OF PALAU
TRIAL DIVISION**

CRIMINAL CASE NO. 20-084

REPUBLIC OF PALAU,

Plaintiff,

v.

BARBARA TULOP, aka BARBARA M.
TULOP, SHIRLEY TULOP, and GERALD
TULOP,

Defendants.

VERDICT

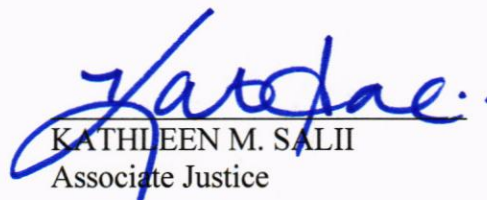
Counsel for Plaintiff:	Office of the Special Prosecutor
Counsel for Defendant Barbara Tulop:	C. Q. Polloi
Counsel for Defendant Shirley Tulop:	Salvador Remoket

The Republic has charged Barbara Tulop, aka Barbara M. Tulop, with one count of Misconduct in Public Office, one count of violation of the Code of Ethics Act, three counts of violations of the Unified Tax Act for failing to pay taxes on income received in 2018, 2019, and 2020, and five counts of violations of the Unified Tax Act for engaging in business without holding a valid business license in 2016, 2017, 2018, 2019 and 2020. Defendant Shirley Tulop was charged with two counts of violations of the Unified Tax Act for failing to pay taxes on income received in 2019 and 2020 and five counts of violations of the Unified Tax Act for engaging in business without a valid business license in 2016, 2017, 2018, 2019 and 2020.

After a four-day trial, July 21-24, 2020, the Court took the matter under advisement. After reviewing the evidence presented, the Court finds as follows:

1. The Court finds Defendant Barbara Tulop NOT GUILTY of Count 1 – Misconduct in Public Office.
2. The Court finds Defendant Barbara Tulop GUILTY of the following charges:
 - a. Count 2 – violation of the Code of Ethics Act for the failure to file proper disclosure of assets including earned income from rental payments on a sublease and assets in bank accounts as charged.
 - b. Counts 3-5 – violations of the Unified Tax Act, 40 PNC § 1204, for the failure to pay taxes on income for the years 2018, 2019 and 2020.
 - c. Counts 6- 10 – violations of 40 PNC § 1501 for engaging in business without a valid business license precedent to engaging in business.
3. The Court finds Defendant Shirley Tulop GUILTY of the following charges:
 - d. Counts 4 – 5 – violations of the Unified Tax Act, 40 PNC § 1204, for the failure to pay taxes on income for the years 2019 and 2020.
 - e. Counts 6-10 - violations of 40 PNC § 1501 for engaging in business without a valid business license precedent to engaging in business.

ENTERED this 28th day of July, 2020.


KATHLEEN M. SALII
Associate Justice