

Stamp Duty
Application for the Confirmation of Exemption of Stamp Duty for
Property Conveyance
(According to Article 12 of Law No. 13/2025, Government Budget of Financial Year 2026)

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

1. Applicant(s) Information

I. Name _____ Date of Birth _____ Year / _____ Month / _____ Date

Type and number of identification document _____ - _____ Marital Status _____

Spouse Name _____

II. Name _____ Date of Birth _____ Year / _____ Month / _____ Date

Type and number of identification document _____ - _____ Marital Status _____

Spouse Name _____

2. Information on the Purchased Property

Description recorded in the Property Registry No. _____ Page _____ Book B _____ Under construction building

Property Registration No. _____ - _____ - _____ Purpose of purchase : Owner-occupation

Location of the building Macau Taipa Coloane

Street _____ No. _____

Building _____ Phase _____ Block _____ Floor _____ Flat _____

Percentage share in the property being conveyed _____ / _____ Purchase Price MOP _____

The date of the first signed purchase and sale document or contract _____ Year / _____ Month / _____ Date

3. 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 (CAF)
 Macao Government Services Centre – Taxation (CSAF)
 Macao Government Services Centre in Islands – Taxation (CIAF)

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: _____

Macao mobile phone number (+853) _____
(For this application only)

Agree / Disagree to receive application result via SMS

4. The declarant(s) hereby sign(s) and declare(s) that all information provided is true and correct.

Signature _____

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

5. For FSB only

Attached document(s)

- A copy of the applicant's identity document.
 A copy of the kinship certificate (Article 12, Paragraph 4, Subparagraph (1))
 A copy of the first signed purchase and sale document or the provisional agreement for sale and purchase.

Instructions for completing the form

1. The applicant must present the original of their personal identification document. If authorizing another person to act on their behalf, the authorised representative must present either the original or a certified copy of the applicant's identification document. Applicants with identification documents that without a signature specimen must apply in person.
2. If the application is handled by an authorised person, the authorised person must present the original of their identification document and a letter of authorisation. If the applicant has already designated a representative to the tax administration authority, the representative need only present the original of their identification document.
3. The person collecting on behalf of the applicant must present the original of their identification document or a letter of authorization.
4. Please indicate the type of identification document by using the following codes:

20 -	Macao ID card
06 -	China passport
07 -	Hong Kong ID card
10 -	Foreign passport
23 -	People's Republic of China resident ID card

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.