

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.

(*) 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>