

LEGAL UPDATE

Macau Annual Tax Filings 2026

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

Every employer (individuals and corporate entities) is required to file the M3/M4 tax form to the Macau Tax Department showing the nominal list of employees and casual workers and respective tax numbers for those having been paid or given any compensation or income, with or without withholding tax, during the 2025 exercise, in accordance with paragraph 1 of article 13 and article 32 of Law No. 2/78/M, of 25 February, republished in full by the Chief Executive Order No. 267/2003.

When is the deadline for filing the M3/M4 Tax Form?

Due date for filing the M3/M4 tax form is **28 February 2026**.

Corporate Income Tax - M/1 Tax Form

Every taxpayer (individuals and corporate entities) who obtained income from any commercial or industrial activity in Macau must file the respective M/1 tax form to the Macau Tax Department showing the 2025 exercise income statement, in accordance with article 10, paragraph 1, items a) and b) of Law No. 21/78/M, of 9 September.

For reference, there are 2 groups of taxpayers in Macau: A and B.

What is a Group A taxpayer?

The following individuals and/or corporate entities are considered as Group A taxpayers:

- a) Joint-stock limited companies and joint-stock limited partnership;
- b) Companies of any nature that have either (i) a capital of MOP1,000,000 (One Million Patacas) and above or (ii) an average assessed annual taxable profits of more than MOP 1,000,000 (One Million Patacas) over the past 3 (three) years.
- c) Ultimate parent entities* of multinational enterprise groups; and
- d) Other individuals or corporate entities that keep appropriately compiled accounts and have submitted application for inclusion in this category by 31 December of the fiscal year. If the taxpayer starts their business in the last quarter of that year, the application period will end on 31 January in the following year.

Group A taxpayers are assessed based on the tax returns submitted and may carry forward the tax losses.

Filings for Group A taxpayers are generally done by local auditors. Shareholders' resolution approving the 2025 exercise income statement shall be filed with the Macau Tax Department for Group A taxpayers.

** **Ultimate parent entity**: it refers to a constituent entity of a multinational enterprise group that also meets the following conditions: i) it owns, directly or indirectly, a sufficient interest in other constituent entities; ii) it compiles consolidated financial statements in accordance with accounting standards; and iii) its aforesaid interest is not directly or indirectly owned by any other constituent entities.*

What is a Group B taxpayer?

Those who do not meet any of the criteria mentioned above will be identified as Group B taxpayers, unless they voluntarily applied to be classified as Group A.

Filings for Group B taxpayers can be done without the intervention of local auditors. Shareholders' resolutions approving the 2025 exercise income statement are not required to be filed with the Macau Tax Department for Group B taxpayers.

What is the income tax exemption for the exercise of 2025?

According to article 22 of Law No. 13/2025, the 2025 exercise exemption limit is set at MOP600,000 (Six Hundred Thousand Patacas) for taxable profits. All taxable profits exceeding the said exemption limit shall be taxed at a flat rate of 12%.

In addition, in accordance with article 25 of Law No. 13/2025, the following shall also be exempted from corporate income tax in 2025:

- income generated from Portuguese-speaking countries, provided that such income has been taxed in those countries; and
- income resulting from interests and trade of any debt securities issued in Macau are exempted.

When is the deadline for the Annual Accounts Approval?

Every taxpayer needs to prepare financial statements ("Annual Accounts"), which are required to be approved by the company's shareholders in general meeting within a period of 3 months following the end of each accounting period, for the sake of compliance.

Accordingly, if the Articles of Association of the company do not establish an accounting period different from the tax year, the deadline for the Annual Accounts approval shall be between **1 January and 31 March 2026**.

This corporate approval is mandatory for all companies/taxpayers. In particular, such approval is required to be filed along with Corporate Income Tax - M/1 Tax Form (Group A).

When is the deadline for filing of M/1 Tax Form?

Group A Taxpayers: between **1 April 2026** and **31 July 2026**.

Group B Taxpayers: between **1 January 2026** and **31 March 2026**.

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