



25th February 2016

Corporate Compliance Alert

Professional and Complementary Income Tax Form Fillings

Professional Tax – List of Employees / Casual Workers – M3/M4 Tax Form?

Each employer (single person or corporate entity) must file the M3/M4 tax form to the Macau Tax Department showing the nominal list of employees and casual workers and the respective tax numbers for those having been paid or given any compensation or income, with or without withholding tax, during the 2015 exercise, in accordance with article 32 of Law No. 2/78/M, of 25 February, republished in full by the Chief Executive Order No. 267/2003.

What is the deadline for filling of M3/M4 Tax Form?

Due date for filling of the mentioned Form is on **February 29th, 2016**.

Complementary Income Tax - M/1 Tax Form?

Each tax payer (single person or corporate entity) who are not required to have properly organized accounting records and certified accounts (Group B tax payer) must file the M/1 tax form to the Macau Tax Department showing the 2015 exercise income statement, in accordance with article 10, paragraph 1, item a) of Law No. 21/78/M, of 9 September.

What is the income tax exemption for the exercise of 2015?

According to article 20 of Law No. 15/2015, the 2015 exercise exemption limit is set at MOP600,000.00 for taxable profits.

What is the deadline for filling of M/1 Tax Form?

Due date for filling of the mentioned Form is on **March 31st, 2016**.

Should you have any queries, please do not hesitate to contact us at comp.sec@mdme.com.mo or:



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