

Tax Incentives within the Scope of Industrial Policies

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The present regime certifies the concession of tax benefits to entrepreneurs whose investment projects can contribute to the industry of the Territory; stimulating the increase of investment, promoting the growth and developing the industry in the Territory, namely in what concerns increasing the productive efficiency and level of technology, the manufacture of new products and other developments within the scope of manufacturing.

Scope of the tax incentives:

1. Exemption from the payment of Industrial Tax;
2. 50% reduction on the supplementary income tax;
3. 50% reduction of the stamp duty fee for the conveyance of properties, as long as such properties are used exclusively in the exercise of the respective industrial activity, including the establishment of the related commercial, administrative and social services;
4. 50% reduction of the tax on donations regarding the conveyance of property in the situation mentioned in the previous paragraph;
5. Complete exemption from payment of stamp duty for the conveyance of properties when referring to a reorganisation project wherein the conveyance of ownership of one or several of the industrial establishments goes to a single juristic person;
6. Exemption from the urban housing tax regarding the lease of property used exclusively for industrial purposes for a period not greater than 10 years for those on the

Macao Peninsula and 20 years on the Islands.

Application eligibility

1. Engage in activities pertaining to the manufacturing industry([specified in Section D of CAM – Revision 1](#)) ;
2. Carry out investment projects that contribute towards the Territory's industry (In general, the types of investment include: installation, extension, reorganisation or reconversion of industrial establishments)

Filing procedures and required documents

The applicant must submit the application, filled in by himself or herself, to the DSEDT, with, if applicable, documents certifying or information which may help the evaluation of the application:

1. Request or project of the installation, extension, reorganisation or reconversion of the industrial establishments;
2. Purchase or lease contract of the industrial unit;
3. Invoice or the contract referent to the acquisition of new equipment;
4. Invoice or contract referent to the decoration works /necessary remodelling work for the operation of the industrial establishment;
5. Other documents certifying the necessary requirements for its concession or other objectives

Competent department: DSED