

# GUAM USA

YOUR BUSINESS  
SMART  
DESTINATION

Beijing

Tokyo

Hong Kong



Los Angeles

Honolulu

*America in Asia*



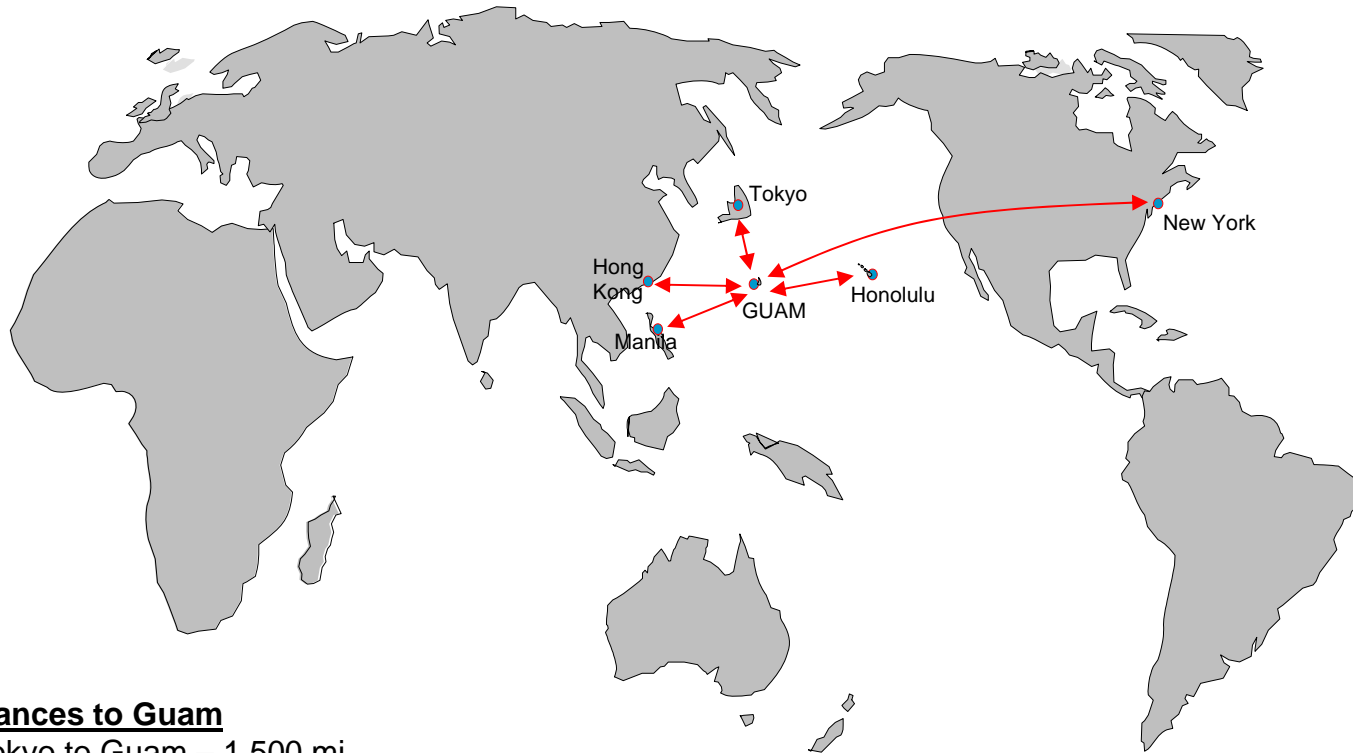
# Guam Overview

## Where America's Day Begins

- The westernmost territory of the U.S. and the largest island in the Marianas Archipelago and of the 2,000 islands in Micronesia
- 30 miles long and varies between 4 to 9 miles wide
- Estimated population 165,000 to 175,000
- A strategic U.S. military post in the Western Pacific, in close proximity to major cities in Asia



## Guam's Strategic Location



### Distances to Guam

- Tokyo to Guam – 1,500 mi
- New York to Guam – 8,200 mi
- Honolulu to Guam – 3,800 mi
- San Francisco – 6,200 mi
- Hong Kong to Guam – 2,100 mi
- Manila to Guam – 1,600 mi



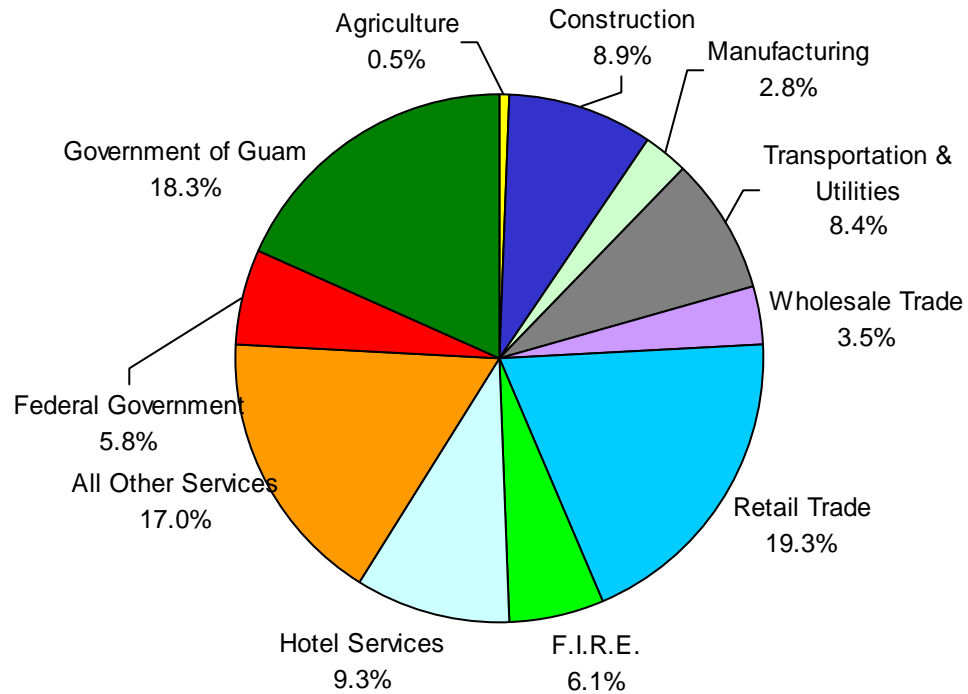
## *Guam's Legal Structure*

- Guam is a territory of the United States and its residents are U.S. citizens
- Locally-elected executive and legislative branches and a locally appointed judicial branch
- The Revised Organic Act of 1954 serves as Guam's constitution
  - Contains contract clause language equivalent to that of the U.S. Constitution
- Many U.S. Government functions are located on the island and the territory elects a non-voting delegate to the U.S. House of Representatives
- Guam's Tax Code mirrors the Internal Revenue Code
- Guam's bonds are triple-tax exempt in all 50 states



## Employment

### Industry Employment by Sector



Source: Guam Employment Report June 2007, Bureau of Labor Statistics

## INVESTOR INCENTIVE PROGRAMS:

- Qualifying Certificate
- Investor Visa Program
- Visa Waiver Program
- Foreign Tax Treaty



# Qualifying Certificate Program

## Eligible Industries

Trusts & Captives

*Tourism, Commercial Agriculture, Services*

*Manufacturing, Fishing & Aquaculture*

## Benefits - Rebate, Abatements and Exemptions

Corporate Tax

Corporate Dividend Tax

Gross Receipts Tax



## Investor Visa Program:

- Conditional permanent residency for 2 years
- Applicable to Investor, spouse and children under 21
- Minimum investment of \$1 million + 10 full-time jobs
- Full Permanent Resident (Green Card) status



## Investor Visa Program

- United States Visa Waiver Program (VWP)
  - Maximum of 90 day periods
  - 27 participating countries

Andorra

Australia

Austria

Belgium

Brunei

Denmark

Finland

France

Germany

Iceland

Ireland

Italy

Japan

Liechtenstein

Luxemburg

Monaco

The Netherlands

New Zealand

Norway

Portugal

San Marino

Singapore

Slovenia

Spain

Sweden

Switzerland

United Kingdom



# Visa Waiver Program

- Guam Visa Waiver Program (GVWP)
  - Omnibus Territories Act of 1986
  - Maximum of 15 day periods
  - Nine additional participating countries

Indonesia

Taiwan

Nauru

Solomon Islands

Malaysia

Western Samoa

South Korea

Vanuatu

Papua New Guinea



# Tax Treaty

- Guam Foreign Investment Equity Act (GFIEA)

Example: The current average US withholding tax rate for foreign corporations is 30%.

Applied treaty rates:	Japan is 10%
	Philippines is 15%
	Korea is 12%

Note: Tax treaty rates do not apply to beneficiaries of the Qualifying Certificate Program



## Investment Opportunities

- **Arbitration & Mediation**
- **Regional Distribution Center**
- **Regional Recycling Center**
- **Captive Insurance**
- **Professional Education & Certification**
- **Film, Video, Commercials**
- **Ancestral Lands**



# GUAM OF THE PAST



# GUAM ARBITRATION



# GUAM INTERNATIONAL AIRPORT



# GUAM PORT AUTHORITY



# GUAM TOURISM



# U.S. MILITARY IN GUAM



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