Jurisdiction's name:

Macao Special Administrative Region

Information on Tax Identification Numbers

Section I – TIN Description

Entities/Individuals having business activities or commercial purposes have to conduct tax registrations in Financial Services Bureau. And through tax registration, taxpayer numbers will be assigned to entities/individuals.

For individuals who are Macao residents working as self-employed professionals like doctors, dentist, accountants or working as employees, they are subject to pay salary tax and the taxpayer numbers assigned will be same as their ID numbers.

For individuals who are Macao residents involving in commercial purposes, they are subject to industrial and profits taxes and the taxpayer numbers assigned will be in 8 digit numbers starting with the number "0" in front.

For entities conducting commercial purposes in Macao are subject to industrial and profit taxes and the taxpayer numbers assigned will be in 8 digit numbers starting with the number "8" in front.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 - Does your jurisdiction automatically issue TINs to all residents for tax purposes?

No	Entities	No

Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Response: There is only TIN issued, when the individual is taxable. There is no TIN otherwise.

Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Response: There is only TIN issued, when the entities are taxable. There is no TIN otherwise.

Section II – TIN Structure

We do not issue comprehensive TINs for individuals nor entities. The TINs that are in usage are numerical, and do not have check digits.

Section III – Where to find TINs

The TIN is not widely used as reference, so it is not usually found on other official documents, except on documents for tax purposes

Section IV - TIN information on the domestic website

TIN information is limited due to the protection of personal data. However, TIN can be used through the website, for checking the taxpayer's own "Professional Tax" assessment notification or "Professional Tax" tax refund.

(Financial Services Bureau: www.dsf.gov.mo)

Section V – Contact point for further information

Financial Services Bureau (DSF), the tax authority

Emails:

For general tax inquiries: dsfinfo@dsf.gov.mo

For tax residency: niti@dsf.gov.mo

For CRS related inquiries: aeoi_info@dsf.gov.mo