

BUSINESS TAX

NEW REGISTRATION / AMENDMENT

M/1

Please read the instructions carefully before filling in the form.

- No need to fill in this field for new registration, as the number will be assigned by the Macao Tax Department. In other circumstances, please refer to the Business Tax - Tax Demand Note or the Profits Tax - Tax Demand Note for the relevant information, or contact the Service Centre 2, the Macao Government Services Centre in Islands, or the Macao Government Services Centre for enquiries.

1 Taxpayer's identification, head office, domicile

Name / Company name

- Natural person (sole proprietor) – please fill in the name (e.g. Leong Kuai).
- Legal person (company or other organization) – please fill in the name as it appears on the certificate of company establishment or amendment (e.g. ABC Co. Ltd.).

Firm name

- Please specify the firm name as registered with the Commerce and Movable Property Registry in accordance with the law (no need to fill in this field for sole proprietors with no commercial registration).
- (e.g. KUAI KEI E. I.)

Identity document

- Please specify the type of identity document used for this registration, filling in the numbers and issue date of the current identity document. (e.g. Macao ID or other forms of identity document)

Articles of Association published

- No need to fill in this field for legal entity registration.

Head Office / Domicile

- For natural persons (sole proprietors), please specify the head office. For those with no established head office, please fill in the domicile.

Building

- For legal persons (companies or other organizations), please specify the enterprise's head office.
- Please complete the form in either one of the official languages, Chinese or Portuguese.

Telephone

Street
code

☐ Macao
☐ Taipa
☐ Coloane

2 Name of business establishment and business location

Business name in Chinese

- Use a business name that can explicitly describe the nature of business to be carried on (e.g. ABC Electrical Appliances).
- Write down the English business name, if applicable, on the second line of this section (The Chinese business name in use, however, should be written on the first line).
- Do not use abbreviations for wordings that describe business activities to be carried on by your business establishment. Besides, the meanings of the business names, written in different languages, should correspond to each other (e.g. 電器/Electrical Appliances).

Business name in Portuguese

- Business Tax Registration no.

Address

No need to fill in this field for new registration, as the number will be assigned by the Macao Tax Department. In other circumstances, please refer to the Business Tax - Tax Demand Note for information, or contact the Service Centre 2, the Macao Government Services Centre in Islands, or the Macao Government Services Centre for enquiries.

Building

- A separate M/1 form must be submitted in duplicate for each business establishment.
- Please complete the form in either one of the official languages, Chinese or Portuguese.

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3 Nature of business or object of contract

DESCRIPTION OF BUSINESS ACTIVITIES

- Please fill in the type of business activities to be conducted by referring to the classification of the general table of business activities of the Business Tax Regulation (e.g. commercial goods retail, meat wholesaler, garment industry, import and export, etc.).

GENERAL TABLE OF BUSINESS ACTIVITIES

BUSINESS ACTIVITY CODE

PRIMARY (P)
OR
SECONDARY (S)
BUSINESS
ACTIVITY

SIGNATURE OF
PERSON IN CHARGE (6)

(1)

INITIAL
CLASSIFICATION (2)

SIGNATURE OF PERSON
IN CHARGE (3)

FINAL
CLASSIFICATION (4)

MACAO BUSINESS
CLASSIFICATION

(5)

- Please specify your choice by placing either a "✓" or "X" besides item 1 to 10.3 as arranged in this section (for commencement of new business establishment, select items 1, 2 and 2.1; for cancellation of business establishment, select item 10; for change of mailing address, select item 9 and fill in "Change of mailing address").

4 Type of declaration

1 ☐ Registration of new taxpayer

3 ☐ Alteration of taxpayer's address

9 ☐ Others

2 ☐ Registration of new business establishment

4 ☐ Alteration of business address

10 ☐ Cancellation of business establishment

2.1 ☐ Start of business

5 ☐ Alteration of business name

10.1 ☐ Transfer of business

2.2 ☐ Transfer of existing business,
acquisition or merger

6 ☐ Addition of new business activities

10.2 ☐ Alteration of company

Please specify the previous Business Tax Registration no.

7 ☐ Cancellation of existing business activities

10.3 ☐ Others

8 ☐ Suspension of business

Expected date of
resumption of business

5 Expected commencement date or date of alteration

Date / /

- Please specify the expected date of business commencement or the date of application for amendment or cancellation.

6 Stamp of Macao Tax Department and date of receipt

INPUTTED

Provisional classification

Final classification

7 For taxpayers without a permanent business establishment in Macao SAR

Taxpayers who do not have a permanent business establishment in Macao SAR but are carrying out business activities or providing services to local businesses must provide the following information (Article 9 of the Business Tax Regulation):

NAME OF THE CONTRACTING PARTY

TAXPAYER NUMBER

Name / Company Name

Head Office / Domicile

Building

Telephone

☐ Macao
☐ Taipa
☐ Coloane

For any business entity without a permanent establishment in Macao SAR but which is going to conduct engineering activities, or to provide consultation services to local businesses, the taxpayer must provide the relevant information in this section.

- Please specify the information of the other party (person or company) involved in your contract relationship.
- Taxpayer no.
- Name / Company Name.
- Head office / Domicile / Building / Telephone.

8 Specification of company capital

Initial capital

Current capital

- Initial capital: please specify the start-up capital of the company.
- Current capital: please specify the latest capital of the company, especially after changes in capital.

9 Licences

- If any administrative license is required, please place either a "✓" or "X" besides the government body issuing the license.

1 ☐ Macao Economic Services

4 ☐ Civic and Municipal Affairs Bureau

2 ☐ Macau Government Tourist Office

5 ☐ Social Welfare Bureau

3 ☐ Health Bureau

6 ☐ Others

10 Mailing address for correspondences and notifications

☐ Taxpayer address

☐ Business address

☐ Other

- Please select the correspondence address in this section.
- Please place either a "✓" or "X" to indicate your choice.
- If "other" is selected, please fill in the local address or local postbox in this section.

Street
code

11 Other means of contact (optional)

Mobile phone no.

Language ☐ Chinese

Email

☐ Portuguese

Update contact information

☐ Yes

☐ No

12 Other details

- Please fill in other specifications.

- Please place either a "✓" or "X" next to the message language box, indicating your choice of receiving tax message via mobile phone or email.

SIGNATURE NOTARIZATION

13 ALL OF THE INFORMATION DECLARED IS TRUE AND CORRECT AND NO REQUESTED INFORMATION HAS BEEN OMITTED.

PERSON IN CHARGE OF THE ENTERPRISE

Besides properly signing the form, the enterprise's person in charge must write down his/her full name in block letters and fill in the date when completing the form. (Please note: signature must be notarized before submission).

Date