Government of the Macao Special Administrative Region

Financial Services Bureau

STAMP DUTY

Banking Industry Stamp Duty payment slip

Please read the instructions on the back of this form carefully before filling it in..

1 Identification of taxpayer

Business Tax Registration
Taxpayer number: _____

Credit institution: _____

Head office: _____

_____ Telephone: _____

Name of auditor: _____

_____ Telephone: _____

2 Declaration for the year:

_____

10 Unit code

_____

Miscellaneous receipt number:

_____

4 Taxable income MOP $ _____

5 Tax payable MOP $ _____

6 I hereby certify that the accounting records show the reported credit transactions clearly and that the amount of Stamp Duty is correct (Law no. 17/88/M of 27 June, Article no. 29, paragraph 4 of the Stamp Duty Tax Rate Table)

The Auditor(s)

_____

7 Authentication of declarant

Date _____/_____/_____

Signature _____

8 Verification

Date _____/_____/_____

Staff _____

11 Stamp of Macao Tax Department and date of receipt

9 Verified by the Head of Macao Tax Department

Date _____/_____/_____

Signature _____

12 Verified by the Cashier's Office

FOR REFERENCE ONLY

INSTRUCTIONS

a) Pursuant to Article no. 40, paragraph 3 of the Stamp Duty Regulations passed by Law no. 17/88/M of 27 June, credit institutions should submit this declaration when paying the tax.

b) Tax should be paid at the Macao Tax Department before 31 May in the following year (Article no. 40, paragraph 3 of the Stamp Duty Regulations passed by Law no. 17/88/M of 27 June).

c) Please ensure this form is legible by typing or printing the required information.

d) Section 4 – Taxable income equals line 5 minus line 10 (table 3).
Section 5- Payable Tax amount equals to one percent of the written amount in section 4.

e) For any inquiries about Stamp Duty, please contact the relevant tax centre in the Macao Tax Department or the Tax Enquiries Centre (telephone 2833 6886).

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ITEM		INCOME SUBJECT TO STAMP DUTY		
Income from asset operations			1	$
Local / overseas discount interest	$			
From bank loans with and without collateral	$			
Interest from investments in local credit institution	$			
Interest from overseas deposits	$			
Income from other asset operations	$			
Income from banking services			2	$
Income from other banking operations			3	$
From foreign exchange business	$			
From other businesses	$			
Other banking income			4	$
Total	(1+...+4)		5	$

ITEM		INCOME EXEMPT FROM STAMP DUTY		
Income from asset operations			6	$
Local/overseas discount interest	$			
From bank lending with and without collateral	$			
Interest from investments in local credit institution	$			
Interest from overseas deposit	$			
Income from other asset operations	$			
Income from banking services			7	$
Income from other banking operations			8	$
From foreign exchange business	$			
From other businesses	$			
Other banking income			9	$
Total	(6+...+9)		10	$
		Taxable income (5-10)		MOP $ _____

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