

AN ACT

*Repealed by 1984-3*

To impose a bunkering and provisions tax on foreign fishing vessels.

BE IT ENACTED BY THE NITIJELA OF THE MARSHALL ISLANDS:

1 Section 1. Short title.

2 This Act may be cited as the Tax (Bunkering and Provisions)  
3 Act 1983.

4 Section 2. Interpretation.

5 In this Act -

6 "foreign fishing vessel" means any vessel, except  
7 for those referred to in 19 TIC Chapter 1, Section 1(2),  
8 1980 (Edition) which is not documented under the laws  
9 of the Marshall Islands, specifically 19 TIC,  
10 (1980 Edn.) subject to any subsequent amendments,  
11 agency regulations, or fishing agreements.

12 "purchase price" means the full price paid or due;

13 "provisions" includes water, food supplies and fishing  
14 equipment and supplies.

15 Section 3. Application of this Act.

16 This Act applies to all foreign fishing vessels which arrive  
17 at any port in the Marshall Islands.

18 Section 4. Imposition, etc., of tax.

19 (1) A tax of 10% of the purchase price of any bunkering  
19 stores and any provisions purchased by foreign fishing vessels arriving  
20 at official ports of entry in the Republic is imposed.

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1                   (2) The regulations made under Section 6 may provide  
2 for the manner of collection of the tax, and may delegate collection  
3 of the tax to the seller of the bunkering stores or provisions.

4                   Section 5. Enforcement.

5                   All foreign fishing vessels departing from a port in the  
6 Marshall Islands are subject to inspection for payment of the tax under  
7 Section 4, by the Ministry of Foreign Affairs or the Ministry of Transportation  
8 and Communication.

9                   Section 6. Regulations.

10                   The Cabinet may make regulations, not inconsistent with  
11 this Act, prescribing all matters that are required or permitted to be  
12 prescribed by this Act, and generally for the better administration of  
13 this Act.

14                   Section 7. Repeal.

15                   53 TTC Section 101(1980 Edn.) is repealed.

16                   Section 8. Effective date.

17                   This Act takes effect on the date on which it becomes law.

18   Certificate

19 I hereby certify:

20                   (1) that the above Nitijela Bill No. 23 N.D.-1 has been passed by  
21 the Nitijela of the Marshall Islands on the 29th day of September, 1983; and

22                   (2) that I am satisfied that Nitijela Bill No. 23 N.D.-1 has been  
23 passed in accordance with the Constitution of the Marshall Islands and the  
24 Rules of the Nitijela.  
25  
26

1 I hereby place my signature before the Clerk of the Nitijela this 7th  
2 day of October, 1983.

3

4

5 /s/ Atlan Anien  
6 Atlan Anien, Speaker  
Nitijela of the Marshall Islands

7

8 Attest:

9

10 /s/ Donald F. Capelle  
11 Donald F. Capelle, Clerk  
Nitijela of the Marshall Islands

12

13 Concurred by High Commissioner Hon. Janet McCoy - 10/31/83