

中国澳门特别行政区税收居民身份认定规则

一、个人

个人通过受雇或自营在中国澳门获得收入时须承担纳税义务，也因此会获得一个唯一的纳税人识别号（TIN）。此类收入须缴纳的是“职业税（工薪税）”。

此外，中国澳门正在制定一部税法（Tax Code），相关法案预计会在 2016 或 2017 年通过。该税法将提供更明确的相关税务术语及概念，从而进一步提高税收透明度。

更多信息参见以下内容：

职业税第 2/78/M 号法律-中文版

http://bo.io.gov.mo/bo/i/2003/48/despce267_cn.asp

职业税第 2/78/M 号法律-葡萄牙文版

<http://bo.io.gov.mo/bo/i/2003/48/despce267.asp#267>

二、实体

当实体（例如有限公司，组织等）在中国澳门通过商业活动或工业活动产生收入时，须承担“所得补充税（利得税）”和“营业税（商业登记税）”的纳税义务。所得补充税的征管依据为税法（CTL）第 21/78/M 条。对来源于中国澳门的净收入，按 3%至 12%的累进税率征税。非居民企业应就其在中国澳门境内进行商业服务或商业活动而产生的收入承担纳税义务。居民企业应就其境内外的所有利润承担无限纳税

义务，无论收入是否来源于中国澳门。根据中国澳门的税法，公司根据其注册地确定税收居民身份。因此，在中国澳门境内注册成立的公司均被视为中国澳门税收居民。

外国公司（在中国澳门境外注册成立的公司，也就是非居民企业）同样需要遵守相关税法规定并履行相关纳税义务，包括年度纳税申报等。

营业税是开展商业活动的一种登记年费。根据商业活动的不同性质，征收金额为 150 至 80000 澳门币（即 13 至 6930 欧元）不等。作为税收优惠政策，该税费从 2002 年起暂停征收，但是从事商业活动的商店和公司仍有义务遵守营业税法的纳税程序。

营业税和所得税发放不同的纳税人识别号。就营业税而言，如果一个实体设有多个营业机构，每一个营业机构获得其各自的纳税人识别号。就所得税而言，对于同一个实体，仅获得唯一的纳税人识别号，所有营业机构均统一使用该识别号。

前述提到的税法（Tax Code）在制定时也会考虑到应税实体。

更多信息参见以下内容：

营业税第 15/77/M 号法律-中文版

http://bo.io.gov.mo/bo/i/77/53/lei15_cn.asp

营业税第 15/77/M 号法律-葡萄牙文版

<http://bo.io.gov.mo/bo/i/77/53/lei15.asp#15>

所得补充税第 21/78/M 号法律-中文版

http://bo.io.gov.mo/bo/i/78/36/lei21_cn.asp

所得补充税第 21/78/M 号法律-葡萄牙文版

<http://bo.io.gov.mo/bo/i/78/36/lei21.asp#21>

三、不视为税收居民的实体

中国澳门相关法律对协会和基金会有相应规定。协会指非营利组织，而基金会指具有社会目的的法人组织（民法第 154 和 173 条）。除非上述实体从事需要就商业进行登记税注册的工业或商业活动，否则其无需进行税务注册，也因此不具有税收居民身份。根据 11/96/M 号第 2(1) 条的规定，基于慈善目的而成立的协会和基金会视为“公共利益组织”。大部分属于“公共利益组织”的协会和基金会都从事文化或体育相关事业。上述实体在成立时可声明与公共利益相关（第 3(1) 条规定）。

根据第 11/96/M 号第 3(2) 条的规定，基于其他目的成立的协会和基金会可以在成立 3 年后依申请认定为公共利益组织。上述申请须由行政长官依照每个个案的具体情形，在审查以及听取相关实体（国营或私营）就其性质、活动和申请人目的等方面提出的意见后逐例审批。成为公共利益组织后，实体可以享受特定的免税待遇（第 10 条）。

协会在成立时即视为法人实体。基金会须经相关监管部门审阅其设立目的以及资产充足性后，由中国澳门行政长官（民法第 141, 177 (1), (2) 条）同意基金会的章程并批准其设立（第 178 (1) 及 (2) 条）。

更多相关信息参见前述网址。

四、联系方式

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中国澳门特别行政区纳税人识别号规则

一、纳税人识别号介绍

实体或个人在中国澳门境内开展营业或商业活动的，须在澳门财政局进行税务登记。登记后，实体或个人会获得纳税人识别号。

中国澳门税收居民个人从事如医生、牙医、会计师等自营职业或是作为雇员取得工资的，需要缴纳职业税，这种情况下，其纳税人识别号与其身份证号码相同。

在中国澳门从事商业活动的税收居民个人，需要缴纳营业税和所得补充税。这种情况下，其纳税人识别号是一组以“0”开头的 8 位数字。

在中国澳门开展商业活动的实体，需要缴纳营业税及所得补充税。其纳税人识别号是一组以“8”开头的 8 位数字。

是否自动为所有税收居民发放纳税人识别号：

个人：否

仅当个人负有纳税义务时，税务机关才会向其发放纳税人识别号。

实体：否

仅当实体负有纳税义务时，税务机关才会向其发放纳税人识别号。

二、纳税人识别号编码规则

税务机关不会向个人或实体发放复杂的纳税人识别号。纳税人识别号中只有数字，没有校验码。

三、如何找到纳税人识别号

纳税人识别号并未在中国澳门广泛用作参考，因此纳税人识别号一般只记载于税务文件上，不会在其他官方文件中找到。

四、国内网站信息

为了保护个人信息，纳税人识别号的查询一般会设限。纳税人可以使用自己的纳税人识别号通过网站查看“职业税”评估通知或退税等内容。

（财政局网站：www.dsf.gov.mo）

五、联系方式

无

资料来源:

中国澳门特别行政区税收居民身份认定规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Macao-Residency.pdf>

中国澳门特别行政区纳税人识别号编码规则

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Macao-TIN.pdf>

China Macao - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

When an individual generates income from Macao, either through employment or self employment, he or she would be taxable, and therefore a unique TIN will be given to him or her. “Professional Tax (salaries tax)” is the type of tax that is attributable to such income.

Furthermore, Macao is currently in the progress of setting up a Tax Code through legislation. And is expecting it to be passed in 2016 or 2017. It will have a set of better defined tax terminology, concepts and therefore provide a higher tax transparency.

(Professional Tax-Law N° 2/78/M-Chinese version)

http://bo.io.gov.mo/bo/i/2003/48/despce267_cn.asp

(Professional Tax-Law N° 2/78/M-Portuguese version)

<http://bo.io.gov.mo/bo/i/2003/48/despce267.asp#267>

Section II - Criteria for Entities to be considered a tax resident

When an entity (for example: limited company, incorporated, etc;) in Macao generates revenue from commercial or industrial activities, it is subject to “Complementary Tax (profits tax)” and “Industrial Tax (business registration tax)”. The Complementary Tax is governed by Law No.21/78/M, as amended (CTL). It is levied on total net income derived in Macao at a progressive rate from 3% to 12% (Art.2). Non-residents are subject to tax in Macao upon receipt of any income derived from business services or activities in Macao. Resident companies are subject to taxation on their worldwide profits, irrespective of whether such profits arise from business activities in Macao. A company is regarded as resident in the place where it is incorporated. As such, a company is resident in Macao only if it is incorporated in Macao.

Foreign companies – i.e. companies that are incorporated in regions outside Macao and are not considered as residents – are subject to tax in Macao and have to fulfil tax obligations, including filing of annual tax returns.

Industrial tax is a kind of annual registration fee for business activities. It ranges from MOP 150 to MOP 80 000 (EUR 13 to 6 930), depending on the nature of the activity. As a tax incentive, its payment has been suspended since 2002. However, shops or companies that engage in business activities are obliged to follow taxation procedures as prescribed in the Industrial tax law.

Each tax has a unique set of TIN assigned to each of such entity, and in the case of an entity has more than one business establishments, it may receive one set of TIN for each of these business establishments for “Industrial Tax”. However, only one TIN is provided for the entity for “CTL”, which manages and controls all the business establishments under it.

The work in progress of the Tax Code stated above will also cover taxable entities.

(Industrial Tax-Law N° 15/77/M-Chinese version)

http://bo.io.gov.mo/bo/i/77/53/lei15_cn.asp

(Industrial Tax-Law N° 15/77/M -Portuguese version)

<http://bo.io.gov.mo/bo/i/77/53/lei15.asp#15>

(Complementary Tax-Law N° 21/78/M-Chinese version)

http://bo.io.gov.mo/bo/i/78/36/lei21_cn.asp

(Complementary Tax-Law N° 21/78/M -Portuguese version)

<http://bo.io.gov.mo/bo/i/78/36/lei21.asp#21>

Section III - Entity types that are as a rule not considered tax residents

Macao law provides for the establishment of legal persons in the form of associations and foundations. Associations are non-profit-making organizations, while foundations are defined as legal persons with a social purpose (Arts. 154 and 173 Civil Code). They do not require to register for tax purpose and therefore have no tax residence, unless they conduct industrial or commercial activity, which is required to register for industrial tax. Associations and foundations established for a charitable or benevolent purpose may be recognized as “entities of public interest” under Law 11/96/M on “Public Interest Entities” (Art. 2(1)). The majority of associations or foundations of public interest in Macao are involved with cultural or sporting activities. Entities established for such purposes may be declared “of public interest” immediately after constitution (Art. 3(1)).

Associations and foundations established for other purposes may apply to be classified as public interest entities after three years of activity (Art. 3(2) Law 11/96/M). The application is subject to the approval of the Chief Executive, on a case by case basis, after scrutiny and on the basis of opinions from interested entities (public and private) regarding the nature, activity and purposes of the applicant (Art. 5). Entities of public interest benefit from certain tax exemptions (Art. 10).

Associations are considered legal entities when constituted while foundations acquire legal personality upon recognition of their social purpose and the adequacy of their assets by Macao’s Chief Executive (Arts. 141, 177(1) and (2) Civil Code), who must

recognize the foundation's constitution and approve its statutes (Art. 178(1) and (2)).

(Link: please see above;)

Section IV - Contact point for further information

Please provide the contact details of the competent service within their tax authority, which can be contacted in case of further questions on tax residency.

(EU Member States can furthermore refer to the Taxes in Europe Data Base maintained by the European Union, which contains a wide range of information on all taxes in the EU Member States, including on tax residency.)

Contact:

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China Macao - Information on Tax Identification Numbers

Section I – TIN Description

Entities/Individuals having business activities or commercial purposes have to conduct tax registrations in Financial Services Bureau. And through tax registration, taxpayer numbers will be assigned to entities/individuals.

For individuals who are Macao residents working as self-employed professionals like doctors, dentist, accountants or working as employees, they are subject to pay salary tax and the taxpayer numbers assigned will be same as their ID numbers.

For individuals who are Macao residents involving in commercial purposes, they are subject to industrial and profits taxes and the taxpayer numbers assigned will be in 8 digit numbers starting with the number “0” in front.

For entities conducting commercial purposes in Macao are subject to industrial and profit taxes and the taxpayer numbers assigned will be in 8 digit numbers starting with the number “8” in front.

Automatic issuance of TINs to all residents for tax purposes:

Individual: no

If no, instances where individuals are not being automatically issued a TIN are:
There is only TIN issued, when the individual is taxable. There is no TIN otherwise.

Entities (as defined by the CRS): no

If no, instances where Entities are not being automatically issued a TIN are:
There is only TIN issued, when the entities are taxable. There is no TIN otherwise.

Section II – TIN Structure

We do not issue comprehensive TINs for individuals nor entities. The TINs that are in usage are numerical, and do not have check digits.

Section III – Where to find TINs

The TIN is not widely used as reference, so it is not usually found on other official documents, except on documents for tax purposes.

Section IV – TIN information on the domestic website

TIN information is limited due to the protection of personal data. However, TIN can be used through the website, for checking the taxpayer's own "Professional Tax" assessment notification or "Professional Tax" tax refund.

(Financial Services Bureau: www.dsf.gov.mo)

Section V – Contact point for further information
