

**Motor Vehicles Tax
Exemption Application Form**

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

1. Applicant(s) Information

Name		Taxpayer Identification Number	
Type and Number of Identification Document		Business Registration Number	
Macao Mobile Phone Number	(+853) _____ <input type="checkbox"/> Agree / <input type="checkbox"/> Disagree to receive application result via SMS <i>(For this application only.)</i>		
Methods of Receiving the Application Result (Approval)	<input type="checkbox"/> Collect in person <input type="checkbox"/> Collected by an authorised person _____ ➤ Please select a service location: <input type="checkbox"/> The FSB Building – Tax Services Centre (CAF) <input type="checkbox"/> Macao Government Services Centre – Taxation (CSAF) <input type="checkbox"/> Macao Government Services Centre in Islands – Taxation (CIAF) <input type="checkbox"/> 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/docmicle of one of the taxpayers: _____.		

2. Category of Exemption and Identification Information of Motor Vehicle

Apply for an exemption from the motor vehicles tax on new motor vehicles

Automobile dealer name			
Number of import license			
Type of vehicle	<input type="checkbox"/> C	<input type="checkbox"/> L	<input type="checkbox"/> M <input type="checkbox"/> P <input type="checkbox"/> I <input type="checkbox"/> S
Brand			
Model			
Engine number			
Vehicle identification number (VIN)			
Cylinder displacement			
Legal basis for exemption			
Written Opinion	<input type="checkbox"/> Education and Youth Development Bureau (DSEDJ)	<input type="checkbox"/> Transport Bureau (DSAT)	
FSB reference number	Tax Value (MOP)	Purchase Price (MOP)	
_____	_____	_____	

Application for the transfer of a tax-free motor vehicle to a third party without changing the purpose for which tax exemption was granted.

License plate number	
Vehicle Identification Number (VIN)	

3. Remarks

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4. The applicant signs and confirms that the information provided is true and accurate.

Signature

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

5. For FSB only

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Instructions for completing the form

1. This form is for applying for exemption from the Motor Vehicles Tax. According to Articles 5 and 6 of the Motor Vehicles Tax Regulations, the interested party must request the exemption by submitting an application to the Financial Services Bureau before transferring the vehicle.
2. For the exemptions specified in items (i), (iv), (v), (vi), and (xi) of paragraph 1, and paragraph 2 of Article 6, the application must be accompanied, as appropriate, by a binding opinion issued by the Education and Youth Development Bureau or the Transport Bureau.
3. Type of vehicle – C (scooter), L (light vehicle), M (motorcycle), P (heavy goods vehicle), I (truck), S (articulated lorry).
4. The applicant must present the original identification document. If authorising another person to act on their behalf, the authorised representative must present either the applicant's original identification document 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 entities.
5. If authorising another person to handle the application, the authorised person must present the original identification document and the letter of authorization. If the applicant has already designated a representative to the tax administration authority, the representative need only present the original identification document.
6. The person collecting on behalf of the applicant must present the original of their identification document or a letter of authorization.
7. 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.
8. 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.
9. For enquiries, please call the Tax Enquiry Hotline at 2833 6886.