

Stamp Duty

Immovable Property Lease Stamp Duty – Application for Rent Reduction

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 No. _____ - _____ - _____ - _____ <input type="checkbox"/> Under construction building
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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	Macau mobile phone number (+853) _____ <i>(For this application only)</i>	

(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. Declaration status for rent reduction of real property

Contract no. _____	<i>*** The original lease contract, rent reduction agreement, or other supporting documents must be provided. ***</i>
During the rent reduction period	_____ / _____ / _____ to _____ / _____ / _____ MOP _____
Monthly rent after rent reduction	_____ / _____ / _____ to _____ / _____ / _____ MOP _____
	_____ / _____ / _____ to _____ / _____ / _____ MOP _____

5. Remarks

6. The applicant 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 cancellation date, rent reduction period, and the monthly rent after reduction must be clearly specified for each individual property.
2. According to Articles 27-A and 27-C of the Stamp Duty Regulations:
 - If the rent is reduced during the effective period of a lease contract, the lessor may notify the Financial Services Bureau within 60 days from the date on which the rent reduction takes effect.
 - If the above-mentioned time limits are not observed, the date on which the lessor notifies the Financial Services Bureau of the relevant fact shall be deemed as the date on which the rent reduction takes effect or the date on which the real estate leasing relationship is terminated.
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 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.
6. 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.
7. 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.
8. For enquiries, please call the Tax Enquiry Hotline at 2833 6886.