

马绍尔群岛税收居民身份认定规则

一、个人

1989 年颁布的马绍尔群岛所得税法（ITA）规定了马绍尔群岛的个人纳税义务，相关规定载于马绍尔群岛修正法案第 48 条第 1 章。完整的马绍尔群岛修正法案请参见：

<http://rmiparliament.org/cms/legislation/current/by-title.html>。

二、实体

和个人一样，马绍尔群岛法人实体的所得税纳税义务载于所得税法（ITA）第 3 章、第 4 章和第 7 章，详见：

<http://rmiparliament.org/cms/legislation/current/by-title.html>

三、不视为税收居民的实体

无

四、联系方式

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Republic of the Marshall Islands

马绍尔群岛纳税人识别号编码规则

一、纳税人识别号介绍

马绍尔群岛不发放纳税人识别号，一般使用马绍尔群岛社会保障局发放的雇主识别码作为雇主和雇员的纳税人识别号或登记号。在境内开展商业活动的雇主须向社会保障局申请雇主识别码；在境内工作的雇员须向社会保障局申请个人社会保险号或者雇员识别号。

是否自动为所有税收居民发放纳税人识别号

个人	否	实体	否
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雇员识别码和雇主识别码并不自动发放，需由个人和实体向社会保障局申请后才能获得。

二、纳税人识别号编码规则

雇主识别号开头为 5 位数字，末尾为“04”，中间由连接符连接。例如：08612-04。雇员识别码开头为“04”，末尾为 6 位数字，中间由 1 个连接符连接。例如：04-086123。

“04”是马绍尔群岛的代码，是美国给所有自由联邦国家发放的专属代码，不同岛国的代码不同，例如：使用 01、02、03 等不同代码对各国予以区分。

三、如何找到纳税人识别号

雇员识别码或者个人社会保险号一般载于所有个人身份证明文件上，例如社保卡、护照、驾驶证、医疗记录、死

亡证明等。与此类似，公司的雇主识别号一般载于与公司相关的正式文件中，包括银行账户/贷款申请表、纳税申报表、社保缴纳表、车辆/公司车辆注册证明、土地契约等。

四、国内网站信息

社会保障局（MISSA）网址：<http://www.rmimissa.org/>。

五、联系方式

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资料来源：

马绍尔群岛税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Marshall-Islands-Residency.pdf>

马绍尔群岛纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Marshall-Islands-TIN.pdf>

Republic of the Marshall Islands (RMI) - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

Tax liability for individuals in the Republic of the Marshall Islands (RMI) is determined by Part II of the RMI Income Tax Act 1989 (ITA), contained in Chapter 1 of Title 48 of the Marshall Islands Revised Code. The entire Marshall Islands Revised Code is available at <http://rmiparliament.org/cms/legislation/current/by-title.html>.

Section II - Criteria for Entities to be considered a tax resident

As with individuals, the domestic legal provisions governing tax liability for RMI legal entities are contained in the ITA. Specifically, the provisions are contained in Part III, Part IV, and Part VII of the ITA, available at <http://rmiparliament.org/cms/legislation/current/by-title.html>

Section III - Entity types that are as a rule not considered tax residents

Section IV - Contact point for further information

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Republic of the Marshall Islands (RMI)- Information on Tax Identification Numbers

Section I – TIN Description

The Republic of the Marshall Islands (RMI) does not issue TINs, but uses the employer identification numbers (EINs) issued by the Marshall Islands Social Security Administration (MISSA) to identify or register all taxpayers, including both employers and employees. Every employer operating in the RMI is required to apply to MISSA for an EIN. Every employee working in the RMI is required to apply to MISSA for a personal social security number (SSN) or employee identification number.

Automatic issuance of TINs to all residents for tax purposes:

Individual: no

If no, instances where individuals are not being automatically issued a TIN are:

Entities (as defined by the CRS): no

If no, instances where Entities are not being automatically issued a TIN are:

Individuals and entities need to apply to MISSA to receive an EIN or employee identification number; they are not issued automatically.

Section II – TIN Structure

The EIN always starts with a five digit number and always ends with “04” with a dash sign in between the numbers, e.g., 08612-04. The employee identification number always starts with “04” and always ends with a six digit number with a dash sign in between the numbers, e.g., 04-086123.

The “04” is a code for the Marshall Islands assigned by the United States (US) to all the freely associated states with the US. Different islands are assigned with different numbers such as; 01, 02, 03, etc. to identify them separately.

Section III – Where to find TINs

The employee identification numbers or personal SSNs can be found in practically every document, such as social security cards, passports photo pages as personal pages, driver licenses as id numbers, medical records, death certificates, etc. Similarly, EINs for companies can be found on most official documents related to the company,

including bank accounts/loan applications, tax forms/filing taxes, MISSA/filing employees contributions, vehicles/registering company vehicles, land leases, etc.

Section IV – TIN information on the domestic website

MISSA website: <http://www.rmimissa.org/>

Section V – Contact point for further information

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