Government of the Macao Special Administrative Region

Financial Services Bureau

Salaries Tax - Incomes Declaration
Group 2 Taxpayers with Organized Accounting Records

Taxpayer name: _____

Tax number: _____ *Year:* _____

M/5
Annex A

I

Profit and loss statement

		Current year MOP		Previous year MOP
1	*Incomes from service revenue*	$		$
2	*Other incomes*	$		$
3		$		$
4		$		$
5	***Total incomes* (1 + … + 4)**	$		$
6	*Payment to services provided from the third party*	$		$
7	*Staff costs*	$		$
8	*Depreciation of facilities and equipments*	$	a)	$
9	*Rent for activity location*	$	b)	$
10	*Costs for clients in advance and other expenses*	$		$
11	*Insurance expenses related to professional activity*	$		$
12	*Consumables involved in specialized activity*	$		$
13	*Entertainment expenses*	$		$
14	*Travel expenses*	$		$
15	*Costs of water, electricity and communication*	$		$
16	*Costs for improving taxpayers' professional level*	$		$
17	*Reservation fund*	$	c)	$
18	*Professional remuneration*	$	d)	$
19		$		$
20		$		$
21		$		$
22		$		$
23	***Total expenses* (6 + … + 22)**	$		$
24	***Profit and loss (indicate any loss in brackets)* (5 – 23)**	$		$

Remarks:

a) Profits tax M/3 "Table of depreciation of tangible and intangible assets" and M/3A "Schedule of the sale and disposal of tangible and intangible assets" are a must.

b) The schedule indicating the rental address, Property Registration Number, rental duration and rent payment should be attached.

c) Profits tax M/4 "Statement of changes in Reservation fund" is a must.

d) The schedule indicating name, address, taxpayer number / tax number, Business Tax Registration no. and amount received should be attached.

FOR REFERENCE ONLY

II Balance Sheet

		Current year MOP	Previous year MOP
1	***Assets***		
1.1	***Non-current assets***		
1.1.1	*Real estates, plants and equipments*	$	$
1.1.2	*Long-term investments*	$	$
	Total of non-current assets	$	$
1.2	***Current assets***		
1.2.1	*Stocks*	$	$
1.2.2	*Accounts receivable and other amounts receivable*	$	$
1.2.3	*Short-term investments*	$	$
1.2.3	*Pre-payments*	$	$
1.2.5	*Cash and cash equivalents*	$	$
	Total of current assets	$	$
	Total of assets:	$	$
2	***Equities and liabilities***		
2.1	***Capitals and reserves***		
2.1.1	*Capitals*	$	$
2.1.2	*Accumulated profit or loss*	$	$
	Total of equities:	$	$
2.2	***Liabilities***		
2.2.1	*Non-current liabilities*		
2.2.1.1	*Long-term liabilities*	$	$
	Total of non-current liabilities	$	$
2.2.2	*Current liabilities*		
2.2.2.1	*unearned revenue*	$	$
2.2.2.2	*Accrued expenses and other accrued expenses payable*	$	$
2.2.2.3	*Other risk and loss provisions*	$	$
2.2.2.4	*Long-term liabilities due within one year :*	$	$
2.2.2.5	*Short-term loans and overdrafts*	$	$
	Total of current liabilities	$	$
	Total of liabilities:	$	$
	Sum of equities and liabilities:	$	$

III *Rules for preparing the financial statement*

☐ *"Financial Report Standard" approved by Administrative Regulation no. 25/2005*
☐ *"General Financial Report Standard" approved by Administrative Regulation no. 25/2005*

IV *Organized accounting records are provided (Auditor / Accountant's declaration)*

I/the firm hereby declare(s) that the information contained in this Incomes Declaration has been verified, and confirm(s) that all information is in accordance with the accounting records which are set in terms of "Accounting Standards" in Administrative Regulation no. 25/2005; and there is no significant discovery any infringement.

Signature

Auditor/Accountant Name: _____

Professional Card number issued by Committee for the Registry of Auditors and Accountants: _____

Telephone: _____ *Fax:* _____

Date: *Year* *Month* *Day*

V

All information declared is true and correct, and no requested information has been omitted. The additional explanation required for this declaration can be sent to:

☐ *Taxpayer*
☐ *Auditor/Accountant*

Taxpayer/Legal representative

Date: *Year* *Month* *Day*

FOR REFERENCE ONLY