



税务快讯

澳门从欧盟税务合作观察名单中移除

欧盟委员会于 2019 年 3 月 12 日，宣布更新欧盟《不合作税务管辖区名单》。澳门被列入符合欧盟标准的 43 个税务管辖区之一，确认澳门从观察名单中移除。

背景及概况

欧盟《不合作管辖区名单》最初于 2017 年 12 月发布，作为欧盟鼓励全球各地达致良好的税务管治水平，尽力防止诈骗及逃税行为。该清单经过多次修订，名单列出未有遵守良好税务管治标准的 17 个管辖区（“黑名单”），其中包括澳门。

澳门承诺进行一系列的税务改进措施，以达到相关国际税务合作标准。其后，欧盟于 2018 年 1 月决定将澳门剔出《不合作税务管辖区的名单》而列入“观察名单”。

澳门必须在 2018 年底之前努力达到相关的欧盟标准，以避免再被列入黑名单。

欧盟税务合作标准

欧盟制定了三项良好的税务治理标准：

税务透明度：有关税务管辖区应遵守自动交换税务资料及按要求交换税务资料等国际标准。

公平税务竞争：有关税务管辖区不应实施违反欧盟损害性税务措施或经济合作与发展组织（简称“经合组织”）辖下有害税收实践论坛的观点。

应对税基侵蚀和利润转移(BEPS)：有关税务管辖区必须承诺实施经合组织 BEPS 方案的最低标准。

澳门采取行动以符合标准

澳门于2016年11月正式参加经合组织BEPS方案的包容性框架，为配合经合组织消除BEPS的行动，澳门已于2018年完成《废止离岸业务法律制度》(第15/2018号法律)的立法程序，终止离岸业务许可的申请，自2021年1月1日起，仍未终止的从事离岸业务的许可也将自该日起失效。¹

近年来，澳门进行一系列的税务改进措施。就落实《多边税收征管互助公约》延伸适用于澳门，中央政府已就《公约》作出声明，《公约》已于2018年9月起对澳门生效，澳门并签署了《金融帐户涉税信息自动交换多边主管当局间协议》。

除此以外，澳门亦已开展了内部立法程序，对《所得补充税规章》进行修订，主要包括：对跨国企业集团最终实体的界定、有关企业向税务当局提供合并财务资料的义务和规范、税务当局就所搜集的信息主动与其他国家和地区进行交换等，有关法例修订经已在2018年底进行咨询，目前相关部门正紧密跟进有关立法工作。

经上述努力，澳门已被列入符合标准的税务合作管辖区名单。

德勤观察

欧洲联盟将澳门从税务合作观察名单移除，肯定澳门在国际税务合作方面的工作，我们表示欢迎。

澳门承诺实施一系列改进措施，以达到相关国际税务合作标准，包括签署《金融帐户涉税信息自动交换多边主管当局间协议》、加入经合组织BEPS方案的包容性框架、实施《废止离岸业务法律制度》并对《所得补充税规章》进行修订等措施。这对澳门符合欧盟的准则至关重要，以避免再被列入黑名单。

然而，澳门的这些变化将增加企业的税务承担负担。受影响的纳税人应寻求专业意见，以确保其符合澳门的新规定。

¹ 详情请参见2018年9月27日[德勤税务快讯](#)及2018年10月23日[德勤税务快讯](#)。

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Tax Newsflash

Macao removed from EU watchlist on tax cooperation

On 12 March 2019, the European Commission announced updates to the [EU list of non-cooperative tax jurisdictions](#). Macao has been removed from EU's watchlist on tax cooperation, and listed as one of the 43 tax jurisdictions that comply with the EU criteria for tax cooperation.

Background

The EU list of non-cooperative jurisdictions was initially released in December 2017 as part of the EU's initiative to tackle tax avoidance and evasion and promote fairer taxation within the EU and globally. The list, which has been revised several times, originally cited 17 jurisdictions, including Macao, as failing to meet good governance tax standards (“tax haven blacklist”).

However, Macao has committed to implement a series of improvement measures to meet relevant international tax cooperation criteria. In January 2018, EU removed Macao from the blacklist, and included Macao in the "watchlist".

Macao was required to meet the relevant EU criteria by the end of 2018 to avoid being brought back to the blacklist.

EU tax cooperation criteria

The EU set out three good tax governance criteria:

Transparency: The jurisdiction must comply with international standards on the automatic exchange of information and information exchange (AEOI) on request.

Fair tax competition: The jurisdiction must not have any harmful tax regimes that are not in line with the principles of the EU Code of Conduct or the OECD Forum on Harmful Tax Practices.

Base Erosion Profit Shifting (BEPS): The jurisdiction must commit to implementing the four minimum standards under the OECD BEPS project.

Macao's actions to meet the criteria

In November 2016, Macao joined the OECD's Inclusive Framework on BEPS. As a commitment to the requirement from the OECD under BEPS initiative, Macao has completed all the necessary legal procedures for the "Abolition of Legal Regime of the Offshore Activities" (Law No 15/2018) in 2018. The application for offshore services license was terminated, and all existing licenses of offshore services will also be expired starting from 1 January 2021.¹

In recent years, Macao undertook a series of actions to meet the above criteria. With regards to the extension of the Multilateral Convention on Mutual Administrative Assistance in Tax Matters to Macao, China has made a statement on the application of the Convention to Macao, and the extension of the Convention to Macao came into effect in September 2018. Macao has also signed the Multilateral Competent Authority Agreement (MCAA) for automatic exchange of financial information in tax matters.

Moreover, Macao has already commenced its internal legal procedures for the Amendment to the Complementary Tax (CT) Regulation. The amendments include: (i) the definition of the ultimate parent entity of a multinational enterprise group; (ii) the obligations and regulations for the provision of consolidated financial information to the tax authorities by the relevant enterprises; and (iii) the spontaneous exchanges of collected information with other countries and regions by the tax authorities, etc. The consultation of the Amendment to the Complementary Tax Regulation was proceeded at the end of 2018, and the relevant departments are now closely following up the case.

Following these efforts, Macao has been included in the EU list of tax cooperation.

Comments

We welcome the decision of the EU to remove Macao from its watchlist on tax cooperation in recognition of the efforts made by Macao on the international tax cooperation front.

Macao has committed to implementing a series of improvement measures to meet the relevant international tax cooperation standard by signing the MCAA, joining the OECD's Inclusive Framework on BEPS, implementing "Abolition of Legal Regime of the Offshore Activities" and amending the CT Regulation. This is essential for Macao to comply with the standard, and to avoid being brought back to the blacklist.

However, these changes made by Macao will increase the tax compliance burdens of enterprises. Affected taxpayers should seek professional advice to ensure that they are in compliance with Macao's new rules.

¹ For details, see our [Tax Newsflash](#) published on [27 September 2018](#) and [23 October 2018](#).

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