

NITIJELA OF THE REPUBLIC OF THE MARSHALL ISLANDS

34<sup>th</sup> CONSTITUTIONAL REGULAR SESSION, 2013

BILL NO.:23

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P.L. 2013-8

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AN  
ACT

to amend section 238 of the Republic of the Marshall Islands (the “Republic”) Maritime Act (the “Act”) to clarify the authority of the Maritime Administrator to set the rate and payment schedule for tonnage taxes payable by vessels registered in the Republic.

**BE IT ENACTED BY THE NITIJELA OF THE REPUBLIC OF THE MARSHALL ISLANDS:**

Section 1.     **Short Title**

This Act may be cited as the Maritime (Amendment) Act (No.3), 2013.

Section 2.     **Amendments**

**(1)** Section 238 of the Principal Act is amended by revising the existing language as follows:

**§238. Collection of fees and taxes; penalties and liens.**

(1) Except for yachts, fishing vessels and as otherwise provided therein, the tonnage tax imposed by Section 206 of this Part, while payable in advance and due on the first day of January in each year, may be paid without penalty in installments as follows:

- (a) fifty percent (50%) on or before January 1; and
- (b) the second fifty percent (50%) on or before July 1 of the year in respect of which such taxes are due.

Except as specifically designated by the Maritime Administrator through Regulation, there shall be no rebate or proration of tonnage tax and the entire annual tonnage tax shall be due in respect of a vessel which remains on the Register of the Republic for any

1 portion of any calendar year. Any and all annual fees payable under the Maritime  
2 Regulations shall be paid in advance by January 1 of the year in respect of which such  
3 fees are due. A penalty at a rate established by Maritime Regulation shall be imposed for  
4 late payment of such fees and tax; such Regulation shall be promulgated before  
5 November 1 to take effect as of January 1 of the succeeding year, and the penalty rate  
6 thereby established shall be effective until altered by subsequent Regulation. If payment  
7 is delayed beyond July 1 of the year in respect of which such fees and tax are due, the  
8 Certificate of Registry of the vessel in question may be suspended and confiscated until  
9 all outstanding fees, taxes and penalties are paid, or, in the alternative, the Certificate of  
10 Registry may be canceled by the Maritime Administrator.

11 (2) The Maritime Administrator is authorized to issue official receipts for annual tonnage  
12 taxes, annual fees, and any penalties relating thereto.

13 (3) All unpaid tonnage taxes, fees, penalties and other charges arising under this Act or  
14 Regulations made thereunder shall constitute a maritime lien on the vessel in respect of  
15 which such amounts are due, and anything in Section 316 of this Title to the contrary  
16 notwithstanding, such lien shall have priority over all others save those for wages and  
17 salvage.

18 (4) No Certificate of Registry shall be returned to the Master of a vessel by an officer of  
19 the Maritime Administrator with whom it may have been deposited until proof is  
20 furnished that the annual tonnage tax and annual fees for the then current year have been  
21 paid.

Section 3.     **Effective Date**

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

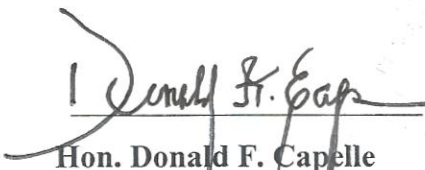
**CERTIFICATE**

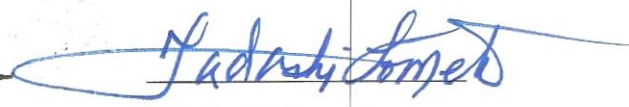
**I hereby certify:**

1. That Nitijela Bill No.23 was passed by the Nitijela of the Republic of the Marshall Islands on the 5<sup>th</sup> day of March, 2013; and
2. That I am satisfied that Nitijela Bill No.23 was passed in accordance with the relevant provisions of the Constitution of the Republic of the Marshall Islands and the Rules of Procedures of the Nitijela.

I hereby place my signature before the Clerk this 5<sup>th</sup> day of April 2013.

**Attest:**

  
**Hon. Donald F. Capelle**  
 Speaker  
 Nitijela of the Marshall Island

  
**Tadashi Lometo**  
 Clerk  
 Nitijela of the Marshall Islands

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