



Taxation of international executives: Macau (SAR), China



January 2024

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01

Overview and Introduction

1 Overview and Introduction

Professional tax is levied on all personal income arising in or derived from Macau Special Administrative Region (SAR). Taxpayers are divided into two groups: employees and professional practitioners.

There is no distinction between residents and non-residents for tax purposes. An individual is regarded as being a resident of Macau (SAR) if they possess an identity card issued by Macau (SAR). A non-resident is normally required to apply for non-resident working permit in order to work in Macau (SAR).

Net taxable income is taxed at progressive rates from 7 percent to 12 percent. Different rates initially apply to non-residents without working permit (e.g., business travelers), but this differential disappears at higher levels of income. Generally, all non-cash fringe benefits provided to employees are subject to income tax.

The official currency of Macau (SAR) is the Macau Pataca (MOP).

Herein, the host country/jurisdiction refers to the country/jurisdiction to which the employee is assigned. The home country/jurisdiction refers to the country/jurisdiction where the assignee lives when they are not on assignment.

02

Income tax

2 Income Tax

2.1 Tax Returns and Compliance

When are tax returns due? That is, what is the tax return due date?

An annual return form M3/M4 is to be filed by the employer within January and February following the year of assessment. Separate returns should be made for employees with residence or work permit and short-term business travelers allowed to work without a permit.

Employees with income from more than one employer also are required to file an annual return form M/5 before the end of February of the following year.

Self-practitioners are required to file an annual return form M/5 before the end of February of the following year if proper books and records are not maintained, and the filing deadline is 15 April of the following year for those with proper books and records.

What is the tax year-end?

31 December.

What are the compliance requirements for tax returns in Macau (SAR)?

Residents and non-residents

For residents and non-residents with a working permit, tax payment is made quarterly (15 January, 15 April, 15 July, and 15 October) by the employer and the filing of detail remuneration is not required. For expatriate employees, a tax return is filed monthly, 15 days after receiving the remunerations.

2.2 Tax rates

What are the current income tax rates for residents and non-residents in Macau (SAR)?

Residents and non-residents with working permit

Income tax table for 2024

Taxable income bracket		Total tax on income below bracket	Tax rate on income in bracket
From MOP	To MOP	MOP	Percent
0	144,000	0	0
144,001	164,000	0	7
164,001	184,000	1,400	8
184,001	224,000	3,000	9
224,001	304,000	6,600	10
304,001	424,000	14,600	11
424,001	Over	27,800	12

Expatriates

Income tax payable is the higher of 5 percent of taxable income and the amount calculated using the progressive tax rates as stated earlier.

2.3 Residence rules

For the purposes of taxation, how is an individual defined as a resident of Macau (SAR)?

There is no distinction between residents and non-residents for tax purposes. An individual is regarded as being a resident of Macau (SAR) if they possess an identity card issued by Macau (SAR) or have a Permanent Resident Permit issued by the Macau (SAR) Immigration Department. A non-resident is required to apply for a non-resident working permit in order to work in Macau (SAR).

For instructional, technical, quality control, or business supervisory service pursuant to an agreement between a foreign enterprise and a natural person or legal entity residing in Macau (SAR) for the provision of certain specific and non-recurrent projects or services, a non-resident working permit is not required if the non-resident stays continuously or intermittently in Macau (SAR) for work or service for a maximum of 45 days in every 6 consecutive months.

Is there, a de minimus number of days rule when it comes to residency start and end date? For example, a taxpayer can't come back to the host country/jurisdiction for more than 10 days after their assignment is over and they repatriate.

No.

What if the assignee enters the country/jurisdiction before their assignment begins?

Assignees are subject to income tax once they start working in Macau (SAR).

2.4 Termination of residence

Are there any tax compliance requirements when leaving Macau (SAR)?

When the person with a working permit starts working in Macau (SAR), an M2 form should be filed. On quitting the current employment, a M2A form should be filed.

What if the assignee comes back for a trip after residency has terminated?

No restriction.

Communication between immigration and taxation authorities

Do the immigration authorities in Macau (SAR) provide information to the local taxation authorities regarding when a person enters or leaves Macau (SAR)?

Not automatic but may be upon the local taxation authorities' request.

Filing requirements

Will an assignee have a filing requirement in the host country/jurisdiction after they leave the country/jurisdiction and repatriate?

No.

2.5 Economic employer approach

Do the taxation authorities in Macau (SAR) adopt the economic employer approach to interpreting Article 15 of the Organization for Economic Co-operation and Development (OECD) treaty? If no,

are the taxation authorities in Macau (SAR) considering the adoption of this interpretation of economic employer in the future?

No and no updates about an adoption in the future. Currently, the Macau (SAR) tax authority considers all employment (including certain self-employed freelances and professions) income earned in Macau (SAR) as taxable, even for a single day.

De minimus number of days

Are there a de minimus number of days² before the local taxation authorities will apply the economic employer approach? If yes, what is the de minimus number of days?

Not applicable.

2.6 Types of taxable compensation

What categories are subject to income tax in general situations?

- employment income and remuneration
- daily wages
- salaries
- service fees
- bonuses
- commissions
- allowances and gratuities
- directors' fees
- share of profits
- share options
- non-cash benefits such as electricity, servants, car benefits, telephone, and so on.

Intra-group statutory directors

Will a non-resident of Macau (SAR) who, as part of their employment within a group company, is also appointed as a statutory director (i.e. member of the Board of Directors in a group company situated in Macau (SAR)) trigger a personal tax liability in Macau (SAR), even though no separate director's fee/remuneration is paid for their duties as a board member?

Directors of a Macau (SAR) company are taxed as the employee of the Macau (SAR) entity for any income earned for working for the Macau (SAR) entity.

a) Will the taxation be triggered irrespective of whether or not the board member is physically present at the board meetings in Macau (SAR)?

Yes.

b) Will the answer be different if the cost directly or indirectly is charged to/allocated to the company situated in Macau (SAR) (i.e., as a general management fee where the duties rendered as a board member is included)?

No, as long as the director are paid for their role to implement the director's duty and other responsibilities.

c) In the case that a tax liability is triggered, how will the taxable income be determined?

There is no specific guidance. The company may apply a reasonable basis to allocate part of the remunerations of the director as taxable income derived from Macau (SAR).

2.7 Tax-exempt income

Are there any areas of income that are exempt from taxation in Macau (SAR)? If so, please provide a general definition of these areas.

Allowances up to the maximum limit granted for civil servants include the following:

- family allowance
- marriage allowance
- birth allowance
- death allowance
- funeral allowance
- transportation allowance
- payments set by law to be made to an employee as compensation for injuries, including permanent incapacity
- severance payments for termination of employment to employees for long service payment according to law
- medical expenses with supporting documents
- lump-sum payments made to employees on retirement or withdrawals made by an employee from an approved pension fund.

Certain employer provided housing allowances (employer's contribution to rent)

Non-monetary annual housing allowance is subject to professional tax with a taxable limit of the lower of the annual rental of the place and 15 percent of the total annual cash remuneration received by the employee.

Certain employer provided housing allowances (monetary compensation)

Housing allowances provided by the employer are subject to professional tax with a non-taxable limit of MOP3,760 per month in 2024.

Rental allowance (reimbursement of rental)

Rental allowance provided by the employer is subject to professional tax with non-taxable limits as follows:

- one bedroom: MOP3,500/month
- two bedrooms: MOP4,700/month
- three bedrooms: MOP8,700/month
- four bedrooms: MOP10,000/month
- five bedrooms: MOP12,000/month.

Marriage allowance

Marriage allowance provided by the employer is subject to professional tax with a non-taxable limit of MOP4,230 in 2024.

Birth allowance

Birth allowance provided by the employer is subject to professional tax with a non-taxable limit of MOP5,640 in 2024.

Death allowance

Death allowance provided by the employer is subject to professional tax with a non-taxable limit of six times monthly remuneration.

Funeral allowance

Funeral allowance provided by the employer is subject to professional tax with a non-taxable limit of MOP5,170 in 2024.

Transportation allowance

Different types of transportation allowances may be provided by the employers such as the transport of remains, business trips, home trips, and expenses related to setting up an entity. These are all taxable with non-taxable limits depending on the nature of the trip as well as the origin and destination of the trip.

Non-cash benefits received by employees

There is a deemed taxable value for non-cash benefits (maximum) as follows:

- electricity: MOP500/month
- servants: MOP1,500/month
- car benefits: MOP500/month
- telephone: MOP720/year.

2.8 Expatriate concessions

Are there any concessions made for expatriates in Macau (SAR)?

Expatriates receive the same tax treatment as residents and non-residents with working permit.

2.9 Salary earned from working abroad

Is salary earned from working abroad taxed in Macau (SAR)? If so, how?

General rule

Whether salary earned from working abroad is taxed in Macau (SAR) or not depends on the source of income. If the income is paid through Macau (SAR), it is subject to Macau (SAR) professional tax; otherwise, it is subject to foreign income tax only.

Under the agreements between Macau (SAR) and Hong Kong (SAR), Macau (SAR) and the PRC, Macau (SAR) and Portugal, Macau (SAR) and the Republic of Mozambique, Macau (SAR) and The Republic of Cape Verde, and Macau (SAR) and The Socialist Republic of Vietnam (in avoidance of double taxation).

Foreign-sourced salary and wages income of a Macau (SAR) resident will be taxable in Macau (SAR) (professional tax) where:

- the recipient is present in the foreign place for a period or periods not exceeding in the aggregate 183 days in any 12-month period commencing or ending in the fiscal year concerned
- the remuneration is paid by, or on behalf of, an employer who is not a resident of that foreign place
- the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the foreign place.

Otherwise, income generated in the foreign place will be taxable in that corresponding place.

2.10 Taxation of investment income and capital gains

Are investment income and capital gains taxed in Macau (SAR)? If so, how?

Investment income (such as rental income, gain from stock option exercise and dividends) is assessed to tax in the year in which it is received.

Rental income

Rental income in Macau (SAR) is subject to property tax. Under the regulations, property taxes generally are levied on two categories of real estate properties. The first applies to leased properties on which the levies are based on the actual rental income at the rate of 8 percent for 2024. The second category involves properties which have not been rented and are occupied by the owners, in which case taxes are levied at 6 percent on the assessable rental value. The assessable rental value is estimated by the government and revised periodically after taking into account all relevant factors and changes in the property market.

Gain from stock option exercise

Gain from an employee stock option exercise is subject to professional tax for both residents and non-residents.

Dividends

Pre-tax dividends received are subject to income tax based on the company's income tax rate, that is zero percent (for income below MOP600,000) and 12 percent for income over MOP600,001 for the year of assessment 2024 (1 January – 31 December).

2.11 General deductions from income

What are the general deductions from income allowed in Macau (SAR)?

For income from employment, there is a general personal deduction of 25 percent of total remuneration. For self-practitioners, expenses incurred such as personnel costs, rent, depreciation, and administrative expenses normally are deductible. Losses brought forward from past 3 years also are deductible if the taxpayers maintain proper books and records.

2.12 Tax reimbursement methods

What are the tax reimbursement methods generally used by employers in Macau (SAR)?

Current year gross-up is the normal method of recognizing tax reimbursements paid by the employer.

2.13 Calculation of estimates/prepayments/withholding

How are estimates/prepayments/withholding of tax handled in Macau (SAR)? For example, Pay-As-You-Earn (PAYE), Pay-As-You-Go (PAYG), and so on.

Pay-as-you-earn (PAYE) withholding

Deductions from employment income are covered under the PAYE system.

If an individual is paid and/or employed, the employer will be required to withhold tax from their salary and wages and remit the tax to the Macau (SAR) tax authority.

When an individual commences employment, they will be requested to quote their Tax File Number (TFN) to their employer.

When are estimates/prepayments/withholding of tax due in Macau (SAR)? For example: monthly, annually, both, and soon.

- 1 Within 15 days since payment to expatriates, and
- 2 quarterly for Macau (SAR) residents and non-residents with a working permit.

2.14 Relief for foreign taxes

Is there any Relief for Foreign Taxes in Macau (SAR)? For example, a foreign tax credit (FTC) system, double taxation treaties, and so on?

Macau (SAR) has entered into double taxation treaties with Hong Kong (SAR), Mainland China, Portugal, The Republic of Mozambique, The Republic of Cape Verde, The Socialist Republic of Vietnam and Cambodia to prevent double taxation.

2.15 General tax credits

What are the general tax credits that may be claimed in Macau (SAR)? Please list below.

None.

2.16 Sample tax calculation

This calculation assumes a married taxpayer resident in Macau (SAR) with two children whose 3-year assignment begins 1 January 2020 and ends 31 December 2022. The taxpayer's base salary is 100,000 US dollars (USD) and the calculation covers 3 years.

	2020 USD	2021 USD	2022 USD
Salary	100,000	100,000	100,000
Bonus	20,000	20,000	20,000
Cost-of-living allowance	10,000	10,000	10,000
Housing allowance	12,000	12,000	12,000
Family allowance	0	0	3,000
Company car (non-cash)	6,000	6,000	6,000
Moving expense reimbursement	20,000	0	20,000
Home leave	5,000	0	0
Education allowance	3,000	3,000	3,000
Interest income from non-local sources	6,000	6,000	6,000

Exchange rate used for calculation: USD1.00 = MOP8.03.

Other assumptions

- All earned income is attributable to local sources.
- Bonuses are paid at the end of each tax year, and accrue evenly throughout the year.
- Interest income is not remitted to Macau (SAR).

- The company car is used for business and private purposes and originally cost USD50,000. 6,000 is the annual depreciation of the car.
- The employee is deemed resident throughout the assignment.
- Tax treaties and totalization agreements are ignored for the purpose of this calculation.
- The taxpayer is aged less than 65 throughout 2022.

Calculation of taxable income

Year ended	2022 MOP	2023 MOP	2024 MOP
Days in Macau (SAR) during year	365	365	366
Earned income subject to income tax			
Salary	803,000	803,000	803,000
Bonus	160,600	160,600	160,600
Cost-of-living allowance	80,300	80,300	80,300
Net housing allowance	96,360	96,360	96,360
Family allowance	0	0	24,090
Company car (NB1)	6,000	6,000	6,000
Moving expense reimbursement	160,600	0	160,600
Home leave	40,150	0	0
Education allowance	24,090	24,090	24,090
Total earned income	1,371,100	1,170,350	1,355,040
Other income	0	0	0
Total income	1,371,100	1,170,350	1,355,040
Deductions			
Housing allowance (NB2)	43,680	43,680	45,120
Family allowance (NB3)	0	0	11,280
Moving expense reimbursement (NB4)	2,500	0	2,500
General deduction (NB5)	397,476	281,668	324,035
Total deductions	443,656	325,348	382,935
Total taxable income	927,444	845,003	972,105

Calculation of tax liability

	2022 MOP	2023 MOP	2024 MOP
Taxable income as above	927,444	845,003	972,105
Macau (SAR) tax thereon	88,214	78,321	93,573

	2020 MOP	2021 MOP	2022 MOP
Less:			
Domestic tax rebates (dependent spouse rebate)	0	0	0
Foreign tax credits	0	0	0
Current year tax deduction (NB6)	(26,464)	(23,496)	(28,072)
Total Macau tax	61,750	54,825	65,501

NB1: If the company provides a car to the employee, MOP500/month is calculated as the taxable non-cash remuneration received by the employee.

NB2: The non-taxable monthly housing allowance for 2022 to 2023 are MOP3,640 and MOP3,760 for 2024.

NB3: The non-taxable monthly family allowance for 2022 to 2023 is MOP910 and MOP940 for 2024.

NB4: The first MOP2,500 moving expense reimbursement is non-taxable for employee with monthly salary over MOP30,000

NB5: There is a general deduction calculate at 25 percent of net taxable income for 2022 to 2024.

NB6: The Financial Budget of the Macau (SAR) of 2022 to 2024 grants a 30 percent deduction to the professional tax payable. This is a temporary tax relief granted on annual basis.

Footnote

¹Certain tax authorities adopt an "economic employer" approach to interpreting Article 15 of the OECD model treaty which deals with the Dependent Services Article. In summary, this means that if an employee is assigned to work for an entity in the host country/jurisdiction for a period of less than 183 days in the fiscal year (or, a calendar year of a 12-month period), the employee remains employed by the home country/jurisdiction employer but the employee's salary and costs are recharged to the host entity, then the host country/jurisdiction tax authority will treat the host entity as being the "economic employer" and therefore the employer for the purposes of interpreting Article 15. In this case, Article 15 relief would be denied, and the employee would be subject to tax in the host country/jurisdiction.

²For example, an employee can be physically present in the country/jurisdiction for up to 60 days before the tax authorities will apply the 'economic employer' approach.

03

Special considerations for short term assignments

3 Special considerations for short-term assignments

For the purposes of this publication, a short-term assignment is defined as an assignment that lasts for less than 1 year.

3.1 Residency rules

Are there special residency considerations for short-term assignments

A non-resident is considered to be working illegally in Macau (SAR) under the following circumstances:

- when one engages in activities for others without a valid work permit
- when one has a work permit, but provides services to an entity other than the original sponsoring employer
- when one has a work permit, but performs work that is not stipulated in the relevant work permit
- when one is self-employed to carry out activities for own interest without a valid administrative permit.

A non-resident working in Macau (SAR) that provides instructional, technical, quality control, or business supervisory service is allowed only to stay continuously for a maximum of 45 days in every 6 consecutive months.

3.2 Payroll considerations

Are there special payroll considerations for short-term assignments?

No.

3.3 Taxable income

What income will be taxed during short-term assignments?

Salary, bonus, and all types of allowances.

3.4 Additional considerations

Are there any additional considerations that should be considered before initiating a short-term assignment in Macau (SAR)?

No.

04

Other taxes and levies

4 Other taxes and levies

4.1 Social security tax

Are there social security/social insurance taxes in Macau (SAR)? If so, what are the rates for employers and employees?

Employer's social security rate is MOP60 per person per month for employees who are local residents. For non-residents with working permits, the employer is required to pay a monthly recruitment levy of MOP200 per person per month.

Employee's social security rate is MOP30 per person per month for employees who are local residents and none for foreign employees working in Macau (SAR).

4.2 Gift, wealth, estate, and/or inheritance tax

Are there inheritance taxes in Macau (SAR)?

None.

4.3 Real estate tax

Are there real estate taxes in Macau (SAR)?

Rental income in Macau (SAR) is subject to property tax. Under the regulations, property taxes generally are levied on two categories of real estate properties. The first applies to leased properties on which the levies are based on the actual rental income at the rate of 8 percent for 2022. The second category involves properties which have not been rented and are occupied by the owners, in which case taxes are levied at 6 percent on the assessable rental value. The assessable rental value is estimated by the government and revised periodically after taking into account all relevant factors and changes in the property market.

4.4 Sales/VAT tax

Are there sales and/or value-added taxes in Macau (SAR)?

None.

4.5 Unemployment tax

Are there unemployment taxes in Macau (SAR)?

None.

Foreign Financial Assets

Is there a requirement to declare/report offshore assets (e.g., foreign financial accounts, securities) to the country/jurisdiction's fiscal or banking authorities?

No such requirement for individuals.

05

Immigration

5 Immigration

Following is an overview of the concept of Macau (SAR)'s immigration system for skilled labor.

(E.g., which steps are required, authorities involved, in-country/jurisdiction and foreign consular processes, review/draft flow chart illustrating the process)

The first step is to apply the work permission from the Labor Affairs Bureau, which should go through a local recruitment process to justify no proper resources are available. After work permit is granted, the applicant will need to enter Macau (SAR) to complete the work permit formalities in person at the Immigration Department. Once completed, a Non-resident Worker's Card is issued. The whole process can take up to 5 months or longer for expats from mainland China.

5.1 International Business Travel/Short-Term Assignments

Describe (a) which nationalities may enter Macau (SAR) as non-visa national, (b) which activities they may perform and (c) the maximum length of stay.

Currently, passport holders of 83 countries/jurisdictions may visit Macau (SAR) without visa. The visitors may provide instructional, technical, quality control, or business supervisory service pursuant to an agreement between a foreign enterprise and a natural person or legal entity residing in Macau (SAR) without a work permit, if the visitor only stay continuously or intermittently in Macau (SAR) for work or service for a maximum of 45 days in every 6 consecutive months.

Describe (a) the regulatory framework for business traveler being visa nationals (especially the applicable visa type), (b) which activities they may perform under this visa type and the (c) maximum length of stay.

The requirements for visitors with or without visa are the same. Please refer to answer to the question before.

Outline the process for obtaining the visa type(s) named above and describe (a) the required documents (including any legalization or translation requirements), (b) process steps, (c) processing time and (d) location of application.

For travelers not from visa-exemption countries/jurisdictions, they may apply visa-upon-arrival at the border checkpoints. While visitors from Bangladesh, Nepal, Nigeria, Pakistan, Sri Lanka and Vietnam are required to apply for a Macau (SAR) visa in advance through a Chinese embassy or consulate.

Are there any visa waiver programs or specific visa categories for technical support staff on short-term assignments?

No.

5.2 Long-Term Assignments

What are the main work permit categories for long-term assignments to Macau (SAR)? In this context outline whether a local employment contract is required for the specific permit type.

There are three types of work permit for specialized non-resident workers, non-specialized non-resident workers and non-resident domestic workers. A local employment contract should be in place for applying work permit of specialized non-resident workers.

Provide a general process overview to obtain a work and residence permit for long-term assignments (including processing times and maximum validation of the permit).

The applicant should submit the application with documents required, such as identification document of legal representative of the employer, business license and etc. to the Labor Affairs Bureau for work permits. There is no specific processing time. The applicant may inquire the processing status 5 working days after application submission on the website of the Labor Affairs Bureau. The work permit is valid for a maximum of 2 years and eligible for renewal 4-5 months before expiry.

Is there a minimum salary requirement to obtain a long-term work and residence permit for assignments? Can allowances be taken into account for the salary?

There are no specific requirements in this regard. The general principle is equal pay for equal post. The Labor Affairs Bureau assesses the application on a case-by-case basis.

Is there a fast-track process which could expedite the visa/ work permit?

There is no fast-track process.

At what stage is the employee permitted to start working when applying for a long-term work and residence permit (assignees/ local hire)?

With a work permit granted by the Labor Affairs Bureau, the non-resident employee should report in person to the Immigration Bureau and apply the Special Authorization to Stay. A Temporary Authorization to Stay will be granted and employee may work during the temporary stay period, which will be extended when the Special Authorization to Stay is approved.

Can a short-term permit/ business visa be transferred to a long-term permit in Macau (SAR)?

No transfer is applicable. The work permit is not classified as short-term or long-term. The period of the permit depends on the contract period and approval from the Labor Affairs Bureau.

Is it possible to renew work and residence permits?

Yes, the work permits can be renewed through an application to the Labor Affairs Bureau.

Is there a quota or system or a labor market test in place?

The approval of quotas takes into consideration the nature of job responsibilities, the market insufficiencies and the number of local workers hired by the employer. The employers are required to maintain a certain proportion between resident and non-resident employees and should inform the Labor Affairs Bureau of decrease in resident employees within 15 days of the change. The Labor Affairs Bureau will reassess the number of quotas.

5.3 General Immigration Related Questions

Would it be possible to bring family members to Macau (SAR)?

Yes, family members such as spouse, children and parents may apply a special permit to stay but cannot work without a separate work permit.

Is it possible to obtain a permanent residence permit?

The specialized non-resident employees with eligible qualifications may apply residence permit.

What if circumstances change after the Work and Residence application process (e.g., change of employment or personal situation, including job title, job role or salary)?

The employer should report the changes to the Labor Affairs Bureau, which will reassess the work permit.

How long can a permit holder leave Macau (SAR) without their permit becoming invalid?

There is no specific guidance in this regard.

Must immigration permissions be cancelled by the end of the assignment/employment?

Yes, if the assignment is terminated before the expiry date of the work permit, the employer should inform the Labor Affairs Bureau and cancel the permit.

Are there any penalties for individuals and/or companies in place for non-compliance with immigration law?

The non-compliance with immigration law may be subject to a penalty up to 50,000 Macanese pataca (MOP) for each illegal employment and criminal responsibility.

5.4 Other Important Items

List any other important items to note, or common obstacles faced, in Macau (SAR) when it comes to the immigration processes.

The Macau (SAR) authority's primary concern is to protect the work opportunity for residents. Work permit application are assessed strictly, and sufficient supporting must be in place for the shortfall of proper workforce. The whole application period is usually more than 5 months.

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