

**NITIJELA OF THE REPUBLIC OF THE MARSHALL ISLANDS  
46TH CONSTITUTION REGULAR SESSION, 2025**



Republic of the Marshall Islands  
*Jepilpilin Ke Ejukaan*

**IMPORT DUTIES (AMENDMENT) ACT, 2024.**

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Republic of the Marshall Islands  
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**IMPORT DUTIES (AMENDMENT) ACT, 2024.**

**AN ACT** to amend Title 48, Chapter 2, Section 227 of MIRC, Import Duties Act, in order to reallocate the supplemental funding and vest the authority to the Cabinet to determine its allocation Ministry of Health and Human Services and Ministry of Education, Sports and Training (MOEST) including allocation to the College of the Marshall Islands and other matters related thereto.

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

**§101. Short title.**

This Act may be cited as the Import Duties (Amendment) Act, 2024..

**§102. Amendment**

Section 227 of the Import Duties Act is amended as follows:

**§227. Cabinet-Directed Funding Supplement**

- (1) Notwithstanding the provisions of any Act to the contrary, the Secretary of Finance is hereby authorized to deduct certain percentage or amount from the import tax collected on the items listed below. The funds so collected shall be deposited into the general fund and placed at the discretion of the Cabinet for appropriation as deemed necessary to supplement funding to the Ministry of Health and Huma Services and Ministry of Education, Sports, and Training including allocation to the College of the Marshall Islands.

- (2) The items affected and the percentages and amounts deductible pursuant to subsection (1) above are as follows:
  - (a) Tobacco, and cigarettes \$0.50 per pack of 20 rolls;
  - (b) Cigars 1%
  - (c) Other tobacco (Copenhagen) \$0.50 per 34.2 grams or 1.2 oz
  - (d) Beer \$0.37 cents per can or 12 oz. unit
  - (e) Wine \$0.37 per gallon
  - (f) Spirits \$4.00 per gallon
  - (g) Mixed drink 5%
  - (h) "soft drinks" – carbonated beverages \$0.05 per 10 oz non-carbonated and artificially flavored beverages 8 %
- (3) The Secretary of Finance shall record and withhold these deductions, and shall devise a procedure or method by which these funds may be paid and deposited into the general funds, which the Cabinet shall have the discretion to determine their appropriation or allocation as needed to the Ministry of Health and Human Services and the Ministry of Education, Sports and Training, including the allocation to the College of the Marshall Islands.
- (4) Any such procedure or method must be in conformity with the provisions of the Public Financial Management Act, 2023.

**§103. Effective Date**

This Act shall take effect on the date of its certification in accordance with the Constitution and the Rules of Procedures for the Nitijela.

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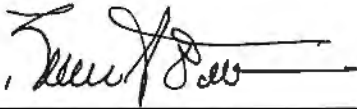
**CERTIFICATE**

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**I hereby certify:**

1. That Nitijela Bill No: **6ND2** was passed by the Nitijela of the Republic of the Marshall Islands on the **20<sup>th</sup>** day of **August** 2025; and
2. That I am satisfied that Nitijela Bill No: **6ND2** 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 23<sup>rd</sup> day of **September** 2025.



**Brenson S. Wase**  
Speaker  
Nitijela of the Marshall Islands

Attest:



**Morean S. Watak**  
Clerk  
Nitijela of the Marshall Islands