

**NITIJELA OF THE REPUBLIC OF THE MARSHALL ISLANDS**  
**43<sup>RD</sup> CONSTITUTION REGULAR SESSION, 2022**



Republic of the Marshall Islands  
*Jepilpilin Ke Ejukaan*

**INCOME TAX (AMENDMENT) ACT, 2022**

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Republic of the Marshall Islands  
*Jepilpilin Ke Ejukaan*

**INCOME TAX (AMENDMENT) ACT, 2022**

**A BILL FOR AN ACT** to amend the *Income Tax Act 1989*.

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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 Income Tax (Amendment) Act, 2022.

**§102. Amendments.**

- 1) To replace all references of "quarter" with "month".
- 2) Section 110A is hereby inserted as new which shall read as follows:

**§110A. Exemption from tax on gross revenue to quarterly filing.**

Notwithstanding the above Section 110 (1), any business who are in compliance with Section 110 (1) and has a current standing in making consecutive payments of tax in gross revenue, may submit a request to the Secretary of Finance for an option to exempt from monthly payment of tax in gross revenue to retain its quarterly filing.

**§103. Effective Date**

This Act shall take effect, at the commencing of third quarter of 2022 financial year, after certification in accordance with the Constitution and the Rules of Procedures of the Nitijela.

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**CERTIFICATE**

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**I hereby certify:**

1. That Nitijela Bill No: 63ND1 was passed by the Nitijela of the Republic of the Marshall Islands on the 7<sup>th</sup> day of April 2022; and
2. That I am satisfied that Nitijela Bill No: 63ND1 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 19<sup>th</sup> day of April 2022.



**Kenneth A. Kedi**

Speaker

Nitijela of the Marshall Islands

**Attest:**



**Morean S. Watak**

Clerk

Nitijela of the Marshall Islands