

Macau

- Can incorporate with either a Portuguese, Chinese, or English name
- Free port with no exchange controls
- Territorial tax system

Introduction

Macau was governed by Portugal until 1999 when its sovereignty was transferred to China and it became a Special Administrative Region. As a result, the region is heavily influenced by both cultures and its official languages are Portuguese and Chinese.

Macau has a high level of autonomy since, like Hong Kong, it is governed under the ‘one country, two systems’ policy. It has a strong infrastructure and a free port without exchange controls, so funds can flow in and out freely. This contributes to a highly attractive business environment for investors.

Law and Taxation

Macau has a system based on civil law and companies are regulated by the Commercial Code of Macau. The region has a stable financial system and low business tax rates.

Tax is only imposed on onshore business activities, so any profit generated outside of Macau is tax exempt. In addition, tax on profits is calculated at a progressive rate. For net profits of MOP600,000 (USD75000) or more, the tax rate is 12%. For net profits less than MOP600,000 (USD75000), the rate is 0%.

Corporate Requirements

It is easy and inexpensive to set up a private company in Macau. The company needs at least two shareholders, though the shareholders can be of any nationality. A Macau company can also be incorporated with a Portuguese, Chinese, or English name.

The minimum amount of registered capital needed to set up a private company is MOP25,000. The company does not need to submit any documents for capital assessment.

Local Infrastructure

Macau is well located and has a strong infrastructure. The region is highly commercial and the economy has been strong for the last 10 years. Macau is also a free port without exchange controls, and funds can flow in and out freely. This is a key attraction for investors.

Our Services

Vistra offers a quick and cost-effective incorporation service for setting up a limited company in Macau.

All companies are provided with a company establishment deed, a list of all shareholders, names of the administrative board, a declaration of acceptance of the appointment of the administrative board, Memorandum and Articles of Association, and a tax form (M1).