

# Table of Contents

	<b>Page</b>
About Wolters Kluwer Hong Kong Limited.....	iii
About the Consultant Editor .....	v
Foreword .....	vii
Acknowledgements .....	ix
Highlights of 2020 and 2021 Taxation Developments.....	1
<b>Chapter</b>	
1 Overview of Macao Infrastructure .....	11
2 Setting Up a Business in Macao .....	17
3 Introduction to Macao Taxes.....	33
4 Complementary Tax .....	91
5 Professional Tax .....	151
6 Property Tax .....	195
7 Industrial Tax.....	207
8 Franchise Tax .....	227
9 Stamp Duty .....	233
10 Excise Tax .....	245
11 Tourism Tax .....	251
12 Motor Vehicle Tax .....	257
13 Depreciation and Amortisation .....	265
14 Preferential Tax Treatment and Tax Incentives .....	279
Table of Legislations .....	291
Index .....	295