

Jurisdiction's name:	Macao, China
Information on Residency for tax purposes	
Section I – Criteria for Individuals to be considered a tax resident	
<p>For the purposes of the Common Reporting Standard, an individual is considered as a tax resident of Macao, China where:</p> <p>An individual who has stayed in Macao, China continuously or intermittently in a calendar year for 183 days or more; or for less than 183 days but has abode in Macao, China on 31 December of the calendar year under conditions that suggest the intention to maintain and occupy such abode as habitual residence.</p> <p>Note: Staying in Macao, China for a whole day or part of a day will be counted as one day.</p>	
Section II – Criteria for Entities to be considered a tax resident	
<p>For the purposes of the Common Reporting Standard, an entity is considered as a tax resident of Macao, China where:</p> <p>A legal person and legally equivalent entity with its seat or place of effective management in Macao, China.</p> <p>Note: For CRS purposes, seat refers to place of incorporation or organization.</p>	
Section III – Entity types that are as a rule not considered tax residents	
<p>Under the criteria described in Section II, no entity types are not considered as tax residents of Macao, China.</p>	
Section IV – Contact point for further information	
<p>Financial Services Bureau</p> <p>Emails:</p> <p>For general tax inquiries: dsfinfo@dsf.gov.mo</p> <p>For tax residency: niti@dsf.gov.mo</p> <p>For CRS related inquiries: aeoi_info@dsf.gov.mo</p>	