TITLE 48 – TAXATION
CHAPTER 1 - INCOME TAX

Republic of the Marshall Islands
Jepilpilin Ke Ejukaan

INCOME TAX ACT 1989

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TITLE 48 – TAXATION
CHAPTER 1 - INCOME TAX

Republic of the Marshall Islands
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INCOME TAX ACT 1989

AN ACT to provide for the imposition of tax on wages and salaries, gross revenue of corporate and unincorporated business, income on immovable property, and income of non-residents, and to provide for tax incentives and for matters connected therewith and incidental thereto.

Commencement:			*April 14, 1989*
Source:			*P. L. 1989-50*
Amended By:	*P. L. 1989-67*	*P. L. 1990-70*	*P. L. 1991-134*
P. L. 1992-18	*P. L. 1995-123*	*P. L. 1997-50*	*P. L. 1997-67*
P. L. 1998-71	*P. L. 2003-79*	*P. L. 2004-15*	*P. L. 2006-54*
P. L. 2007-77	*P. L. 2007-90*	*P.L 2018-57*	

PART I - PRELIMINARY

§101. Short title.

This Chapter may be cited as the Income Tax Act 1989.**[P.L. 1989-50, §1.]**

§102. Interpretation.

In this Chapter, unless the context otherwise requires:

(a) "**business**" means any profession, trade, manufacture or other undertaking and includes all activities whether personal, professional, unincorporated or incorporated, carried on within the Republic of the Marshall Islands for economic benefit, either direct or indirect; provided, however, that copra