**CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS**

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## MACAO SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE'S REPUBLIC OF CHINA

(Sheets on China and Hong Kong SAR)

**Compilation of Declarations currently in force (*) concerning**

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**Declarations contained in a letter from the Ambassador of the People's Republic of China in France, dated 29 March 2018, registered at the Secretariat General of the OECD on 18 May 2018 - Or. Engl. (*in force since 1 September 2018)***

ANNEX A – Taxes to which the Convention would apply:

For the Macao Special Administrative Region, the Convention shall apply to the following taxes imposed under the laws of the Macao Special Administrative Region administered by its tax authority:

- **Article 2, paragraph 1.a.i**:
  - Profits tax (*Impost Complementar de Rendimentos*);
  - Salaries tax (*Imposto Profissional*);
  - Urban Property Tax (*Contribuição Predial Urbana*).
- **Article 2, paragraph 1.b.iii.B**: Stamp duty (*Imposto do Selo*).
- **Article 2, paragraph 1.b.iii.D**: Tourism Tax (*Imposto de turismo*).
- **Article 2, paragraph 1.b.iii.E**: Motor Vehicle Tax (*Imposto sobre Veículos Motorizados*).
- **Article 2, paragraph 1.b.iii.G**: Business Tax (*Contribuição Industrial*).

ANNEX B – Competent Authorities

The Chief Executive of the Macao Special Administrative Region or his authorized representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

For the application of the Convention to the Hong Kong SAR, paragraph 1.e of Article 3 of the Convention refers to any person having the right to abode, or is incorporated or otherwise constituted in the Hong Kong SAR.

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric Search.
Source: Council of Europe's Treaty Office on http://conventions.coe.int