

<b>Jurisdiction's name:</b>	<b>Macao Special Administrative Region</b>
<b>Information on Tax Identification Numbers</b>	
<b>Section I – TIN Description</b>	
<p>Entities/Individuals having business activities or commercial purposes have to conduct tax registrations in Financial Services Bureau. And through tax registration, taxpayer numbers will be assigned to entities/individuals.</p> <p>For individuals who are Macao residents working as self-employed professionals like doctors, dentist, accountants or working as employees, they are subject to pay salary tax and the taxpayer numbers assigned will be same as their ID numbers.</p> <p>For individuals who are Macao residents involving in commercial purposes, they are subject to industrial and profits taxes and the taxpayer numbers assigned will be in 8 digit numbers starting with the number “0” in front.</p> <p>For entities conducting commercial purposes in Macao are subject to industrial and profit taxes and the taxpayer numbers assigned will be in 8 digit numbers starting with the number “8” in front.</p>	
<b>Automatic issuance of TINs to all residents for tax purposes:</b>	
<b>Individual:</b>	yes <input type="checkbox"/> <b>no</b> <input checked="" type="checkbox"/>
<p>If no, instances where individuals are not being automatically issued a TIN are:</p> <p>There is only TIN issued, when the individual is taxable. There is no TIN otherwise.</p>	
<b>Entities</b> (as defined by the CRS):	yes <input type="checkbox"/> <b>no</b> <input checked="" type="checkbox"/>
<p>If no, instances where Entities are not being automatically issued a TIN are:</p> <p>There is only TIN issued, when the entities are taxable. There is no TIN otherwise.</p>	
<b>Section II – TIN Structure</b>	
<p>We do not issue comprehensive TINs for individuals nor entities. The TINs that are in usage are numerical, and do not have check digits.</p>	
<b>Section III – Where to find TINs?</b>	
<p>The TIN is not widely used as reference, so it is not usually found on other official documents, except on documents for tax purposes.</p>	
<b>Section IV – TIN information on the domestic website</b>	
<p>TIN information is limited due to the protection of personal data. However, TIN can be used through the website, for checking the taxpayer's own “Professional Tax” assessment notification or “Professional Tax” tax refund.</p> <p>(Financial Services Bureau: <a href="http://www.dsf.gov.mo">www.dsf.gov.mo</a> )</p>	

**Section V – Contact point for further information**

---