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A BILL FOR AN ACT

To amend section 221 of title 54 of the Code of the Federated States of Micronesia (Annotated), as amended, to change the import duties applicable to certain products, and for other purposes.

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

1           Section 1. Section 221 of title 54 of the Code of the  
2 Federated States of Micronesia (Annotated), as amended, is  
3 hereby amended to read as follows:

4           "Section 221. Levy and rates.

5           The following import duties are hereby levied on all  
6 products specified herein which are imported into the  
7 FSM:

8           (1) cigarettes, at the rate of \$0.025 per cigarette,  
9 provided that this rate shall increase by \$0.005 per  
10 cigarette on January 1 of each of the years 2007, 2009,  
11 2011, 2013 and 2015;

12           (2) tobacco, other than cigarettes, at the rate of  
13 fifty percent *ad valorem*;

14           (3) perfumery, cosmetics, and toiletries, including  
15 cologne and other toilet waters, articles of perfumery,  
16 whether in sachets or otherwise, and all preparations  
17 used as applications to the hair or skin, lipsticks,  
18 pomades, powders, and other toilet preparations not

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1           having medicinal properties, at the rate of twenty five  
2           percent *ad valorem*;

3           (4) soft drinks, drink mixes, drink preparations,  
4           coffee, tea, and nonalcoholic beverages, at the rate of  
5           twenty five percent *ad valorem*, provided, however, that  
6           any beverage having a fruit juice content of twenty five  
7           percent or more by volume shall be at the rate of three  
8           percent *ad valorem*;

9           (5) beer and malt beverages, at the rate of \$0.25 per  
10          12 fluid ounces;

11          (6) distilled alcoholic beverages, at the rate of  
12          twelve dollars per gallon;

13          (7) wine at the rate of thirty percent *ad valorem*;

14          (8) foodstuffs for human consumption, at the rate of  
15          three percent *ad valorem*; provided, however, that fresh  
16          and frozen fish and seafood, shall be at the rate of  
17          twenty five percent *ad valorem*;

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

20          ~~(10) [laundry bar soap, at the rate of twenty five~~  
21          ~~percent *ad valorem*; and][RESERVED]~~

22          (11) all other imported products, except those  
23          specified above, at the rate of four percent *ad*  
24          *valorem*."

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

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5 Date: 7/14/23

Introduced by: /s/ Quincy Lawrence  
Quincy Lawrence  
(by request)

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