



Dipattamenton Kontribusion yan Adu'aña

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan



FELIX P. CAMACHO, Governor / *Maga'låhi*
KALEO S. MOYLAN, Lt. Governor / *Tiñente Gubetnadot*

ARTEMIO B. ILAGAN, Director
Direktot
John P. CAMACHO., Deputy Director
Segundo Direktot

July 01, 2005

MEMORANDUM

To: All Employees

From: Director

Subject: Interest Rate

Effective July 01, 2005, the interest rate for purposes of Title 11 GCA §26112 for the underpayment of Gross Receipts Taxes shall be Six Percent (6%).


ARTEMIO B. ILAGAN