

**Macao Special Administrative Region**  
**Law n° 5/2002**

**Approval of the Motor Vehicles Tax Regulation**

**(Unofficial English Translation)**

The Legislative Assembly decrees, according to nos. 1 and 3 of Article 71 of the Macao SAR Basic Law, the following as law:

**Article 1**

**Approval**

The Motor Vehicles Tax Regulation is approved and to be published as an annex to and form an integral part of the present law.

**Article 2**

**Transit norm**

The passive subjects referred in no. 1 of Article 3 of the Motor Vehicles Tax Regulation have to submit to the Financial Services Bureau, within 30 days from the effective date of the present law, a Declaration form M/3 of all non-traded vehicles. The same applies to those already submitted for the fulfillment of the obligations of the previous regulation.

**Article 3**

**Approved exemption**

The exemption already approved remains unchanged, according to the Motor Vehicles Tax Regulation approved by Law n° 20/96/M of 19th August.

**Article 4**

**Registration of motor vehicles acquired under finance**

The ownership registration of new motor vehicles, acquired through finance lease or long-term lease contract, or through the loan from the bank, must abide by the following regulations:

- (1) When the new motor vehicle is acquired through finance lease or long-term lease, the lessee should be indicated as the owner, and be registered as the legal possessor of the lease and be considered as the consumer according to the Motor Vehicles Tax Regulation;
- (2) For new motor vehicles acquired through the loan from the bank, consumption loan borrowers are considered to be consumers, according to the Motor Vehicles Tax Regulation, should be classified as possessors, and the guarantee agreed by both parties stated as the possession of the borrowers.

### **Article 5**

#### **Revocation norm**

To revoke Law n° 20/96/M of 19th August, Law n° 7/98/M of 24th August and Law n° 1/99/M of 19th April.

### **Article 6**

#### **Effective Date**

1. The present law comes into effect 30 days after the date of its publication.
2. The Evaluation Committee of Motor Vehicles can be formed immediately after the publication of the present law without affecting the previous item.

Approved on 4th June 2002  
The President of the Legislative Assembly, Susan Chou.

Signed on 11th June 2002.  
To be published.  
The Chief Executive, Ho Hau Wah.

# **Motor Vehicles Tax Regulation**

## **Chapter I**

### **Scope**

#### **Article 1**

##### **Definition**

- (1) Motor vehicles: light vehicles, heavy vehicles, vehicles for passengers, for cargo, for mixtures, tractors and articulated vehicles, as well as motorcycles and scooters, as defined in the Code of Road;
- (2) Transmission: the alienation, acquisition or transference of the title of motor vehicles, in any name or of any nature, in any way correspond to the exercise of the right of ownership;
- (3) Consumers: the final acquirers of new motor vehicles;
- (4) Tax value: the value of new motor vehicles fixed administratively for taxation purpose, regardless of the actual selling price of the new motor vehicles under free competitive system in the Macao Special Administrative Region;
- (5) Promotion: selling of vehicles in a certain period by the agents of the new motor vehicles, through adopting various promotion approaches which need to be attested by documents; and the promotion period of each model for the brand cannot be more than two months, otherwise tax value is to be applied.
- (6) Accumulation of stock: new motor vehicles stored by passive subjects for one year or more, resulting in the depreciation of the selling price for the local market at more than 20% of the Tax Rate.
- (7) Long-term lease: contract with period equal to or more than one year, stating that the renter possesses the rights of usage and profits earning from the new motor vehicles through rent payment.

#### **Article 2**

##### **Applicable acts**

The following acts are subjected to the taxation of motor vehicles:

- (1) Transmission of new motor vehicles to consumers in the Macao Special Administrative Region;

- (2) The import of new motor vehicles for the importers own usage;
- (3) New motor vehicles are taken for own usage by the economic participants of new motor vehicles in the commercial cycles, especially the vendor, importers and exporters.

### **Article 3**

#### **Applicable persons**

The following natural persons or legal persons are passive subjects when they:

- (1) Transmit new motor vehicles to consumers, whether it is a single act or the scope of business activities;
- (2) Import new motor vehicles for own usage;
- (3) Take vehicles as own usage, as referred in no. 3 of Article 2;
- (4) Make inappropriate figures for the taxation of motor vehicles in invoice, receipt or other documents;
- (5) Use duty-exempted vehicles for purpose different from that defined in the conditions for duty exemption, or transmit the relevant vehicles to third person for usage different from that defined in the conditions for duty exemption;
- (6) Receive exemption from duty but do not comply with nos. 2 and 4 of Article 7 or no. 1 of Article 11.

### **Article 4**

#### **Moments for tax requests**

1. In the moment for the transmission of vehicles to consumers;
2. The date of notification, issued by the Macao Economic Services, for the emission of import licence, under the circumstance that the imported vehicles are for own use;
3. In the moment when vehicles are taken for own use by the economic participants of the commercial cycle for motor vehicles;
4. At the time when vehicles are used for purpose different from that defined in the conditions for duty exemption, or transmitted to the third person who has the usage altered;
5. The date of emission of invoice, receipt or other documents with inappropriate figures for the taxation of motor vehicles.

## **Chapter II**

### **Exemption**

#### **Article 5**

##### **Exemptible persons**

1. The exemption for taxation of this Regulation is granted to the following entities to which the new motor vehicles are transmitted for exclusive usage:
  - (1) Organizations or international institutions with representatives or have a part in the Macao Special Administrative Region;
  - (2) Consular representatives stationed in Macao Special Administrative Region, but restrict to reciprocal treatment only;
  - (3) The government institutions of People's Republic of China in Macao;
  - (4) The Legislative Assembly and government of Macao Special Administrative Region;
  - (5) Court and Public Prosecutions Office of Macao Special Administrative Region;
  - (6) Public Administrative Services and autonomous entities of Macao Special Administrative Region;
  - (7) Legal persons of public good and legal persons of administrative public good;
  - (8) Other entities exempted by law, or by concessionary contract signed with the Macao Special Administrative Region;
2. The exemption stated in nos. 3, 4, 5 and 6 of previous clause is taken into effect immediately without the need for recognition.

#### **Article 6**

##### **Exemptible acts**

1. The exemption from taxation under the Regulation is similar to that granted to the transmission of new motor vehicles for the following usages;
  - (1) Vehicles acquired by concessionary enterprises of collective transport for the exclusive use of collective transport for passengers, but restrict to vehicles of seats not less than 15 with the exclusion of the driver seat;
  - (2) Vehicles for collective transport of disable persons;
  - (3) Vehicles for individual transport of disable persons with level equal to or above 60%, in the case of light vehicles, the conditions of utility model and cylinder not more than 1600 c.c. must be applied;
  - (4) Vehicles used exclusively for the pick-up services of students, but restrict to vehicles of seats not less than 15 excluding the driver seat;
  - (5) Light vehicles for commercial transport of passengers and this refers to taxi;
  - (6) Vehicles for drivers training;

- (7) Vehicles for specialized technical usage but not the transport of passengers, such as for rescue, garbage collection, fire engine, ambulance, crane, scaling ladder, concrete mixer lorry, tipper lorry, fork lift truck, grab and road roller;
  - (8) Vehicles for exclusive use of goods transport;
  - (9) Vehicles for exclusive use of passengers transport for tourist agencies or facilities declared to be beneficial to the operation of tourism, on the condition of providing sufficient justification on its usage for the respective passenger capacity;
  - (10) Vehicles for the exclusive use of passengers or goods transport within the area of the Macao International Airport;
  - (11) Vehicles for valuable goods transport and the insurance company which acquires the vehicles, for the purpose of taxation, has proper registration for operating the respective business;
2. The exemption from taxation is equally granted to the transmission of new motor vehicles that use exclusively the alternative energy of the petroleum combustion;
  3. The exempt person specified in no. 3) of Clause 1 and Clause 2 cannot be granted exemption for more than 1 vehicle within 5 years, except for those with stolen vehicles or irreparable vehicles due to accident; or due to other force majeure and have provided sufficient evidence to the competent services of the Civic and Municipal Affairs Bureau;
  4. The above clause is not applied to the legal person or entity equivalent to legal person, for the vehicles specified in Clause 2.

## **Article 7**

### **Certificate of registration, marks and number plate**

1. The relevant exemptions should be summarized in the Certificate of registration of the respective vehicle, except the exemption stated in no. 10 of Clause 1 of Article 6;
2. Except for the exempt person stated in no. 3 of Clause 1 of Article 6, the rest have to clearly state their names, business names, company names or marks, on both sides of the motor vehicles, in at least one of the official languages of the Macao Special Administrative Region, with color different from that of the vehicle, with non-flammable and durable paint, with a total area of not less than 600 cm<sup>2</sup>; exception applies to those already identifiable as exempt persons or with identifiable information as reasons for being an exempt business.
3. The identifiable information for exempt entities, as indicated in the previous clause, can be replaced by the following identifiable information according to the respective application, with which it must be submitted together with the application for exemption:
  - (1) The identifiable information of other entities, which has entrepreneurial relationship with the exempt entities, and with consent;
  - (2) Brand or logo that can identify the business operated by exempt entities, with the consent of their possessors.

4. The exemptions stated in nos. 1, 2, 4, and 9 of Clause 1 and Clause 2, with the usage of special number plate, with characteristics similar to those indicated in Clause 56 of the Code of Road, but with background in black and letters, numbers and hyphens in yellow.

## **Article 8**

### **The sales or usage alteration of exempt vehicles**

1. Taxation which is to be paid originally from the date of acquisition must be paid by exempt persons, if the relevant vehicles, within five years counted from the date of duty exemption, is changed to usage different from that of the granted purpose, or is transmitted to third person by any mean for usage other than that specified in the granted conditions.
2. Declaration form M/4 must be submitted by the following entities to the Financial Services Bureau for the notification of usage alteration or transmission of the exempt vehicles to third persons:
  - (1) By concessionaire, under the situations of contract termination of renters or borrowers of consumption loan stated in Article 4 of the prelude law, and before the confirmation of vehicle acquisition;
  - (2) By exempt beneficiary for other situations.
3. The above two clauses are not applicable to the exemption of nos. 3, 4, 5 and 6 of Clause of 1 of Article 5.

## **Article 9**

### **Recognition of exemptions**

1. Exemptions of nos. 1, 2, 7 & 8 of Clause 1 of Article 5 and Article 6 are recognized by administrative act, according to the appeal of the interested person.
2. Recognition of exemption is in the competence of the director of Financial Services Bureau.

## **Article 10**

### **Procedure**

1. Exemption is recognized according to the application of the interested person with justification, before the transmission of the vehicle, to the Financial Services Bureau.

2. For the exemption of nos. 1, 4, 5, 6, 9 & 11 of Clause 1 and Clause 2 of Article 6, the application, according to situations, should be accompanied by the binding letter of advice issued by the Land, Public Works and Transport Bureau, the Education and Youth Affairs Bureau, the Macao Government Tourist Office or the Civic and Municipal Affairs Bureau.
3. The relevant application for exemption is to be examined by the Financial Services Bureau within 10 days from the date of its submission.
4. Once the application is approved, the interested person and the Civic and Municipal Affairs Bureau must be informed, with the notice stating the name of the exempt person, business or company name; under the situation of Clause 3 of Article 7, the name, business or company name of the entity relevant to the exempt person must be stated, as well as the brand, model of the vehicle and the indication of the respective law for the granted exemption.
5. Recognition of exemption is in effect, only on the condition that the relevant vehicles has actually been imported to the Macao Special Administrative Region, and the exempt person has notified the Financial Services Bureau the following information of the relevant vehicles through filling in the specified form:
  - (1) Import licence number;
  - (2) The name, business name or company name of the importer;
  - (3) The type of vehicle;
  - (4) Brand and model;
  - (5) Vehicle Identification Number of the vehicle, commonly known as VIN;
  - (6) Engine number;
  - (7) Cylinder capacity;
  - (8) The value of the vehicle including all expenses, in Macao currency, on arrival at the Macao Special Administrative Region, that is, that value of the common name CIF (Cost, Insurance and Freight).
6. The Civic and Municipal Affairs Bureau can have definite registration for the relevant vehicle, only on the condition of receiving the notification indicated in the previous clause.

## **Article 11**

### **Inspections**

1. The exempt person, who has to fulfil the obligation of Clauses 2 and 3 of Article 7, should apply for inspection from the Civic and Municipal Affairs Bureau within 30 days from the notification date of exempt approval, for verification of compliance.
2. The application should be attached with the detailed drawing specified in Clauses 2 and 3 of Article 7, with the specification of the size and color of the letters.
3. New inspection date of extraordinary nature must be set up immediately for the vehicle, if verified to be non-compliant, so as to have re-inspection within 15 days.

4. Motor vehicles, as specified for the obligation of Clauses 2 and 3 of Article 7, must be inspected by the Civic and Municipal Affairs Bureau every year, so as to abide by the rules of Clause 1.
5. The Civic and Municipal Affairs Bureau must notify the Financial Services Bureau, from the date of the completion of the inspection or within 5 days from the date inspection could not be effected, about any non-compliance or failure to arrive.

## **Article 12**

### **Forfeit**

The act of recognition for exemption becomes invalid in the following situations:

- (1) Non-compliance with the obligation of Clause 1 of Article 11;
- (2) Non-compliance with the rules of Clause 2 of Article 7, until the second inspection specified in Clause 3 of Article 11;
- (3) Absence from any inspection stated in Article 11;
- (4) Non-compliance with Clause 2 of Article 7 on the date of annual inspection indicated in Clause 4 of Article 11.

## **Chapter III**

### **Tax calculation basis and rate**

#### **Article 13**

##### **Tax calculation basis**

The tax value is set as the tax calculation basis for the taxation of motor vehicles.

#### **Article 14**

##### **Tax value**

1. The tax value is fixed by the Motor Vehicle Evaluation Committee; therefore, the committee possesses the competence of the public services for carrying out the evaluation of the new motor vehicles.
2. The Motor Vehicle Evaluation Committee takes into account all available information for tax value calculation.
3. Every brand and model must be assigned tax value; the passive subject should request tax value for every unevaluated motor vehicle before its import.
4. To be applicable to the present Regulation, the Motor Vehicle Evaluation Committee can regard as a new one the motor vehicle, which has the sales of its model in the Macao Special Administrative Region, but with its essential characteristics, especially motor and car frame, being altered by manufacturer without changing the name of the model.
5. The tax value for the saleable motor vehicle in the Macao Special Administrative Region will be reviewed by the Motor Vehicle Evaluation Committee every half year.
6. Every semi-annual implementation of tax value is to be announced, at least 15 days before the implementation, by the Motor Vehicle Evaluation Committee to the associations of the automobile sector, with the relevant information kept in the Tax Department for the reference of the passive subjects.
7. The tax value of the previous list continues to be in temporarily effective, if the tax value list of the previous clause cannot be released in the specified time.
8. The evaluation of tax value is subject to the specified semi-annual announcement, which is valid until the expiry of the specified semi-annual term, after which Clause 5 is applied.
9. Tax value can have a special review, through the advance application by the passive subjects of no. 1 of Article 3; the passive subjects should therefore prepare for the Motor Vehicle Evaluation Committee an application with justification and submit to the Financial Services Bureau with the attachment of necessary evidence; the application should state the reasons for review, which are restricted to the extra depreciation of motor vehicles resulting from accumulated stock or sales promotion.
10. The reviewed tax value of the previous clause is valid until the end of sales promotion or sold-out of the stock.

11. The first evaluation and the semi-annual review of the new motor vehicle determines all the tax calculation basis for the passive subjects, excluding the special review for tax value stated in Clause 9; of which the interested persons are notified and uniquely applicable.

## **Article 15**

### **Members and operation of the Motor Vehicle Evaluation Committee**

1. The membership of the Motor Vehicle Evaluation Committee includes:
  - (1) The director of the Financial Services Bureau, as president;
  - (2) The sub-director of the Financial Services Bureau responsible for the area of taxation; if without delegate, one person in charge from the Financial Services Bureau designated by the director;
  - (3) One staff member of the Financial Services Bureau designated by the director, and a substitute in the absence of the staff;
  - (4) Two reputed persons from the automobile industrial and commercial sector, and two substitutes in their absence;
  - (5) One person of repute and competence from the society on behalf of the interests of the consumers, and one substitute in the absence of the person;
  - (6) One representative designated by the Civic and Municipal Affairs Bureau, and a substitute in the absence of the representative;
  - (7) One staff member from the Financial Services Bureau, designated by the director, for the secretarial post without voting right, and one substitute in the absence of the staff member.
2. The members of the Motor Vehicles Evaluation Committee stated in nos. 3, 4, 5, 6 and 7 of Clause 1 are nominated for one calendar year, proposed by the director of the Financial Services Bureau, and the relevant nomination is published in the Official Gazette of the Macao Special Administrative Region by despatch of the Chief Executive.
3. The remuneration of the members and secretary of the Motor Vehicle Evaluation Committee is, on the proposal of the director of the Financial Services Bureau, fixed annually by despatch of the Chief Executive.
4. The Motor Vehicle Evaluation Committee operates in the Financial Services Bureau;
5. The Motor Vehicle Evaluation Committee takes the simple majority of votes to pass the resolution, with the president having a deciding vote..

## **Article 16**

### **Tax rate**

1. The taxation for motor vehicles is progressive, as attached in the annexed table which forms an integral part of this Law.
2. The taxable amount is calculated according to the corresponding scale; for the amount does not conform to the maximum scale of tax value in the table, then it should be divided into two parts for tax calculation: for one part, multiply the maximum amount of the scale one level lower than the scale it belongs to by the average tax rate of column b; for the second part, multiply the rest of the amount by the corresponding tax rate of column a of the scale it belongs to.

## **Chapter IV**

### **Settlement and levy**

#### **Article 17**

##### **Settlement**

1. The passive subject takes charge of the settlement for the tax of motor vehicles.
2. The declaration form M/4 should be submitted to the Macao Financial Services Bureau, within 15 days after the occurrence of the taxable facts, for the settlement of the relevant tax; the settlement or payment of the relevant tax will not be accepted if the declared tax calculation basis is lower than the tax value.
3. No additional charge for tax amount.

#### **Article 18**

##### **Official settlement**

1. The director of the Financial Services Bureau carries out the official settlement, if there is discovery of tax being unsettled by the passive subject, or loss of the Macao Special Administrative Region due to omissions or faults.
2. The passive subjects must be informed through the notice form M/6 by registered post after the official settlement, so as to have them paid the owing tax and amount attached to the tax within 15 days.
3. If omissions or defaults lead to additional settlement during official settlement, the consumers and the passive subjects bear the mutual responsibility for the difference in the payable tax.

## **Article 19**

### **Forfeit of settlement rights**

The settlement right of the Macao Special Administrative Region for taxation of motor vehicles will be forfeited, after five years from the date of the occurrence of taxable facts or of invalidation of exemption.

## **Article 20**

### **Interests for compensation**

1. If the settlement for payable tax of motor vehicles is delayed due to the imputable fault of the passive subjects, interest for compensation calculated from the legal rate must be paid by the passive subjects apart from the owing tax amount.
2. The interest is calculated on a day-to-day basis, starting from the following day of the expiry period for tax amount to be settled until the date that the fault is corrected or remedied.

## **Article 21**

### **Payment**

1. The taxation for motor vehicles is to be paid to the Macao Tax Department before the expiry of the settlement period; the payment of the relevant tax amount cannot be accepted if the amount determined by tax calculation basis is lower than that of the tax value.
2. No motor vehicle can be driven on the road, nor receive the temporary or definite number plate from the Civic and Municipal Affairs Bureau, unless sufficient evidence for the tax payment or exemption of motor vehicle is provided to the Civic and Municipal Affairs Bureau by the respective owner.

## **Article 22**

### **Levy on overdue**

If the tax is not paid within the specified period, an interest on deferred payment and 3% on the arrears is to be levied within 60 days after such period expired.

## **Article 23**

### **Coercive levy**

If the settled tax, interest on deferred payment and the 3% on the arrears are not paid by the passive subject within 60 days after such period specified in the previous article expired, the relevant owing amount will be demanded, without interfering the application of penalty to the relevant situation.

## **Chapter V**

### **Inspection**

## **Article 24**

### **Inspection bodies**

1. The inspection for the observance of obligations specified in this Regulation, for which the staff of the Financial Services Bureau, with proper credentials and delegation of authority, is responsible.
2. The staff responsible for inspection, besides fulfilling other duties specified by the law, is especially responsible for:
  - (1) Collecting necessary information for determining the tax calculation basis;
  - (2) Requesting the passive agent and, if necessary, the consumer to submit the evidence for the relevant calculation result and the evidence for the already paid tax.
  - (3) Reporting acts that infringe this Regulation and having a written record for the infringed acts that are discovered;
  - (4) Informing the superiors of the known infringed acts in the course of fulfilling the duty, so as to have other related public services are able to be informed about the relevant facts.
3. The staff responsible for inspection, in carrying out these duties, can freely go in and out of any facility of the passive subjects, according to the rule of each specific situation governed by other laws, and has the right to request them for the demonstration or submission of the original or copy of the books, registers and documents, which are relevant to the commercial acts governed by this Regulation.
4. All public services, in carrying out the requests of the civil servants of this Regulation, must provide them with the necessary information for the respective inspection work.
5. The Macao Economic Services, The Municipal and Civic Bureau, the Business and Vehicles Registry and the Public Security Police Force, have a special obligation to assist the Financial Service Bureau in the inspection work with respect to the observance of this Regulation.

## **Article 25**

### **Import vehicles**

The Macao Economic Services, before the end of each month, store into digital carrier and submit to the Financial Services Bureau the following information of every vehicle of previous month, which has received definite import licence:

- (1) Number of import licence;
- (2) Name, business or company name of importer;
- (3) Type of vehicles;
- (4) Brand;
- (5) Model;
- (6) Vehicle Identification Number, commonly know as VIN;
- (7) Engine number;
- (8) Cylinder capacity;
- (9) The value of the vehicle on arriving Macao, including all expenses, in Macao currency, that is, that value of the common name CIF (Cost, Insurance and Freight).
- (10) Country or region of origin.

## **Article 26**

### **Vehicles issued with number plate**

The Civic and Municipal Affairs Bureau, before the end of each month, store into digital carrier and submit to the Financial Services Bureau the following information of every vehicle of previous month, which has been issued the number plate:

- (1) Name, business or company name of passive subjects;
- (2) Name, business or company name of purchasers;
- (3) Brand;
- (4) Model;
- (5) Vehicle Identification Number, commonly know as VIN;
- (6) Engine number;
- (7) Number plate;
- (8) Cylinder capacity.

## **Article 27**

### **Notification for participants of commercial cycle**

1. All economic participants of the commercial cycle of new motor vehicles, including those involved in the import to the sales of vehicles to consumers, submit the following list to the Macao Tax Department before the end of each month:

- (1) new motor vehicles imported or acquired in the previous month;
  - (2) new motor vehicles transmitted to the other economic participant in the previous month;
  - (3) new motor vehicles assigned as own usage in the previous month.
2. The obligation for this article is fulfilled through the submission of the completed Declaration in Form M/7.

## **Article 28**

### **Obligation for informing the public**

1. In the venues of sales and of exhibition of motor vehicles, selling-price list of the vehicles for sales must be posted in visible location and the corresponding taxation for the respective motor vehicle must be listed in details.
2. The selling-price list and the taxation for the motor vehicles should be posted, in visible location, on the side of the every vehicle, in addition to the list stated in the previous clause.

## **Chapter VI**

### **Penalties**

## **Article 29**

### **Acts of infringement**

Acts of infringement to provisions set out in this regulation shall be penalized according to the current chapter; when determining the amount of fine, the amount of outstanding tax, the guilt of the offender and its economic standing shall be considered.

## **Article 30**

### **Unsettlement or false declaration**

The minimum penalty provided for the following acts, is the amount equivalent to the total owing taxation of the motor vehicles, and the maximum amount doubles that total, with an amount not less than MOP\$ 20,000:

- (1) Failing to submit the declaration for the settlement of the taxation of motor vehicles within the legal period;
- (2) Providing false information in the declaration or the accounting records and documents of the taxable motor vehicle.

## **Article 31**

### **Overdue payment and outstanding payment**

1. The following fine is imposed on those with overdue tax payment:
  - (1) A fine of one-tenth of the outstanding tax is given to those who have tax paid within 30 days after the expiry of the legal period for tax payment, with an amount not less than MOP\$ 2,500.
  - (2) A fine of one-tenth to half of the outstanding tax is given to those who have tax paid within 15 days after the expiry of the previous number, with an amount not less than MOP\$ 5,000.
2. A fine of half to full amount of the outstanding tax, with an amount not less than MOP\$ 20,000, is given to those who have tax still unpaid within the period specified in no. 2 of the above clause.

## **Article 32**

### **Other acts of infringement**

A fine of MOP\$ 5,000 to MOP\$ 50,000 is given for other acts of infringement against the mandatory provisions of the present chapter, but not mentioned in the above numbers.

## **Article 33**

### **Recidivist**

1. The fine of this chapter is raised to double for the recidivists.
2. The offender, who has committed a similar offence within one year after penalty for any infringed act against this Regulation, is considered as recidivist.

## **Article 34**

### **Reduction of fines**

1. The fine is immediately reduced to half for the spontaneous payment of fine.
2. Offenders are considered to have spontaneous payment of fine, only on the condition that they inform the respective department of the relevant infringed acts or request for

the regulation of the taxation situation, before any department of the Tax Authority has received the relevant written record, report or impeachment.

### **Article 35**

#### **Competence to impose fines**

1. The imposition of fines is in the competence of the director of the Financial Services Bureau.
2. The offender has to be notified within 15 days, for the despatch for fine of proper justification.

### **Article 36**

#### **Procedures**

The imposition of fine is in accordance to the procedures of the relevant administrative infringed acts stated in the Decree Law no. 52/99/M of October 4.

### **Article 37**

#### **Payment of fines**

1. Fines should be paid within a period of 10 days from the date of notification in regards to the decision of imposing the fine.
2. Offenders are not exempted from the payment of taxation and other charges in addition to the payment of fine.

### **Article 38**

#### **Responsibility for payment of fines**

1. Payment for fine is the responsibility of the offender.
2. The following persons have to bear the associated responsibilities for fine payment:
  - (1) Offenders who are legal persons, leaders, directors, managers, members of supervisory council or liquidators;
  - (2) The infringed acts committed by authorizers or non-legally obliged managers, delegating persons or non-legally obliged managers;
  - (3) The infringed acts committed by the collusion of the consumers and the passive

subjects, which have been verified.

### **Article 39**

#### **Non-payment of fines**

The relevant fine in arrears will be demanded, if the fine provided by this Chapter is unpaid within the specified period.

### **Article 40**

#### **Time period for the procedures and fines**

1. The time period, for the procedures of the acts for administrative infringement, is duration of 2 years commencing from the date of commission of the infringed act.
2. Time period of fines is 4 years commencing from the date of conviction with no impunity.

## **Chapter VII**

### **Guarantees for taxpayers**

#### **Article 41**

#### **Objections and appeals**

1. The objection and appeal, for the administrative acts carried out according to this regulation, must be abide by the regulation of the Code of Administrative Procedures.
2. Only judicial appeal can be lodged for the administrative act of the fixation of tax value, this item is the exceptional case of the previous clause.
3. The judicial appeal shall not have the effect of suspension.
4. The judicial appeal or the prosecution of prevention and conservation proceedings for the administrative acts of the fixation of the tax value must not interfere with the regulation of Clause 2 of Article 17 and Clause 2 of Article 21.

## Chapter VIII

### Final regulation

#### Article 42

#### Printings

1. The Financial Services Bureau should have the printing style in use cooperated with this Regulation and produce the necessary printing style.
2. The renew or change of the printing style, on the proposal of the director of the Financial Services Bureau, is decided by despatch of the Chief Executive within 60 days.

#### Annex

#### Tax Rate Table of the Taxation for Motor Vehicles

##### *I — Automobile*

Scale for tax value calculation ( in Patacas )	Corresponding scale for each level ( a )	Average tax rate for the settlement ( b )
To \$100,000	-----	30%
From more than \$100,000 to \$200,000	40%	35%
From more than \$200,000 to \$300,000	65%	45%
From more than \$300,000 to \$500,000	70%	55%
More than \$500,000	-----	55%

##### *II — Heavy Motor Cycles and Scooters*

Scale for tax value calculation ( in Patacas )	Corresponding scale for each level ( a )	Average tax rate for the settlement ( b )
To \$15,000	-----	10%
From more than \$15,000 to \$25,000	35%	20%
From more than \$25,000 to \$40,000	40%	30%
Above \$540,000	-----	30%