COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

CIVIC CENTER, SAIPAN, MARIANA ISLANDS

VOLUME 8 NUMBER 9

PAGE 4824 to PAGE 4844

DATE OF PUBLICATION: DECEMBER 16, 1986



Commonwealth

Register

Published monthly by the Registrar of Corporation Office of the Attorney General Saipan, Mariana Islands 96950

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NOTICE OF EMERGENCY REGULATIONS

COLLECTION OF A FEE FOR PROCESSING FINGERPRINTS CARDS

The U.S. Immigration and Naturalization Service requires that applicants for permanent resident/immediate relative status submit a card of their rolled fingerprints. The Office of Immigration and Naturalization of the Commonwealth will provide the necessary cards for fingerprinting and through the Department of Public Safety conduct the fingerprinting process.

The administrative cost to fingerprint each applicant is found to be \$5.00. Failure to assess said administrative cost would result in an enormous financial burden on the Government of the Commonwealth of the Northern Mariana Islands, as the fingerprinting process must begin immediately.

Section 1201 of the Immigration and Naturalization Regulations is amended by adding paragraph F.

F. Fingerprint cards and processing

fingerprinting. . . \$5.00.

. .

ALEXAMDRO C. CASTI Attorney General

Pate REX I. PALACIOS Director of Finance

1 December 1986

Director of Public Safety

1. Deemles 1886

RICHARD J. KEATLEY Chief of Immigration

PEDRO P. ZENORIO Governo 6

CONCURRED BY:

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS OFFICE OF THE ATTORNEY GENERAL

SERVING.

ALEXANDRO C. CASTRO ATTORNEY GENERAL

5TH FLOOR, NAURU BLDG. SAIPAN, CM 96950 TEL: (670) 234-7771/6207/7111

PUBLIC NOTICE

EMERGENCY REGULATIONS
TO AMEND SECTION 712 OF THE IMMIGRATION
AND NATURALIZATION REGULATIONS

EMERGENCY: The Attorney General finds that the public interest requires adoption of regulations to provide penalties for aliens who have overstayed their privilege to remain in the Commonwealth.

Under Immigration and Naturalization Regulations an alien may only remain in the Commonwealth upon evidence of a valid entry permit. If an entry permit has expired and the alien remains in the Commonwealth, he/she remains illegally and must clear that illegal status by departing the country.

In the case of a nonresident worker, if the worker remains in the Commonwealth beyond the expiration date of his/her entry permit, or he/she no longer is working pursuant to the laws of the Nonresident Workers Act, he remains illegally. He/she must clear his/her illegal status by departing the country.

CONTENT: Until November 3, 1986, many aliens could clear their illegal status by obtaining a visa and travelling to Guam. Since that date, however, there is no consular officer working in the Status Liaison Office and no visas may be obtained within the Commonwealth to travel to Guam. To clear the illegal status most aliens must now travel to their home of origin, long distances from the CNMI. Rather than now require an alien to depart the Commonwealth to clear the illegal status, these regulations will allow the alien instead to remain in the Commonwealth but pay a penalty prior to submitting his/her application for renewal or extension of his/her entry permit. The amount of the penalty is fixed at a sum that is less than a round trip ticket to a foreign country but substantial enough to encourage valid permit holders timely to renew their permits.

Section 712 of the Immigration and Naturalization Regulations is amended.

The first sentence shall be labled Paragraph "A".

New Paragraph "B" shall be added.

B. In the event that an entry permit has expired and the holder of the permit remains within the Commonwealth, he shall pay a sum of \$350.00 prior to filing his application to obtain a new entry permit. The \$350.00 sum is an administrative fee and a penalty for late filing. It is non-refundable and its payment is not deemed to be an approval of the application for an entry permit.

AUTHORITY: The Attorney General is authorized to promulgate regulations under 3 CMC, Section 4312.

EFFECTIVE DATE: These regulations shall take effect upon filing with the CNMI Registrar of Corporations and shall remain in effect for 120 days after promulgation, unless repealed or modified at an earlier date, or unless substantially similar regulations are finally adopted at angearlier date.

Certified by:

ALEXANDRO C. CASTRO Attorney General

Concurred by:

PEDRO P. TENORIO

Governor

Received by:

REGISTRAR OF CORPORATIONS



MARIANA ISLANDS HOUSING AUTHORITY P.O. BOX 514, SAIPAN, CM 96950

TEL:9447

PUBLIC NOTICE

Adoption of Regulations

NOTICE IS HEREBY GIVEN, pursuant to the authority of 2 CMC 4433 (t) and the Regulations of the Registrar of Corporations, 5 Commonwealth Register No. 5, p. 2148, that the Board of Directors of the Mariana Islands Housing Authority has adopted Personnel Rules and Regulations of the Mariana Islands Housing Authority.

Copies of the regulations were published and promulgated as proposed regulations at 8 Commonwealth Register, No. 8, pp. 4735 through 4755, inclusive, on November 17, 1986. The regulations were adopted as originally promulgated, without change.

The regulations take effect ten (10) days after this publication in the Commonwealth Register.

Copies of the Personnel Rules and Regulations may be obtained from the Mariana Islands Housing Authority office in Garapan, Saipan.

DATED, this 15th day of December, 1986.

Submitted by:

Jerus I. Sablan

Acting Executive Director

Approved by:

Jesus P. Mafnas

Chairman, Board of Directors



MARIANA ISLANDS HOUSING AUTHORITY P.O. BOX 514, SAIPAN, CM 96950

TEL:9447

NUTISIAN PUPBLIKU

Ma'adoptan I Rigulasion

Nutisia malalaknos, sigun gi aoturidat i 2 CMC 4433 (t) yan i Rigulasion siha gi Rehistran i Kotporasion, 5 Rehistran 'Commonwealth' Numiru 5, pahina 2148, na i Direktot i 'Board' i Mariana Islands Housing Authority manadopta Areklo osea Rigulasion siha put i emplehaon Mariana Islands Housing Authority.

Kopian i Rigulasion siha manmapupblika yan manmana'fanmatungo'komu mapruponi na rigulasion siha gi Rehistran 'Commonwealth', Numiru 8, pahina 4735 asta i pahinan 4755, engklusu Nubembre 17, 1986. Manma'adopta i Rigulasion siha komu urihinat na malaknos-ña, sin tinilaika.

Este siha na rigulasion umifektibu dies (10) dias despues di mapupblika gi Rehistran i 'Commonwealth'.

Siña machule' i kopian Rigulasion Emplehao gi Ufisinan i Mariana Islands Housing Authority giya Garapan, Saipan, mafecha, gi dia 15th di Disembre, 1986.

Sinatmiti as:

Jesus I. Sablan

Kuentan i Direktot Eksekutibu

Inaprueba as:

Jesus P. Mafnas

I Gume'hililu'i, Dir**ckt**ot i'Board'



MARIANA ISLANDS HOUSING AUTHORITY P.O. BOX 514, SAIPAN, CM 96950

TEL:9447

ARONGORONGOL TOULAP

Abwungubwungul Allegh

ARONGORONG NGALI GHEMI bwe sangi allegh ye 11o1 2 CMC 4431 (t) me bwal sangi alleghul Registrar Corporations, 5 Commonwealth Register numuro 5 peigh 2148, nge school Board of Directors kka 11ol Mariana Island Housing Authority raa bwunguuwulo alleghul Personnel mellol Mariana Island Housing Authority.

Tilighiil allegh kkaal aa isisilong 1101 8 Commonwealth Register numuro 8, peigh 4735 mwet ngali 4755, wool Nobembre 17, 1986. Tungor kkaal aa alleghelo nge esoor 11iiwel.

Allegh kkaal aa bwungulo seigh (10) ral sangi rallil yaal isisilong llol Commonwealth Register.

Tilighiil allegh kkaal emmwel ubwe bwughi mellol bwulasiyool Mariana Island Housing Authority mellol Arabwal, Seipel.

Llol raalil ye Decembre 15, 1986.

Isaliyallong:

Jesis I. Sablan

Aruschayul Samwoolul MIHA

Alleghuwal:

Jesus P. Mafnas

Samwoolul Board of Directors



Commonwealth of the Northern Mariana Islands Office of the Governor

Saipan, Mariana Islands 96950

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PUBLIC NOTICE

Filed this

Office of Registrar of Cor Commonwealth of the Northern Mariana Islands

PROPOSED AMENDMENT TO THE NUTRITION ASSISTANCE PROGRAM REGULATIONS DEPARTMENT OF COMMUNITY & CULTURAL AFFAIRS

The Director of the Department of Community and Cultural Affairs is proposing amendment to regulations governing the administration of the Nutrition Assistance Program in the Northern Marianas.

This amendment to the NAP Manual of Operations pertains to policies and procedures in the area of:

Eligibility of Households

The proposed amendment is available for review during regular working hours, Monday through Friday, at the Department of Community and Cultural Affairs, NAP Division, Lower Base, Saipan, CM 96950.

Anyone interested in commenting on the proposed amendment may do so by submitting comments in writing to the Director, DCCA, Lower Base, Saipan, CM 96950 within thirty (30) days from the date this notice is published in the Commonwealth Register.

Dated: ///28/86

Ramon B. San its Director, DC&CA



Commonwealth of the Northern Mariana Islands Office of the Governor

Saipan. Mariana Islands 96950

FOR OFFICIAL USE CABLE ADDRESS GOV. NMI SAIPAN REPLY TO: Dept., C & CA Div. of NAP

Filed this

NUTISIAN PUBLIKU

Office of Registrar of Corporation Commonwealth of the Northern Mariana Islan

MAPRUPONI NA AMENDASION PARA I REGULASION I PRUGRAMAN AYUDON NENGKANO' DEPATTAMENTON I KUMUNIDA YAN KOTTURA

I Direktot i Depattamenton Kumunida yan Kottura man prupoponi amendasion para i regulasion ni ginebebetna i ma'atministran Prugraman Ayudon Nengkano' gi halom i Sangkattan na Islan Marianas.

Este na amendasion para i NAP Manual of Operations ha sasangan i areglo siha yan taimanu ma'aplikana gi sigiente na patte:

Elihible gi Gima

I mapruponi na amendasion mana guaha para u ma'ina gi duranten i oran cho'cho' gubetnamento, Lunes asta Betnes, gi Depattamenton Kumunida yan Kottura, Dibision NAP, Lower Base, Saipan, CM 96950.

Haye enteresao man na'i ayudu para i mapruponi na amendasion siha hu na'halom i tinige'-na pot i ma sangan na amendasion guato gi Direktot i DCCA, Lower Base, Saipan, CM 96950 gi halom i trenta (30) dias desde i fechan i mapublika'na gi lepblon i Commonwealth Register.

11/28/86 FECHA:

Ramon B. Santos Direktot, DCCA

AMENDMENT TO CERTAIN SECTIONS OF THE NAP MANUAL OF OPERATION

Please amend the NAP Manual of Operation as follows:

- 1. Section V. ELIGIBILITY OF HOUSEHOLDS
 - Section V F. Resource of Eligibility Standards, Paragraph 1 a is amended to read as follows:
 - a) Household of one and households which do not contain a member age 55 or older --- \$2,000.00



COMMONWEALTH PORTS AUTHORITY

 $\label{thm:main-office: SAIPAN-INTERNATIONAL-AIR \textit{Forest} \quad \texttt{this}$

P. O. BOX 1055 • SAIPAN • CM 96950

Dec 1986

day of

Office of Registrar of Corporations Commonwealth of the Northern Mariana Islands

PUBLIC NOTICE TO PROPOSED AMENDMENT TO CPA RULES AND REGULATIONS

The Commonwealth Ports Authority, pursuant to the authority of 2 CMC §2122(j), and in accordance with the provisions of 1 CMC §9104(a), hereby gives notice to the public of its intention to amend existing regulations concerning the following: fines for parking and traffic violations. The proposed regulations are published herewith.

All interested persons will be given a reasonable opportunity to submit data, views, or arguments, in writing, concerning the proposed regulations. Written comments must be submitted to the Executive Director, Commonwealth Ports Authority, not later than the close of business thirty (30) calendar days following the date of publication of this Notice.

DATED, this 15th day of December, 1986:

J.M. GUERRERO, Chairman

Board of Directors

Commonwealth Ports Authority

COMMONWEALTH PORTS AUTHORITY



Main Office: SAIPAN INTERNATIONAL AIRPORT P. O. BOX 1055 ◆SAIPAN ◆CM 96950

NOTISIAN PUBLIKO

I Commonwealth Ports Authority, sigun gi Seksiona 2122(j), Titulo Numero 2, Kodikon i Commonwealth, yan sigun gi probision siha nui Seksiona 9.04(a), Titulo Numero 1, Kodikon i Commonwealth, ha notitisia i publiko pot i intension para u-amenda i regulasion-niha pot i sigenti na banda: fines for parking and traffic violations. I mapropopone na regulasion mapublika guine.

Todos personas ni man interesao siempre manae opportunidad ni unfanmatugi ya umasubmiti opinion pot este na mapropopone na regulasion gi Executive Director, Commonwealth Ports Authority, gi halom trenta (30) dias despues de mapublika este na Noticia.

FECHA i Disiembre dia 15 , 1986:

J.M. GUERRERO, Chairman

Board of Directors

Commonwealth Ports Authority

COMMONWEALTH PORTS AUTHORITY



Main Office: SAIPAN INTERNATIONAL AIRPORT P. O. BOX 1055 • SAIPAN • CM 96950

AMENDMENT TO AIRPORT RULES AND REGULATIONS

1. The schedule of fines to be assessed for the violation of Parts 2.1 through 2.7 of CPA's Rules and Regulations shall be as follows:

Part 2.3 (speed limit) \$50.00

Parts 2.1 (required licenses),
2.2 (obeying signals and orders),
2.4 (vehicles within operational areas),
2.5 (responsibility in cases of
accident), and
2.6 (right-of-way): \$30.00

Part 2.7 (parking):

\$20.00 plus towing charges

- 2. These amendments supersede the previous schedule of fines, which was published in 1 C.R. pp. 39 and 53.
- 3. These amendments take effect upon their promulgation in the manner provided by law.



Commonwealth of the Northern Mariana Islands Office of the Governor

Saipan, Mariana Islands 96950

FOR OFFICIAL USE CABLE ADDRESS GOV. NMI SAIPAN REPLY TO:

DEPT. or ACTIVITY

PUBLIC NOTICE

Proposed Amendments for Fish and Game Regulations

The Director of Natural Resources is proposing to promulgate amendments to existing regulations providing for the protection of fish and game. These regulations are being promulgated pursuant to authority under Public Laws 1-8 and 2-51, (P.L. 2-51).

Copies of these proposed amendments may be obtained from the Department of Natural Resources, Division of Fish and Wildlife, CNMI, Saipan, CM 96950.

Anyone interested in commenting on the proposed amendments may do so by submitting in writing to the Department of Natural Resources, Commonwealth of the Northern Mariana Islands, Saipan, CM 96950 within thirty (30) days from the date of this publication in the Commonwealth Register.

//6/ //3_ Date

Nicolas M. Leon Guerrero D rector of Natural Resources



Commonwealth of the Northern Mariana Islands Office of the Governor

Saipan, Mariana Islands 96950

FOR OFFICIAL USE CABLE ADDRESS GOV. NMI SAIPAN REPLY TO:

DEPT. or ACTIVITY

NOTISIAN PUBLIKO

Inifresi Na Areklamento Para Guihan Yan Ga'ga Machalek

I Direktot Natural Resources ha'ofresi para u establesi este siha na areklamento pot protekson guihan yan ga'ga machalek siha. Este todos siha na areklamento ma establisi sigun aturidat ginen Lai Publiku 1-8 and 2-51 (P.L. 2-51).

I kopiam este siha na areklamento ni ma ofresi sina machule ginen ofisinan Division of Fish and Wildlife giya Puetton Tanapag pot mas matungo komu Charlie Dock.

Yanggen hagi interesao munahalom rekomendasion o sino opinion pot este i ma ofresi na areklamento sinaha tugi'i i Depattementon Natural Resources gi halom trenta (30) dias desde ma publika este siha na areklamento gi Commonwealth Register.

Q /6/86 Fecha

Nicolas M. Leon Guerrero D'rector of Natural Resurces The following are proposed amendments to the "Fish and Game" Regulations.

- 1. Part 3, Section 1c
 - insert "5) Animal part and amount given" after the last sentence.
- 2. Part 3, Section 1g (7)
 - insert "or coconut crabs" after the last sentence.
- 3. Part 3, Section 2 Table I
 - Sambar Deer (everywhere but Rota) change season to read 9/01 10/15.
 - Sambar Deer (Rota change season to read 5/01 5/31 and 9/01 10/15.
- 4. Part 5, Section 1b
 - after Lovebirds, all Species (Aga ornis Spp.)
 - add: African Grey Parrat (Psittacus erithacus)

Blue and Gold Macaw (Ara ararauna)

Scarlet Macaw (Ara macao)

Green Wing Macaw (Ara chloro tera)

Military Macaw (Ara militaris)

- Under list of Mammals;

add: Domestic Goat (Capra hircus) after Domestic Cattle (Bos taurus)

delete: Domestic, Brown or Norwegian Rat (Rattus norvegicus)

Domestic or House Mouse (Mus musculus)

Part 5, Section 1f

- delete entirely and replace with the following:
- f. The Division of Fish and Wildlife will accept applications for addition to the list of admissible animals in (b). Applicants must furnish the Division the following information:
 - 1. Common and Scientific name of Species.
 - 2. Source of Species.
 - 3. Findings of a comprehensive literature search documenting native range, habitat and foood habits of the species, history in captivity, and any known cases of feral populations, particularly in similar island ecosystems such as Hawaii.
 - 4. Evidence of possession of an escape proof cage.

The Chief will consult with the Chief, Division of Animal Health and Industry in reviewing the application. The Chief will inform the applicant and Chief of Animal

Proposed Amendments (Con't) Page 2,

Health and Industry of his findings within sixtry (60) days. Upon approval by the Chief; the Chief of Animal Health and Industry may then issue a permit to the applicant allowing for the importation of the approved species.



Department of Finance

Office of the Governor Commonwealth of the Northern Mariana Islands Salpan, CM 96950

CABLE ADDRESS GOV. NMI SAIPAN

PUBLIC NOTICE

Revenue and Taxation Ruling 86-001

The Director of Finance has issued a ruling concerning the withholding of tax at the source of payment on interest and fees paid to foreign financial institutions and the determination of the amount to be remitted to the CNMI Treasury.

This ruling is published in this issue of the Commonwealth Register for public review. Other documents relating to this issue may be inspected at the Division of Revenue and Taxation, Capitol Hill, Saipan, CM 96950 during regular operation hours.

Rex I. Palacios

Director of Finance

Date

33311.58



Department of Finance

Office of the Governor Commonwealth of the Northern Mariana Islands Saipan, CM 96950

CABLE ADDRESS GOV. NMI SAIPAN

NOTISIAN PUBLIKU

Revenue and Taxation Areglo No. 86-001

I Direktot Finansiat man publika areglamento pot mahalan tax gi hale anai mafatinas i apas guato gi estrangeru na bisnis yan lokue pot detitminasion kuenta para uma apase i Tresurerun Gobietno.

Este na areglo ma publika guine gi Commonwealth Register para sensuran publiku. Otro dokumento siha pot esti na asunto sina ma inspekta gi Division i Revenue yan Taxation, Capitol Hill, Saipan, CM 96950 duranten i oran chocho.

Sinettifika As: <

Rex I. Palacios

Direktot i Finansiat



DIVISION OF REVENUE AND TAXATION COMMONWEALTH GOVERNMENT OF THE NORTHERN MARIANA ISLANDS



Telephones
Saipan Offices:
Central
Administration 9093
Collection 9430/9442
Compliance 9497/9498
Civic Center 6180/6951
Tinian Office 243
Rota Office 484

In reply refer to:	
Office:	
SER.	

Revenue Ruling No. 86-001

Issues

- 1) What would the tax effect be on the interest income received by foreign corporations not connected with the Commonwealth of the Northern Mariana Islands (CNMI) business?
- 2) Would the withholding be set at the rate equal to the gross revenue tax plus five percent of any excess income tax computed in accordance with the Internal Revenue Code (IRC)?

Background Facts

The taxpayer is a local corporation incorporated in the CNMI whose principal purpose is to build, operate, and manage a first-class hotel. The taxpayer intends to enter into formal loan agreements with foreign financial institutions to finance portions of the hotel project. It is anticipated that these financiers will be incorporated and located outside of the CNMI. Foreign financial institutions that may finance the taxpayer's project will realize interest income from such undertaking.

Law and Analysis

Section 1701 of Public Law 4-24 adopts the IRC as a local income tax known as the Northern Marianas Territorial Income Tax (NMTIT). All references to the United States in the IRC are deemed also to refer to the CNMI.

Income received by foreign corporations not connected with CNMI business may be subject to the provisions of section 881 of the NMTIT. Under NMTIT section 881, a tax is imposed on CNMI source income of a foreign corporation not connected with CNMI business.

Section 1442 of the NMTIT provides for the withholding from foreign corporations of a 30-percent tax in the same manner and on the same items of income as is provided in NMTIT section 1441. The payor of the income enumerated under NMTIT section 881 must withhold tax at the source of payment.

COMMONWEALTH REGISTER

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DECEMBER 16, 1986

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Under present tax laws, there are basically two types of taxes applicable to income from sources within the CNMI, (1) the gross revenue tax, 4 CMC section 1301; and (2) income tax under Subtitle A of the NMTIT. However, NMTIT section 1709 provides for relief from double taxation. All taxes paid or accrued under 4 CMC section 1301 may be taken as a non-refundable credit against the tax imposed under Subtitle A of the NMTIT. By allowing this credit, in effect, the taxpayer pays the greater of the two taxes.

Pursuant to NMTIT section 1708, every person subject to NMTIT Subtitle A who paid taxes on income derived from sources within the CNMI is entitled to a rebate. Foreign corporations that paid taxes under Chapter 3 of Subtitle A in excess of the tax paid or accrued on account of 4 CMC Chapter 3, shall also be entitled to a rebate of 95% of such excess.

However, NMTIT regulations section 4.1708.1(A) states in part:

"...the rebate is obtained by filing a form to be prescribed by the Commissioner (DOF) at the end of the taxable year. In any case, and in no circumstances whatsoever, will the 95% rebate be advanced or taken in advance during the taxable year."

Section 1708(f) of the NMTIT provides that amounts properly subject to rebate shall be treated as overpayment of tax and refunded after the filing of the taxpayer's return for the taxable year to which the rebate relates. By applying the rebate provision, the taxpayer has an overpayment of tax. Pursuant to NMTIT regulation section 1.6012-2(g)(2)(i)(b)(2), the taxpayer shall claim the overpayment by filing a tax return in accordance with NMTIT regulation section 301.6402-3.

Holdings

- 1. The payor of the income enumerated under section 881(a) must withhold tax in accordance with NMTIT regulations section 1.1441 as provided for in section 1.1442.
- 2. The amount of tax imposed under Subtitle A of the NMTIT less applicable non-refundable credit with respect to the tax paid or accrued under 4 CMC Chapter 3, must be remitted to the CNMI Treasury including that part of the NMTIT tax subject to a rebate.

Rex I. Palacios
Director of Finance

Dated 12/10/86