COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

## Page 438 to Page 475

Volume 2 No. 1

## Date of Publication: January 16, 1980

set met .....

onwe

258 862

, handi kanan ja manangka asi kalang, mani adm T

## 网络白豆 医副复数骨髓 网络包裹鱼鱼

2012년 2013년 2013년

The control of the relation in the state of the

> 1999 - Antonia Angela, anton astro (alta) Antonania (alta) antonia (alta) Antonia (alta) antonia (alta)

Constraint a constraint a

Register

්රිය කරන නොකානුවර් නියුද්දයා දී අවේර්ඩාරය හා නොවැඩිවරය කරන වරානයේ නොවැඩිනා සැනවානයක් වන කරන්න කරන්න කරනයේ රජය කාමර් පත ප්රද වර්ගම් පැදේශයක් විවිහා නොවැඩිනා විද්යාවයක් විවිහා කරන්න කරන්නේ සැනවාන්තයේ සහවැඩින් විවිහා විවිහා වර්ගම් කරන්නේ කරන්නේ වැඩිනෙ නියෝදියක් විවෙන්ට කරන්නේ කරන්නේ වර්ගන කරන්නේ කරන්නේ වැඩින් විවෙන්නේ කරන්න කොහැකෙ කිරීමාන මේ කර පැදේශයානු වෙන් කැන්දු වියාපතික් නොවැඩින් කරන්නේ කරන්නේ සැනවැඩින් වියාපතිය කරන්නේ කරන්නේ කර කියාන්නේ කරන්නේ කරන්නේ වෙන්නෙක් වියාපතික් කෙරෙන් කරන්නේ කරන්නේ කරන්නේ සැනවුන්නේ කරන්නේ කරන්නේ කරන්නේ කියාන්නේ කිරීමාන මේ කර පැදේශයානු වෙන්නකාන් වියාපතික් කෙරෙන්නේ කරන්නේ කරන්නේ වියාපතික් කරන්නේ වියාපතික් කරන්නේ

Published monthly by the Registrar of Corporation Office of the Attorney General

Saipan, Mariana Islanda 96950. ການ ແມ່ນລະການລະຫານ ເປັນ ໃນການເລັ້າກັບ ແຜ່ແນນເປັນ ການແຜ່ນເຫັນສະດານ 2000 ໃນ ແລະ ກິນເປັນການ ເປັນ ແລະ ການ ການແຜ່ນນະທານ ໃນອັນກິດແຫຼກ ກັນ ກິນເປັນການເຮັດແຜ່ນດານ ມີ ໃຫ້ເປັນ ແນກນາງ ເປັນເຮັດແຮງ ເປັນການ ໃນເປັນ ເປັນໃນ ແລະ ກິນ ໃນແຜ່ນນະທະນະທີ່ຊື່ນັກແມ່ນການ ຫຼັງ ເປັນການ ໃນການການ, ພັກສະແຫຼການການການເຮັດ ເປັນ ອີການເປັນ ການເປັນ ເປັນແຮງ ກິນ ໃນ ກັນແຜ່ນນະທີ່ຊື່ນັກແມ່ນການ ຫຼັງ ເປັນການ ເຊັ່ນໃນການບ່າງ ພັກສະແຫຼນການການເຮັດ ເປັນການເປັນ ເປັນການເປັນ ການເປັນເປັນ ແ ການສະດີດແຮງ ເຫຼັງ ແລະ ຫຼັງ ເປັນການ ໃນການນາຍ ເປັນການທານ ເປັນການປະການເປັນ ເປັນການເປັນ ການເປັນການ ໃນການເປັນ ແມ່ນ

有限 经公司资产资源 网络小鼠子 化过去分词 机对抗结构 机合成合物 计正式加强性的 化异丙烯二腈 网络北部网络马利加马利亚马利亚马利亚

## CONTENTS

The Commonwealth Register is editorially organized according to the Commonwealth or other agency issuing the documents published or having an immediate administrative or enforcement concern over them. Listing in these contents or publishing in the sections that follow in this manner is for public information and has no legal significance.

## PUBLIC NOTICE

Littering and posting signs	Page 438
Notice of amendment of regulations— MIHA	Page 441
Amendments of rules and regulations of	
the Economic Development Loan Fund	Page 475

## **PROPOSED REGULATIONS**

Governing Littering and posting of signs-Dept. Natural Res	orcesPage 439
Amendment governing Plant and Animal Quarantine	
Personal conduct and dress, Agriculture Divission	
Administration Regulation No. 3901 , Dept . of Finance	Page 453
Amendments of Rules and Regulations of	
the Economic Development Loan Fund.	Page 475

### ADOPTED REGULATIONS

\_Amendment to the Direct Family Home Loan Policy and procedures....... Page 442

The Commonwealth Register is published on the fifteenth day of each month or on the next succeeding business day, by the Registrar of Corporations, Office of the Attorney General, Commonwealth of the Northern Mariana Islands, Saipan, Mariana Islands 96950. Distribution is made by the Registrar of Corporations, Office of the Attorney General, Commonwealth of the Northern Mariana Islands, Saipan, Mariana Islands 96950.

The Commonwealth Register provides a uniform system for making available to the public the regulations, rules, decisions, orders and notices issued by Commonwealth agencies and required to be published and other Commonwealth agency documents of public interest.

The Commonwealth Register will be furnished to subscribers for \$30.00 per Volume (12 issues), payable in advance. The charge for individual copies is \$3.00 for each part as actually bound. Remit check or money order made payable to the Treasurer, Commonwealth of the Northern Mariana Islands, to the Registrar of Corporations, Office of the Attorney General, Commonwealth of the Northern Mariana Islands 96950.

There are no restrictions on the republication of material appearing in the Commonwealth Register.



0000

0

ø Ο

# Commonwealth of the Northern Mariana Islands Office of the Governor

Saipan, Mariana Islands 96950

Cable Abbress: Cob. AAU Sainan

PUBLIC NOTICE

DEPARTMENT OF NATURAL RESOURCES PROPOSED AMENDMENT TO ADOPTED REGULATIONS ON LITTERING AND POSTING SIGNS

, . C the The Director, Department of Natural Resources, in accordance to Chapter 13, Sections 3(c), 3(g) and Section 5 of Public Law 1-8, and as further provided for in Chapter 9.24 of the Code of the Commonwealth of the Northern Mariana Islands, wishes to advise the public that amendment to regulations on littering and posting of signs in public land and property and enforcement thereof are hereby proposed for promulgation.

The adopted regulations on littering and posting signs include the followwing subjects:

- 1. Authority
- 2. Purpose
- 3. Littering
- 4. Posting of Signs
- 5. Definitions
- 6. Enforcement
- 7. Penalty for violation

The affected portion of these regulations, adopted July 17, 1979, appears in BOLD-FACE PRINT. Section D is amended by adding subsection 6. Exceptions.

Copies of the adopted regulations and this amendment may be obtained from the Office of the Director, Department of Natural Resources, Saipan, CM.

The Department of Natural Resources solicits views, opinions, facts and data for or against the proposed Regulations from the General Public.

Anyone interested in commenting on the proposed amendment to regulation may do so by submitting in writing to the Department of Natural Resources, Saipan, Commonwealth Marianas within 30 days from the date of this publication in the Commonwealth Register. If no comments are received within 30 days from date of this publication, this amendment shall adopted without further notice and will have the force of law.

Dated this Ith day of \_ 1. Husker 1979

Dela Cruz Pedro ່ Q.

COMMONWEALTH REGISTER Volume 2 No. 1 - January 16, 1980 PAGE 438 Director of Natural Resources



。 0

D

0

0

0

# Commonwealth of the Northern Mariana Islands Office of the Governor

Saipan, Mariana Jelande 96950

PROPOSED AMENDMENT TO REGULATION CODE OF COMMONWEALTH REGULATION

DIVISION OF PARKS AND RECREATION DEPARTMENT OF NATURAL RESOURCES COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS SAIPAN, COMMONWEALTH MARIANAS 96950

A. Authority:

Pursuant to Chapter 13, Sections 3(c), 3(g) and Section 5 of Public Law 1-8, and as further provided for in Chapter 9.24 of the Code of the Commonwealth of the Northern Mariana Islands, subject Regulations are hereby approved and promulgated.

B. Purpose:

To establish regulations on littering and posting of signs in public land and property. These regulations shall apply to all persons and islands within the Commonwealth of the Northern Mariana Islands except the island of Medinilla.

- C. Littering:
  - 1. No person shall throw, place or put any rubbish, garbage, cans, bottles, debris or other litters upon any road, highway, or upon any public land within the Commonwealth of the Northern Mariana Islands, unless designated as a dumping area.
  - 2. It is prohibited to overload government, business or private dump trucks and other vehicles, i.e. pick-up truck, flat bed truck, trailers, etc. thereby causing spillage of coral rocks, sand, aggregate, garbage, debris, trash or any other substance on public road, public highway, road shoulder or upon any public land.
- D. Posting of Signs:

No person shall place any signs, advertisements, political notices:

- 1. On any public land
- 2. On government right of way
- 3. Upon any trees within public land
- 4. Upon telephone poles

- 5. On any public buildings and facilities thereby damaging, defacing or interrupting the normal situation of the above public property, except on approved bulleting boards and walls.
- 6. EXCEPTION: SIGNS, SUCH AS, BUT NOT LIMITED TO, APPROVED TRAFFIC CONTROL SIGNS, ANTI-LITTER SIGNS, APPROVED CONSTRUCTION WORK OR HAZARD SIGNS PLACED BY THE GOVERNMENT OR ITS AGENTS SHALL BE EXEMPT FROM COVERAGE OF THESE REGULATIONS. FURTHER, IN THE DISCRETION OF THE DIRECTOR, DEPARTMENT OF NATURAL RESOURCES, APPROVAL MAY BE GRANTED FOR THE PLACING OF NON-COMMERCIAL, NON-POLITICAL OR CHARITABLE ANNOUNCEMENTS IF SUCH ANNOUNCEMENTS ARE IN THE INTEREST OF THE GENERAL COMMUNITY.

#### E. Definition:

- 1. Dumping area is the approved location for disposal of garbage, rubbish, bottles, cans, debris and other litters.
- 2. Litter waste paper, garbage, straw, hay, leaves, twigs, tree branches, tree stumps, etc.
- F. Enforcement:

The provisions of these regulations shall be enforced by the Department of Public Safety and/or special enforcement personnel of the Department of Natural Resources deputized by the CNMI.

G. Penalty for Violations:

Violations upon conviction, shall be fined not more than one hundred dollars or imprisoned for a period of not more than thirty days, or both such imprisonment and fine.

Department of Natural Resources



MARIANA ISLANDS HOUSING AUTHORITY

P.O. BOX 514, SAIPAN, MARIANA ISLANDS 96950

Tel: 9447

November 28, 1979

Registrar of Corporations Office of the Attorney General Commonwealth of the Northern Mariana Islands Saipan, CM 96950

Gentlemen:

The Board of Directors, Mariana Islands Housing Authority, has adopted an amendment to the Direct Family Home Loans Policy and Procedures. A copy of the subject amendment is hereby transmitted for publication in the Commonwealth Register.

Sincerely, Lorenzo <del>LC</del>. Cabrera Executive Director

Enclosure

## AMENDMENT TO THE DIRECT FAMILY HOME LOANS POLICY AND PROCEDURES

In order that participation by lower-income families in the Direct Family Home Loans may be made less restrictive, Section V of the Direct Family Home Loans Policy and Procedures is hereby amended by deleting in its entirety Subsection D, which reads:

D. The monthly repayment (installment) amount for any loan made under this program shall not be less than One Hundred Dollars (\$100.00).

As amended, Section V reads as follows:

- V. Terms and Conditions of Loans: The following terms and conditions shall apply to all loans made directly under this program.
  - A. The maximum loan shall not exceed Thirty Thousand Dollars (\$30,000) for construction or the purchase of a house.
  - B. The amount of the loan shall not exceed ninety percent (90%) of the appraised value of the property by MIHA or the purchase price, whichever is lower. In construction loans, the purchase price of the property means the value of the land plus the estimated cost of construction.
  - C. The repayment period of any loan shall not exceed Thirty (30) years.
  - D. No home improvement or rehabilitation loan may be less than One Thousand Dollars (\$1,000) or more than Fifteen Thousand Dollars (\$15,000).
  - E. No loan may be issued to any applicant whose monthly installment will exceed twenty-five percent (25%) of his total monthly income. No loan may be issued to any applicant whose total monthly obligations, including installment for this loan would be equal to or be more than thirty-three percent (33%) of his total monthly income. Total monthly income means all income received by the applicant and his immediate family before tax deductions.

Amendments to the Direct Family Home Loans and Policy Procedures Page 2

- F. All constructions and improvements of homes shall meet the minimum property standards and building requirements of MIHA, including applicable regulations and (zoning) laws as may be established from time to time.
- G. Homes to be constructed or purchased shall be modest but adequate in size in relation to the size of the applicant's family (see Section 8 Manual, Part III), and shall be reasonable in costs in relation to the needs and capability of the particular applicant as determined by MIHA.
- H. All loans shall be secured by a first mortgage on the property to be improved, purchased or constructed. Additionally, the loan may be secured by other properties or by a guarantor if deemed necessary by MIHA.
- I. Any real property to be used as collateral shall be owned in fee simple by the mortgagor and shall be free from defects or encumbrances.
- J. The applicant shall pay for all necessary attorney's fees, finance charges and other expenses and fees related to the closing of a loan.

Approved by:

MIHA Board of Directors

Karl T. Reyes, Chairperson

Maria Un Maria Angeles Chairperson Guerrero.

ama./ Secretary

Ignacio M./Sablan, Member

Pablo Q. Taisacan, Member

9/2:179 Date

9/26/49 Date

Date

# **JEMORANDUM**

TO : Acting Attorney General

DATE: Oct. 26, 2979

FROM : Director of Natural Resources

**SUBJECT:** Publication of Amendment to Adopted Quarantine Regulation

I would appreciate your publishing the attached proposed amendment to the Quarantine Regulation in your next Commonwealth Register edition. Thank you.



0000

00

0

C W

# Commonwealth of the Northern Mariana Islands Office of the Governor

Saipan, Mariana Islands 96950

Cable Abbress: Gob. SHI Baipan

## PUBLIC NOTICE

## DEPARTMENT OF NATURAL RESOURCES DIVISION OF AGRICULTURE PROPOSED AMENDMENT OF ADOPTED RULES AND REGULATIONS

The Director, Department of Natural Resources, in accordance with Public Law 1-8 wishes to advise the public that amendment to adopted Rules and Regulations to be identified as Rules and Regulations Governing Plant & Animal Quarantine Inspection Procedures, Personal Conduct and Dress, Agriculture Division, Department of Natural Resources have been proposed.

The adopted Rules and Regulations include the following subjects.

- 1. Authority
- 2. Purpose
- 3. Inspection of crew and passenger baggage and personal belongings
- 4. Inspection of Air Freight and Surface Cargo
- 5. Disposal of restricted, contraband or prohibited entry items intercepted and confiscated
- 6. Personal conduct and dress code
- 7. Penalty for violation of any provision of the Quarantine Rules and Regulation
- 1. The added sections are printed in BOLD-FACE TYPE as sections F, G, H, and I. Adopted sections remain unchanged except adopted sections F and G are redesignated as sections J and K.
- 2. Comments from the public are solicited. Any comments should be sent to the Department of Natural Resources, Saipan, CM. 96950, within 30 calendar days. If no comments are received after 30 days from the date of this publication, these amendments will be adopted without further publication and have the force of law. (17 T.T.C. 4, Adoption of Regulations).

Dated this 25th day of October 1979.

Director Department of Natural Resources



000

D

0

Q o

, of the

# Commonwealth of the Northern Mariana Islands Office of the Governor

Daipan, Mariana Jolando 96950

Cable Address:

PROPOSED AMENDMENT TO ADOPTED REGULATION CODE OF COMMONWEALTH REGULATION

DIVISION OF AGRICULTURE DEPARTMENT OF NATURAL RESOURCES COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS SAIPAN, COMMONWEALTH MARIANA 96950

## 15 MAY 1979

## A. Authority:

Pursuant to Chapter 13, Section 5, of Public Law 1-8, subject Rules & Regulations are hereby adopted and promulgated.

B. Purpose:

To establish Rules and Regulations governing Plant & Animal Quarantine Inspection Procedures, Personal Conduct and Dress Code in the Commonwealth of the Northern Mariana Islands. These Rules and Regulations shall apply to all Agricultural Inspectors for Plant and Animal Quarantine, Division of Agriculture, at all ports of entry in the Commonwealth of the Northern Mariana Islands.

- C. Inspection of crew and passenger baggage and personal belongings:
  - All crew and passenger baggage, luggage, suitcase, boxes, containers, hand-carries, and personal belongings shall first be inspected by a Customs Inspector, making certain that no contraband material or guarantinable items are present therein.

Cable Administ: Boo, BRI Bansin If a contraband material or a guarantinable item is found by the Customs Inspector, the Quarantine Inspector shall be notified immediately of such finding, and he shall then inspect and examine said material or item, and shall make the proper disposition thereof. The Quarantine Inspector may at his own opinion, examine any crew or passenger baggage or personal belongings if he so deems it to necessary and in the best interest of the Commonwealth Government ENGLISHA TO MOLETVIG

- 2. All Quarantine Inspectors are encouraged to offer to the public an explanation as to why they have to undergo inspection of their baggage and personal belongings; i.e. to prevent the entry of plant and animal pests and diseases which we do not have now A dooldas 8-1 way offer and diseases which we do not have now A or are attempting to control or eradicate. Todgeno of these
- 3. Each passenger or crew member shall be asked to open his or her own baggage and other personal belongings. A Quarantine Inspector may however, offer his or her assistance at any time if needed.

Any passenger or crew member who refuses to open for inspection his action her luggage and other personal belongings shall and must be

udirected torleave their baggage and personal belongings in the stron baggage claims area until they, receive proper inspection by

Customs and Quarantine. If any such person desires to ship his customs and Quarantine. If any such person desires to ship his personal belongings back to their place of origin, he may elect

to do so at his own expense, under the supervision of a Quarantine

Inspector, provided that they all be placed and returned on the same carrier that brought them in incluse fued, steadshop

5. No favoritism of any kind whatsoever shall be practiced or allowed

to Quarantine employees, members of their immediate families,

CIMMONNEALTH RECEPTER Values 2 Fo. 1 -Jacuary 16, 1930 - PAGE 446

relatives, guests, friends, or to crew members, and to all o mor passengers.

- 6. Diplomats with diplomatic passports and certain other dignitaries as approved by the Director of Natural Resources and the Chief of Agriculture Division, whose names shall appear on an official list, shall not be required to open their luggage and other personal belongings for Quarantine inspection. They shall be asked, however, if they have any fresh fruits, vegetables, meat, animal by-products, or other quarantinable items in their possession. All such restricted or prohibited entry items shall and must be surrendered and confiscated, and must be returned back to their place of origin.
- D. Inspection of Air Freight and Surface Cargo:

No air freight and surface cargo shall be released until inspected by a Customs Inspector in the presence of a Quarantine Inspector. Any contraband or quarantinable material found by the Customs Inspector shall be referred immediately to the Quarantine Inspector for determination and proper disposition. The Quarantine Inspector may, at his own option, reinspect any piece of freight/cargo if he so deems it to be necessary and in the best interest of the Commonwealth Government. An official Quarantine stamp "INSPECTED & RELEASED" must be stamped on each piece of cargo released by the Quarantine Inspector with the initials of the Quarantine Inspector involved, and dated properly.

E. Disposal of restricted, contraband or prohibited entry items intercepted and confiscated:

1. All restricted, contraband or prohibited entry items that are inter-COMMONWEALTH REGISTER Volume 2 No. 1 -January 16, 1980 PAGE 448 cepted and confiscated shall be placed in strong, waterproof plastic bags and properly labelled. These items must be returned to their place of origin by the carrier that transported them into the Northern Marianas since there is no USDA-approved disposal facility available at the present time. While awaiting for their return shipment, these items must be properly secured and accounted for.

- F. VERIFICATION OF ANIMAL QUARANTINE PERMIT:
  - 1. UPON PRESENTATION OF THE AGRICULTURAL QUARANTINE PERMIT TO THE AGRICULTURAL QUARANTINE INSPECTOR ON DUTY, SAID INSPECTOR SHALL FIRST DETERMINE THE NUMBER OF ANIMAL(S) PRESENTED FOR IMPORTATION INTO THE NORTHERN MARIANAS, INCLUDING THEIR SEX, COLOR, BREED, AGE AND OTHER PERTINENT INFORMATION AS DEEMED NECESSARY. THIS NUMBER, INCLUDING THE SEX OF THE ANIMAL(S), MUST BE NOTED AND WRITTEN DOWN ON THE QUARANTINE PERMIT. THE QUARANTINE INSPECTOR MAKING THE INSPECTION MUST ALSO INITIAL AND DATE THE PERMIT ON THE DAY OF INSPECTION.
- G. VERIFICATION OF ANIMAL HEALTH CERTIFICATE:
  - 1. AFTER THE NUMBER, SEX. ETC. ARE DETERMINED BY THE QUARANTINE INSPEC-TOR, SAID INSPECTOR SHALL THEN DETERMINE IF THAT NUMBER AND OTHER PERTINENT INFORMATION CORRESPOND TO THE NUMBER AND THE DESCRIPTION OF THE ANIMAL(S) ON THE HEALTH CERTIFICATE.
  - 2. THE NUMBER OF ANIMAL(S) PRESENTED SHALL NEVER BE MORE THAN THE NUMBER CERTIFIED AS INDICATED ON THE HEALTH CERTIFICATE FOR SAID ANIMAL'S. IF THIS SHOULD OCCUR, THEN THE ATTENTION OF THE CHIEF OF ANIMAL HEALTH & ANIMAL INDUSTRY MUST BE CALLED IMMEDIATELY, AND SAID CHIEF SHALL THEN INVESTIGATE THE ALLEDGED DISCREPANCY, AND SHALL RENDER A DECISION

REGARDING THE FINAL DISPOSITION OF THE ANIMAL(S) IN QUESTION.

- 3. THE NUMBER AND CORRESPONDING SEX OF THE ANIMAL(S) ON THE HEALTH CERTIFICATE MAY BE MORE, BUT NOT LESS, THAN THE NUMBER AND CORRES-PONDING SEX OF THE ANIMAL(S) PRESENTED FOR IMPORTATION. HOWEVER, THE NUMBER OF ANIMALS PRESENTED FOR IMPORTATION AND THEIR CORRES-PONDING SEX SHALL NOT BE MORE THAN THE NUMBER OF ANIMALS AND THEIR CORRESPONDING SEX AS SPECIFIED ON THE ANIMAL QUARANTINE PERMIT.
- H. EXAMINATION OF ANIMALS, RELEASE OR RETENTION:
  - FOLLOWING THE DETERMINATION OF THE NUMBER, SEX AND OTHER REQUIRED INFORMATION, THE QUARANTINE INSPECTOR SHALL THEN EXAMINE THE INDI-VIDUAL ANIMAL(S) FOR THE PRESENCE OF EXTERNAL PARASITES, SKIN DISEASES, OCULAR OR NASAL DISCHARGE, AND FOR OTHER SIGNS OF POSSIBLE INFECTION OR ILL HEALTH OF THE ANIMAL(S).
  - 2. IF THE INSPECTOR IS SATISFIED THAT THE ANIMAL(S) IN QUESTION IS/ARE HEALTHY AND FREE OF EXTERNAL PARASITES, THEN HE MAY RELEASE SAID ANIMAL(S) PROVIDED THAT ALL OTHER CONDITIONS OF ENTRY AS SPECIFIED ON THE IMPORT PERMIT ARE MET AND SATISFIED.
  - 3. IF HE SUSPECTS THAT THE ANIMAL(S) IN QUESTION MAY BE SICK, OR THAT IT HAS EXTERNAL PARASITES, THEN HE SHALL IMMEDIATELY REFER HIS FINDING(S) TO THE AGRICULTURAL QUARANTINE INSPECTOR IN CHARGE WHO SHALL CALL THE IMMEDIATE ATTENTION OF THE CHIEF OF ANIMAL HEALTH & ANIMAL INDUSTRY. SAID CHIEF SHALL INSPECT THE ANIMAL(S) IN QUESTION, AND SHALL RENDER A DECISION REGARDING THE FINAL DISPOSITION OF THE ANIMAL(S).
- I. ACTION UPON NON-COMPLIANCE, ANIMALS:
  - 1. ALL ANIMAL(S) PRESENTED FOR IMPORTATION INTO THE NORTHERN MARIANAS

THAT DO NOT MEET THE ENTRY REQUIREMENTS AND CONDITIONS HUS'T BE REFERRED TO THE CHIEF OF ANIMAL HEALTH & ANIMAL INDUSTRY FOR A DICISION AS TO THEIR FINAL DISPOSITION.

- J. Personal conduct and dress code:
  - All Quarantine inspectors are to report for duty right on time. Airline and shipping schedules must be checked periodically for any change in arrival times of surface vessels and aircrafts as previously scheduled.
  - 2. There shall be no smoking during inspection of crew and passenger baggage and personal belongings.
  - 3. No gift(s) of any kind from any passenger or crew member shall be taken or accepted by a Quarantine inspector.
  - 4. No Quarantine inspector shall take or accept anything from any passenger or crew member for delivery to any person, firm, corporation, etc.
  - 5. Sampling or eating of any intercepted and confiscated food items are prohibited and strictly forbidden.
  - 6. All quarantinable and restricted or prohibited entry items that are intercepted and confiscated are to be properly identified, secured and returned promptly and safely to their place of origin. No such items(s) shall leave the Quarantine Office at the port of entry.
  - 7. No personal business of any kind shall be conducted by the Quarantine Inspector during working hours.
  - 8. All Quarantine Inspectors shall wear clean, white shirts, and shall display an official quarantine badge at all times. They shall keep themselves neat and clean, and be quite presentable to the public.

- 9. Any and all possible or clear violation of Quarantine laws or the rules and regulations shall be promptly reported and investigated.
- 10. Any violation of the above rules and regulations must be immediately reported to the Chief of Agriculture Division for investigation and clarification.
- K. Penalty for violation of any provision of the Quarantine rules and regulations:
  - 1. Any Quarantine Inspector found to be in violation of any of the provisions of the above rules and regulations will be subject to any of the following penalties, depending upon the nature and severity of the violation as will be determined by the Chief of Agriculture Division:
    - a. Letter of reprimand;
    - b. Immediate suspension from official duty and loss of pay;
    - c. Transfer to another job within the Division of Agriculture;
    - d. Demotion and a reduction in pay level;
    - e. Termination of employment.

Date:

These amended Rules and Regulations shall be effective after 30 days of this publication in the Commonwealth Register.

Pedro Q. Dela Cruz Director Department of Natural Resources

#### PUBLIC NOTICE

#### Proposed Administrative Regulations No. 3901

The Director of Finance, in accordance with Public Law No. 1-8, Public Law No. 1-21, Section 154, 77 TTC (CNMI), and Public Law No. 1-30, is proposing to promulgate new regulations to be identified as Administrative Regulations No. 3901 of the Division of Revenue and Taxation.

The proposed regulations include the following subjects:

- 1. General Provisions
- 2. Definition Business License Fees
- 3. Assessments by Director Records and Audit
- 4. Review (Appeal Procedure)
- 5. Administration, Personnel, and Procedure
- 6. Refunds Government Funded Projects
- 7. Government Sale
- Tax Clearances 8:

The proposed regulations may be inspected at the Division of Revenue and Taxation, Central Office, Chalan Piao, Commonwealth of the Northern Mariana Islands, Saipan, CM 96950. These regulations are published in the Commonwealth Register. Copies of the register may be obtained from the Attorney General's Office.

The Office of the Director of Finance is soliciting views, opinions, facts and data for or against the proposed Administrative Regulations No. 3901 from the general public.

Anyone interested in commenting on the proposed Administrative Regulations No. 3901 may do so by submitting in writing to the Director of Finance, Office of the Governor, Civic Center, Susupe, Commonwealth of the Northern Mariana Islands, Saipan, CM 96950, within thirty (30) days from the date this notice is published in the Commonwealth Register.

lac 31 1979 Date

Saul A. Newman

Director of 'Finance

# PROPOSED ADMINISTRATIVE REGULATIONS NO. 3901 OFFICE OF THE DIRECTOR OF FINANCE DEPARTMENT OF FINANCE DIVISION OF REVENUE AND TAXATION COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

## GENERAL PROVISION

Section 1. Authority. The authority for the promulgation and issuance of Administrative Regulations No. 3901 is by virtue of Public Law No. 1-21; Section 154, Chapter 7 and Chapter 11, 77 TTC, as they apply to the Northern Mariana Islands; Section 8, Chapter 11, Title I of Public Law No. 1-8; and Section 6, Chapter II of Public Law No. 1-30 (CNMI).

Section 2. Purpose. The purpose of the regulations is to establish policy and procedures and provide uniform enforcement of all taxation and customs laws and regulations, and administration of the Division of Revenue and Taxation.

Section 3. Regulations Superseded. All regulations issued to enforce taxation and customs laws and to administer the Division of Revenue and Taxation, previously named "Division of Revenues" (April 1, 1976 - August 16, 1978) and "Marianas District Revenue Office" (July 1, 1971 - March 31, 1976), are hereby superseded by these regulations, Revenue Regulations No. 5901, and Customs Regulations No. 7901.

#### CHAPTER I

#### BUSINESS LICENSE FEES

PART 10.3. LICENSE FEES

(8) Public Utilities - Definition. For purposes of these regulations promulgated pursuant to Section 154, 77 TTC, "Public Utility,"

under Section 3(8), means any business organization that owns, controls, operates or manages a business supplying or furnishing the public with commodities, equipment, or service such as telephone, telegraph, television, garbage disposal, sewage disposal, water, electricity, airlines and shipping lines.

#### CHAPTER 11

PART 10.263(2). ASSESSMENT BY DIRECTOR - RECORDS AND AUDIT

Section 1. Production of Records of Taxpayers Pursuant to CNMI Tax Laws. For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any tax, or collecting any such tax liability, the Director or his delegate is authorized to:

(a) Examine or request any books, papers, records, or other data with or without the taxpayer's consent from any person, which may be relevant or material to such inquiry. The required records shall be made available not later than ten (10) days beginning with the date when the request is received;

(b) Summon the person liable for tax or required to perform the act, or any officer or employee of such person or any person having possession, custody, or care of books of account containing entries relating to the business of the person liable for tax or required to perform the act, or any other person, the Director or his designee may deem proper, to appear before the Director or his delegate at the time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and,

#### 2 of 21

(c) Take such testimony of the person concerned, we can oath, as may be relevant or material to such inquiry.

Section 2. Record Maintenance. All books and records of all business transactions necessary to determine the gross revenue tax and other taxes imposed by the Commonwealth Government are to be maintained in the Senatorial District within the Commonwealth where the business operation is conducted and shall be made available for examination not later than ten (10) days beginning with the date when the request is received. A full and accurate record of all business transactions necessary to determine the annual business gross revenue tax and other taxes, must be maintained for a minimum of three (3) years after the date of such transaction.

PART 10.268. REVIEW - (APPEAL PROCEDURE)

Section 1. Right of Appeal and Preparing Protests for Unagreed Cases.

(a) If the taxpayer agrees with the examining officer's findings, he may pay any additional amount due and owing without waiting for a bill. Check or money order must be made payable to Treasurer, Northern Marianas, including interest on the additional tax at six percent (6%) per annum, or such adjusted rate as is established under the Internal Revenue Code, from the due date of the return to the date of payment. Cash must not be sent in the mail.

(b) The Division of Revenue and Taxation maintains a system of appeals through which disagreements on tax matters can be settled without expensive and time-consuming court trials.

(c) If a taxpayer does not agree with the examining officer's findings, he is urged to first appeal his case to higher levels within the Department of Finance.

#### 3 of 21

(d) If a taxpayer does not want to appeal his case to a higher level within the Department of Finance, Division of Revenue and Taxation, he may either:

(1) Request the Division of Revenue and Taxation to issue a Statutory Notice of Deficiency, then upon receipt of it, take his case to the Commonwealth Trial Court or the District Court whichever has jurisdiction in his case, or

(2) Pay the tax, file a claim for refund and, if the claim is disallowed, file suit for refund in the Commonwealth Trial Court or the District Court whichever has jurisdiction.

Section 2. General Rules on How to Appeal a Case Within the Department of Finance, Division of Revenue and Taxation.

(a) There are three levels of appeal within the Department of Finance, Division of Revenue and Taxation. The Division Conference Staff; Chief, Division of Revenue and Taxation; and Director of Finance consider cases involving income, excise, business gross revenues, and other taxes administered by the Department of Finance, Division of Revenue and Taxation.

(b) The first level of appeal from the findings of the examining officer is the Division Conference Staff. A conferee from the Staff will meet with the taxpayer and discuss the disputed issues fully. Most differences are resolved at this level.

(c) The Chief, Division of Revenue and Taxation, will arrange a division conference at the revenue office at a mutually convenient time. A request for a division conference should be made within the period specified in the letter enclosing the instructions (within sixty (60) days if the letter is addressed to a taxpayer outside the Commonwealth of the Northern Mariana Islands). To avoid the time and expense of an additional conference, the taxpayer or his

## 4 of 21

representative should be prepared to discuss all disputed issues at the conference.

(d) If an agreement is not reached at a division conference, the taxpayer may appeal his case to the second level the Chief, Division of Revenue and Taxation and then to the third level of appeal - the Director of Finance.

(e) If agreement is not reached at the division conference or higher levels, the taxpayer may, at any stage of these procedures, appeal to the courts. (See Appeal Procedure to the Court).

Section 3. Written Protest.

(a) A written protest is not required for a division conference if,

(1) the proposed additional tax, proposed overassessment, or claimed refund or credit does not exceed \$2,500.00 for either of the years, periods or returns involved, or

(2) the examination was conducted by correspondence or during an interview in the Division of Revenue and Taxation Office, regardless of the amount involved.

(b) A written protest is required for a division conference if the amount involved exceeds \$2,500.00 and the examination was conducted by a field agent in the taxpayer's home or office. A protest should contain:

(1) A statement that the taxpayer wants to appeal the findings of the examining officer to the Division Conference Staff.

(2) The name and address (the residence address of individuals; the address of his principal office or place of business).

5 of 21

(3) The date and symbols on the letter transmitting the proposed adjustments and findings the taxpayer is protesting.

(4) The taxable years, periods, or returns involved.

(5) An itemized schedule of adjustment or findings with which the taxpayer does not agree.

(6) A statement of facts supporting the taxpayer's position in contested factual issues. This statement and all major evidence submitted with the protest is to be declared true under penalties of perjury. This may be done by adding to the protest the following declaration signed by the taxpayer as an individual or by an authorized officer of a corporation:

> "Under the penalties of perjury, I declare that I have examined the statement of facts presented in this protest and in any accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete."

(7) Instead of the declaration required in (6) above, if the representative of the taxpayer prepared or filed the protest, he may substitute a declaration stating:

(i) Whether he prepared the protest and accompanying documents, and

(ii) Whether he knows personally that the statements of fact contained in the protest and accompanying documents are true and correct.

(8) A statement outlining the law or other authority upon which the taxpayer relies.

(9) File an original and one (1) copy of all protests with the Chief, Division of Revenue and Taxation.

## 6 of 21

Section 4. Representation. The taxpayer may represent himself at the division conference or a hearing with the Division Chief or Director of Finance, or he may be represented by an attorney or certified public accountant. The taxpayer may also bring any witness who knows the facts and can furnish evidence to support the taxpayer's position. If your representative attends a conference without you, he must file a power of attorney or a tax information authorization before he may receive or inspect confidential information. Form 2848, Power of Attorney, or Form 2848D, Authorization and Declaration (or any other properly written power of attorney or authorization) may be used for this purpose.

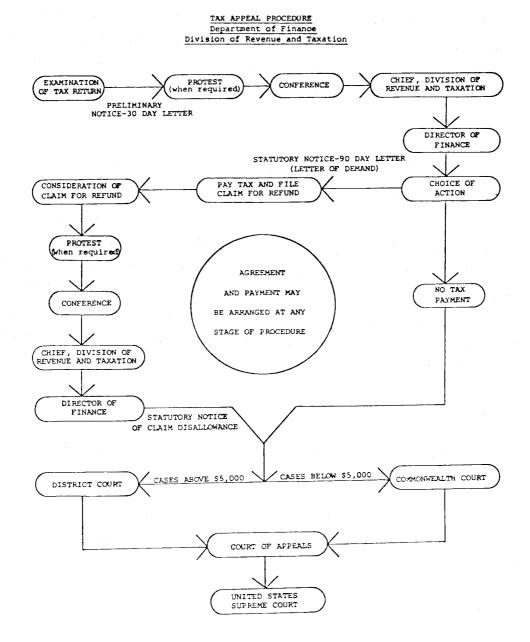
• Section 5. Appeal to the Courts.

(a) If agreement on a tax dispute is not reached or if a decision of the Director of Finance is adverse to the taxpayer, in whole or in part, the taxpayer should file a petition within one year from the date of the adverse decision in the Commonwealth Court for tax liabilities of \$5,000.00 or less, or the District Court for tax liabilities over \$5,000.00, whichever is appropriate, pursuant to Section 268(1) of Title 77 TTC (CNMI). These courts are independent judicial bodies and have no connection with the Division of Revenue and Taxation or the Department of Finance.

(b) The court will schedule the case for trial. The taxpayer may represent himself before the court or he may be represented by anyone admitted to practice before the court.

(c) To appeal a judgment made by the District or Commonwealth Court, the next appeal step is the Court of Appeals. The final level of appeal is the U.S. Supreme Court.

7 of 21



8 of 21

#### CHAPTER 12

## PART 12.110. ADMINISTRATION, PERSONNEL, AND PROCEDURE

Section 1. Uniforms and Identification.

(a) Badge - In addition to wearing a uniform, all customs field personnel must wear their metal badge during working hours. Badges shall be issued by the Division of Revenue and Taxation, Central Office, upon assignment of personnel.

(b) Plastic Identification Card - All employees of the Division of Revenue and Taxation must wear their plastic identification card during working hours. Personnel in uniform with a metal badge are required to carry their plastic identification card in their pocket. Revenue agents and revenue officers out in the field must also carry their plastic identification card in their pocket.

(c) Interim Identification Card - Upon initial assignment. of new personnel or when an identification card is lost, an interim identification card shall be issued to employees. All bearers of the interim identification card are authorized access to all areas of operations in the central office, district offices, airport and ports of entry except areas which are specifically restricted to certain employees.

(d) Requirements - Employees of the Division of Revenue and Taxation are responsible for the safeguarding and proper use of uniforms, badges and plastic identification cards, and for surrendering them upon termination or demand by proper authorities. Any misuse, counterfeiting, alteration, or reproduction is a violation of law and these regulations. All employees must ensure that uniforms and badges are used only in the performance of their duties. In addition to its use for establishing an employee's identity of authority in connection with official duties, the plastic identification card may also be used

9 of 21

for personal identification purposes, such as when cashing checks or as proof of employment, such as when applying for credit.

(e) In Case of Loss - All employees must promptly report in writing, the circumstances surrounding the loss of either a customs badge or plastic identification card. Any employee losing his/her badge or plastic identification card will be responsible for compensating the Division of Revenue and Taxation for its replacement cost if the loss was a result of the employee's negligence.

Section 2. Restricted Areas. The operation areas listed below are restricted areas and only employees of the Division of Revenue and Taxation with badge or plastic identification card and authorized individuals are permitted entry:

Location

#### Restricted Area

- (a) Central Office, Chalan Piao, EntirSaipan lob
- (b) Rota District Office Songsong, Rota
- (c) Tinian District Office, San Jose, Tinian
- (d) Customs Offices: Enti Saipan International Airport re Rota International Airport
  West Tinian Airport
  Tanapag Harbor (Charlie Dock)
  Rota Harbors (East & West Docks)
  Tinian Harbor

10 of 21

Entire office except lobby and taxpayer assistance area

Entire office except reception area

Entire office except reception area

Entire office except reception area

Taketion, shawoqmoallAtte in this section sharoqueA (\*) title shown Taketion, B moitopedus nirrentroqueAdanointernationaline customs in Pon B moitopedus nirrentroqueAdanointernationale and a duly activited, Cp. 615.21 officer. "WoroqueATanirTateW the title and rank amotypy Po 212.21 staticials.

Regulations No. 7901.

a procedure established by the Division of Revenue and Taxation. a procedure established by the Division of Revenue and Taxation.

duplicate or alter any patches, badges, identification cards, passes, symbols or emblems employed by the Division of Revenue and Taxation in the enforcement of all laws and regulations under its administration. Only authorized employees and other authorized persons may use, possess or process any patch; badge; identification card, repass, symbol or emblem employed by the Division of Revenue land Taxathon. emotions of the cases of the state of

rank in the performance of their duties as customs officials.

edu ni encitaluger seedt to notiquite edu nord (b) -sluger seedt (a) All personnel assigned to perform customs duties shall be accorded military ranking in their performance as customs officialsean Banking employees assigned to customs shall be in accordance with their supervisory ability, education, training, professionalism in the enforcement of customs duties and responsibilities, satisfactory work performance and dependability. Length of employment shall not be used as a determining factor in ranking of personnel. Nothing in this section shall be construed as to relate to the employee's official your title during his/her employment with the Division of Revenue and response

11 of 21

Taxation. "Official Title" in this section shall mean the title shown in the employee's current personnel action. In performing customs activities, personnel assigned shall have the working title of a duly commissioned customs officer. "Working Title" means the title and rank given to customs officials.

(b) No employee of the Division of Revenue and Taxation is excluded or barred from performing customs service. The determining factors for the assignment of customs personnel are the qualification of the employee in performing customs activities and availability of personnel to carry out adequately the requirements of such function. Nevertheless, all personnel assigned to perform customs service must possess at least eighty (80) hours of practical training and eighty (80) hours of classroom instructions in customs enforcements. However, the minimum qualification standard in this subsection may be raised by a procedure established by the Division of Revenue and Taxation. In appointing supervisors, the appointee must meet at least the minimum requirements for supervisors established by the Division of Revenue and Taxation.

(c) Regardless of the employee's official title, all personnel of the Division of Revenue and Taxation assigned to perform the duties of a customs officer shall be addressed according to their rank in the performance of their duties as customs officials.

(d) Upon the adoption of these regulations in the Commonwealth Register, all rank assignments made prior to these regulations shall become null and void. The Division of Revenue and Taxation shall establish a procedure for the ranking of customs personnel and insignias shall be assigned in accordance with this procedure.

Section 5. Bribery of Customs Officials and Other Revenue and Taxation Employees. If, upon investigation, it is determined that money or anything of value was given, offered, or promised to a customs officer or any other employee of the Division of Revenue and Taxation

12 of 21

with the intent to control or influence such officer or employee in the performance of his official duties, the matter shall be referred to the Attorney General of the Commonwealth of the Northern Mariana Islands for prosecution under Section 301, Chapter 13, 11 TTC (CNMI).

Section 6. Informer's Name Confidential. The informer's name and address shall be kept confidential. No files nor information concerning the informer shall be permitted to get into the possession of unauthorized persons. No information shall be revealed which might aid the offenders in identifying the informer.

#### Section 7. Pass.

(a) Temporary pass may be issued to a nonpassenger to enter the passenger/baggage inspection area at the ports for purposes of meeting official guest(s) of the Government of the Northern Mariana Islands, disabled passenger, unaccompanied children under the age of six (6) years and other government dignitaries. A temporary pass must be requested and approved by the Director or his delegate at least twelve (12) hours before arrival of a special passenger. All temporary passes issued must be returned to the Service upon leaving the passenger/ baggage inspection area unless a special arrangement was made with the Service prior to the issuance of the pass.

(b) A special pass may be issued to employees of private companies if the presence of such employees in the arrival areas is necessary to the operation of the company. A detailed justification must be submitted to the Division of Revenue and Taxation for review and determination. Government employees may be issued special passes, only if such employees are required to be in the arrival areas in order to carry out their duties and responsibilities. Law enforcement personnel whose services are required at the ports of entry are not affected by this section. To qualify for a special pass, both the employee and the employer must file together an application to the Division of Revenue and Taxation and meet the following requirements:

## 13 of 21

(1) The employer must submit a copy of the determination made by the Service as specified in this section.

(2) The employee must have a valid Mariana Islands Airport Authority Security Pass or Port Security Pass and must be authorized to enter the "Aircraft Operation Area" at the airports or the "Port Security Compound" at the wharf.

(3) A ten dollar (\$10.00) processing fee plus two (2) color pictures, 1-1/4" X 1-1/4", must accompany the application. Polaroid pictures are not acceptable. The processing fee is waived for government employees. However, lamination fee will be charged to the requesting department's operation account.

(4) In addition to all requirements specified in the application form for a special pass, the employer must agree and accept the following conditions:

#### CONDITIONS AND ACCEPTANCE

Special Pass No. to

## issued on

(recipient on behalf of (employer/applicant) is

the property of the Commonwealth Government of the Northern Mariana Islands. The Division of Revenue and Taxation may at any time revise, revoke, and/or cancel the special pass which must be returned upon request. The special pass is to be used only in designated areas approved and indicated on the pass, by the person to whom it was issued and only while on duty as an employee of the employer shown above.

In case of loss or theft, a loss charge of twenty-five dollars (\$25.00) must be paid to the Division of Revenue and Taxation. The employer must report such loss or theft immediately to the Division of Revenue and Taxation

#### 14 of 21

and shall bear the expense of the loss. Failure to report the loss or theft will result in the cancellation of all special passes issued on behalf of the employer. A lost or stolen pass may be replaced provided another application together with ten dollars (\$10.00) application fee plus the loss charge of twenty-five dollars (\$25.00) is filed and paid to the Division of Revenue and Taxation.

(c) Unlawful use of any pass issued by the Division of Revenue and Taxation shall be subject to the penalties of Section 14 of Public Law No. 1-21.

Section 8. RESERVED.

Section 9. RESERVED.

Section 10. RESERVED.

Section 11. RESERVED.

PART 12.111. PROCEDURE - PERMANENT DEPOSIT

Section 1. A permanent deposit may be authorized to permit the release and delivery of dutiable merchandise prior to making formal entry and paying the actual tax due. Importers of dutiable merchandise may exercise this option with one of the following methods:

### 15 of 21

(a) Place a cash deposit with the Division of Revenue and Taxation; or

(b) Place a bank certificate of deposit with the Division of Revenue and Taxation. A bank certificate of deposit must have a maturity of one year or more. All certificates of deposit, deposited with the Division of Revenue and Taxation as collateral, must be endorsed payable to the Treasurer, Northern Marianas. In such cases, the Treasurer will have the right to deposit the Certificate of Deposit at maturity or such date the tax liability is satisfied and refund by government check such amount that is due the taxpayer. Interest is payable to the original purchaser of the Certificate of Deposit.

Section 2. All permanent deposits authorized in this Part shall be equivalent to the average monthly excise tax amount paid by the importer during the last twelve months.

Section 3. Periodically, the Division of Revenue and Taxation shall review all permanent deposits and shall require a higher amount of deposit when necessary.

Section 4. A permanent deposit is not intended to be used for payment of taxes due. The permanent deposit is designed for the convenience of the importers to permit the immediate release of imported goods for sale, lease or rental.

Section 5. A permanent deposit does not waive the requirements of customs inspection and clearance.

Section 6. No permanent deposit shall be returned to the depositor if the depositor has unpaid tax liabilities of any kind, unpaid penalty or interest, or any other related liabilities, such as storage charges, customs overtime, etc. due the Commonwealth Government of the Northern Mariana Islands.

### 16 of 21

Section 7. The Division of Revenue and Taxation is authorized to use any portion or all of a permanent deposit to offset any or all delinquent amounts as indicated in Section 6 of this Part, due the Commonwealth Government.

Section 8. None of the provisions of this Part waives the requirements of Section 9, Public Law No. 1-21; all sections in Part 12.211 and Subsections (c) and (d), Section 1 of Part 12.213 of Customs Regulations No. 7901.

Section 9. Taxes due on released merchandise in accordance with this Part must be paid on the next working day.

#### CHAPTER 13

#### PART 12.301. REFUNDS - GOVERNMENT FUNDED PROJECTS

Section 1. General Requirements. Any person who imports any goods, merchandise or commodities for use in construction projects. of all types or in the manufacture or other assembly of items for sale, lease or rental which are funded by government grants directly or indirectly pursuant to Section 6, Public Law No. 1-21, is required to:

(a) Possess a valid import license pursuant to Section 1, Chapter 1, 77 TTC (CNMI), prior to the importation of materials.

(b) Submit a copy of the signed construction contract between the contractor and the owner of the project or its authorized agent to the Division of Revenue and Taxation at least fifteen (15) days prior to the importation of material.

(c) Furnish a copy of the bill of material to the Division of Revenue and Taxation for each increment schedule stipulated in the construction contract before the project begins.

## 17 of 21

(d) Contractor must identify material used in each project to the satisfaction of customs officials. A refund will be made upon completion of the contract, but not later than one year after completion.

(e) Comply with the applicable import and entry requirements of Customs Regulations No. 7901.

Section 2. Alien Contractors.

(a) Any foreigner who entered into a construction contract must possess a valid Foreign Business Permit from the Department of Commerce and Labor (CNMI) and shall furnish a copy of such permit to the Division of Revenue and Taxation at least fifteen (15) days prior to the importation of material.

(b) All foreign contractors must comply with the general requirements of Section 1 of this Part in addition to all other applicable laws and regulations in the Commonwealth of the Northern Mariana Islands.

Section 3. Applying for a Refund.

(a) An application for tax rebate, Form OS-4510 and Form OS-4510A shall be submitted to the Division of Revenue and Taxation upon completion of the construction project, as evidenced by a certificate of release, certificate of completion or certificate of acceptance or similar document executed by both the contractor and the government engineering official, but not later than one year after completion.

(b) The applicant shall submit to the Division of Revenue and Taxation a statement from the certifying engineer of the appropriate government agency in charge of the supervision and inspection of the project, certifying under penalty of perjury:

## 18 of 21

(1) that the contract has been completed and the contractor and government engineering official have signed a document to this effect; and

(2) an itemization of material actually used by type, description and quantity. Itemizing material used shall be made for each phase or increment shown in the construction contract; and

(3) an itemization of material not used by type, description and quantity.

(c) Applicant shall also submit a complete documentation of import and excise tax payments which shall include the following:

(1) Airway Bills/Bills of Lading

(2) Entry Certificate and Computation Worksheet (executed Form CS-1740)

(3) Vendor's invoice

(4) Official receipt of excise tax payments

(5) Other pertinent documents which the Division of Revenue and Taxation may require

(6) Other pertinent documents which the applicant feels may assist in processing the claim for tax rebate.

(d) Applicant shall also submit to the Division of Revenue and Taxation color pictures of each incremental phase completed.

Section 4. Restrictions.

(a) No excise tax rebate will be authorized for material purchased locally which were either manufactured in the NorthernMariana Islands or imported by another importer, wholesaler, retailer or through another person.

#### 19 of 21

(b) No excise tax rebate will be authorized for material imported by a government agency and later used in the project. Irrespective of how the material was disposed of by the government agency, the determination of this subsection will not change. Material imported by a government agency where the excise tax was not paid, shall be paid by the person who later obtained or purchased such material from the agency.

PART 12.302. GOVERNMENT SALE. All articles, wares, or merchandise imported by a government agency for use by the government and later sold to a private individual, firm, or organization, are required to be assessed excise tax as provided for in Section 4 of Public Law No. 1-21 and must be paid by the purchaser. The excise tax shall be assessed on the selling price of the article, ware, or merchandise. For purposes of this Part, selling price excludes overhead charge or other administrative charges imposed by the government agency.

PART 12.400. TAX CLEARANCES

Section 1. Permanent Change of Residence Outside the Commonwealth of the Northern Mariana Islands. Every individual in both private and public employment who intends to permanently change his residence during the taxable year to a country outside the Commonwealth of the Northern Mariana Islands, including the United States, its territories and possessions, and depart the Commonwealth, must secure a tax clearance from the Division of Revenue and Taxation, that all fees, taxes, penalty and interest due and owing the Commonwealth Government have been paid in full.

Section 2. Trust Territory or Northern Mariana Islands Government Employment. Where an individual's employment with either government is terminated for any reason and the employee intends to permanently depart the Commonwealth of the Northern Mariana Islands, a tax clearance must be secured from the Division of Revenue and Taxation.

20 of 21

A tax clearance requirement shall be made a part of the government's clearance procedure before an employee is officially cleared and terminated from the government position.

EFFECTIVE DATE. These regulations shall be effective retroactive to January 1, 1979.

Dec 31 1979 Date

J. G. 22 ...

Saul A. Newman Director of Finance

## 21 of 21



D. D.

00.00

0

0° 0

## **Commonwealth of the Porthern Mariana Islands** ECONOMIC DEVELOPMENT LOAN FUND Nauru Building, 4th Floor, Tel. 7145 & 7146 Saipan, CM 96950

Cable Address: Bob. MAI Baipan

## <u>PUBLIC</u> <u>NOTICE</u>

OF AMENDMENT TO THE RULES AND REGULATIONS OF THE COMMONWEALTH ECONOMIC DEVELOPMENT LOAN FUND

The Commonwealth Economic Development Loan Fund Board has proposed and hereby publishes and advertises the following proposed amendment to Section XXI, Subsection A:

The Executive Director or his representative shall closely monitor the payment of all loans by the borrower. The monthly installment of interest or principal and interest may be payable on any fixed day of the month as provided in the Loan Agreement. If any payment is not received within thirty (30) days from such fixed date, the Executive Director or his representative shall contact the borrower immediately concerning payment. The Executive Director shall also send out such letters of notice of default as may be necessary or required pursuant to the terms and conditions of the loan ageements and the various loan documents.

> COMMONWEALTH ECONOMIC DEVELOPMENT LOAN FUND

BY Mour -121180 /s/ Manuel A. Sablan, Chairman