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Company formation in Macau

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Common form	Sociedade por quotas (limited liability company)
Registry	Commercial and Movable Property Registry
Minimum capital	MOP 25,000
Directors	1 manager
Local director	Not required
Corporate tax	12% complementary tax on profits above MOP 600,000 [1]
VAT / sales tax	None [1]
Typical timeline	Usually 1–2 weeks
Tax treaties	Domestic rates and treaty list [6]
Currency	Macanese pataca (MOP)

In short: To set up a company in Macau, most founders form a sociedade por quotas, registered with the Commercial and Movable Property Registry. Minimum capital: MOP 25,000. Corporate tax: 12% complementary tax on profits above MOP 600,000. Registration: usually 1–2 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 02 June 2026); company-law details summarise official guidance and can change. Confirm requirements with the Commercial and Movable Property Registry before filing.

Macau, a special administrative region of China, taxes company profits at 12% above MOP 600,000 and has no VAT. Companies are registered with the **Commercial and Movable Property Registry**.

Business structures

Most founders in Macau form a sociedade por quotas, registered with the Commercial and Movable Property Registry. Other forms are listed below.

- **Sociedade por quotas** – the usual company form for private businesses

Requirements

Minimum share capital in Macau (2026): MOP 25,000. Directors required: 1 manager. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: MOP 25,000.
- Directors: 1 manager.
- Local residency: not required.
- A registered office address in Macau.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Macau (2026): usually 1–2 weeks. The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.
3. File the registration with the Commercial and Movable Property Registry.
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax with the Financial Services Bureau.

Taxation

The corporate tax rate in Macau in 2026 is 12% complementary tax on profits above MOP 600,000. [1] Standard VAT or sales tax: none. [1]

Tax	Rate and notes
Corporate income tax	12% complementary tax on profits above MOP 600,000
VAT / indirect tax	None
Withholding tax on dividends to non-resident companies	0%

Ongoing compliance

Annual compliance in Macau: Companies file annual financial statements and tax returns with the Financial Services Bureau, and keep their details up to date with the Commercial and Movable Property Registry.

Double tax treaties

Macau has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
0%	0%	0%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Macau lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Macau?

Typical registration time in Macau: usually 1–2 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Macau?

Minimum share capital in Macau: MOP 25,000 (as of November 2026).

What is the corporate tax rate in Macau in 2026?

The corporate tax rate in Macau in 2026 is 12% complementary tax on profits above MOP 600,000. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Macau?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Macau: not required.

What withholding tax applies to dividends paid from Macau?

Macau charges no withholding tax on dividends paid to non-resident companies under domestic law. See the Double tax treaties section.

Official registries and resources

- Financial Services Bureau

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in Singapore
- Company formation in Hong Kong
- Company formation in Japan

- Company formation in India
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official Financial Services Bureau . Government of Macau. Accessed November 2026.
2. Macau: Corporate – Taxes on corporate income (reviewed 02 June 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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6. Macau: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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