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P.L. 2008 - 3

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1 AN ACT

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3 to amend the Schedule to the Import Duties Act, 1989, in order to eliminate the 5%  
4 import duty currently imposed on certain types of foodstuffs.  
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6  
7 BE IT ENACTED BY THE NITIJELA OF THE REPUBLIC OF THE MARSHALL  
8 ISLANDS:  
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10  
11 Section 1. Short Title

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13 This Act may be cited as the Import Duties (Amendment) Act, 2008  
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16 Section 2. Amendments

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18 (i) The Schedule to the Import Duties Act, 1989 is hereby amended as follows:  
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22 SCHEDULE

23 Rates of Import Duty

24 General Note:

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- 26 (1) Duty shall be levied according to the rates of taxation given below.
  - 27 (2) Where any goods can be classified under two or more items in this Schedule, they  
28 shall be liable to pay duty at the higher or highest rate of taxation applicable.
  - 29 (3) Goods imported are subject to specific or unit tax or ad valorem tax.
  - 30 (4) Specific or unit tax shall be paid on quantity, weight or volume; and ad valorem  
31 tax shall be paid on the cost, insurance and freight (C.I.F.) value of the goods as  
32 per rates given below; provided, however, that in respect to goods imported on

aircraft the ad valorem tax shall be paid on the free on board (F.O.B.) value of the goods as per rates given below.

(5) There shall be a uniform tax on all imports at an eight per cent (8%) rate except for the following:

**AD VALOREM, SPECIFIC OR UNIT TAXES**

**Product Current**

**Current**

1. Foodstuffs.....5%

**Fuel:**

2. Gasoline..... 0.25 cents per gallon

3. Jet A-1.....0.08 cents per gallon

4. Diesel..... 0.08 cents per gallon

5. Motor Vehicles (whose values can be

determined in the Kelly's Blue Book).....15% of value stated in the Kelly's

Blue Book or of accompanying

invoice, whichever is higher, provided

that in no case shall the duty assessed

be less than \$1,500.00.

6. 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

7. Public Transport.....5%

8. Tobacco, and cigarettes .....\$1.00 per pack of 20 rolls

- 1 9. Cigars.....151%
- 2 10. Other tobacco (Copenhagen) ..... \$2.75 per 34.2 grams or 1.2 oz
- 3 11. Beer.....\$0.50 cents per can or 12 oz. unit
- 4 12. Wine.....\$2.75 per gallon
- 5 13. Spirits..... \$12.00 per gallon
- 6 14. Mixed drink..... 26%
- 7 15. Soft drinks - carbonated beverages..... 0.01666 per 1 oz.
- 8 - non-carbonated and artificially flavored beverages.....10%

10 (2) As used in this Section:

11 (a) "Foodstuffs" means all consumables including sugar and sugar confectionery,  
12 animal products, canned foods, snacks foods, bakery items, prepared cereals,  
13 condiments such as salt, pepper, spices, cooking oil and ketchup.

14 (b) The following products shall be exempt from import duties under this Act: milk  
15 (fresh and evaporated); soy milk; rice; flour; fresh, frozen and canned vegetables;  
16 fruit; baby food products; poultry (excluding turkey tail); and canned fish  
17 products.

18 (c) "New Motor Vehicle" means a motor vehicle which (1) has not previously been  
19 sold to any person except a distributor, wholesaler, or dealer for resale, except  
20 where the vehicle has not left the dealer's possession after the sale to a consumer,  
21 (2) has not been previously registered or titled in the name of a consumer except  
22 where the vehicle has not left the dealer's possession after the sale to a consumer,

1 and (3) has not been driven more than two thousand (2000) miles; provided that  
 2 where a sale, registration, entitlement, or transfer of title of a motor vehicle, or the  
 3 accrual of mileage thereon, is primarily for the purpose of evading this provision,  
 4 the motor vehicle shall be deemed a new motor vehicle for the purpose of this  
 5 Act.

6 (d) "Used motor vehicle" means a motor vehicle other than a new motor vehicle. "

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 8 **Section 3. Effective Date**

9 This Act shall take effect in accordance with the Constitution and the Rules of  
 10 Procedures of the Nitijela.

11  
 12 **CERTIFICATE**

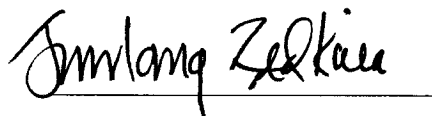
13 **I hereby certify:**

- 14 (1) That Nitijela Bill No: 13ND1 was passed by the Nitijela of the Republic of the  
 15 Marshall Islands on the 19<sup>th</sup> day of August, 2008; and  
 16 (2) That I am satisfied that Nitijela Bill No.: 13ND1 was passed in accordance with  
 17 the relevant provisions of the Constitution of the Republic of the Marshall Islands  
 18 and the Rules of Procedures of the Nitijela.

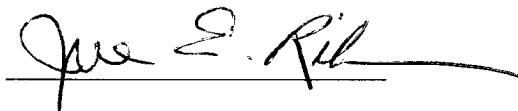
19  
 20 I hereby place my signature before the Clerk this 20<sup>th</sup> day of August, 2008.  
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Attest:



**Hon. Jurelang Zedkaia**  
Speaker  
Nitijela of the Marshall Islands



**Joe E. Riklon**  
Clerk  
Nitijela of the Marshall Islands