



## Fast Fact Sheet

# Licensing and Tax Requirements for Lodging Facilities

### Licensing & Compliance

- General Business License Requirements
  - Government Clearances
- B&B Compliance Inspection Checklist
- STVR Compliance Inspection Checklist
- For detailed information on licensing, please contact DRT's General Licensing & Registration Branch at (671) 635-1828/9.

### Taxation

- BPT – 5%
- Occupancy Tax
  - Bed and Breakfast – 4%
  - Hotel/Motel/STVRs, etc. – 11%
- Form GRT-1
- For additional information on taxation, please contact BPT Branch at (671)635-1835/7623.

For all other information and access to forms, please visit [www.guamtax.com](http://www.guamtax.com)