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NITIJELA OF THE MARSHALL ISLANDS

22<sup>ND</sup> CONSTITUTIONAL REGULAR SESSION, 2001

BILL NO. 75 N.D.2

P.L. 2001-43

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5  
6 An Act  
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8 To amend the Schedule to the Import Duties Act, 48 MIRC, Chapter 2, and for related matters.  
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10 BE IT ENACTED BY THE NITIJELA OF THE MARSHALL ISLANDS:  
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12 **Section 1. Short Title.**

13 This Act may be cited as the Import Duties (Amendment) Act of 2001.

14 **Section 2. Amendments.**

15 (1) The current Schedule (with the exception of the "Rates of Import Duty"  
16 provision) of the Import Duties Act, 48 MIRC, Chapter 2, as amended, is hereby amended to  
17 read as follows:

18 "There shall be a uniform tax on all imports at the rate of eight percent (8%) value  
19 (CIF) except for the following:

20 **AD VALOREM, SPECIFIC OR UNIT TAXES**

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	<b><u>Product</u></b>	<b><u>Current</u></b>
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24	1. Foodstuffs	5%
25	2. Gasoline	20%
26	3. Motor Vehicles (whose values can be	
27	determined in the Kelly's Blue Book)	15% of value stated in the Kelly's
28		Blue Book or of accompanying
29		invoice, whichever is higher, provided
30		that in no case shall the duty assessed
31		be less than \$1,500.00.

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4.	Motor Vehicles (whose value cannot be determined in the Kelly's Blue Book)	New Motor Vehicles - \$2,500.00 Used Motor Vehicles - \$1,500.00
5.	Public Transport	5%
6.	Tobacco, of which cigarettes	\$0.75 per pack of 20 rolls
7.	Cigars	150%
8.	Other tobacco (Copenhagen)	\$2.50 per 34.2 grams or 1.2 oz
7.	Beer	25 cents per can or 12 oz. unit
8.	Wine	\$2.50 per gallon
9.	Spirits	\$10.00 per gallon
10.	Mixed drink	25%
11.	Soft drinks - carbonated beverages	\$0.00833 per 1 oz.
	- non-carbonated and artificially flavored beverages	5% of value (CIF)

(2) As used in this Section:

(a) "Foodstuffs" means all consumables including rice, flour, fresh and frozen vegetables and fruit, sugar and sugar confectionery, baby food and other food preparation, poultry products, animals products, canned foods, snacks foods, bakery items, prepared cereals, condiments such as salt, pepper, spices, cooking oil and ketchup.

(b) "New Motor Vehicle" means a motor vehicle which (1) has not previously been sold to any person except a distributor, wholesaler, or dealer for resale, except where the vehicle has not left the dealer's possession after the sale to a consumer, (2) has not been previously registered or titled in the name of a consumer except where the vehicle has not left the dealer's possession after the sale to a consumer, and (3) has not been driven more

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than two thousand (2000) miles; provided that where a sale, registration, entitlement, or transfer of title of a motor vehicle, or the accrual of mileage thereon, is primarily for the purpose of evading this provision, the motor vehicle shall be deemed a new motor vehicle for the purpose of this Act.

(c) Used motor vehicle” means a motor vehicle other than a new motor vehicle.”

**Section 3. Effective date.**

This Act shall take effect on the date of certification in accordance with Article IV, Section 21 of the Constitution.

Certificate

I hereby certify:

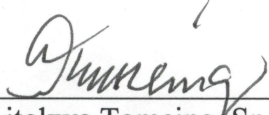
(1) that the Nitijela Bill No. 75 ND-2 has been passed by the Nitijela of the Marshall Islands on the 12th day of October, 2001; and

(2) that I am satisfied that Nitijela Bill No. 75ND2 has been passed in accordance with the Constitution of the Republic of the Marshall Islands and the Rules of the Nitijela .

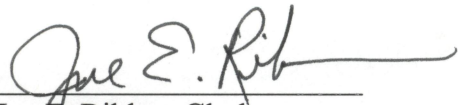
I hereby place my signature before the Clerk of the Nitijela this 24th day of October, 2001.

Attest:

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Litokwa Tomeing, Speaker  
Nitijela of the Marshall Islands



Joe E. Riklon, Clerk  
Nitijela of the Marshall Islands