
A BILL FOR AN ACT

To amend section 201 of title 54 of the Code of the Federated States of Micronesia regarding import taxes, and for other purposes.

BE IT ENACTED BY THE CONGRESS OF THE FEDERATED STATES OF MICRONESIA:

1 Section 1. Section 201 of title 54 of the Code of the Federated
2 States of Micronesia is hereby amended to read as follows:

3 "Section 201. Import taxes - Levy and rates. The following
4 import taxes are hereby levied on all products specified
5 herein which are imported into the Federated States of
6 Micronesia for resale except that the taxes levied under
7 subsections (1), (2), (5), (6), and (7) of this section
8 shall apply to products which are imported into the
9 Federated States of Micronesia for personal use and consump-
10 tion as well as for resale:

11 (1) cigarettes, at the rate of seven cents per every
12 twenty cigarettes, except that any person may bring into any
13 State of the Federated States of Micronesia up to one
14 carton or two hundred cigarettes per trip tax-free, if such
15 cigarettes are for that person's use and consumption and
16 not for resale;

17 (2) tobacco, other than cigarettes, at the rate of
18 fifty percent ad valorem, except that any person may bring
19 into any State of the Federated States of Micronesia up to
20 one pound of tobacco or twenty cigars per trip tax-free, if
21 such tobacco products are for that person's use and consump-
22 tion and not for resale;

23 (3) perfumery, cosmetics, and toiletries, including
24 cologne and other toilet waters, articles of perfumery,
25 whether in sachets or otherwise, and all preparations used as

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- 1 applications to the hair or skin, lipsticks, pomades,
2 powders, and other toilet preparations not having medicinal
3 properties, at the rate of twenty-five percent ad valorem;
4 (4) soft drinks and nonalcoholic beverages, at the rate
5 of two cents on each twelve fluid ounces or fractional part
6 thereof;
7 (5) beer and malt beverages, at the rate of four cents
8 per can or bottle of twelve fluid ounces or fractional part
9 thereof;
10 (6) distilled alcoholic beverages, at the rate of seven
11 dollars per wine gallon, except that any person permitted by
12 applicable State law to possess, consume, and use distilled
13 alcoholic beverages, may bring into such State of the
14 Federated States tax free, an amount of liquor not to
15 exceed two-fifths of a wine gallon per trip, if such
16 liquor is for his personal use and consumption and not for
17 resale;
18 (7) wine, at the rate of two dollars per wine gallon,
19 except that this tax shall not apply to any religious
20 organization which is importing or receiving into the
21 Federated States sacramental wine for use in the religious
22 rites of such organization;
23 (8) foodstuffs for human consumption, at the rate of
24 ~~one~~ three percent ad valorem;
25 (9) gasoline and diesel fuel, at the rate of five cents

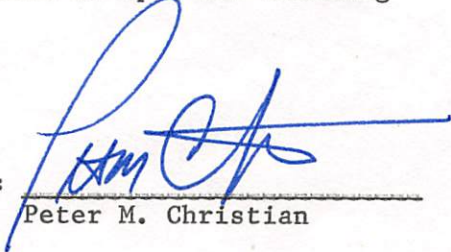
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1 per gallon;
2 (10) all other imported products, except those
3 specified above, at the rate of three percent ad valorem."

4 Section 2. This act shall become law upon approval by the
5 President of the Federated States of Micronesia or upon its becoming
6 law without such approval.

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8 Date: Oct. 15, 1985

Introduced by: 
Peter M. Christian

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