



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Experiences of Tax Administration Digitalization

5 December 2023



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

DIGITALIZATION OF TAXPAYER JOURNEY - EVOLUTION TO A SMART TAX SYSTEM

Name: Se Chi Kit, Jack

Title: Officer

Jurisdiction/Organization: Macao SAR (China)



CONTENTS

01 / THE FOUNDATION FOR TRANSFORMING INTO DIGITALIZATION

02 / KEY DIGITALIZATION INITIATIVES AND EFFORTS

03 / RISKS AND CHALLENGES

04 / NEXT STEPS AND PLANS – SMART TAX SYSTEM

05 / CONCLUSION



Part 01

The Foundation for transforming into digitalization



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

The Foundation for transforming into digitalization

- The E-Government Law (Law No. 2/2020)
- *Macao One Account* APP
- The registered number is 522,000+
- 20+ government departments
- 270+ e-services and functions



一戶通

Conta Única de Macau
Macao One Account





Part 02

Key Digitalization Initiatives and Efforts



Key Digitalization Initiatives and Efforts

澳門稅務資訊 Macau Tax
財政局 DSF (Direcção dos Serviç...
財政局 開啟

iOS/Android APK

"Macao Tax" APP
(Mobile Application)

Self Service KIOSKS
(Windows Application)

職業稅 - 第一及第二組
IMPOSTO PROFISSIONAL - 1ª e 2ª Grupos
稅務申報書
Declaração de rendimentos

M/5 格式
Modelo M/5

申報人姓名
Nome do contribuinte
CHAN TAI MAN

此申報書之類別
Tipo de declaração
 平常
Normal
 結業
Cessação

第一組 (受僱於他人) 1ª Grupo (Trabalho por conta de outrem)

A 全職性質之工作收益 Rendimentos do trabalho atribuídos em numerário

申報人姓名 Nome do contribuinte	總收入總額 Total dos rendimentos atribuídos em numerário	免稅免稅額 Rendimentos que não constituem matéria de tributação em numerário	已繳稅款 Imposto deduzido
-------------------------------	--	--	--------------------------

Electronic Tax E-Form
(Web Application)

- E-registration
- E-filing
- E-access
- E-notification
- E-payment
- E-communication

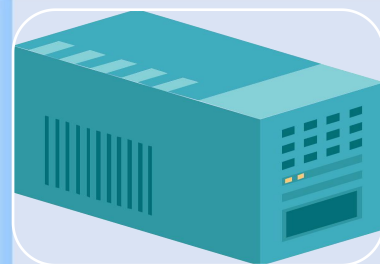


Part 03

Risks and Challenges



Risks and Challenges



Hardware
End of Support



Obsolete
Software Framework



Lack of
Modern Technology



Hard to Fulfill
New Policies
and Requirements

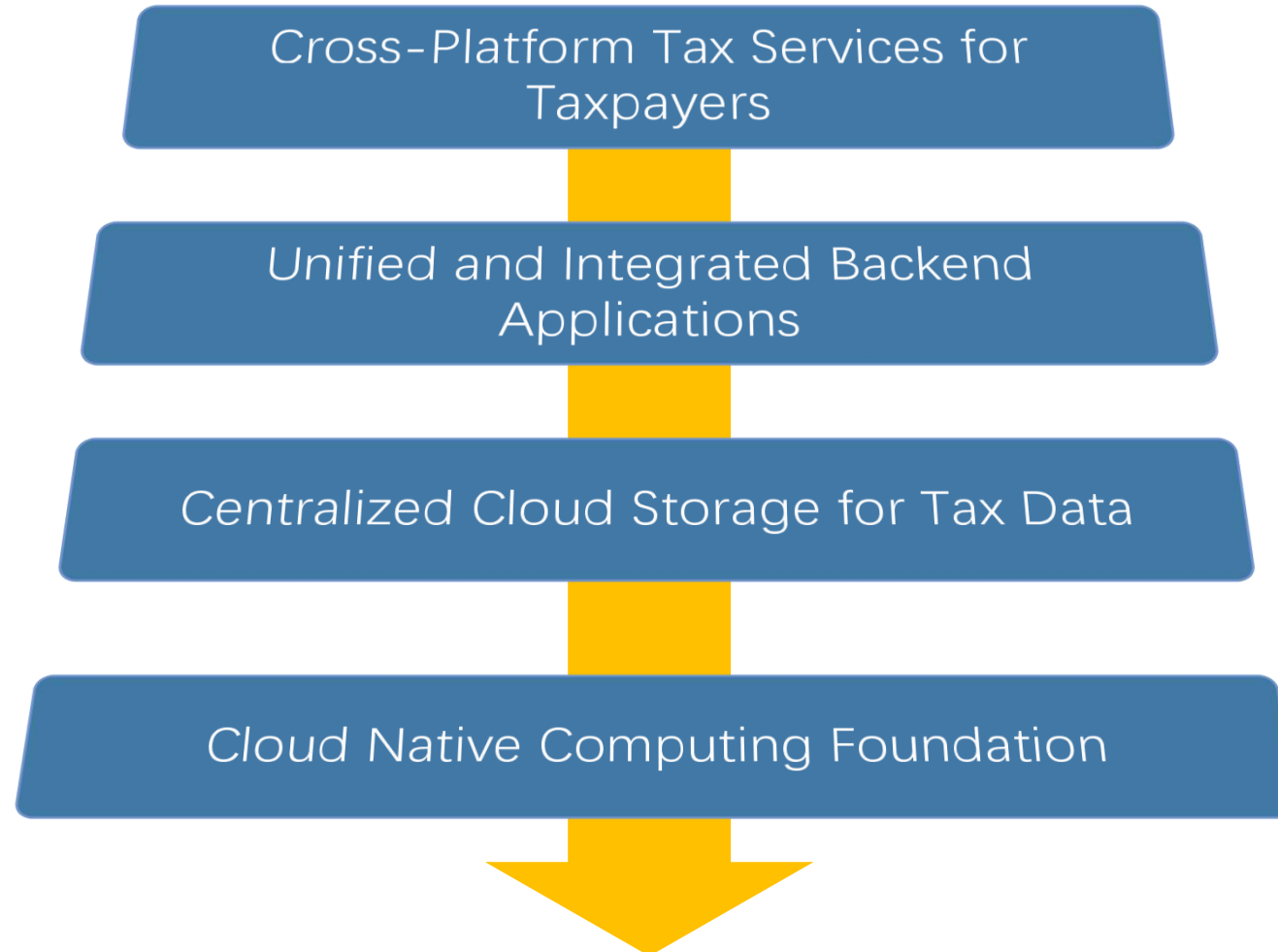


Part 04

Next Steps and Plans – Smart Tax System

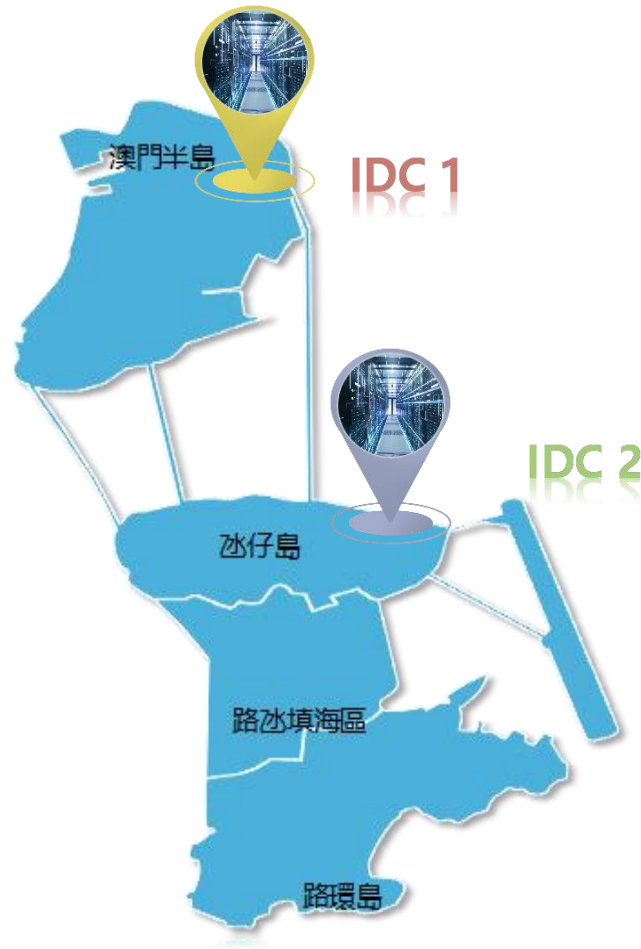


Next Steps and Plans - Smart Tax System





Cloud Native Computing Foundation



High Security

Expandable

7x24 Operation


Multiple Sites



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Centralized Cloud Storage for Tax Data



 **Unified Taxpayer ID**

Data Sources: Identification Services Department and Immigration Department, etc.

Data of related public departments

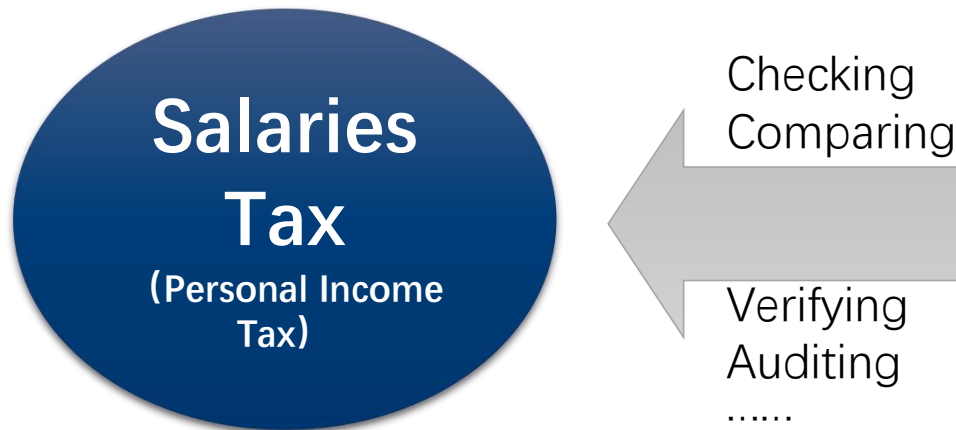
Business Registration	Vehicle Registration	Social Security System	Real Estates Registration	...
-----------------------	----------------------	------------------------	---------------------------	-----



Data-Driven Tax Compliance (Personal Income Tax)

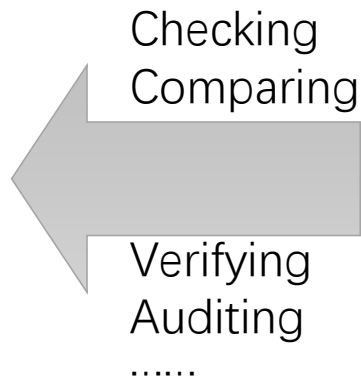
Utilizing data collected from other government departments...

- Local Resident / Foreign Resident
- The social security contributions
- The Applicable Tax Rate
- Tax Deductions
- Tax Relief Measures
- Tax Refund
- Unpaid Taxes
-





Data-Driven Tax Compliance (Corporate Income Tax)

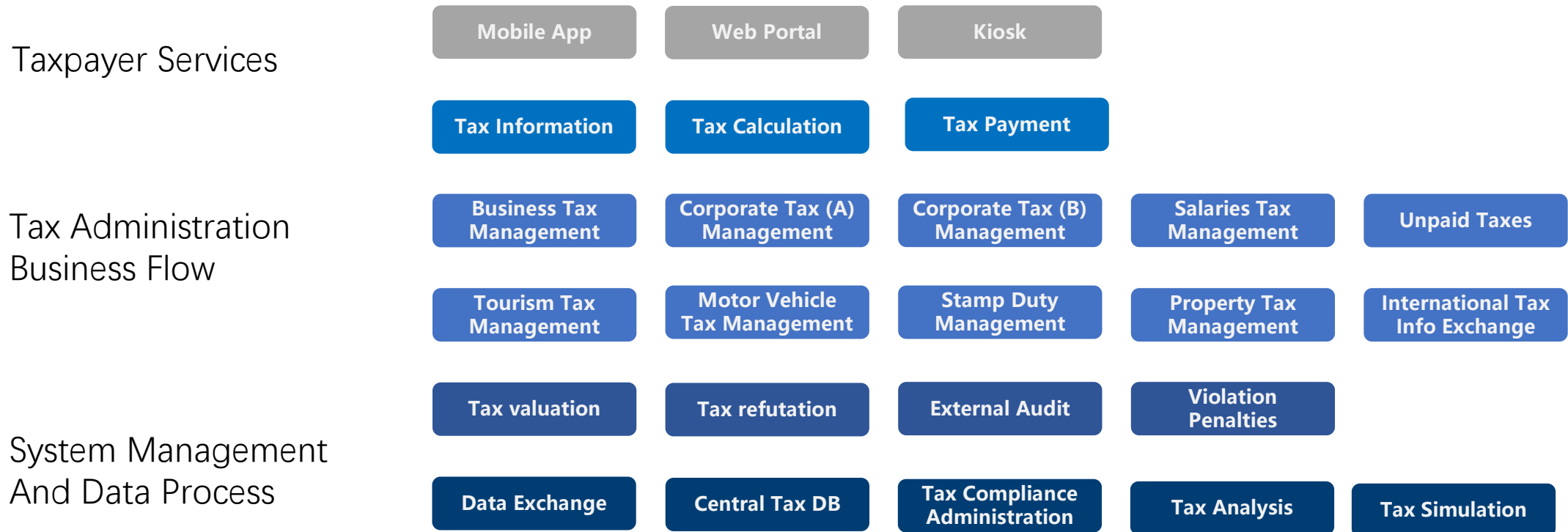


Through interconnections with other government departments...

- Government licences, permits, or registration
- The business status of a company
- Comparing data on employee earnings and business costs
-



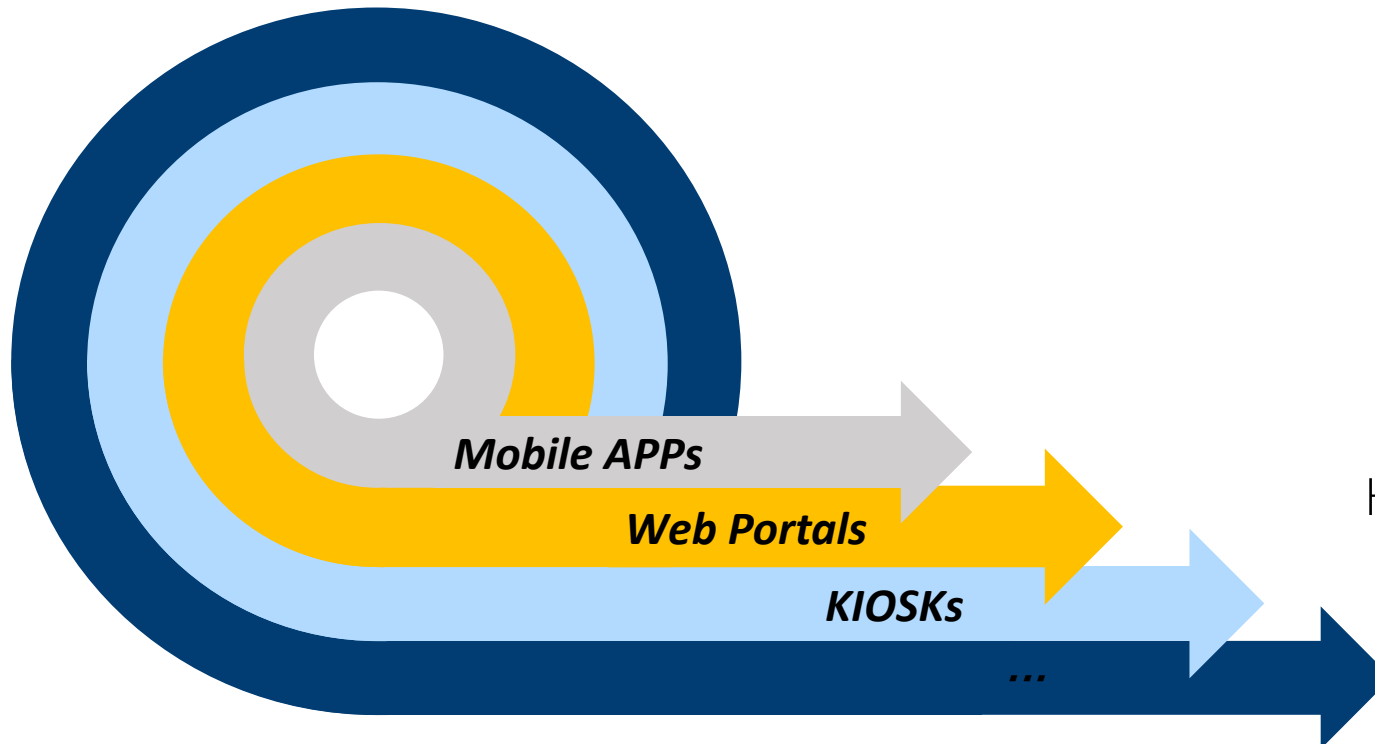
Unified and Integrated Backend Applications





Cross-Platform Tax Services for Taxpayers

Unified Tax Service API



GOAL

Seamless Integration

Seamless Experience

High Security Protection



Part 05

Conclusion



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Tax Services Anytime, Anywhere



In Office



During a trip



At Home



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

THANKS