

State Tax Act of 1979

Province/Region:

Yap

Published by:

Yap State Code Commission

Is the policy document adopted?:

No / No information

Country(ies):[Micronesia \(Federated States of\)](#)**Date:**

1979

Published year:

1979

Type of policy:[Legislation relevant to nutrition](#)

State Tax Act of 1979

Legislation Details

§103. Excise tax.

- (a) There is levied an excise tax at the following rates:
- (1) Live animals; animal products.
 - (A) One percent (1%) ad valorem of live animals.
 - (B) One percent (1%) ad valorem of meat and edible meat offals.
 - (C) One percent (1%) ad valorem of fish, crustaceans and mollusks.
 - (D) One percent (1%) ad valorem of dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
 - (E) One percent (1%) ad valorem of products of animal origin, not elsewhere specified or included.
 - (2) Vegetable products.
 - (A) One percent (1%) ad valorem of live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
 - (B) One percent (1%) ad valorem of edible vegetables and certain roots and tubers.
 - (C) One percent (1%) ad valorem of edible fruit and nuts; peel of melons or citrus fruit.
 - (D) One percent (1%) ad valorem of coffee, tea, mate and spices.
 - (E) One percent (1%) ad valorem of cereals.
 - (F) One percent (1%) ad valorem of products of the milling.
 - (G) One percent (1%) ad valorem of oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruits; industrial and medical plants; straw and fodder.
 - (H) One percent (1%) ad valorem of lacs; gums, resins and other vegetable saps and extracts.
 - (I) One percent (1%) ad valorem of vegetable plaiting materials; vegetable products not elsewhere specified and included.
 - (3) Animal and vegetable fats and oils and their cleavage products: prepared edible fats; animal and vegetable waxes.
 - (A) One percent (1%) ad valorem of animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes.
 - (4) Prepared foodstuffs; beverages; spirits and vinegar; tobacco.
 - (A) One percent (1%) ad valorem of preparations of meat, of fish, of crustaceans or mollusks.
 - (B) One percent (1%) ad valorem of sugars and sugar confectionery.
 - (C) One percent (1%) ad valorem of cocoa and cocoa preparations.
 - (D) One percent (1%) ad valorem of preparations of cereals, flour or starch; pastrycooks' products.
 - (E) One percent (1%) ad valorem of preparations of vegetable, fruits or other parts of plants.
 - (F) One percent (1%) ad valorem of miscellaneous edible preparations.
 - (G) Twenty-seven cents (\$0.27) per container of 12 fluid ounces or less of beer, ale and malt beverages, and thirty-three cents (\$0.33) per container of more than 12 fluid ounces of such alcoholic beverages; nine dollars (\$9.00) per gallon of distilled alcoholic beverages; four dollars and fifty cents (\$4.50) per gallon of wine; ten cents (\$0.10) per container of 12 fluid ounces or less and fifteen cents (\$0.15) per container of more than 12 fluid ounces of soft drinks and non-alcoholic beverages other than pure fruit or vegetable juices and dairy products.

URL link:http://fsmlaw.org/yap/code/title13/T13_Ch01.htm**File upload:**

Reference:

<http://fsmlaw.org/yap/code/index.htm>

Policy topics:

- Taxation on unhealthy foods
- Ad valorem excise tax
- Specific excise tax
- Fruit and vegetable juice drinks (<100%)
- Non-alcoholic beverages with added sugar
- Non-alcoholic beverages with non-sugar sweetener
- Foods (e.g. savoury snacks, cakes)

Partners in policy implementation

- Government
 - Sub-national

Links

[1] <http://fsmlaw.org/yap/code/index.htm>

[2] <https://extranet.who.int/nutrition/gina/sites/default/files/FSM%201979%20State%20Tax%20Act.pdf>

