



# MACAO

Macao - Civil Law (Portuguese)

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## Incorporating a company in Macao

# Macao taxes

If you want to incorporate in Macao, this article explains the tax laws for a LLC, which is the most common company structure in Macao.

Macao resident companies are taxed on worldwide income. The usual standard rate for offshore income, from our research, and this is not personal tax advice, is 12%. Certain profits derived by approved offshore institutions from prescribed offshore service-related activities are exempt from all forms of taxes. Taxes are lower than average in Macao, profits up to MOP 600,000 are exempted, and profits over that amount are taxed at 12%. This ranks Macao as 42nd overall in terms of CIT globally.

There is no value-added tax in Macao, which ranks the country as 1st when compared to VAT globally. In terms of other taxation, an employer will contribute MOP 60 per month to the equivalent of a social security fund and an employee will contribute MOP 30 per month.

There are no thin capitalization rules in Macao. This refers to any type of laws on companies' debt-to-asset ratios. Dividends received from a Macao entity are exempted from tax if they are paid out after-tax profits. Dividends received from a foreign company are usually subject to a complementary tax. Dividends are distributions of earnings of the legal entity, decided by the board of directors, to shareholders. Dividends can be issued as shares of stock, cash payments, or other property. Capital Gains are included in corporate income tax base. A capital gains tax is levied on the profits that a corporation or natural person realizes when they sell a capital asset for a price that is higher than the purchase price.

There are no withholding taxes on payments on dividends, royalties and interests to non-resident companies or individuals. There is no known tax on wealth in Macao. There are no inheritance and transfer taxes. There are real property taxes. There are tax credits and tax incentives for certain capital investments and certain business activities.

The above is not tax or legal advice for your company circumstances. We are able to refer you to a tax advisor in Macao who can properly advise you. Contact us today. Click incorporate now if you are in a hurry, or press the free consultation button above.

The vat rate in Macao is 0% which ranks 1 in the world.

- ✗ **Patent box**
- ✗ **RND credit**
- ✗ **Wealth tax**
- ✓ **Estate tax**
- ✗ **Transfer taxes**
- ✗ **Asset taxes**
- ✗ **Capital duties**

- 20 Tax treaties**
- 12% Offshore Tax**
- 12% Corp rate**
- Loss carryback years**
- Corporate time**
- 0% VAT rate**
- 12% Capital gains**
- 2018 AEOI planned**

# Macao Legalese

For starters, the law in Macao is civil law (portuguese) law. You will want to get some local advice as to how to best structure a company in Macao. From our research, electronic signatures are not permitted. Get with the program Macao, this internet thing is here to stay.

The abbreviation MO is for Macao and the most common company type structure in Macao is a .

It typically takes about 25 working days to setup an in MO. The types of currencies you can use to setup your legal entity is frequently legal tender.

Yes, one is allowed to re-domicile a from MO. You are usually allowed to change the jurisdiction of the company, pending certain procedures.

There must be at least 1 shareholder. This makes it possible for you to own an in MO by yourself. Corporate Shareholders are allowed, meaning you could have a company as a shareholder. Foreign ownership is allowed, up to no restriction% of the total shareholding.

An is only required to have 1 director on the board. Additionally, corporate directors are permitted. Directors should not have an expectation of privacy, as they are not kept private in Macao.

A registered agent is normally required, which means the company will have to pay a fee on a yearly basis, for an address which can receive a service of process on behalf of the business. A related requirement, a company secretary is a requirement.

There is a requirement to file accounts to relevant authorities. On that note, there is no requirement that these accounts be audited, at least for privately held companies.

Overall we think Macao is a good option and have given it a score of 80 as an IO score, using the Incorporations.IO proprietary formula.

- ✗ **Directors not disclosed in a public registry**
- ✗ **Shareholders not disclosed in a public registry**
- ✓ **Redomiciliation permitted**
- ✓ **Registered office required**
- ✓ **Corporate director permitted**
- ✓ **Local Secretary not required**
- ✗ **Local Director not required**
- ✗ **Electronic signature**

- 1 Shareholders required**
- 1 Directors required**
- 25 working days to form**



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## Country Info



National Flag of

**Região Administrativa  
Especial de Macau da  
República Popular da  
China (por)**

**澳门特别行政区中华人民共和国  
(zho)**

\$ Currency

**MOP**

☎ Area Code

**+853**

🏰 Capital

**Macao**

📍 Region

**Eastern Asia**

🌿 Native Languages

**Portuguese****Chinese**