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## BUSINESS ENVIRONMENT

### OPERATING A BUSINESS

Setting Up a Company	Marshall Islands	East Asia & Pacific
Procedures (number)	5.0	7.3
Time (days)	17.0	29.7

Source: *Doing Business* - Latest available data.

### National Intellectual Property Organisation

Website of the Ministry of Culture and Internal Affairs - [Contact Information](#)

## TAX RATES

### Consumption Tax Rate

Sales Tax between 2% and 4%

### Other Consumption Taxes

None

### Company Tax

USD 80 on the first USD 10,000 of revenue, 3% on the excess

### Withholding Taxes

Dividends: 0%, Interests: 0%, Royalties: 0%.