



投资者“一站式”服务 Investor's "One-Stop" Service

协助你的投资项目
We offer assistance on the implementation of your
落户澳门
investment project in Macao

专人跟进
Follow up by dedicated personnel

我们提供全方位、专业、贴心的“一站式”服务
We offer comprehensive, professional and investor oriented "one-stop" service



市场动向
Market Trends

提供澳门投资环境资讯
Provide information on
Macao's investment environment

前期调研规划
Pre-investment
research and planning



技术会议
Technical meetings

理顺开展投资计划所需手续
Optimize the procedures required
for initiating investment projects



“投资委员会”
“Investment Committee”

由13个政府部门及机构
组成协调项目落地
Comprises 13 government departments and
agencies to coordinate the projects implementation

落实投资项目
Implementing
investment projects



协调办理
Assistance with
administrative procedures

成立公司及牌照
申领等程序
Company establishment and license
application procedures

其他支援服务
Other support services

“营商共享库”
“EC Smart”

提供商业配套服务资讯
Database providing information
on commercial supporting services



营商共享库
“EC Smart” Database



申请表格
Sign-up



投资E道
invest here



澳门投资相关
法律咨询
Legal Advisory Service
Related to investments in Macao

招商投资促进局－招商投资促进处
Investment Promotion Division - Commerce and Investment Promotion Institute

澳门湖畔南街中国与葡语国家商贸合作服务平台综合体办公楼一至三楼
1/F to 3/F of the office building of the Complex of Commerce and Trade Co-operation Platform for
China and Portuguese-speaking Countries in Rua Sul de Entre Lagos, Macao

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www.ipim.gov.mo

道商見
Meet up Easy



澳门 MACAO

开拓 ∞ 商机
Discover Business Opportunities



招商投資促進局
Instituto de Promoção do Comércio e do Investimento
Commerce and Investment Promotion Institute



网站
Website



订阅号
WeChat



YouTube



LinkedIn



投资E道
Invest Here



澳门·横琴
联合招商宣传册
Macao-Hengqin
Investment Brochure



澳门会展网
Macao MICE



中国-葡语国家经贸
合作及人才信息网
The Economic & Trade Co-operation and
Human Resources Portal between China
and Portuguese-Speaking Countries



商汇馆
Macao Ideas



位于中国东南部沿海，地处珠江口西岸
 Located on the southeast coast of China and on the west coast of the Pearl River Estuary

位于东亚季风气候区
 Located in the East Asian monsoon region

中文和葡文是正式语文，粤语(广东话)为日常用语
 英语在贸易、旅游和商业领域广泛应用
 Chinese and Portuguese are both official languages of Macao
 Cantonese is used on a daily basis and English is widely used in trade, tourism and commerce

基础设施完善，海、陆、空交通四通八达
 Macao is equipped with comprehensive infrastructure, extensive and efficient air, land and marine transport networks

- 1 外港客运码头
Outer Harbour Ferry Terminal
提供澳门往返香港与内地的跨境渡轮服务
Providing cross-border ferry services for passengers travelling between Macao, Hong Kong and the Chinese mainland
- 2 氹仔客运码头
Taipa Ferry Terminal
提供澳门往返内地的跨境渡轮服务
Providing cross-border ferry services for passengers travelling between Macao and the Chinese mainland

- 4 嘉乐庇总督大桥
Governor Nobre de Carvalho Bridge
- 5 友谊大桥
Amizade Bridge
澳门半岛与氹仔岛、路环岛
由四座大桥及一片填海区相连
Macao Peninsula, Taipa and Coloane are connected with four bridges and a landfill area
- 6 西湾大桥
Sai Van Bridge
- 7 澳门大桥
Macao Bridge

- 8 港珠澳大桥
Hong Kong-Zhuhai-Macao Bridge
全长约55公里，连接澳门、香港和珠海的大型跨海通道
澳门前往香港国际机场仅需30分钟
The 55-kilometre-long, Hong Kong-Zhuhai-Macao Bridge is a sea crossing connecting Macao, Hong Kong and Zhuhai through which travellers can shuttle between Macao and the Hong Kong International Airport in less than 30 minutes

相关外籍人士可经港珠澳大桥澳门口岸随车通关
 Relevant foreigners can cross the border by car at the Macao Port of the Hong Kong-Zhuhai-Macao Bridge

- 9 关闸口岸
Border Gate
- 10 港珠澳大桥珠澳口岸
Hong Kong-Zhuhai-Macao Bridge Macao Port
采用“合作查验、一次放行”
“Joint Inspection and One-Time Release mode”
通关模式
is implemented
- 11 横琴口岸澳门口岸区
Macao Port Zone of Hengqin Port
- 12 粤澳新通道(青茂口岸)
New Guangdong-Macao Crossing Point (Qingmao Checkpoint)



营商优势 Business Strengths

澳门特别行政区于1999年12月20日成立
 遵循《中华人民共和国宪法》及《澳门特别行政区基本法》

践行“一国两制”

社会安全稳定，经济稳步发展

The Macao Special Administrative Region was established on 20 December 1999, where the Constitution of the People's Republic of China and the Basic Law of the Macao SAR are followed, and the “One Country, Two Systems” policy is implemented. The city has a safe and stable society with a steadily developing economy

自由港经济地位
Free port economic status

资金自由流动
Free flow of capital

完善基础设施，连接国际网络
Comprehensive infrastructure connecting to international networks

世界旅游休闲中心，3000万游客基数
World Centre of Tourism and Leisure with a base of 30 million visitors

中葡商贸平台，开拓14+3亿市场
The Commercial and Trade Co-operation Service Platform between China and Portuguese-speaking Countries (PSCs) expanding into the 1.4 billion + 0.3 billion market

最佳亚洲会议城市及最佳会议商务城市之一
One of the cities awarded with Best Convention City (Asia) and Best BT-MICE City

商业运作准则与国际惯例相适应

外地与本地投资者成立公司的手续相同

为来自世界各地的投资者提供理想的投资营商环境

Macao's business operating principles are in line with international conventions and standards

and the same business incorporation procedures apply to both local and foreign investors, providing an ideal investment and business environment for all investors

澳门特别行政区给予大约 **87个** 国家和地区的国民

法定豁免“签证”或“入境许可”

同意给予澳门特别行政区护照免签证或落地签证待遇的国家和地区已达**148个**

The Macao SAR grants the statutory **exemption of visas or entry permits** to nationals of **87** countries and regions

148 countries and regions have agreed to **grant visa exemptions or visas on arrival to holders of a Macao SAR passport**

简单低税制

Simple and low taxation system

所得补充税(最高12%)

Profits tax is capped at 12%

基本不设关税

Nearly no tariffs

符合CEPA原产地规则的产品，在申请获得原产地证书后，

即可享受零关税出口内地

To enjoy zero tariff treatment, goods of Macao origin exporting to the Mainland must fulfill the rules of origin stipulated under CEPA and to obtain the specific "Certificate of Origin" (CO)

澳门**所得补充税**税制的优势在于评税基准的免税额普遍惠及中小企，使其税务负担轻微，仅12%的低税率更进一步有利大型企业落户发展。

投资者可参考下列示例：

The advantage of Macao's **profits tax** system is that the tax exemptions awarded after the assessment benefit most small and medium-sized enterprises (SMEs), lightening their tax burden. The low tax rate of only 12% further benefits the development of large enterprises. Investors can refer to the following examples:

可课税收益 (澳门元) Taxable Income (MOP)	可课税收益中超过600,000 而应予课税的部分 (适用12%税率) The Taxable Part of Taxable Income that Exceeds MOP600,000 (12% Tax Rate Applied)	应缴税款 Tax Payable	应缴税款对于 可课税收益的 实际占比 The Actual Proportion of Tax Payable to Taxable Income
600,000或以下 600,000 or below	0	0	0.00%
1,000,000	400,000	48,000	4.80%
2,000,000	1,400,000	168,000	8.40%
3,000,000	2,400,000	288,000	9.60%
5,000,000	4,400,000	528,000	10.56%
10,000,000	9,400,000	1,128,000	11.28%
15,000,000	14,400,000	1,728,000	11.52%
20,000,000	19,400,000	2,328,000	11.64%
100,000,000	99,400,000	11,928,000	11.93%

上述示例并不反映行政当局和执业会计单位之实际课税/评税行为，仅供参考。

The above examples may not reflect the actual taxation/assessment behaviour of the administrative authorities and the practicing accounting units, and are for reference only.

营商鼓励措施 Business Incentives Measures

特区政府为投资者提供一系列营商鼓励措施，支持形式多元包括税务减免、贷款、银行贷款利息及融资租赁租金补贴、银行贷款信用保证等，主要有下列措施：

The government provides investors with a series of business incentives in various forms, including tax reliefs, loans, bank loan interest and financial leasing subsidies, and bank loan guarantees.

The main measures are as follows:

投资鼓励方面 Investment incentives

从事科技创新业务企业的税务优惠制度、

鼓励企业升级发展补贴计划、工业政策范围内税务鼓励

Tax Incentives Regime for Companies Engaged in Scientific and Technological Innovation Activities, Subsidy Scheme for Encouraging Enterprise Upgrading and Development, and Tax Incentives within the Scope of Industrial Policies

中小企业辅助方面 SME support

中小企业援助计划、中小企业信用保证计划、中小企业专项信用保证计划

SME Aid Scheme, SME Credit Guarantee Scheme, and SME Credit Guarantee Scheme for Special Projects

青年创业方面 Youth entrepreneurship

青年创业援助计划

Young Entrepreneurs Aid Scheme

会展业鼓励方面

MICE Industry support

会议及展览激励计划、会展专业人才培养激励计划、参展财务鼓励计划
Convention and Exhibition Stimulation Programme, Stimulation Programme for Professional Training and Education in the Convention and Exhibition Sector, Financial Support Programme for Participation in Exhibitions and Trade Fairs

科技研发方面

Technology research and development scheme

企业创新研发资助计划、对外科技合作资助计划、科技研发人才资助计划
Funding for Enterprise Innovation and R&D, Funding Scheme for External Science and Technology Cooperation, Funding Scheme for Macao Science and Technology R&D Talent

产业结构和行业概况 Industrial Structure and Sectoral Overview

综合旅游休闲业稳步发展，中医药大健康、现代金融、高新技术、会展商贸及文化体育产业发展基础和势头良好。

The integrated tourism and leisure industry maintains a steady growth, and other industries, such as traditional Chinese medicine and big health, modern financial services, high technology, conventions and exhibitions, commerce and trade, and culture and sports, are developing with great foundation and momentum.

区域合作 Regional Co-operation

澳门作为单独关税区，多年来在深化与**中国内地、欧盟、葡语国家、东南亚等地区**的商贸联系，参与和助力“一带一路”建设，特别是在发挥位处国内国际双循环交汇点的作用方面角色独特优势明显

As a separate customs territory, over the years, Macao has been striving to strengthen its business and trade connections with **the Chinese mainland, the European Union, Portuguese-speaking Countries, Southeast Asia** and other regions, as well as contributing to the construction of the “Belt and Road” Initiative. Particularly, the city has a unique role and outstanding advantages in serving as the intersection of domestic and international “dual circulation” strategy

澳门分别与中国内地、葡萄牙、莫桑比克、佛得角等8个国家和地区签署《**对所得避免双重征税和防止偷漏税**》合作文件，有利降低跨域运作企业的税务和个人税负

并与澳大利亚、瑞典、印度、英国、爱尔兰等16个国家签署《**税收信息交换的协定**》，有利构建公平的国际税收环境

Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income with 8 countries and regions, including the Chinese mainland, Portugal, Mozambique and Cape Verde etc., effectively reducing the taxes on cross-regional enterprises and the burden of individual taxation

Macao has also signed the **Tax Information Exchange Agreement** with 16 countries, including Australia, Sweden, India, the United Kingdom and Ireland, etc., in order to build a fair international taxation environment

《内地与澳门关于建立更紧密经贸关系的安排》(CEPA)

自2004年起实施，并在之后签署了10份补充协议和多份子协议，主要涵盖货物贸易、服务贸易、投资、经济技术合作四个经贸领域

Mainland and Macao Closer Economic Partnership Arrangement (CEPA) has been implemented since 2004

10 supplementary agreements and several subsidiary agreements have since been signed, covering four economic and trade areas including Trade in Goods, Trade in Services, Investment, and Economic and Technical Co-operation

特区政府参加逾190个国际组织和机制

The Macao SAR Government has become a member of more than 190 international organisations and mechanisms

与欧盟经贸关系

Economic Relation with European Union

与欧盟于1992年签订的贸易及合作协议，在工业、投资、科学技术、能源、资讯和培训等多个领域进行合作

Macao and the European Union (EU) signed the Agreement for Trade and Co-operation between the European Economic Community and Macao in 1992, which stipulates that the two parties may forge collaborations in areas such as industry, investment, science and technology, energy, information and training



与葡语国家经贸关系

Economic Relation with Portuguese-speaking Countries

基于历史渊源与拥有逾3亿人口的9个葡语国家**安哥拉、巴西、佛得角、几内亚比绍、赤道几内亚、莫桑比克、葡萄牙、圣多美和普林西比、东帝汶**，长期保持广泛而深厚的联系

担当中国与葡语国家商贸合作服务平台的角色

Due to historical ties, Macao has forged close and extensive connections with 9 PSCs for many years, with a combined population of over 300 million **Angola, Brazil, Cape Verde, Guinea-Bissau, Equatorial Guinea, Mozambique, Portugal, São Tomé and Príncipe, Timor-Leste** and plays the role as the Commercial and Trade Co-operation Service Platform between China and Portuguese-speaking Countries

“中葡平台”延伸的“三个中心”

“Three Centres” derived from the “China-PSCs Platform”

中葡中小企业商贸
服务中心
Commercial and
Trade Service Centre
for SMEs
of China and PSCs

葡语国家食品
集散中心
Food Product
Distribution Centre
for PSCs

中葡经贸合作
会展中心
Convention and
Exhibition Centre for
Economic and Trade
Co-operation between
China and PSCs

粤港澳大湾区

Guangdong-Hong Kong-Macao Greater Bay Area

2024年粤港澳大湾区总面积5.6万平方公里，人口逾8,700万，经济总量突破14万亿人民币，是中国经济活力最强、开放程度最高、国际化水平领先的区域之一

As of 2024, the Guangdong-Hong Kong-Macao Greater Bay Area occupied a total area of around 56,000 km² and had a population of more than 87 million. The GDP of the area was over RMB 14 trillion, making the area one of the regions that features strong economic vitality and a high degree of openness and internationalisation in China.

作为粤港澳大湾区四大中心城市之一，澳门凭借中葡平台的独特优势，发挥区域发展核心引擎作用，推进广深港澳科技创新走廊建设，利用比较优势做优做强，增强对周边区域发展的辐射带动作用

Being one of the four core cities in the Greater Bay Area, Macao has promoted the construction of the Guangzhou-Shenzhen-Hong Kong-Macao Science and Technology Innovation Corridor by making good use of its unique role as the China-PSCs Platform and a core engine for regional development. Macao continues leveraging its comparative advantages in striving for excellence and achievements, in a bid to strengthen the radiating effect in leading the development of nearby regions.

一小时生活圈 One-hour Living Circle



世界级机场群 World-class Airports

澳门国际机场、珠海金湾机场、香港国际机场、广州白云国际机场、深圳宝安国际机场
Macao International Airport, Zhuhai Jinwan Airport, Hong Kong International Airport, Guangzhou Baiyun International Airport, Shenzhen Bao'an International Airport

跨海跨江通道群 Bridges

港珠澳大桥、南沙大桥、虎门大桥、深中通道、黄茅海跨海通道
Hong Kong-Zhuhai-Macao Bridge, Nansha Bridge, Humen Pearl River Bridge, Shenzhen-Zhongshan Link, Huangmaohai Cross-Sea Passage

珠三角世界级港口群 World-class Harbours in Pearl River Delta

广州港、深圳港、香港港
Port of Guangzhou, Port of Shenzhen, Port of Hong Kong

多层次快速交通体系 Multi-layer Rapid Transport Network

高铁+城际铁路+高速公路
High-speed rail + inter-city rail + highway
广深港高铁、广珠城际铁路、港珠澳大桥连接线、澳门轻轨
Guangzhou-Shenzhen-Hong Kong Express Rail Link, Guangzhou-Zhuhai Intercity Railway, link roads to the Hong Kong-Zhuhai-Macao Bridge, Macao Light Rapid Transit



横琴粤澳深度合作区

Guangdong-Macao In-Depth Co-operation Zone in Hengqin

共商·共建·共管·共享
Mutual discussion, joint construction, joint administration and shared benefits

广东省与澳门联合组建横琴粤澳深度合作区
开发管理机构-横琴管理委员会
实行双主任制，由广东省省长和
澳门特区行政长官共同担任

The administrative committee for the Co-operation Zone is run under a dual director system, jointly led by the Governor of Guangdong Province and the Chief Executive of Macao SAR.

《横琴粤澳深度合作区
建设总体方案》
Master Plan of the
Development of the
Guangdong-Macao
In-Depth Co-operation
Zone in Hengqin”



实施 市场准入承诺即入制 Implementation of “Pledge-and-approval” Market Access System

落实“非禁即入”，放宽开展投资贸易的资质要求、
持股比例、行业准入等限制

Implementation of the “Pledge-and-approval” System to gradually lift restrictions on trade investment, such as qualification requirements, shareholding ratio and industry access.

建立与澳门衔接、国际接轨的监管标准和规范制度
Establishment of regulatory standards and normative systems that are compatible with counterparts in Macao and around the world.

优惠政策 The Preferential Policies



实施“双15%”优惠税收政策 Implementation of the “Duo 15%” Preferential Tax Policy

企业所得税优惠
Business Income Tax Incentive Policy

个人所得税优惠
Individual Income Tax Incentive Policy

横琴粤澳深度合作区分线管理封关运行

The implementation of regulatory system designed by tiers and closed customs operations in the Guangdong-Macao In-Depth Co-operation Zone in Hengqin

横琴粤澳深度合作区自2024年3月1日零时起
正式实施分线管理封关运行

即货物“一线”放开、“二线”管住，人员进出高度便利

Starting from mid-night on March 1, 2024, the Guangdong-Macao In-Depth Co-operation Zone in Hengqin officially implemented the regulatory system of “first-tier” relaxed customs administration and “second-tier” strict customs control, facilitating personnel movement.

一线通道 “first-tier”
“一线” / The “first-tier”
横琴与澳门特别行政区之间
is set between Hengqin and Macao SAR

二线通道 “second-tier”
“二线” / The “second-tier”
横琴与内地其他地区之间
is set between Hengqin and the other regions in the Chinese mainland
(共7个/channels)

分线管理封关运行政策
The Policies of the Regulatory System designed by Tiers and Closed Customs Operations



澳琴产业联动发展

Coordinated Development of Macao and Co-operation Zone industry



原则

Principle

免(保)税货物适用主体范围广泛
A wide range of applicable entities for tariff-free (bonded) goods

免(保)税货物范围不再限定为“用途与生产有关”，利好拥有机器、设备等进口自用需求的经营主体
The scope of tariff-free (bonded) goods is no longer limited to “production-related usage”, which is conducive to business entities that need to import machines and equipment for their own use

优惠澳琴迭加优势

Macao-Hengqin Superimposed Advantages

澳人澳税
Macao Tax for Macao Residents

澳门监制、横琴生产
Macao Supervision + Hengqin Production

澳门注册、横琴研发
Macao Registration, Hengqin Research & Development

澳琴合作、跨境金融
Macao-Hengqin Co-operation, Cross-border Finance

澳琴关联、补贴支持
Macao-Hengqin Linkage and Subsidy Support

金融资料 (资金电子围网)

Financial Information of Guangdong-Macao In-Depth Co-operation Zone in Hengqin (Electronic capital fence)

《关于金融支持横琴粤澳深度合作区建设的意见》
“Opinions on the Financial Support for the Construction of the Guangdong-Macao In-Depth Co-operation Zone in Hengqin”



中国人民银行广东省分行关于印发《横琴粤澳深度合作区多功能自由贸易账户业务管理办法》的通知
Notice on Issuing the “Measures for the Management of Multifunctional Free Trade Accounts in the Guangdong-Macao In-Depth Co-operation Zone in Hengqin” by the Guangdong Provincial Branch of the People’s Bank of China



横琴智慧口岸公共服务平台

Smart Port Public Service Platform



企业及人才服务小程序

Enterprise and Talent Service Mini Program



横琴粤澳深度合作区经济发展局企业及人才服务中心

Enterprise and Talent Service Centre of ECD Hengqin

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