

TRUK DISTRICT CONGRESS

AN ACT OF THE SIXTH CONGRESS, 1962

PUBLIC LAW NO. 4-4

AN ACT OF THE TRUK DISTRICT CONGRESS IMPOSING AN IMPORT TAX UPON IMPORTED GOODS

BE IT ENACTED by the Sixth Congress in legislature assembled, That

Section 1. Under this law, all persons, group of individuals, corporations, and other types of organizations engaging in business enterprise shall be required to pay to the Truk District Treasurer import taxes at rates hereinafter provided:

- (a) Tobaccos, except that which provided by Public Law 4-5, shall be taxed 20% Ad valorem.
- (b) Goods and merchandise, excepting food items for human and animal consumption, shall be taxed at five per cent (5%) Ad valorem; provided that carbonated and other beverages commonly known as soft drinks shall not be considered food items, and further provided that beer and malt beverages, and distilled and spiritous liquors shall be exempt from provisions of this tax law.

Section 2. Goods imported by and for the use of the Trust Territory Government, local governments, other government agencies and duly recognized religious organizations shall be exempt from this law.

Section 3. Taxes herein provided shall be payable to the District Treasurer not more than fifteen (15) days after receipt of taxable items in the district by any agency or receiving authority without being subject penalty. Taxes paid later than 15 days after such receipt shall be declared delinquent and a fine of 10% shall be imposed and added to the amount of tax due and unpaid.

Section 4. Any person or persons convicted of violating the provisions of this act shall be subject to penalties provided by Section 1113 of the Trust Territory Code.

This Act shall supercede District Order No. 1 - 54.

Certified: /s/ Chiro Albert  
For Andy Dois, Secretary  
Truk District Congress

Signed: /s/ Raymond Setik  
Raymond Setik, President  
Truk District Congress

Approved: 21 December, 1962

Approved: 3 January, 1963

/s/ Robert Halvorsen  
Robert Halvorsen  
District Administrator, Truk

/s/ M.W. Goding  
M.W. Goding, High Commissioner  
Trust Territory of the Pacific  
Islands