



**REQUIREMENTS FOR ALCOHOLIC BEVERAGE CONTROL LICENSES:**

1. Individuals applying for an Alcoholic Beverage Control license must have resided on Guam for at least one year at the time of application.
2. If the applicant is a partnership, then each partner must satisfy the same requirement.
3. If the applicant is a corporation, the majority of the members of the Board of Directors must meet this requirement.
4. General On-Sale and General Off-Sale licenses are issued on a municipality basis. One of each license per one thousand persons or fraction thereof is issued. However, a special provisions of the law allows application for a license if the establishment is a hotel with at least twenty rooms or if it is a public restaurant where the investment in the building is not less than \$50,000.

**BUSINESS LICENSE FEES:**

<b>BUSINESS LICENSE CATEGORIES &amp; ANNUAL FEE</b>			
<b>Wholesale:</b>	Resold items	per location	\$100
<b>Retail:</b>	General	per location	\$40
	Peddling	authorized location	\$40
	Vending Machine - coin	per location	\$5
<b>Services:</b>	General		\$25
	Amusement Device -coin		\$25
	Rental - RE/Land		\$25
	Rental - 1 or more units		\$25
	Rental - SFD		\$25
<b>Insurance:</b>	insurer, reinsurer, captive		\$200
<b>Home Industry:</b>	Mfg & Wholesale		\$25
<b>Manufacturing:</b>	Hand Mfg		\$5
	Machine Mfg		\$40
<b>Banking:</b>	Each Institution	Per Location	\$500
	Small Lending	Per Location	\$250
<b>Alcoholic Beverage:</b>	Manufacturer		\$100.00
	Agent		\$250.00
	Wholesale Dealer		\$500.00
	Retail Dealer On Sale - Beer		\$150.00
	Retail Dealer On Sale - Wine		\$150.00
	Retail Dealer On Sale - General		\$500.00
	Retail Dealer Off Sale - Beer		\$50.00
	Retail Dealer Off Sale - General		\$400.00
	Club		\$250.00
	Special Alcohol		\$25.00
	Public Warehouse		\$25.00
	Temporary Beer		\$10/day
	Temporary General		\$10/day

## **FIRM CLASSIFICATION:**

1. Sole Proprietorship: Single business owner.
2. Partnership: An association of two or more persons to carry on as co-owners of a business for profit. Guam law also allows for the formation of Limited Liability Partnerships (LLP's). A LLP is a general partnership in which the personal liability of each partner is limited to the amount invested by that partner.
3. Corporation: Artificial being created by law, having the rights of succession and the powers, attributes and properties expressly authorized by law or incident to its existence. Please note that all corporations must be registered with the Department of Revenue and Taxation prior to applying for a business license.
4. Limited Liability Company (LLC): A company that is organized for the sole and specific purpose of rendering professional service and that has as its members only individuals licensed or otherwise authorized within Guam to render the same professional service as the limited liability company. Neither partners nor managers are personally responsible for the obligations of an LLC.

## **BUSINESS PRIVILEGE TAX (Gross Receipts Tax GRT):**

Upon receiving the business license, you will receive an explanation on Guam's Business Privilege Tax filing. More commonly referred to as the Gross Receipts Taxes (GRT), this tax is to be filed quarterly and is based on gross receipts (revenues) of the business. The GRT is due between the 1st and 20th of each month and should be paid at the Department of Revenue and Taxation.

## **Contact Information: (Please note: these government agencies are represented at the One-Stop Center)**

### **Department of Revenue & Taxation - Business Privilege Tax Branch**

13-1 Mariner Avenue, Tiyan  
P. O. Box 23607 GMF, Gu 96921  
Voice # 671-475-1829 Fax #671-472-2643

### **Department of Public Works - One Stop Center**

542 N. Marine Drive, Tamuning  
P. O. Box 2950 Hagatna, Gu 96910  
Voice # 671-475-5252/63 Fax # 671-477-0883

### **Guam Fire Department**

1301 Central Avenue, Tiyan  
P. O. Box 2950 Hagatna, Gu 96910  
Voice # 671-472-3304/6 Fax # 671-472-3360

### **OTHER Clearances (as required):**

Guam Environmental Protection Agency - *Chemicals & gas stations*  
Department of Education - *Tutor/instructional schools*  
Department of Parks & Recreation - *Peddlers & Jet Ski operators*  
Guam Police Department - *Security & collection, Alcohol & Firearms, Children's toys*  
Department of Public Health & Social Services - *Alcohol, Food, foodstuff & bakeries, Chemicals & gas stations, Children's toys & Peddlers, Beauty shops, Hotel/motel & apartments/condo*

---

**For more information, please contact:  
The Guam Economic Development and Commerce Authority**

ITC Building, Suite 511  
590 South Marine Corps Drive  
Tamuning, Guam 96913



Tel: (671) 647-4332  
Fax: (671) 649-4146  
e-mail: [help@investguam.com](mailto:help@investguam.com)  
or visit [www.investguam.com](http://www.investguam.com)