

Tax Representative Registration Form (Designation / Cancel Designation / Renunciation)

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

- Registration Reason
- Designate PARTY B as the tax representative
 - Cancel the designation of PARTY B as tax representative
 - Renounce as PARTY A's tax representative

Taxpayer (Party A)

Name _____

Type of identification document _____
Number of identification document _____
Taxpayer identification number _____

Tax Representative (Party B)

Name _____

Type of identification document _____
Number of identification document _____
Taxpayer identification number (if applicable) _____

- I hereby declare that, due to my circumstances falling under the provisions of Article 22 of the Fiscal Code, I **designate** Party B as my tax representative.
- A natural person residing outside the Macau SAR.
 - A natural person who resides in the Macau SAR but, within the same calendar year, leaves the Macau SAR continuously or intermittently for a period exceeding 183 days.
 - A legal person or legally equivalent entity terminating its activity.
 - A corporation or juridical entity without domicile, actual managing authority, or permanent establishment in the Macau SAR, but deriving income therein.

- I hereby **accept** Party A's designation to act as his/her tax representative, representing him/her before the tax administration authority and ensuring the fulfilment of his/her obligations and the exercise of his/her rights, including the right to file administrative appeals. For this purpose, all tax notifications concerning Party A should be sent to me.
- The tax representative is a taxpayer**
- Please select:
- Tax address/domicile; or
 - Office address _____
- The tax representative is not a taxpayer**
- Please provide the mailing address in the Macau SAR:
- _____
- Local contact phone number: 853 - _____
- Message language : Chinese Portuguese

- I hereby declare **the cancellation of the designation** of Party B as tax representative.

- I hereby **renounce** my right to serve as the tax representative of Party A.

Party A's Signature

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

Party B's Signature

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

For FSB only

Instructions for completing the form

1. A tax representative must be a natural person habitually resident in the Macau SAR; legal persons cannot serve as tax representatives.
2. The designation of a tax representative must be explicitly accepted by the representative. The renunciation, replacement, or cancellation of the designation of a tax representative becomes legally effective only upon notification to the tax administrative authority by either the taxpayer (the principal) or the tax representative.
3. Where a taxpayer has designated a tax representative, tax notifications relating to the taxpayer will be delivered to the representative's tax address/domicile, or to the office or other correspondence address declared in this registration form. To ensure effective delivery of tax notifications, if the contact details provided by the representative differ from the records held by this Bureau, the relevant information will be updated based on the details provided in this submission.
4. If the taxpayer has already designated a tax representative, or has been exempted from designating a tax representative, and has simultaneously designated an attorney-in-fact, notifications shall be delivered solely to the attorney-in-fact.
5. The applicant 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 applicant 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 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.