Doing Business in
THE MARIANAS
U.S.A.
Saipan
Tinian
Rota
Northern Islands
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
OFFICIAL SEAL
CEDA
COMMONWEALTH ECONOMIC DEVELOPMENT AUTHORITY
www.developcnmi.com

INVEST *in* THE MARIANAS, U.S.A.

SAIPAN • TINIAN • ROTA • NORTHERN ISLANDS

Why The Marianas?

The U.S. Commonwealth of the Northern Mariana Islands (CNMI), located in the western Pacific Ocean, **offers investors a broad range of investment opportunities in industries such as tourism, education, telecommunications, manufacturing, agriculture, and renewable energy.** Located strategically and in close proximity to key Asian markets, the Marianas is well-positioned to serve as a hub for trade and commerce in the region. The islands also offer a competitive business environment, with tax incentives and other benefits for investors.

In addition, the Marianas is home to a vibrant and diverse community, with a rich culture and history that make the islands an attractive destination for visitors and investors alike.

- ✓ Qualifying Certificate: 100% Tax abatement for up to 25 years
- ✓ Income Tax Rebate up to 90%
- ✓ No Property Taxes
- ✓ No Sales Taxes
- ✓ No Gift and Estate Taxes
- ✓ No US Customs Duties at Marianas, USA Ports of Entry
- ✓ **Made in the USA Label**
- ✓ Trade and Tariff Advantages
- ✓ **Merchant Marine Act (Jones Act) Exemption**
- ✓ Strategic Location in the Asia Pacific
- ✓ Economic Incentive District
- ✓ CW Program and unlimited H1-B visas
- ✓ USA Education
- ✓ Digitally Connected
- ✓ Availability of Public Lands

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Qualifying Certificate (QC) Program

The CNMI offers up to 100% tax abatement or rebate for up to 25 years on various taxes, including individual and corporate income tax, business gross revenue tax, Marianas excise tax (import), alcohol beverage tax, and developer infrastructure tax on Rota and Tinian. These incentives are designed to encourage investment and economic growth by significantly reducing tax burdens for qualifying businesses and individuals.

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Tax Incentives

The CNMI offers a highly competitive tax environment designed to attract business investment. Eligible businesses can benefit from an income tax rebate of up to 90%, along with no property taxes, no gift or estate taxes, and no sales tax. Employers also enjoy relief from both state and federal unemployment taxes, significantly lowering operational costs.

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"Made in the USA" Label- How to Qualify?

To qualify as "Made in the USA," a product must be all or virtually all made in the Marianas, with only a negligible amount of foreign content. The final assembly or significant processing must occur within the Marianas, and the majority of the manufacturing costs must come from U.S. or Marianas-based materials and labor. Additionally, any foreign content must be minor and far removed from the finished product. Depending on how a product is sourced and assembled, alternative labels may apply—such as "Assembled in the USA," "Made in the USA with imported materials," or "Manufactured in the USA with [Country] materials." Labels must reflect the product's true origin and the extent of U.S. involvement in its production.

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Trade and Tariff Advantages

General Headnote 3(a)(iv) – Harmonized Tariff Schedule of the U.S.

Products that are produced, manufactured, or grown in the Marianas may enter the U.S. customs territory duty-free, as long as no more than 70% of their total value comes from foreign materials. For textiles and wearable items, the requirement is stricter—at least 50% of their value must come from materials and labor within the Marianas to qualify for duty-free entry.

The Marianas and U.S. Customs Territory

The Marianas operates its own Customs system and is not part of the United States customs territory, due to its unique political relationship with the U.S. through the Covenant. This arrangement offers key advantages, including tariff benefits and exemption from federal excise taxes at ports of entry in the Marianas.

Jones Act Exemption – Merchant Marine Act

The Marianas is exempt from the Jones Act, which typically requires that goods transported between U.S. ports use U.S.-flagged, U.S.-built, and U.S.-operated vessels. This exemption provides cost savings and greater shipping flexibility for goods entering the Marianas for manufacturing or value-added processing. It also enhances the region's role as a strategic link for U.S. investment and trade across the Asia-Indo-Pacific, while offering a bridge into the mainland U.S. market.

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Economic Incentive District

Public land leases in the CNMI are offered at competitive rates and are available on Saipan, Tinian, and Rota, with permits and licenses prioritized, expedited, and fast-tracked. Tax incentives for lessees include rebates on Marianas-sourced income of up to 100% for up to 20 years, exemptions from Business Gross Revenue Tax (excluding retail/wholesale sales and construction) up to 100% for 20 years, and full exemptions from Excise Tax on capital equipment, machinery, and raw materials (excluding consumables and food) for the same period.

Additionally, lessees can receive up to 100% exemption from Developers Tax and from Export Taxes and User fees for up to 20 years. These measures are designed to encourage investment and development on public lands while providing significant tax relief to qualifying projects.

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Workforce Advantages

U.S. Workers

Employers in the Marianas have access to the U.S. workforce, including U.S. citizens and permanent residents, providing a stable foundation for hiring locally and supporting economic growth.

CW Program – Marianas-Only Foreign Worker Program

The CW Program is a unique visa classification available only in the Marianas, designed to meet local labor needs by allowing access to foreign workers. It provides an option for employers to hire individuals who do not qualify under other U.S. nonimmigrant visa categories, such as H-1B or H-2B. The program allows for one- to three-year work permits, with renewals permitted. Long-term workers may receive three-year permits, but a "touchback" provision requires a break in stay after three years. The annual cap is set at 10,000 permits, with current usage around 4,000 per year. This program is critical to supporting sectors with labor shortages in the Marianas.

H-1B Visa Program

The H-1B visa allows U.S. employers—including those in the Marianas—to hire highly educated foreign professionals for specialty occupations that require at least a bachelor's degree and specialized knowledge. Common roles include engineers, nurses, teachers, and financial analysts. Unlike other U.S. states and territories, the Marianas is not subject to the national H-1B cap, giving local employers a significant advantage in recruiting global talent. This exemption offers a more flexible and predictable immigration framework, further positioning the Marianas as an attractive destination for investment in the U.S.-Asia Pacific region.

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The MARIANAS, U.S.A.

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