

TRUK DISTRICT CONGRESS

SEVENTH SESSION, 1963

PUBLIC LAW NO. 7-1 *last year*

EXCISE TAX: ALCOHOLIC BEVERGES

BE IT ENACTED BY THE TRUK DISTRICT CONGRESS,
THAT,

Section 1. Levy: There is hereby levied, and shall be assessed and collected, upon every licensee or business engaged in the manufacture or importation into Truk District of alcoholic beverages, and excise tax at the rates specified in Section 2.

Section 2. Rates: The tax on alcoholic beverages shall be:

- a) Malted, fermented beverages-\$.20 per 32 fluid ounces.
- b) Distilled beverages and wine- \$3.00 per gallon.

Section 3. Time of Attachment: The tax levied hereunder shall attach at the time the product enters Truk District, which shall be either upon completion of the manufacturing process or at the time the article is discharged from its carrier or warehouse when imported into Truk District.

Section 4. Payment:

- a) Payment to the District Treasurer or to his designated representative must be made in order for the licensee to receive a shipment of alcoholic beverages. A copy of the invoice and the bill of lading or other appropriate documents shall be submitted to the

