

LEGAL ALERT

**2nd ROUND OF GOVERNMENT SUPPORT MEASURES TO TACKLE THE
NEGATIVE IMPACTS OF COVID-19 OUTBURST IN 2022**

July 18, 2022



Following the economic measures that have been enacted in the first half of 2022, and due to the unexpected outbreak of the Covid-19 epidemic in Macau, the Government has recently announced that a new pack of measures comprising the total amount of 10 billion Patacas, will be put into practice soon.

This new round of economic support encompasses a total of 9 measures in 5 different areas:

1. Monetary support;
2. Employment support;
3. Exemption and reduction of taxes and fees;
4. Interest rates subsidies; and
5. Expansion of the domestic demand.

Given that the implementation of some of these measures will require an amendment to the budget, the Government shall submit a budget amendment proposal as soon as possible, for discussion and approval at the Legislative Assembly.

With respect to the area referred to in Item 5. above, the Government shall create Macau's Consumer Festival, where an award will be given for every MOP\$200.00 in the commercial establishments participating in the Festival, by granting a right to participate in a lucky draw, with a limit of five participations for each consumption.

This alert offers a comprehensive list of the economic measures envisaged.

1. MONETARY SUPPORT		
NEW ROUND OF MONETARY SUPPORT PLAN FOR WORKERS, SELF-EMPLOYED PROFESSIONALS, AND OPERATORS OF COMMERCIAL ESTABLISHMENTS		
BENEFICIARIES	MONETARY SUPPORT MEASURE	AMOUNTS
WORKERS	Granted to Macau residents that are professional tax taxpayers, whose income in the financial years of 2020 and 2021 is subject to such tax, in an amount higher than MOP\$6,000.00 but lower than MOP\$480,000.00.	MOP\$15,000.00
SELF-EMPLOYED PROFESSIONALS	Granted to Macau residents that are part of the 2 nd group of professional taxpayers and have declared earnings of less than MOP\$240,000.00 for the financial year of 2021, calculated based on 10% of the average of the operating costs declared in the 3 years of 2019 to 2021.	Ranging from MOP\$15,000.00 up to MOP\$300,000.00
	Granted to Macau residents that are part of the 6 groups of professional taxpayers including, taxi and tricycle drivers, sellers and renters of municipal market stalls, tourist guides, maritime taxi drivers and fishermen.	MOP\$10,000.00
OPERATORS OF COMMERCIAL ESTABLISHMENTS [*]	Granted to complementary income tax taxpayers that have declared earnings of less than MOP\$600,000.00 for the financial year 2021, calculated on the basis of 10% of the average of the operating costs in the 3 years of 2019 to 2021.	Ranging from MOP\$30,000.00 up to MOP\$500,000.00

2. EMPLOYMENT SUPPORT		
IMPROVEMENT OF THE SUBSIDIZED TRAINING PLAN		
MEASURE	DETAILS	BENEFICIARIES
Increase the number of participations in each training plan.	3 participations in each training plan instead of the previous 2.	No specifications.
Relief of the requirements for participation in the “Employability-oriented Subsidized Training Plan”		Individuals who have completed their higher education in 2019 or later and who are not employees.
Increase the beneficiaries of the “Subsidized training plan aimed at increasing technical skills”	The scope of employers that can benefit from this training plan is expanded.	<p>Operators of commercial establishments who are registered as taxpayers under the Industrial Contribution Regulations</p> <p>Self-employed professionals who are registered as taxpayers under the 2nd group of the Professional Tax.</p> <p>Self-employed professionals who meet the requirements and who have not hired workers</p>

3. EXEMPTION AND REDUCTION OF TAXES AND FEES	
TAX/FEE	DETAILS
PROPERTY TAX	Return of 25% of the tax paid for the year 2021, with respect to real estate for commercial, industrial, and office purposes.
TOURIST TAX	Exemption from tourist tax levied on all establishments, at the rate corresponding to 5% of consumption expenses.
FEES CONCERNING THE ISSUANCE AND RENEWAL OF ADMINISTRATIVE LICENSES AND RESPECTIVE INSPECTIONS	Exemption or refund of fees for the year 2022, for hotels, food and beverage establishments, and establishments for certain economic activities.
CIRCULATION TAX	Refund of the tax paid for the year 2022, concerning vehicles dedicated to commercial activities.

4. INTEREST RATES SUBSIDIES	
4.1. "SPECIFIC BANK CREDIT INTEREST SUBSIDY PLAN FOR COMPANIES"	
MEASURE	DETAILS
Credit interest subsidy offered to eligible companies	Up to a maximum amount of MOP\$5,000,000.00, for a period of 2 years, with a maximum annual subsidy rate of 4%.
Extension of the measure comprising the "Payment of interest only and suspension of the amortization of principal"	Until 31 December 2023.
4.2. PROVISIONAL ALLOWANCE PLAN FOR THE TAXI SECTOR	
Holders of taxi licenses or permits are granted an allowance to repair vehicles	6 months allowance in the total amount of MOP\$6,000.00.
Six months Allowance to taxi drivers for fuel and energy	A monthly amount of MOP\$1,000.00 when the hours of accumulated work per month are higher than 5 hours and less than 25 hours in the first half of 2022, and of MOP\$2,000.00 if the accumulated working hours exceed 25 hours per month.

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[*] Remark: Not applicable to the gaming, telecommunications, finance and insurance industries, public transportation, electricity, water, natural gas or fuel supply services.