

Foreign Trade

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Free port and separate customs territory

Macao is an open market, a free port and a separate customs territory. There are no restraints on foreign exchange but free flow of capital. No duties are levied on imported goods (such as raw materials and machinery equipment).

However, according to the Regulation of Consumption Tax, consumption tax is levied on tobacco and alcoholic beverages with an alcohol content above or equal to 30% (20°) by volume, excluding rice wine.

Customs clearance

For the exportation/importation of commodities subject to the prior approval systems (products listed in Table A and B in Appendix 2 of Chief Executive Despatch No. 209/2021), importation/exportation permit(s) issued by the competent authorities must be submitted together with other required documents to the Macao Customs on the day delivery/collection. Other products only need a Customs Declaration with the required documents for clearance at the Macao Customs Service. Importation of commodities subject to Sanitary or Phytosanitary Quarantine Regime under the Municipal Affairs Bureau's sanitary quarantine.