NAVAL GOVERNMENT OF GUAM

Executive Order Number 10-46.

TO THE PEOPLE OF GUALL.

Section 1 of Chapter XXII of the Civil Regulations with the Force and Effect of Law in Guam is hereby modified to read as follows:

"l. An internal revenue tax will be collected on soft drinks as follows:

- (a) Imported into Guam:
 - 1. Soft drinks imported into Guam will be taxed at the rate of 10% of the retail selling price.
- (b) Manufactured in Guam:
 - 1. Soft drinks manufactured in Guam will be taxed at the rate of 10% of the retail price."

Given under my hand at Agana, Guam, this 25th day of July A.D. 1946.

C. A. POWNALL, Governor of Guam.

AUTHENTI CATED:

M.H.ANDERSON, Civil Administrator.

(Ø)