



## Instructions for completing the form

1. This application form is used to declare or update the tax domicile and contact telephone number.
2. A tax address/domicile is used to receive tax notices issued by the tax administration authority; only the taxpayer or their authorised representative may declare or change the tax address/domicile. According to paragraph 3 of Article 21 of the Fiscal Code, for notification purposes, the electronic address declared by the taxpayer shall be regarded as the tax address/domicile. To receive notifications electronically, please register for the electronic notification service via the “Macao One Account” or “Business & Associations Platform”. To cancel this service, please visit the designated counter at the Public Administration and Civil Service Bureau (SAFP) and declare a new tax address/domicile. If no new tax address/domicile is declared, for tax purposes, tax notices will be sent to the tax address/domicile or tax correspondence address indicated by the taxpayer in the most recently submitted declaration.
3. If the taxpayer is a natural person and cannot provide a tax address/domicile in Macau, the permanent residential address outside Macau should be filled in. This address is for record only and will not be considered as the tax address/domicile for tax notifications. To ensure effective delivery of tax notifications, in accordance with Article 22, Paragraphs 1 and 2 of the Fiscal Code, the taxpayer must either choose to receive tax notifications electronically or appoint a tax representative with permanent residence in the Macau SAR.
4. By providing a mobile phone number, you are deemed to have consented to receive tax related messages issued by the Tax Administration Authority.
5. 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.
6. If authorising another person to handle the declaration, the authorised person must present the original identification document and the letter of authorisation.
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.