NITIJELA OF THE REPUBLIC OF THE MARSHALL ISLANDS

34th CONSTITUTIONAL REGULAR SESSION, 2013 BILL NO.:<u>23</u>

	Y.L. 2013-8			
1 2	AN ACT			
3 4 5 6	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.			
7	BE IT ENACTED BY THE NITIJELA OF THE REPUBLIC OF THE MARSHALL ISLANDS:			
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9	Section 1. Short Title			
10	This Act may be cited as the Maritime (Amendment) Act (No.3), 2013.			
11	Section 2. Amendments			
12	(1) Section 238 of the Principal Act is amended by revising the existing language as follows:			
13	§238. Collection of fees and taxes; penalties and liens.			
14	(1) Except for yachts, fishing vessels and as otherwise provided therein, the tonnage tax			
15	imposed by Section 206 of this Part, while payable in advance and due on the first day of			
16	January in each year, may be paid without penalty in installments as follows:			
17	(a) fifty percent (50%) on or before January 1; and			
18	(b) the second fifty percent (50%) on or before July 1 of the year in respect of			
19	which such taxes are due.			
20	Except as specifically designated by the Maritime Administrator through Regulation,			
21	there shall be no rebate or proration of tonnage tax and the entire annual tonnage tax shall			
22	be due in respect of a vessel which remains on the Register of the Republic for any			

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

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- taxes, annual fees, and any penalties relating thereto.
- (3) All unpaid tonnage taxes, fees, penalties and other charges arising under this Act or Regulations made thereunder shall constitute a maritime lien on the vessel in respect of which such amounts are due, and anything in Section 316 of this Title to the contrary notwithstanding, such lien shall have priority over all others save those for wages and salvage.
- (4) No Certificate of Registry shall be returned to the Master of a vessel by an officer of the Maritime Administrator with whom it may have been deposited until proof is furnished that the annual tonnage tax and annual fees for the then current year have been paid.

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1	Section 3.	Effective Date		
2	This Act shall take effect in accordance with the Constitution and the Rules of Procedure			
3	of the Nitijela.			
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5 6 7	I hereby cer	CERTIF	TICATE	
8	1.	That Nitijela Bill No.23 was passe	ed by the Nitijela of the Republic of the	
9		Marshall Islands on the5 tm _d	ay of March , 2013; and	
10	2.	That I am satisfied that Nitijela Bi	ll No.23 was passed in accordance with the	
11		relevant provisions of the Constitu	ution of the Republic of the Marshall Islands and	
12		the Rules of Procedures of the Nit	ijela.	
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14	I hereby place my signature before the Clerk this _5m_day ofApril2013.			
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16 17	Attest:			
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19	1 Junel Fr. Eap Tadash tomes			
20	Hon. Donald F. Capelle Tadashi Lometo		Tadashi Lometo	
21	Speal	ker	Clerk	
22	Nitije	ela of the Marshall Island	Nitijela of the Marshall Islands	
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