

Stamp Duty
**Immovable Property Lease Stamp Duty — Declaration for Variable
Rent, Rent Increase, and Lease Extension**

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 Street _____ No. _____ Building _____ Phase _____ Block _____ Floor _____ Flat _____ Parking space no. _____	Property Registration _____ - _____ - _____ <input type="checkbox"/> Under construction building
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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) _____ <i>(For this application only)</i>	

3. Lessee identification information

Name	Type and number of identification document	Taxpayer identification no.

4. Lease status declaration

Contract no. _____ ****A detailed calculation statement for the variable rent, rent increase agreement, lease extension agreement, and a copy of the original lease contract must be provided.****

<input type="checkbox"/> Variable rent	Relevant period: (Year / Month / Date) _____ / _____ / _____ to _____ / _____ / _____	Total rental value MOP _____
<input type="checkbox"/> Rent increase	Relevant period: (Year / Month / Date) _____ / _____ / _____ to _____ / _____ / _____	Monthly rent after rent increase MOP _____
<input type="checkbox"/> Lease extension	Relevant Period: (Year / Month / Date) _____ / _____ / _____ to _____ / _____ / _____	

5. Remarks

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

Signature

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

7. For FSB only

Instructions for completing the form

1. If more than one immovable property is involved, the respective variable rent, the monthly rent after the increase, and the termination date following the lease extension must be clearly listed for each property.
2. According to Articles 27-A and 27-C of the Stamp Duty Regulations:
 - If there is variable rent, the lessor must notify the FSB of the amount of variable rent for the previous year by June each year.
 - If the rent is increased during the term of the immovable property lease contract, the lessor must notify the FSB within 60 days from the date the rent increase takes effect.
 - If the lease term is extended due to an amendment to the terms of the immovable property lease contract, the lessor must notify the FSB within 60 days from the date of the extension.
3. A copy of the agreement and the original lease contract related to the declared information must be attached for declaration purposes.
4. The declarant must present the original identification document. If authorising 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.
5. 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.
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.