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Company formation in Guam

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Flag



Coat of arms

Common form	Corporation or LLC
Registry	Department of Revenue and Taxation (General Licensing and Registration Branch)
Minimum capital	No statutory minimum
Directors	1 director (corporation)
Local director	A registered agent on Guam
Corporate tax	21% under the mirror of the US Internal Revenue Code
VAT / sales tax	None; business privilege tax 5% on gross receipts
Typical timeline	Usually 1–2 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	US dollar (USD)

In short: To set up a company in Guam, most founders form a corporation or LLC, registered with the Department of Revenue and Taxation (General Licensing and Registration Branch). Minimum capital: no statutory minimum. Corporate tax: 21% under the mirror of the US Internal Revenue Code. Registration: usually 1–2 weeks (as of November 2026).

Short guide. Tax figures come from the sources listed under References; company-law details summarise official guidance and can change. Confirm requirements with the Department of Revenue and Taxation (General Licensing and Registration Branch) before filing.

Guam, an unincorporated territory of the United States, applies a mirror image of the US Internal Revenue Code. The **Department of Revenue and Taxation** both registers companies and collects taxes, including a 5% business privilege tax on gross receipts.

Business structures

Most founders in Guam form a corporation or LLC, registered with the Department of Revenue and Taxation (General Licensing and Registration Branch). Other forms are listed below.

- **Corporation or LLC** – the usual company form for private businesses

Requirements

Minimum share capital in Guam (2026): no statutory minimum. Directors required: 1 director (corporation). Local resident director: a registered agent on Guam.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 director (corporation).
- Local residency: a registered agent on Guam.
- A registered office address in Guam.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Guam (2026): usually 1–2 weeks. The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.

3. File the registration with the Department of Revenue and Taxation (General Licensing and Registration Branch).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Department of Revenue and Taxation.

Taxation

The corporate tax rate in Guam in 2026 is 21% under the mirror of the US Internal Revenue Code. Standard VAT or sales tax: none; business privilege tax 5% on gross receipts.

Tax	Rate and notes
Corporate income tax	21% under the mirror of the US Internal Revenue Code
VAT / indirect tax	None; business privilege tax 5% on gross receipts
Withholding tax on dividends to non-resident companies	Depends on the payer and recipient; see the Double tax treaties section

Ongoing compliance

Annual compliance in Guam: Companies file annual financial statements and tax returns with the Department of Revenue and Taxation, and keep their details up to date with the Department of Revenue and Taxation.

Double tax treaties

US tax treaties generally do not apply to Guam; the mirror code governs payments to non-residents.

Domestic withholding tax on payments to non-resident companies

Domestic withholding rates on dividends, interest and royalties could not be confirmed from a current source for this short guide; confirm them with the Department of Revenue and Taxation.

The reduced rate for each partner country is set by the treaty concerned; confirm it with the tax authority.

Domestic rates from the sources listed under References. Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Guam?

Typical registration time in Guam: usually 1–2 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Guam?

Minimum share capital in Guam: no statutory minimum (as of November 2026).

What is the corporate tax rate in Guam in 2026?

The corporate tax rate in Guam in 2026 is 21% under the mirror of the US Internal Revenue Code. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Guam?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Guam: a registered agent on Guam.

Official registries and resources

The official websites of the Department of Revenue and Taxation (General Licensing and Registration Branch) and the Department of Revenue and Taxation have not yet been verified by our editors, so they are not linked here. Use the names above to find them, and beware of unofficial look-alike sites.

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in Singapore
- Company formation in Hong Kong
- Company formation in Japan
- Company formation in India
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Country tax rates (January 2026 update, compiled from PwC and KPMG) . Damodaran Online, NYU Stern. Accessed November 2026.
2. List of countries by tax rates (Guam) . Wikipedia. Accessed November 2026.

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