

**Department of  
REVENUE AND TAXATION  
Government of Guam**

FELIX P. CAMACHO, Governor  
KALEO S. MOYLAN, Lieutenant Governor

ARTEMIO B. ILAGAN, Director  
JOHN P. CAMACHO, Deputy Director

**2005 CURRENT FEES  
BUSINESS LICENSE BRANCH**

| Description                                                                                      | Statute of Citation | Current Fee |  |  |  |  |  |  |  |  |
|--------------------------------------------------------------------------------------------------|---------------------|-------------|--|--|--|--|--|--|--|--|
| <b>BUSINESS LICENSE</b>                                                                          |                     |             |  |  |  |  |  |  |  |  |
| Wholesale Licenses (annual)                                                                      | 11 GCA 72107        | \$ 100.00   |  |  |  |  |  |  |  |  |
| Retail Licenses (annual)                                                                         | 11 GCA 72108        | \$ 40.00    |  |  |  |  |  |  |  |  |
| Coin Vending Machine (Annual per unit)                                                           | 11 GCA 72109        | \$ 5.00     |  |  |  |  |  |  |  |  |
| Coin Vendor                                                                                      |                     | \$ -        |  |  |  |  |  |  |  |  |
| Manufacturer's License (annual)                                                                  |                     | \$ -        |  |  |  |  |  |  |  |  |
| a) Hand                                                                                          | 11 GCA 72110        | \$ 5.00     |  |  |  |  |  |  |  |  |
| b) Machine                                                                                       | 11 GCA 72110        | \$ 40.00    |  |  |  |  |  |  |  |  |
| Home Industry License (annual)                                                                   | 11 GCA 75157        | \$ 25.00    |  |  |  |  |  |  |  |  |
| Pawn Shop                                                                                        | 22 GCA 49101        | \$ 100.00   |  |  |  |  |  |  |  |  |
| Service License (annual)                                                                         | 11 GCA 76101        | \$ 25.00    |  |  |  |  |  |  |  |  |
| a) Rental unimproved real property                                                               | 11 GCA 76101        | \$ 25.00    |  |  |  |  |  |  |  |  |
| b) Rental (1) unit residential real property                                                     | 11 GCA 76101        | \$ 5.00     |  |  |  |  |  |  |  |  |
| c) Rental multiple residential                                                                   | 11 GCA 76101        | \$ 5.00     |  |  |  |  |  |  |  |  |
| plus \$10 each additional unit                                                                   |                     |             |  |  |  |  |  |  |  |  |
| e) Rental of hotel or motel                                                                      | 11 GCA 76101        | \$ 25.00    |  |  |  |  |  |  |  |  |
| plus \$40 each additional unit                                                                   |                     |             |  |  |  |  |  |  |  |  |
| f) Rental of commercial bldg. Office space                                                       | 11 GCA 76101        | \$ 25.00    |  |  |  |  |  |  |  |  |
| g) Rental of commercial bldg (non-office) space                                                  | 11 GCA 76101        | \$ -        |  |  |  |  |  |  |  |  |
| Penalty of \$1.00 per each<br>calendar days for failure to renew<br>by the due date of June 30th | 11 GCA 70117        | \$ 50.00    |  |  |  |  |  |  |  |  |
| <b>TOBACCO LICENSE</b>                                                                           |                     |             |  |  |  |  |  |  |  |  |
| a) Retail Tobacco License                                                                        | 11 GCA 6108         | \$ 40.00    |  |  |  |  |  |  |  |  |
| b) Wholesale Tobacco License                                                                     | 11 GCA 6108         | \$ 500.00   |  |  |  |  |  |  |  |  |
| c) Coin Vending Tobacco License                                                                  | 11 GCA 6108         | \$ 20.00    |  |  |  |  |  |  |  |  |
|                                                                                                  |                     | \$ -        |  |  |  |  |  |  |  |  |
| Fines for No Tobacco License                                                                     | 11 GCA 6108         | \$ 50.00    |  |  |  |  |  |  |  |  |
| Fines for Non-Display of Tobacco License                                                         | 11 GCA 6109         | \$ 50.00    |  |  |  |  |  |  |  |  |
| Fines for Non-Display of Prohibition<br>of Sign no Sale to Minors                                | 11 GCA 6109         | \$ 50.00    |  |  |  |  |  |  |  |  |

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**2005 CURRENT FEES  
BUSINESS LICENSE BRANCH**

| Description                                                            | Statute of Citation          | Current Fee |  |  |  |  |  |  |  |  |  |
|------------------------------------------------------------------------|------------------------------|-------------|--|--|--|--|--|--|--|--|--|
| r) Filing of corporate merger                                          | 18 GCA 9102                  | \$ 1.00     |  |  |  |  |  |  |  |  |  |
| s) Filing of domestic dissolution                                      | 18 GCA 5102                  | \$ 1.00     |  |  |  |  |  |  |  |  |  |
| t) Filing of partnership dissolution                                   | 18 GCA 25601                 | \$ 1.00     |  |  |  |  |  |  |  |  |  |
| u) Filing of redomestication (Foreign Corporation)                     | Title 18 GCA                 | \$ 105.00   |  |  |  |  |  |  |  |  |  |
| v) Filing of Foreign/FSC Termination                                   | Title 18 GCA                 | \$ 25.00    |  |  |  |  |  |  |  |  |  |
| w) Filing of Association termination                                   | Title 18 GCA                 | \$ 1.00     |  |  |  |  |  |  |  |  |  |
| X) Filing corporate annual report                                      | 18 GCA 7104 (c )             | \$ 100.00   |  |  |  |  |  |  |  |  |  |
| Issuance of Certificate of Good Standing                               | Title 5 (Director's (SOP)    | \$ 5.00     |  |  |  |  |  |  |  |  |  |
| Issuance of Certificate of Existence (Status)                          | Title 5 (Director's (SOP)    | \$ 5.00     |  |  |  |  |  |  |  |  |  |
| Fee for Certification or Authentication                                | Title 5 (Director's (SOP)    | \$ 5.00     |  |  |  |  |  |  |  |  |  |
| Fee for bingo/raffle permit certificate                                | 9 GCA 64.70 (f)(4)           | \$ 2.00     |  |  |  |  |  |  |  |  |  |
| Issuance of Certificate of exemption from business license             | Public 19-10 Title 11GCA     | \$ 5.00     |  |  |  |  |  |  |  |  |  |
| Fee ofr Martial Arts Registration ID                                   | 10 GCA 62103                 | \$ 5.00     |  |  |  |  |  |  |  |  |  |
| <b>Filing of Service of Process</b>                                    |                              |             |  |  |  |  |  |  |  |  |  |
| a) Domestic Corporation                                                | 18 GCA 6101                  | \$ 5.00     |  |  |  |  |  |  |  |  |  |
| b) Foreign Corporation                                                 | 18 GCA 6101                  | \$ 20.00    |  |  |  |  |  |  |  |  |  |
| c) Unlicensed Foreign Corporation                                      | 18 GCA 6101                  | \$ 20.00    |  |  |  |  |  |  |  |  |  |
| <b>REGISTRATION OF FOREIGN SALES CORPORATION</b>                       |                              |             |  |  |  |  |  |  |  |  |  |
| <b>(FSC LARGE)</b>                                                     |                              | \$ -        |  |  |  |  |  |  |  |  |  |
| a) from 1/1/1997 to 12/31/2006                                         | 18 GCA 78106 (a) (1)         | \$ 1,000.00 |  |  |  |  |  |  |  |  |  |
| b) from 1/1/2207 to 12/31/2016                                         | 18 GCA 78106 (a) (2)         | \$ 1,500.00 |  |  |  |  |  |  |  |  |  |
| c) from 1/1/2017 to 12/31/2026                                         | 18 GCA 78106 (a) (3)         | \$ 2,250.00 |  |  |  |  |  |  |  |  |  |
| <b>(FSC SMALL)</b>                                                     |                              | \$ -        |  |  |  |  |  |  |  |  |  |
| a) from 1/1/1997 to 12/31/2006                                         | 18 GCA 78106 (b) (1)         | \$ 400.00   |  |  |  |  |  |  |  |  |  |
| b) from 1/1/2207 to 12/31/2016                                         | 18 GCA 78106 (b) (2)         | \$ 600.00   |  |  |  |  |  |  |  |  |  |
| c) from 1/1/2017 to 12/31/2026                                         | 18 GCA 78106 (b) (3)         | \$ 900.00   |  |  |  |  |  |  |  |  |  |
| <b>MARRIAGE LICENSE</b>                                                |                              |             |  |  |  |  |  |  |  |  |  |
| Issuance of Marriage License                                           | 19 GCA 3202 (l)              | \$ 15.00    |  |  |  |  |  |  |  |  |  |
| Fee for waive five-day waiting period for issuance of marriage license | 19 GCA 3202( c )             | \$ 10.00    |  |  |  |  |  |  |  |  |  |
| Others (Marriage Affidavit/Waiver Forms/copies of License/decreed,etc) | Title 5 GCA/Director's (SOP) | \$ 1.00     |  |  |  |  |  |  |  |  |  |

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|--------------------------------------------------------------------------------------|---------------------------------|-------------|--|--|--|--|--|--|--|--|
| Marriage Performance                                                                 | 19 GCA 3205                     | \$ 10.00    |  |  |  |  |  |  |  |  |
| <b>BOXING LICENSE</b>                                                                |                                 |             |  |  |  |  |  |  |  |  |
| a) Physicians                                                                        | 22 GCA 41109                    | \$ 25.00    |  |  |  |  |  |  |  |  |
| b) Referee                                                                           | 22 GCA 41109                    | \$ 25.00    |  |  |  |  |  |  |  |  |
| c) Judge                                                                             | 22 GCA 41109                    | \$ 10.00    |  |  |  |  |  |  |  |  |
| d) Timekeeper                                                                        | 22 GCA 41109                    | \$ 5.00     |  |  |  |  |  |  |  |  |
| e) Professional Boxer                                                                | 22 GCA 41109                    | \$ 10.00    |  |  |  |  |  |  |  |  |
| f) Novice Boxer                                                                      | 22 GCA 41109                    | \$ 2.00     |  |  |  |  |  |  |  |  |
| g) Managers of Professional Boxers                                                   | 22 GCA 41109                    | \$ 25.00    |  |  |  |  |  |  |  |  |
| h) Trainers                                                                          | 22 GCA 41109                    | \$ 5.00     |  |  |  |  |  |  |  |  |
| i) Second                                                                            | 22 GCA 41109                    | \$ 5.00     |  |  |  |  |  |  |  |  |
| k) Promoters of Professional Contents                                                | 22 GCA 41109                    | \$ 100.00   |  |  |  |  |  |  |  |  |
| <b>REPRODUCTION OF DOCUMENTS &amp; RECORDS</b>                                       |                                 |             |  |  |  |  |  |  |  |  |
| Copies of Articles of Incorporation                                                  | Title 5 GCA                     | \$ 10.00    |  |  |  |  |  |  |  |  |
| Copies of By-Laws at \$1.00 per page                                                 | Title 5 GCA                     | \$ 1.00     |  |  |  |  |  |  |  |  |
| Copies of Association at \$1.00 per page                                             | Title 5 GCA                     | \$ 1.00     |  |  |  |  |  |  |  |  |
| Copies of Business License/Application                                               | Title 5 GCA                     | \$ 1.00     |  |  |  |  |  |  |  |  |
| Copies of Marriage Certificate/License                                               | 5 GCA 3209                      | \$ 1.00     |  |  |  |  |  |  |  |  |
| Copies of Divorce Decree at \$1.00 per page                                          | Title 5 GCA                     | \$ 1.00     |  |  |  |  |  |  |  |  |
| Copies of Death Certificate at \$1.00 per page                                       | Title 5 GCA                     | \$ 1.00     |  |  |  |  |  |  |  |  |
| Copies of Business License Listing at \$1.00 per page                                | Title 5 GCA                     | \$ 1.00     |  |  |  |  |  |  |  |  |
| Corporate Certificate Replacement                                                    | Title 5 GCA/Director's SOP      | \$ 5.00     |  |  |  |  |  |  |  |  |
| Retrieval of Corporate/Business License/Marriage Licenses and other entity or record | Title 5 GCA<br>Director's (SOP) | \$ 10.00    |  |  |  |  |  |  |  |  |