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SIXTH CONGRESS OF THE FEDERATED STATES OF MICRONESIA

SECOND SPECIAL SESSION, 1990

C. B. No. 6-184

A BILL FOR AN ACT

To further amend title 54 of the Code of the Federated States of Micronesia, as amended by Public Laws Nos. 5-65, 5-81, and 5-84, by further amending section 201, as amended by Public Law No. 5-81, to raise the import taxes paid on certain items, 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, as amended by Public Law No. 5-81, is hereby
3 further amended to read as follows:

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

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

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

24 (3) perfumery, cosmetics, and toiletries, including
25 cologne and other toilet waters, articles of perfumery,

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1 whether in sachets or otherwise, and all preparations used
2 as applications to the hair or skin, lipsticks, pomades,
3 powders, and other toilet preparations not having medicinal
4 properties, at the rate of twenty-five percent ad valorem;

5 (4) soft drinks, drink mixes, drink preparations,
6 coffee, tea, and nonalcoholic beverages, at the rate of ~~two~~
7 ~~cents on each twelve fluid ounces of fractional part~~
8 ~~thereof~~ twenty-five percent ad valorem;

9 (5) beer and malt beverages, at the rate of ~~four cents~~
10 ~~per can or bottle of twelve fluid ounces of fractional part~~
11 ~~thereof~~ twenty-five percent ad valorem;

12 (6) distilled alcoholic beverages, at the rate of
13 ~~seven dollars per wine gallon~~ twenty-five percent ad
14 valorem, except that any person permitted by applicable
15 State law to possess, consume, and use distilled alcoholic
16 beverages, may bring into such State of the Federated
17 States tax free, an amount of liquor not to exceed two-
18 fifths of a wine gallon per trip, if such liquor is for his
19 personal use and consumption and not for resale;

20 (7) wine, at the rate of ~~two dollars per wine gallon~~
21 twenty-five percent ad valorem, except that this tax shall
22 not apply to any religious organization which is importing
23 or receiving into the Federated States sacramental wine for
24 use in the religious rites of such organization;

25 (8) foodstuffs for human consumption, at the rate of

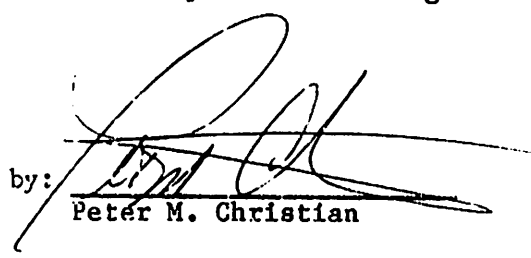
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1 one percent ad valorem, except that products containing
2 more than fifty percent by weight or volume of potato or
3 more than fifty percent by weight or volume of corn matter,
4 candy, refined sugar products, cookies, cakes, other baked
5 goods other than bread, and cake, cookie or other packaged
6 baking mixes, but not including fresh potatoes or corn or
7 packaged sugar, shall be taxed at the rate of twenty-five
8 percent ad valorem;
9 (9) gasoline and diesel fuel, at the rate of five
10 cents per gallon;
11 (10) Laundry bar soap, at the rate of one hundred
12 percent ad valorem; and
13 (11) all other imported products, except those
14 specified above, at the rate of three percent ad valorem.
15 All ad valorem taxes shall be based on FOB prices."

16 Section 2. This act shall become law upon approval by the
17 President of the Federated States of Micronesia or upon its becoming
18 law without such approval.

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20 Date: 01-30-90

Introduced by: 
Peter M. Christian

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