

Active Qualifying Certificates (as of 10/21/2022)

QC No.	Beneficiary	Industry	Effective Date	Corporate Tax Rebate % & Years	Effective / Expiration Date	Real Property Tax Abatement % & Years	Effective / Expiration Date	Dividend Tax Rebate % & Years	Effective / Expiration Date	GRT Abatement % & Years	Effective / Expiration Date	Use Tax Exemption % & Years	Effective / Expiration Date
245	City Hill Co. (Guam) Ltd. dba Guam Plaza Hotel *replaces QC#212	Hotel	2/21/2008	75% - 16 yrs	2/21/2008 2/21/2024	100% - 5 yrs	2/21/2008 2/21/2013	n/a	n/a	n/a	n/a	n/a	n/a
246	Premier Hotel & Resorts (Guam), Inc. dba Sheraton Laguna Guam	Hotel	12/13/2007	75% - 20 yrs	12/13/2007 12/13/2027	100% - 10 yrs	12/13/2007 12/13/2017	n/a	n/a	n/a	n/a	n/a	n/a
249	Marianas Captive Group, Inc.	Captive Insurance	10/21/2009	100% - 20 yrs	10/21/2009 10/21/2029	n/a	n/a	75% - 5 yrs resident shareholders	10/21/2009 10/21/2014	100% - 20 yrs	10/21/2009 10/21/2029	n/a	n/a
250	Century Insurance Co. (Guam), Ltd.	Domestic Ins.	7/26/2010	100% - 20 yrs	7/26/2010 7/26/2030	n/a	n/a	75% - 5 yrs resident shareholders	7/26/2010 7/26/2015	100% - 20 yrs	7/26/2010 7/26/2030	n/a	n/a
								100% - 20 yrs non-resident shareholders	7/26/2010 7/26/2030				

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252	Guam Healthcare Development, Inc. dba Guam Regional Medical City	Health Care Services	1/9/2015	75% - 20 yrs	1/9/2015 1/9/2035	100% - 10 yrs	1/9/2015 1/9/2025	75% - 5 yrs resident shareholders	1/9/2015 1/9/2019	n/a	n/a	n/a	n/a
		1st Amendment	10/23/2015	Memo changing effective date to January 2016									
				75% - 20 yrs	1/1/2016 1/1/2036	100% - 10 yrs	1/1/2016 1/1/2026	75% - 5 yrs resident shareholders	1/1/2016 1/1/2020	n/a	n/a	n/a	n/a
253	JMSH 11, LLC. dba Citta di Mare	Hotel	8/25/2017	75% - 20 yrs (or until income tax rebates are exhausted)	8/25/2017 8/25/2037	100% - 10 yrs (or until tax abatements are exhausted)	8/25/2017 8/25/2027	n/a	n/a	50% - 20 yrs (or until tax credits and exemptions are exhausted)	8/25/2017 8/25/2037	100% (so long as tax exemptions are available)	8/25/17 1 yr after issuance of occupancy permit
254	TNN Guam, Inc. dba Tsubaki Hotel	Hotel	9/28/2016	75% - 20 yrs (or until income tax rebates are exhausted)	9/28/2016 9/28/2036	100% - 10 yrs (or until tax abatements are exhausted)	9/28/2016 9/28/2026	n/a	n/a	50% - 20 yrs (or until tax credits and exemptions are exhausted)	9/28/2016 9/28/2036	100% (so long as tax exemptions are available)	9/28/16 1 yr after issuance of occupancy permit
255	The Guam Brewery Corporation	Manufacturing	6/16/2021	75% - 20 yrs	6/16/2021 6/16/2041	n/a	n/a	75% - 5 yrs	6/16/2024 6/16/2029	n/a	n/a	n/a	n/a