
A BILL FOR AN ACT

To amend title 54 of the Code of the Federated States of Micronesia (Annotated), as amended, by amending section 221 thereof, to adjust the rates of certain import duties, 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 hereby
3 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 50
13 percent *ad valorem*;

14 (3) perfumery, [~~cosmetics, and toiletries,~~] including
15 cologne and other toilet waters, and articles of
16 perfumery, whether in sachets or otherwise, and all
17 [~~preparations used as applications to the hair or skin,~~
18 ~~lipsticks, pomades, powders, and other toilet~~
19 ~~preparations not having medicinal properties] non-
20 medicinal haircare, skincare, and makeup products, at~~

1 the rate of 25 percent *ad valorem*; provided, however,
2 that all personal hygienic products, including but not
3 limited to oral health products, at the rate of four
4 percent *ad valorem*;

5 (4) soft drinks, drink mixes, drink preparations,
6 coffee, tea, and nonalcoholic beverages, at the rate of
7 25 percent *ad valorem*[7] ; provided, however, that any
8 beverage having a fruit juice content of 25 percent or
9 more by volume shall be at the rate of three percent *ad*
10 *valorem*; and provided further, that sakau, sakau powder,
11 and sakau roots, in any form and regardless of
12 preparation, shall be at the rate of four percent *ad*
13 *valorem*;

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

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

18 (7) wine at the rate of 30 percent *ad valorem*;

19 (8) foodstuffs for human consumption, at the rate of
20 three percent *ad valorem*; provided, however, that fresh
21 and frozen fish and seafood, shall be at the rate of 25
22 percent *ad valorem*;

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

25 (10) laundry bar soap, at the rate of 25 percent *ad*

1 *valorem*; and

2 (11) all other imported products, except those specified
3 above, at the rate of four 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
6 becoming law without such approval.

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8 Date: 11/10/25

Introduced by: /s/ Peter M. Christian
Peter M. Christian

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