



Revenue and Taxation Department of Finance

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TAX ANNOUNCEMENT 2022-4

Date: June 15, 2022

To: All CNMI Taxpayers

Re: Amendments on Business License Regulations

Please be advised that proposed amendments to the Division of Revenue and Taxation, Business License Regulations were published in the Commonwealth Register on May 28, 2022 (Volume 55, Number 05). Major amendments include:

- Changes to annual business license fees
- Changes to make lines of businesses consistent with the North American Industry Classification System (NAICS)
- Regulations for temporary business licenses
- Regulations regarding prorated fees
- Regulations implementing other fees, such as fees for late filing, expedited business license approvals, and amendments to business licenses certificates.

For those interested in submitting written comments on these proposed regulations, you may write to the Secretary of Finance, David Dlg. Atalig, by US mail to the DOF mailing address PO Box 5234, CHRB, Saipan, MP 96950, or drop off your written comments to the Office of the Secretary of Finance located in Capitol Hill, Saipan. Comments, data, views, or arguments are due within 30 days from the date of publication in the Commonwealth Register.