



Dipåtamenton Kontribusion yan Adu'ånå

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

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FOR IMMEDIATE RELEASE
JULY 15, 2022

DRT ISSUES GUIDANCE REGARDING FILING AND REPORTING FOR PUBLIC LAW 36-105,1 THE TEMPORARY WAIVER OF THE LEVY OF EXCISE TAXES, AUTOMOTIVE SURCHARGES, AND MASS TRANSIT AUTOMOTIVE SURCHARGES ON LIQUID FUEL FOR ONE HUNDRED EIGHTY (180) CALENDAR DAYS

Barrigada, GU – The Guam Department of Revenue and Taxation (DRT) today issued guidance regarding the revised online filing of tax forms GRT-2 and GRT-E due to Public Law 36-105. This form will allow taxpayers to properly claim the temporary waiver of the levy of excise taxes, automotive surcharges, and mass transit automotive surcharges on liquid fuel for one hundred eighty (180) calendar days from the date of enactment.

As stated in P.L. 36-105, This Act shall be effective upon enactment on June 21, 2022.

Eligible taxpayers must use Exemption Code “**E47: Public Law 36-105**” on Form GRT-E for the exemption amount claimed on Form GRT-2.

If you have any questions or concerns, you can contact **(671) 635-1835/36** or visit **DRT's Business Privilege Tax Branch**.

/s/ Dafne M. Shimizu
Director

###END OF RELEASE###