

SEVENTH CONGRESS OF THE FEDERATED STATES OF MICRONESIA

FIRST SPECIAL SESSION, 1991      CONGRESSIONAL BILL NO. 7-88, C.D.1, C.D.2,  
C.D.3

Public Law No. 7 - 54

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, for the purpose of raising the import tax levied 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 following  
5 import taxes are hereby levied on all products specified  
6 herein which are imported into the Federated States of  
7 Micronesia for resale except that the taxes levied under  
8 subsections (1), (2), (5), (6), and (7) of this section  
9 shall apply to products which are imported into the Federated  
10 States of Micronesia for personal use and consumption as well  
11 as for resale:

12            (1) cigarettes, at the rate of twenty-five percent ad  
13 valorem, except that any person may bring into any State of  
14 the Federated States of Micronesia up to one carton or two  
15 hundred cigarettes per trip tax-free, if such cigarettes are  
16 for that person's use and consumption and 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;

1           (3) perfumery, cosmetics, and toiletries, including  
2           cologne and other toilet waters, articles of perfumery,  
3           whether in sachets or otherwise, and all skin preparations  
4           used as applications to the hair or skin, lipsticks, pomades,  
5           powders, and other toilet preparations not having medicinal  
6           properties, at the rate of twenty-five percent ad valorem;

7           (4) soft drinks, drink mixes, drink preparations,  
8           coffee, tea, and nonalcoholic beverages, at the rate of  
9           twenty-five percent ad valorem;

10          (5) beer and malt beverages, at the rate of twenty-  
11          five percent ad valorem;

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

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

24          (8) foodstuffs for human consumption, at the rate of  
25          three percent ad valorem; provided, however, that fresh citrus

CONGRESSIONAL BILL NO. 7-88, C.D.1, C.D.2,  
C.D.3

Public Law No. 7 - 5 4

1 fruit shall be at the rate of twenty-five percent ad valorem;

2 (9) gasoline and diesel fuel, at the rate of five  
3 cents per gallon;

4 (10) laundry bar soap, at the rate of one hundred  
5 percent ad valorem; and

6 (11) all other imported products, except those specified  
7 above, at the rate of four percent ad valorem."

8 Section 2. This act shall become effective 180 days after it  
9 becomes law.

10 Section 3. This act shall become law upon approval by the President  
11 of the Federated States of Micronesia or upon its becoming law without  
12 such approval.

13 *This Act became law on February 6, 1992*  
14 *via a Congressional override of my veto -*  
15 *March 9, 1992*

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20 Bailey Olter  
21 President  
22 Federated States of Micronesia

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