



澳門特別行政區政府
Governho da Região Administrativa Especial de Macau
財政局
Direcção dos Serviços de Finanças

Application for the Confirmation of Exemption of Stamp Duty for Property Conveyance
Article 12 of Law No. 25/2024, Government Budget of Financial Year 2025

Applicant(s) Information

1. Name : _____ Date of Birth : _____ Marital Status : _____
Macau Permanent Resident ID Card Number : _____ Date of Issue : _____
Spouse Name : _____
Marital Property Regime : General Community of Property Community of Acquired Property
 Participation in Acquired Property Separation of Property

2. Name : _____ Date of Birth : _____ Marital Status : _____
Macau Permanent Resident ID Card Number : _____ Date of Issue : _____
Spouse Name : _____
Marital Property Regime : General Community of Property Community of Acquired Property
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Methods of Collecting the Exemption Notice

- Collect in person
 Collected by an authorised person _____
➤ Please select a service location :
 The FSB Building - Tax Services Centre
 Macao Government Services Centre - Taxation
 Macao Government Services Centre in Islands - Taxation
 Mail to the applicant's tax address/domicile
➤ (If applicable) As there is more than one taxpayer, please send the tax notices to the tax address/domicile of one of the taxpayers: _____
Macau mobile phone number (for this application only) : (+853) _____
 Agree / Disagree to receive application result via SMS

Information on the Purchased Property

Description recorded in the Property Registry : No. _____ Page _____ Book B _____
Property Registration No. _____ - _____ - _____ (No Property Record)
Address :
Street _____ Macau Taipa Coloane
No. _____ Floor _____ Flat/Room _____ Block _____
Building _____
Percentage share in the property being conveyed : _____ / _____ Purpose of purchase: **Owner-occupation**
Purchase Price : HKD _____ or MOP _____
The date of the first signed purchase and sale document or contract : _____ / _____ / _____ (DD/MM/YY)

Declaration of Conditions for Granting Exemption

For the purpose of applying for stamp duty exemption, the undersigned hereby declares that the consolidation requirements set forth in paragraphs 2 and 10 of Article 12 of Law No. 25/2024 are fulfilled:

- | | |
|--|---|
| <input type="checkbox"/> Natural Person | <input type="checkbox"/> When executing the document, instrument and act referred to in paragraph 1 of the aforementioned provision, I was not the owner of any immovable property located in the Macao SAR used for residential, industrial, commercial, service, office or liberal profession, hotel and similar activities, or social, collective or public facilities purposes; |
| <input type="checkbox"/> Adult | |
| <input type="checkbox"/> Permanent resident of the Macao SAR | |
| <input type="checkbox"/> Have never enjoyed the same tax benefit in previous years or in the current budget year | or |
| | <input type="checkbox"/> When executing the document, instrument and act referred to in paragraph 1 of the aforementioned provision, I was solely the owner of immovable property located in the Macao SAR used for parking motor vehicles, and not the owner of any immovable property used for other purposes. |

Signature

For FSB only

Applicant's signature

Date ____/____/____

- | |
|--|
| <input type="checkbox"/> The applicant has attached photocopies of his/her (and spouse's) identity documents. |
| <input type="checkbox"/> The applicant has attached a photocopy of the marriage certificate. |
| <input type="checkbox"/> The applicant has enclosed a copy of the first signed purchase and sale document or contract. |

Remarks:

- Under paragraph 7 of Article 12 of Law No. 25/2024, if an immovable property is transferred within 3 years from the date the exemption is granted, for reasons other than inheritance, the exemption shall become invalid. In such a case, the beneficiary of the exemption must pay the stamp duty due in accordance with the general provisions prior to the transfer. Otherwise, in addition to paying the outstanding tax, the beneficiary must also pay compensatory interest calculated at the statutory rate and any applicable fines;
- The applicant must present the original of their personal identity document and submit a photocopy;
- The authorized person must present the original of the applicant's identity document or a letter of authorization;
- Applicants with identity documents that do not have a signature must apply in person;
- According to Article 25 and paragraph 2 of Article 84 of the Fiscal Code, when two or more taxpayers are liable for the same taxable event, the tax notification shall be served at the tax domicile declared for this purpose by any of the taxpayers. Where there is more than one applicant (taxpayer), please indicate the recipient of the tax notification.