

AN ACT

Relating to import taxes.

BE IT ENACTED BY THE NITIJELA OF THE MARSHALL ISLANDS:

1 Section 1. Short title.

2 This Act may be cited as the Import Taxes (mendment) Act 1981.

3 Section 2. Import taxes.

3 Nitijela Bill No. 43 N.D.-1, of the 1st Constitutional
4 Regular Session, 1980 and Section 53 of Title 77 of the Trust Territory
5 Code, as applicable in the Marshall Islands and as amended by P.L.
6 1979-21, are repealed and the following section substituted:

7 "53. Import taxes - items inumerated - Amount of tax.

8 (1) Subject to Subsections (2), (3), (5) and (6),
9 there is hereby imposed an import tax on the goods specified
10 in the table in this section, at the rates so specified

11 (a) as to the goods specified in Part I of
12 the table-when imported into the Marshall
13 Islands for resale; and

14 (b) as to the goods specified in Part II of
15 the table- when imported into the
16 Marshall Islands whether for resale or
17 for personal use and consumption.

18 (2) This section does not apply in respect of
20 goods imported into Kwajalein Island.

1	highest rate applicable.		
2		PART I.	
3	1. Cigarettes	per 20	12c
4	2. Cigars	ad valorem	100%
5	3. Tobacco, other than cigarettes		
6	and cigars	ad valorem	50%
7	4. Perfumery, cosmetics and toiletries		
8	(excluding tooth paste and baby		
9	toiletries), articles of perfumery,		
10	whether in sachets or otherwise;		
11	and all preparations used as		
12	applications to the hair (excluding		
13	shampoos) or skin, lipsticks, pomades,		
14	powders and other toilet preparations		
15	not having medicinal properties	ad valorem	30%
16	5. Soft drinks and other than alcoholic		
17	beverages (excluding milk)	per 12 fl. oz. or	
18		part	2c
19	6. Foodstuffs for human consumption		
20	(including milk)	ad valorem	1%
21	7. Gasoline and diesel oil	per gallon	10c
22	8. Propane	per lb.	5c
23	9. Kerosene for use in aircraft engines*	per gallon	10c
24	10. Kerosene for other use	per gallon	1c

1	11. Radios, phonographs and tape recorders		
2	suitable for single-family use	ad valorem	10%
3	12. Medicine	ad valorem	1%
4	13. Motorized and unmotorized vehicles		
5	(other than automobiles) that are		
6	designed to be operated on land,		
7	including jeeps, pick ups, trucks,		
8	motor cycles, motor scooters, and		
9	bicycles	ad valorem	5%
10	14. Refrigerators and washing machines	ad valorem	5%
11	15. Freezers and electric generators	ad valorem	5%
12	16. Watches and clocks	ad valorem	10%
13	17. Cameras and photographic supplies		
14	and equipment	ad valorem	10%
15	18. Television sets and movie projectors	ad valorem	8%
16	19. Jewelry (except jewelry made within		
17	the Trust Territory) including rings,		
18	bracelets, necklaces, pins, decorative		
19	hair pieces, earrings, tie clips and		
20	cuff-links	ad valorem	10%
21	20. All other goods	ad valorem	3%
22			
	PART II.		
23	21. Beer and malt beverages	per can or btl, of	
24		12 fl. oz., or part	

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|----|--|-----------------|---------|
| 1 | | thereof | 10c |
| 2 | 22. Distilled alcoholic beverages, | | |
| 3 | except for not more than 2/5 wine | | |
| 4 | gallon carried at any one time into | | |
| 5 | the Marshall Islands by a person, | | |
| 6 | being a person who is entitled by law | | |
| 7 | to consume such beverages in the | | |
| 8 | Marshall Islands, for his personal use | | |
| 9 | and consumption and not for resale | per wine gallon | \$10.00 |
| 10 | 23. Wine, other than wine imported by or | | |
| 11 | for the use of a religious organization | | |
| 12 | for use in its religious rites | per wine gallon | \$3.00 |
| 13 | 24. Automobiles | ad valorem | 10%. |

14 NOTES:* Import tax on kerosene is not payable until after sale or
 15 use by the importer in order that quantities of kerosene sold for use, or
 16 used, in aircraft engines and quantities sold for use, or used, for
 17 other purposes can be distinguished.

18 Section 3. Effective date.

19 This Act shall become effective on the day on which it
 20 becomes law.

21 Certificate.

22 I hereby certify:

- 23 (1) that the above Nitijela Bill No. 1 N.D.-2 has been passed
 24 by the Nitijela of the Marshall Islands on the 9th day of October, 1981

1 and

2 (2) that I am satisfied that Bill No. 1 N.D.-2 has been passed
3 in accordance with the Constitution of the Marshall Islands and the
4 Rules of the Nitijela.

5 I hereby place my signature before the Clerk of the Nitijela this
6 20th day of October, 1981.

7

8 /s/ Atlan Anien

9 Atlan Anien, Speaker
Nitijela of the Marshall Islands

10

11 Attest:

12

13 /s/ Donald F. Capelle
14 Donald F. Capelle, Clerk
Nitijela of the Marshall Islands

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16 Concurred on February 25, 1981

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