

Government of the Macao Special
Administrative Region

Financial Services Bureau

Stamp Duty
Immovable Property Lease Stamp Duty –
Application for Annual Installment Payment

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

1. Identification Information of Leased Immovable Property

Location of the building <input type="checkbox"/> Macau <input type="checkbox"/> Taipa <input type="checkbox"/> Coloane	Property Registration No. - - - - - <input type="checkbox"/> Under construction building
Street _____ No. _____	
Building _____ Phase _____ Block _____	
Floor _____ Flat _____ Parking Space No. _____	

2. Lessor identification Information

Name	Type and number of identification document	Taxpayer identification no.
Please indicate whether you are a sublessor. <input type="checkbox"/> Yes / <input type="checkbox"/> No	Macao mobile phone number (+853) _____ (For this application only)	

(If applicable) As there is more than one taxpayer, please send the tax notices to the tax address/domicile of one of the taxpayers: _____.

3. Lessee identification information

Name	Type and number of identification document	Taxpayer identification no.

4. Remarks

5. The declarant signs and confirms that the information provided is true and correct.

Signature

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

6. For FSB only

7. For approval only

Instructions for completing the form

1. According to Articles 27-B and 27-C of the Stamp Duty Regulations:
 - If the stamp duty calculated on the total fixed rental amount stipulated in the contract exceeds MOP 6,000, the lessor may, within 15 days from the date of execution of the immovable property lease contract, apply to the Financial Services Bureau for approval to pay the stamp duty in annual instalments.
 - The Director of the Financial Services Bureau is authorised to approve applications for payment in annual instalments.
 - After finalising the amount of stamp duty payable, the Financial Services Bureau shall notify the lessor, in accordance with Article 82 of the Fiscal Code, to pay the relevant tax in September.
2. An original copy of the lease contract must be submitted with the application.
3. The applicant must present the original identification document. If authorizing another person to act on their behalf, the authorised representative must present either the original identification document of the applicant or a certified copy. If the applicant holds an identification document without a signature specimen, they must apply in person. Legal representatives of companies or associations must also present the relevant supporting documents; however, submission of a commercial registration certificate or association certificate is not required if this Bureau can access the relevant information online from the respective public entities.
4. If authorising another person to handle the application, the authorised person must present the original identification document and the letter of authorisation. If the applicant has already designated a representative to the tax administration authority, the representative need only present the original identification document.
5. 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. If the taxpayer has designated a tax agent, the relevant tax notices will be sent to the agent.
6. For tax proceedings, the tax administration authority processes and interconnects data in accordance with Law No. 8/2005, "Personal Data Protection Act," to provide, exchange, verify, and use personal data of interested parties with other public entities holding relevant information, within the scope necessary to exercise the powers conferred for carrying out such proceedings.
7. For enquiries, please call the Tax Enquiry Hotline at 2833 6886.