

## Stamp Duty

### Immovable Property Lease Stamp Duty – Declaration for Termination of Arbitration Agreement / Cancellation of 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

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

#### 2. Lessor identification information

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

#### 3. Lessee identification information

Name	Type and number of identification document	Taxpayer identification number

#### 4. Lease status declaration

Contract no. \_\_\_\_\_

**Termination of the Arbitration Agreement**

*(A termination of arbitration agreement signed by both parties of the lease, or a final judgment issued by a court or arbitral tribunal, together with a copy of the original lease contract, must be attached.)*

**Cancel the annual installment payment of lease stamp duty**

#### 5. Remarks

**6. The declarant signs and confirms that the information provided is true and accurate.**

Signature

\_\_\_\_\_  
Date: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
(yyyy/mm/dd)

**7. For FSB only**

## Instructions for completing the form

1. In the case of "Termination of Arbitration," a termination of arbitration agreement signed by both parties of the lease, or a final judgment issued by a court or arbitral tribunal, must be attached together with a copy of the original lease contract for submission.
2. According to Article 14-A of the Stamp Duty Regulations, stamp duty payable to the Financial Services Bureau must be settled (paid in arrears) within 30 days from the date on which the taxable event occurs:
  - In cases of "Termination of Arbitration": the lessor must pay the outstanding tax amount within 30 days from the date of signing the agreement to rescind arbitration or from the date the final judgment issued by a court or arbitral tribunal.
  - In cases of "Cancellation of Installments": the lessor must pay the outstanding tax amount within 30 days from the date of submitting the application for cancellation of installment payments.
3. The declarant 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 declarant or a certified copy. If the declarant 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 declaration, the authorised person must present the original identification document and the letter of authorisation. If the declarant has already designated a representative to the tax administration authority, the representative need only present the original identification document.
5. 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.
6. For enquiries, please call the Tax Enquiry Hotline at 2833 6886.