

TRUK DISTRICT CONGRESS

AN ACT OF THE SIXTH CONGRESS, 1962

PUBLIC LAW NO. 6 - 5

AN ACT OF THE SIXTH CONGRESS IMPOSING AN EXCISE TAX UPON IMPORTED LUXURY ITEMS

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

Section 1. An excise tax shall be levied upon all toilet preparations and upon jewelery items, as defined below, which are imported into the Truk District:

- (a) Toilet preparation: Perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, aromatic cachous, toilet powders, and any similar substance, article or preparation, by whatsoever name known or distinguished; any of the above which are used or applied or intended to be used or applied for toilet purposes; provided that the tax imposed by this section shall not apply to such substances, articles, or preparations as are used or applied or intended to be used or applied solely for medicinal purposes; nor to soaps which are used or applied or intended to be used or applied for body cleansing purposes; not to lotion, oil, powder, or other article intended to be used or applied only in the care of babies.
- (b) Jewelry, et cetera: All articles commonly or commercially known as jewelry, whether real or imitation; pearls, precious and semi-precious stones, and imitations thereof; articles made of, or ornamented, mounted or fitted with precious metals or imitations thereof; watches and clocks and cases and movements thereof; gold, gold-plated, silver, or sterling flatware or hollow ware and silver-plated hollow ware. The tax imposed by this section shall not apply to any article used for religious purposes, to surgical instruments, to watches and clocks sold at retail for a price of less than fifty dollars (\$50.00) to frames or eye-glasses to a fountain pen, mechanical pencil, or smokers' pipe if the only parts of the pen, pencil, or the pipe which consists of precious metals are essential parts not used for ornamental.

Section 2. The rates of tax shall be as follows:

- (a) Toilet preparations: Ten per centum (10%) ad valorem;
- (b) Jewelry, et cetera: Twenty per centum (20%) ad valorem.

Section 3. The excise tax levied herein shall be due and payable to the Office of the Truk District Treasurer not more than fifteen (15) days after receipt or taxable items in the Truk District. payment to be accompanied by.

such vouchers or documents as that office may require. Taxes due and unpaid after fifteen (15) days following such receipt shall become delinquent, and a penalty of ten (10) per cent of the amount due shall accrue thereon.

Section 4. Any person who shall fail to furnish information for tax purposes or to pay the taxes imposed by this law shall, upon conviction thereon, be subject to penalties provided by Section 1146 of the Trust Territory Code.

Certified: /s/ Chiro Albert  
for Endy 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