



税务快讯

澳门特别行政区政府建议废止现行的离岸业务法律制度

澳门特别行政区政府提出的法案

澳门特别行政区行政会于 2018 年 9 月 21 日提出废止现行离岸业务法律制度。此废止是为配合经济合作与发展组织（简称“经合组织”）有关消除税基侵蚀与利润移转具潜在损害性的税务制度的行动。

根据现行的离岸法，澳门离岸公司在从事获许可之离岸业务时所取得之收益获豁免所得补充税，部分因离岸业务而产生的印花税亦获豁免。此外，获许可在澳门特别行政区定居的领导人员及专门技术人员在离岸公司工作的首三年，可豁免缴交相关收益之职业税。

法案建议：

- 废止现行的离岸业务法律制度及其相关法规，从事离岸业务的许可将于 2021 年 1 月 1 日起失效，即现有的离岸公司只能持续其离岸业务至 2020 年底；
- 自法案生效之日起，澳门离岸公司新取得的动产及不动产将不再享有印花税的豁免；
- 在法案生效日后获许可在澳门特别行政区定居的领导人员及专门技术人员不再享有现行离岸法中的职业税税务优惠；
- 澳门离岸公司于指定日期后（该指定日期将于稍后公布）取得的知识产权所产生的收益，不再享有所得补充税的豁免。

法案带来的影响

尽管法案提出废止现行的离岸法及撤回离岸税务优惠，澳门特别行政区政府欢迎现有的离岸公司继续在澳门发展业务。

目前，超出澳门币 600,000 (注 1) 的应评税利润，澳门所得补充税率为 12%)。比较澳门与邻近地区的所得税率 (如香港的利得税率 16.5% (注 2) 和中国企业所得税的法定税率 25%)，澳门的所得税率仍相对较低。

有关法案及离岸公司过渡为澳门居民公司的细则尚未公布。在此期间，我们鼓励企业评估合适的替代营运模式，特别是可达成业务与税务更一致的替代营运模式。我们将在获得更多详细信息后提供进一步的更新。

注 1: 澳门特别行政区政府会于每年的财政年度预算案公布相关的豁免额。

注 2: 于 2018/19 课税年度起，香港利得税适用两级税制，首 200 万港元应评税利润税率为 8.25%，余额为 16.5%。

本文由德勤中国为本行中国大陆及香港之客户及员工编制，内容只供一般参考之用。我们建议读者就有关资料作出行动前咨询税务顾问的专业意见。

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Tax Newsflash: **Proposed abolishment of the Offshore Law by the Macao SAR Government**

Proposal from the Macao SAR Government

On 21 September 2018, the Executive Council of the Macao SAR Government has proposed to abolish the existing Offshore Law. The abolishment of the Offshore Law responds to the requirement from the Organisation for Economic Co-operation and Development (OECD) under Base Erosion and Profit Shifting (BEPS) initiative.

Under the existing Offshore Law, Macao offshore companies (MOC) are exempted from Macao Complementary Tax (MCT) for the income derived from the permitted offshore businesses and certain Stamp Duty levied in relation to the offshore business. Also, upon the grant of temporary residency, the non-local managers and specialised technicians employed by the MOC are exempted from Macao Professional Tax for the first three years of their employment.

It is proposed that

- the existing law and the relevant regulations related to the offshore business will be abolished, and that the operating permit to carry on offshore business will be terminated on 1 January 2021, i.e. the existing offshore companies may only continue their offshore activities up to the end of 2020;
- newly acquired movable and immovable properties by MOC will no longer be exempted from Stamp Duty after the proposed legislation becomes effective;
- the non-local managers and specialised technicians with temporary residency granted after the effective date of the proposed legislation will no longer enjoy the

Professional Tax benefits as specified in the existing Offshore Law;

- after a specified date which will be further announced, income derived from newly acquired intellectual properties will not be exempted from the MCT.

Implications

Despite the abolishment of the Offshore Law and the withdrawal of the tax benefits, the Macao SAR Government welcomes the existing offshore companies to develop their businesses in Macao.

Currently, the MCT rate is 12% for taxable profits over MOP600,000 (*NB 1*). When comparing the MCT rate with those of the adjacent jurisdictions (e.g. Profits Tax rate at 16.5% (*NB 2*) in Hong Kong and the standard Enterprise Income Tax rate at 25% in the Mainland China), the MCT rate is still relatively competitive.

The proposed legislation and the details of the transition arrangement of the MOC to Macao resident company have not yet been announced. In the meantime, companies are encouraged to evaluate potential alternative operating models, particularly those under which business and tax can be more aligned. We will provide further update on this development once further details are available.

NB 1: The exempted taxable profits amount will be announced by the Macao SAR Government in the Annual Government Budget.

NB 2: Two-tiered tax rates apply starting from the year of assessment 2018/19, where the first HK\$2 million assessable profits are subject to tax rate at 8.25%, the remainder are subject to 16.5%.

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