TRUK DISTRICT CONGRESS

SEVENTH SESSION, 1963

PUBLIC LAW NO. 7-1 les apar

## 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. Mates: 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

District Treasurer or his representative, who, upon payment of the tax, shall receipt such documents to enable the licensee to take possession of the alcoholic beverages.

- b) Revenue collected shall be placed in the treasury of Truk District.
- Section 5. Reports and Records: Each licensee shall be required to

  furnish the District Treasurer or his designated

  representatives with such reports regarding invent
  ory as he may prescribe. The District Treasurer or

  his representatives shall have the power to inspect

  at any time such records of the licensee which are

  pertinent to this act.
- Section 6. Inforcement: Violation of any provision of this Act shall be punished by a fine of not more than \$500 or by imprisonment for a period not to exceed one year or both.

/s/ Raymond Setik 8/29/63
Raymond Setik, President
Truk District Congress

/s/ Robert Helvorsen 8/30/63
Robert Helvorsen
District Administrator

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

9/25/63