

## E-Commerce Required to Pay Tax in Macau

The Director of the Financial Services Bureau (DSF), Iong Kong Leong, said that any e-commerce trading companies conducting business in Macau are required to undertake tax registration, according to local newspaper Macao Daily News.

The Bureau notes that it will continue to monitor online sales activities in the city to check for any e-commerce operations that have yet to complete their tax registration and remind them to do so. Until now, few have been found to be unregistered as the Bureau's investigations are still in their initial stage. If businesses are found to have not registered for taxation for a long period of time penalties will be imposed.

Regarding the supervision over cross-border e-commerce activities, it is difficult to demand for tax registration when there is a potential third party involved or setting the website at a "Tax heaven". The authority is seeking for solutions. In fact, cross-border e-commerce is ever-expanding which requires international coordination.

On a related note, local newspaper Macau Business Daily has reported the opinion of a trade law expert who considers that "the MSAR should update its legislation regulating e-commerce and international commerce supervision, in accordance with the United Nations Commission on International Trade Law legal frameworks".

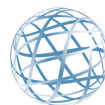
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