

REVAL GOVERNMENT OF GUAM

Executive Order Number 10 -47

TO VICE-IT AM COFCLEN:

Paragraphs (s) and (t) of Section 653 of The Penal Code of Guam is hereby deleted.

Chapter XXIII of the Civil Regulations With The Force And Effect Of Law In Guam is hereby amended by deleting paragraphs 2, 3, 4, 5, 6, 7 and 8 thereof and substituting therefor paragraphs 2, 3, 4, 5 and 6 as follows:

"2. An internal revenue tax will be collected on the following articles imported into Guam at the rates indicated.

- (a) Cosmetics, face powders or perfumes 25% ad valorem
- (b) Cigarette 20% per carton
- (c) Cigars and other tobaccos 20% ad valorem
- (d) Petroleum products 3¢ per gallon

"3. An internal revenue tax will be collected on alcoholic beverages including the following:

Ethyl alcohol for beverage purposes, ale, arrack, beer bitters of all kinds containing spirits, brandy, champagne, cider fermented or not made exclusively from apple juice and commercially known and sold as cider, compounds and preparations of which distilled spirits are the component materials of chief value fit for beverage purposes, cordials, gin, imitations of brandy, spirits or wines, kirschwasser, liquors, malt extract, porter, ratafia, rum, sake, spirits manufactured from grain or other materials, stout, vermouth, whiskey, and wines.

The following rates will apply

- (a) Manufactured in Guam at the rate of 20% ad valorem.
- (b) Imported into Guam at the rate of 30% ad valorem.

"4. Payment of Internal revenue tax on goods imported into Guam shall be paid by the importer within 15 days after goods are released to him. The penalty for not making payment within this period shall be 10% of the amount due.

"5. Payment of Internal revenue tax on goods manufactured in Guam shall be paid by the manufacturer monthly in advance of sale. Manufacturers will keep a detailed account in English of all elements entering into the manufacture of the articles in order that an agent of the Government, if necessary, could check the amount of material manufactured during any one period from the amount of ingredients used during that period.

"6.

6. All Internal Revenue taxes shall be paid at the office of the Records and Accounts Department. The Head of the Records and Accounts Department shall establish procedure for such collections, such procedure having the force and effect of law in Guam."

Given under my hand at Agana, Guam, this 27th day of March,
A. D., 1947.

C. A. POWNALL
Governor of Guam

AUTHENTICATED:

M. H. Anderson
M. H. ANDERSON
Civil Administrator