

Macau (China)

Overview of CbC reporting requirements

Macau has fully implemented the BEPS Action 13 (CbC reporting) minimum standard and meets all of the terms of reference.

First reporting fiscal year: Commencing on or after 1 January 2019

Consolidated group revenue threshold: MOP 7 billion

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: No

Surrogate parent entity filing permitted: No

First review of the domestic legal framework: 2019/2020

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

The domestic legal and administrative framework

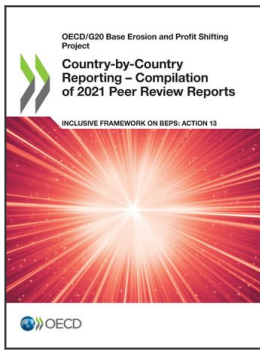
Macau confirms that its rules have not changed and continue to be applied effectively. Macau continues to meet all terms of reference.

The exchange of information framework

Macau's 2017/2018 recommended that Macau take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions and with which it has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. Macau has now activated relationships under the Multilateral Competent Authority Agreement for exchanging CbC reports and this recommendation is removed.

Appropriate use of CbC reports

Macau confirms that its rules have not changed and continue to be applied effectively. Macau continues to meet all terms of reference.



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