



澳門特別行政區政府
 Governo da Região Administrativa Especial de Macau
 財 政 局
 Direcção dos Serviços de Finanças

**Application Form for
Final Owner**

Law No. 2/2019, “Tax Incentive for Building Reconstruction”

Application for Exemption of Stamp Duty and Notarial and Registration Fees

Applicant(s) Information

Final Owner/Assignee: (Name)	(Type of identification document)	(Number of identification document)
(1) _____	_____	_____
(2) _____	_____	_____
(3) _____	_____	_____

Macau mobile phone number (*for this application only*) : (+853) _____

Identification information of immovable property

<u>Reconstructed</u>	<u>Before reconstruction</u>
Description recorded in the Property Registry: No. _____ Page _____ Book B _____ Property Registration No.: _____ - _____ - _____	Description recorded in the Property Registry: No. _____ Page _____ Book B _____ Property Registration No.: _____ - _____ - _____
Address : <input type="checkbox"/> Macau <input type="checkbox"/> Taipa <input type="checkbox"/> Coloane Street _____ No. _____ Building _____ Block _____ Floor _____ Flat _____ Parking Space No. _____ or percentage share of parking space _____	Address : <input type="checkbox"/> Macau <input type="checkbox"/> Taipa <input type="checkbox"/> Coloane Street _____ No. _____ Building _____ Block _____ Floor _____ Flat _____ Parking Space No. _____ or percentage share of parking space _____
Purpose of use : <input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Office <input type="checkbox"/> Industrial <input type="checkbox"/> Number of parking space _____ <input type="checkbox"/> Others _____	Purpose of use : <input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Office <input type="checkbox"/> Industrial <input type="checkbox"/> Number of parking space _____ <input type="checkbox"/> Others _____
Usable area: _____ square meters	Usable area: _____ square meters

Category of exemption application (multiple selections allowed)

Stamp duty for property conveyance
 Additional stamp duty
 Acquisition stamp duty
 Stamp duty stipulated in the General Table of Stamp Duty Payments
 Notarial and registration fees

Declaration of Conditions for Granting Exemption

For the purpose of applying for exemption from stamp duty on property conveyance, additional stamp duty, acquisition stamp duty, stamp duty stipulated in the General Table of Stamp Duty Payments, as well as notarial and registration fees, the undersigned hereby declares that he or she fulfils the conditions required under Articles 10 to 14 of Law No. 2/2019:

- The number of real property obtained shall not exceed the number of original real property prior to reconstruction.
- The use of the real property shall be the same as the use of the original real property prior to reconstruction.
- The usable area of the real property shall not increase by more than 10% compared to the original real property prior to reconstruction.
- Reconstruction shall be carried out according to the ownership system to which the real property belonged prior to reconstruction.

Signature

Final Owner

Assignee

I hereby declare that I, _____, am the assignee for _____, and the reason for assignment is:

- Spouse A consent to assignment and proof of relationship must be submitted.
- Lineal relative A consent to assignment and proof of relationship must be submitted.
- Co-owner of real property A consent to assignment must be submitted.
- Divorce, annulment of marriage, or court-ordered property division Relevant supporting documents must be submitted.
- Inheritance of estate, conveyance among heirs supporting documents must be submitted.

Applicant's (Final owner's) signature

Date: ____/____/____
(yyyy/mm/dd)

Applicant's (Assignee's) signature

Date: ____/____/____
(yyyy/mm/dd)

For FSB only

Remarks :

1. The application form must be submitted to the Financial Services Bureau prior to the date of signing the document, instrument, or act subject to stamp duty arising from the conveyance of property.
2. Applicant (individual, company representative, or association representative) must present original identification document and relevant supporting document proving their representative status.
3. The authorised representative must present either the original identification document of the applicant or the letter of authorization.
4. If the applicant holds an identification document without a signature specimen, they must apply in person.
5. A copy of the applicant's identification document must be submitted with the application.
6. Pursuant to paragraph 1 of Article 15 of Law No. 2/2019, if the beneficiary conveys the property within three years from the date of tax exemption approval or the issuance of the occupancy permit, unless due to inheritance, the tax exemption shall become invalid, and the beneficiary must reimburse the originally exempted tax amount and administrative fees before the conveyance.