

Macau (China) Dispute Resolution Profile

(Last updated: 14 September 2024)

General Information

- **Macau (China) tax treaties are available at:**

http://www.dsf.gov.mo/download/tax/E_prb_tax_content.html

http://www.dsf.gov.mo/download/tax/P_lei_106_99_m.html

<http://images.io.gov.mo/bo/i/2011/37/avce-51-2011.pdf>

<http://images.io.gov.mo/bo/i/2010/41/avce-24-2010.pdf>

<http://images.io.gov.mo/bo/i/2011/37/avce-50-2011.pdf>

<https://images.io.gov.mo/bo/i/2018/28/avce-38-2018.pdf>

<https://images.io.gov.mo/bo/i/2023/04/avce-1-2023.pdf#page=22>

- **MAP request should be made to:**

Long Kong Leong, Director

Financial Services Bureau

Phone number: +853 2833 6886 | Fax number: +853 2830 0133 | Address: Av. da Praia Grande, Nº 575, 579 e 585, Macau

- **APA request should be made to:**

Macau does not issue APAs.

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No	Financial Services Bureau (hereinafter "FSB") has not received any application for MAP. In the future, FSB would consider publishing typical issues.	-
2.	Are bilateral APA programmes implemented? If yes:	No	Macao does not have an APA programme.	-
a.	• Are roll-back of APAs provided for in the bilateral APA programmes?	-	-	-
b.	• Are there specific timeline for the filing of an APA request?	-	-	-
c.	• Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?	-	-	-
d.	• Are there any fees charged to taxpayers for a bilateral APA request?	-	-	-
e.	• Are statistics relating to bilateral APAs publicly available?	-	-	-

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3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	FSB staff attends tax training sessions from tax training center and attends related seminars.	-
4.	Is other information available on preventing tax treaty-related disputes?	No	-	-

Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”)).
2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

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B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	Currently Macao does not have transfer pricing legislation although it is considering its introduction in the short-term. Transfer pricing cases are covered within the scope of MAP.	-
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	Macao accepts MAP concerning the application of tax treaty anti-abuse provisions.	-
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	Macao accepts MAP concerning the application of domestic anti-abuse provisions.	-
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	-	-
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign	Yes	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	adjustments covered within the scope of MAP?			
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	-	-
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	The taxpayers are allowed to request for MAP assistance in cases where the issue under dispute has already been decided, but not yet final, via the judicial and administrative remedies provided by the domestic law of Macao. Where a judicial decision concerning any issue covered by a MAP request becomes final prior to the conclusion of the	-

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			MAP, the FSB will inform the competent authority of the other Contracting Party about such decision and that it is bound by it.	
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	-	MAP Guidelines can be download on: https://www.dsf.gov.mo/download/tax/E_MAPGuidelines_20240828.pdf
14.	Are there specific timeline for the filing of a MAP request?	Yes	It must be filed within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the tax treaty.	-
15.	Are guidance on multilateral MAPs publicly available?	YES	The same guidance for bilateral MAPs is applicable to multilateral MAPs.	MAP Guidelines can be downloaded at: https://www.dsf.gov.mo/download/tax/E_MAPGuidelines_20240828.pdf
16.	Are tax collection procedures suspended during the period a MAP case is pending?	See Detailed Explanation.	Tax payment may be held over under	MAP Guidelines can be download on: https://www.dsf.gov.mo/download/tax/E_MAPGuidelines_20240828.pdf

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			domestic procedure upon application.	
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	-
18.	Is there any other information available on availability and access to MAP?	No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	Yes	FSB endeavors to complete MAP cases within 24 months from the start date of the MAP request.	Macau has internal guidelines in place describing the steps to be followed from the receipt of a MAP case to its resolution.
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	No	-	-
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	No	-	-
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No	-	-
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	No	Macau, China does not have MAP arbitration clause in its tax treaties.	-
a.	• Are there any legal limitations in your domestic law (for example in your	No	In any case Macau currently does not have	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	constitution) to include MAP arbitration in your tax treaties?		an arbitration regime concerning tax matters	
b.	• Does your treaty policy allow you to include MAP arbitration in your tax treaties?	No	Please refer to the answer of previous question.	-
24.	Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available? If yes:	Yes	-	MAP Guidelines can be download on: https://www.dsf.gov.mo/download/tax/E_MAPGuidelines_20240828.pdf
a.	• Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?	Yes		-
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	Macau is open to MAP of recurring issues affecting multiple tax years.	MAP Guidelines can be downloaded at: https://www.dsf.gov.mo/download/tax/E_MAPGuidelines_20240828.pdf
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic	Yes	All tax treaties concluded by Macau include such provision identical to paragraph 2 of Article 9 of the	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?		OECD/UN Model Tax Conventions.	
27.	Is there any other information available on resolution of MAP cases?	No	-	-

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D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	The tax position of the taxpayer is expected to occur in a short timeframe (typically in less than 30 days).	-
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	The taxpayer refund is expected to occur in a short timeframe (typically in less than 30 days).	-
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	-	-
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-