

# **Macao Special Administrative Region**

## **Law No. 7/2023**

### **The Legal System for Talent Recruitment**

The Legislative Assembly decrees, in accordance with paragraph 1) of article 71 of the Basic Law of the Macao Special Administrative Region, to be applied as law, the following:

#### **CHAPTER I**

##### **General provisions**

###### **Article 1**

###### **Object**

This Law establishes the Legal System for Talent Recruitment, particularly regulating:

1) The attraction and recruitment of high-end talents, outstanding talents, and advanced professionals through the talent recruitment programmes;

2) The special provisions on granting residence authorisation in Macao Special Administrative Region and the tax relief measures to the talents mentioned in the preceding paragraph.

###### **Article 2**

###### **Aim**

This Law specifically aims to:

1) Improve demographics of the Macao Special Administrative Region and leverage the leading and driving role of talents, so as to enhance the overall quality, technical skills and competitiveness of the demographics;

2) Attract top talents to enhance innovation, competitiveness, and international recognition of the Macao Special Administrative Region;

3) Recruit human resources that can support and promote adequate economic diversification of the Macao Special Administrative Region, especially the development of the key industries identified in economic development plans and strategies;

4) Establish reserves of various types of talents with professional experience and technical skills that are in short supply and necessary for the sustainable economic and social development of the Macao Special Administrative Region.

### **Article 3**

#### **Definitions**

For the purposes of this Law and supplementary regulations, the following definitions shall apply:

1) "High-end talents": refer to individuals who possess exceptional skills or technical skills and have achieved globally recognised outstanding achievements or made significant contributions in specific fields;

2) "Outstanding talents": refer to individuals with professional experience and technical skills who have demonstrated outstanding performance in their profession or industry and capable of facilitating adequate economic diversification of the Macao Special Administrative Region in response to its economic and social development needs, particularly in the promoting the development of the key industries;

3) "Advanced professionals": refer to individuals with professional experience and technical skills who can, in response to the needs of the economic and social development of the Macao Special Administrative Region, support the development of the key industries or supplement the human resources in short supply and necessary for the development needs of the Macao Special Administrative Region.

### **Article 4**

#### **Competences**

1. The Chief Executive has the competence to take the following actions:

1) Ratify the talent recruitment programmes;

2) Approve and reject residence authorisation applications submitted under the talent recruitment programmes, including renewal applications, as well as revoke residence authorisations; except that the decision is made by the task force of the Talent Development Committee in accordance with the provisions of paragraphs 2) and 5) of article 14 and paragraph 2) of article 17.

2. The competences conferred by this Law to the Chief Executive may be delegated in accordance with general terms.

## **Article 5**

### **The competent entities implementing this Law**

1. The Talent Review and Recruitment Committee is established, constituting the competent entities for implementing this Law, this Committee, the Talent Development Committee and the Public Security Police Force.

2. The Talent Review and Recruitment Committee is responsible for the following matters:

1) Collaborate in formulating the policies of talent recruitment and the talent recruitment programmes;

2) Organize and coordinate the implementation of the policies and programmes;

3) Assess the review opinions issued by task force of the Talent Development Committee on applications for participation in the outstanding talents programme and the advanced professionals programme;

4) Prepare compiled recommended talent lists for the talent recruitment programmes; and

5) Handle other matters related to talent recruitment.

3. The Talent Development Committee is responsible for the following matters:

1) Provide analytical basis and data support for the formulation of the policies for talent recruitment and the talent recruitment programmes;

2) Establish task forces to review applications for participation in the outstanding talents programme and the advanced professionals programme, in accordance with established evaluation criteria;

3) Submit the review opinions issued by task force referred to in the preceding number to the Talent Review and Recruitment Committee for assessment;

4) Monitor the administrative procedures related to residence authorisation and prepare the relevant administrative dossiers;

5) Provide opinions on the granting and review of tax reliefs; and

6) Handle other matters that are related to talent recruitment that are not responsibility of the Talent Review and Recruitment Committee.

4. The Public Security Police Force is responsible for the following matters:

1) Verify the identity of the applicants;

2) Express opinions on administrative procedures related to residence authorisations and make necessary follow-up, in accordance with this Law; and

3) Issue the residence document in accordance with the law.

5. In order to carry out the responsibilities referred to in the above paragraphs, the competent entities implementing this Law may request local entities or entities from outside the Macao Special Administrative Region to provide specialized technical opinions or take any measures deemed necessary.

6. The provisions in paragraph 4 shall not prevent the Public Security Police Force from supervising compliance with the provisions applicable to residence authorisation as set out in Law No. 16/2021 (The Legal System on Immigration Control, Authorisation to Stay and Residence Permits in the Macao Special Administrative Region”).

## **Article 6**

### **Video conference**

1. The Talent Review and Recruitment Committee and the Talent Development Committee may hold meetings and deliberate by any means of video communication

to implement the work of talent recruitment, subject to the provisions of the Administrative Procedure Code on collegiate bodies.

2. The operation and rules of video conferences shall be determined by the respective committees.

## **CHAPTER II**

### **Talent recruitment programmes**

#### **SECTION I**

#### **Types and requirements for participation in the programme**

##### **Article 7**

#### **Types and specific settings of programmes**

1. The types of talent recruitment programmes are as follows:

- 1) High-end talents programme;
- 2) Outstanding talents programme;
- 3) Advanced professionals programme.

2. When formulating the specific content and scope of application of the talent recruitment programmes, particular consideration shall be given to the overall planning, development positioning, long-term population development policies, economic and social development directions and talent supply and demand of the Macao Special Administrative Region.

3. In the case of outstanding talents programme or the advanced professionals programme, specific recruitment programmes may also be established according to different professions and industries, especially the key industries, in response to the economic and social development needs of the Macao Special Administrative Region.

##### **Article 8**

#### **Requirements for participation in the programme**

1. Applicants participating in the high-end talents programme must possess any achievement or title listed in the high-end talents recognition standard.

2. Applicants participating in the outstanding talents programme or advanced professionals programme must meet all the following requirements:

1) Possess the professional knowledge, qualifications, or experience specified in the applicable talent recruitment programme;

2) Attain the age and language skills specified in the respective programme;

3) Fulfil the basic requirements specified in the applicable evaluation criteria.

3. Applicants participating in the advanced talents programme must also be employed or have received a promise of employment by a local employer to perform specialized functions corresponding to professions in short supply listed in the program, with a salary reaching a specified remuneration level.

4. For the purposes of the preceding paragraph, the following are deemed as local employers:

1) Residents of the Macao Special Administrative Region;

2) Companies, permanent representations, associations or foundations which have been duly registered in the Macao Special Administrative Region;

3) Public departments or entities of the Macao Special Administrative Region, including public institutes and autonomous funds established in any form;

4) Joint venture organizations that are legally required to be established in the form of partnerships in the Macao Special Administrative Region; and

5) Non-residents of the Macao Special Administrative Region or entities established outside the Macao Special Administrative Region that have opened commercial or industrial establishment, with due registration for start of business in accordance with the Business Tax Regulation ratified by Law No. 15/77/M of December 31.

## **SECTION II**

### **Procedures of the talent recruitment programme**

## **Article 9**

### **Launching and publication of the programme**

The launching of the talent recruitment programme must be announced on a designated electronic platform, and such announcement shall specifically include:

- 1) The start and end dates for the participation in the programme;
- 2) Documents and information required for the participation in the programme;
- 3) Evaluation criteria applicable to the programme;

4) The professional sectors considered as priority for the purposes of the recruitment programme, in the case of the outstanding talents programme or the advanced professionals programme.

## **Article 10**

### **Application procedures and assessment and approval factors**

1. Individuals applying for the talent recruitment programme must submit applications and make necessary declarations through a designated electronic platform in Chinese, Portuguese or English within the period specified in the announcement mentioned in the preceding article.

2. Applicants must proactively provide relevant clarifications for the assessment and approval procedure and any additional documents or information that they deem necessary when submitting their applications.

3. In order to conduct a comprehensive analysis of an application, the competent entities implementing this Law may, within its scope of competences, require the applicant to provide clarifications or submit additional documents and information necessary for the application within the period specified in supplementary regulation, including the originals of such documents and information, and any delay shall be deemed as a waiver of the application and the dossier shall be archived.

4. When an application is under assessment and approval, in addition to the consideration of the factors specified in this Law and supplementary regulation, particular consideration shall also be given to the provisions of subparagraphs 4 and 6 to 9 of paragraph 2 of article 38 of Law No. 16/2021.

## Article 11

### Designated electronic platform

1. Any individual applying for the first time must open a user account on a designated electronic platform (hereinafter referred to as the "Electronic Platform") and comply with its terms of use and technical requirements.

2. The opening of the user account referred to in the preceding paragraph is considered an agreement to receive electronic notifications provided through the Electronic Platform, and the account holder is presumed to be the author of the acts performed.

3. Filling out a form or submitting an application through the Electronic Platform is deemed to have complied with the legal requirement for a signed written declaration or application.

4. After successfully completing the application form and submitting the legally required documents and information electronically, the Electronic Platform will automatically issue an electronic certificate, and the date recorded therein will be deemed as the date of submission of the application.

5. The following acts, among others, are performed through the electronic platform:

1) By the competent entities implementing this Law:

(1) Any notification to the applicant, including administrative notification;

(2) Receipt of the applicant's statement; and

(3) Clarification of any doubts regarding the application;

2) By applicants:

(1) Submission of the application and uploading legally required documents and information;

(2) Submission of documents and information specified in the preceding sub-item, which are missing and deemed necessary;

(3) Access to the information on the progress of the procedures in which they have a personal and direct interest;

(4) Declaration and updating of information, including, in particular, the place of habitual residence or the place of professional residence;

(5) Submission of any statement; and

(6) Filing of any administrative appeal.

6. If, due to maintenance or other unforeseen technical reasons, the operation of the Electronic Platform is caused to suspend on an end date, regardless of the duration of the suspension, such end date is postponed to the first legal workday of the Government of the Macao Special Administrative Region following the recovery of its operation.

## **Article 12**

### **Electronic notification**

1. For the purposes of notification, the Electronic Platform and the electronic address indicated by the applicant in the user account for receiving electronic notifications, which can consist of an email address, an application installed on an electronic device, or equivalent technology, have the legal effect equivalent to domicile.

2. An electronic notification made through the Electronic Platform is presumed to be received by the recipient on the third day after its registration on the Electronic Platform, or on the first working day following that, when the third day is not a legal workday of the Government of the Macao Special Administrative Region.

3.. There is no extension to the start of the three-day period mentioned above, even if the recipient resides or is located outside the Macao Special Administrative Region.

4. The presumption set out in paragraph 2 can be overturned by the recipient individual when the notification is received on a date later than presumed, due to a justified reason that is not attributable to the recipient.

5. Administrative notifications made electronically, through the Electronic Platform, are equivalent to those made through official letter or any other form of personal notification provided by law.

## **Article 13**

## **Documents issued outside the Macao Special Administrative Region**

1. Documents issued outside the Macao Special Administrative Region in accordance with law of the place where they were issued, may be used in acts or procedures prescribed by this Law and its supplementary regulations, and have the same probative force as the documents of the same nature issued in the Macao Special Administrative Region without prejudice to the provisions of paragraph 2 of article 358 of the Civil Code.

2. Documents written in any language other than Chinese, Portuguese or English shall be accompanied by a certified Chinese or Portuguese translation made in accordance with article 182 and subsequent articles of the Notary Code.

3. If the competent entities implementing this Law has reasonable grounds to suspect the authenticity of the documents submitted by an applicant, they may request additional documents to resolve such suspicion.

4. If any document is issued by a public authority outside the Macao Special Administrative Region, the competent entities implementing this Law may require authentication to verify the signature and qualifications of the issuer.

## **Article 14**

### **Preliminary selection list of the outstanding talents programme and the advanced professionals programme**

1. The task force of the Talent Development Committee is responsible for reviewing applications and preparing the preliminary selection list.

2. The task force of the Talent Development Committee shall reject the application and not include the applicant in the list referred to in the preceding paragraph if the applicant falls under any of the following circumstances:

1) The applicant does not comply with any provision of the applicable talent recruitment programme referred to in article 8;

2) The applicant is prohibited from applying for a residence authorisation or entering the Macao Special Administrative Region; or

3) The applicant does not have any debts to the Macao Special Administrative Region that are subject to coercive collection through tax execution procedures.

3. With regard to the decision of the task force of the Talent Development Committee on exclusion from the preliminary selection list, the applicant may, within ten working days from the date of receipt of electronic notification, submit an administrative complaint to the task force or file any facultative administrative appeal with the Chief Executive through the Electronic Platform.

4. The facultative administrative appeal referred to in the preceding paragraph shall be decided within 10 working days, after which it shall be deemed tacitly rejected if no express decision is made.

5. Within one year from the date when the decision on exclusion from the list referred to in paragraph 2 becomes non-appealable, the applicant may not apply for the same talent recruitment programme, otherwise the task force of the Talent Development Committee shall reject such application.

6. The inclusion in the preliminary selection list shall not prevent refusal to grant a residence authorisation to the applicant who falls, subsequently, under any of the circumstances referred to in paragraph 2.

## **Article 15**

### **Compiled recommended talent list for the outstanding talents programme and the advanced professionals programme**

1. Depending on the applicable talent recruitment programme, the Talent Review and Recruitment Committee shall assess, based on the actual needs of the economic and social development of the Macao Special Administrative Region, the profiles and qualifications of the individuals included in the list referred to in the preceding article, and prepare a compiled recommended talent list.

2. For the purposes of the preceding paragraph, the Talent Review and Recruitment Committee shall particularly consider the following factors:

1) The applicant's contribution to enhancing innovation, competitiveness and international recognition of the Macao Special Administrative Region, or promoting adequate diversified economic development;

2) Whether the professional knowledge, qualifications or experience possessed by the applicant pertain to the professional sectors considered as priority for the purposes

of the recruitment, and the assessment evaluation result obtained in accordance with applicable evaluation criteria.

3. The Talent Development Committee shall notify those who are included in the compiled recommended talent list to follow the relevant procedures and submit or present the originals of relevant documents and information to the Public Security Police Force within the period prescribed by supplementary regulations, and to declare that they are not permitted to reside in the Macao Special Administrative Region in accordance with other legislation and that they are not in the process of renewing their residence authorisation; any delay shall be deemed as a waiver of the application and the dossier shall be archived, unless such individuals provide explanation for failure to submit or present the originals within the said period and the Chief Executive deems such explanation to be sufficient.

4. The competent entities implementing this Law may require those who are included in the compiled recommended talent list to submit a certificate issued by the relevant competent entity of the Macao Special Administrative Region in connection with the declaration referred to in the preceding paragraph.

5. Those who are included in the compiled recommended talent list must also apply to the competent entity for resident identity cards in accordance with the resident identity card system of the Macao Special Administrative Region within the period referred to in paragraph 3. However, the decision to approve the granting of resident identity cards depends on the residence certificate issued by the Public Security Police Force in accordance with its competences.

## **Article 16**

### **Compiled recommended talent list for the high-end talents programme**

1. Upon receipt of applications for the high-end talents programme, the Talent Development Committee shall forward such applications to the Talent Review and Recruitment Committee, so that the latter may decide on the applicant's compliance with the provision of paragraph 2 of article 14.

2. The Talent Review and Recruitment Committee will assess the applicants' profiles and qualifications based on their achievements or contributions in specific fields and prepare a compiled recommended talent list.

3. The provisions of subparagraph 1) of paragraph 2 and paragraphs 3 to 5 of the preceding article shall apply, with the necessary adaptations, to the programme referred to in this article.

## **Article 17**

### **Decision on residence authorisations**

1. After verifying the identity of the applicant, the Public Security Police Force shall, on its own authority, especially in accordance with subparagraph 2 of paragraph 2 of article 14 of this Law and subparagraphs vii to ix of paragraph 2 of article 38 of Law 16/2021, express its opinions and submit them to the Talent Development Committee, so that the Committee can include them in the dossier and submit to the Chief Executive for decision.

2. Within one year from the date when the decision of the Chief Executive refuses to grant a residence authorisation becomes non-appealable based on any of the circumstances referred to in paragraph 2 of Article 14, the applicant shall not apply for the same talent recruitment programme, otherwise the task force of the Talent Development Committee shall reject such application.

3. The approval or refusal of a residence authorisation under this Law is discretionary.

## **Article 18**

### **Administrative appeals and judicial appeals**

1. The administrative appeal or judicial appeal filed by the applicant in connection with the decision on exclusion from in the preliminary selection list or the decision not to grant a residence authorisation shall not be based on the judgment of the merits of other applicants.

2. The Chief Executive may deny access to documents or information of administrative procedures classified as confidential under the terms of applicable law or which contain assessments of other candidates, without prejudice to restrictions on access arising from other legal provisions.

3. The provisions of paragraphs 2 and 3 of article 4 of Law No. 16/2021 shall apply, with the necessary adaptations, to judicial appeals referred to this article.

4. The filing of administrative or judicial appeals does not suspend the subsequent assessment and approval of other applications.

## **Article 19**

### **Family Members**

1. An applicant may apply for a residence authorisation in the Macao Special Administrative Region for the following family members when submitting the application referred to in article 10, or during the validity period of the residence authorisation granted:

1) Applicant's spouse or unmarried partner who meets the conditions specified in Article 1472 of the Civil Code;

2) Applicant's children under the age of eighteen with his/ her spouse or unmarried partner;

3) A person under the age of eighteen adopted by the applicant, his / her spouse, or his / her unmarried partner.

2. The family members referred to in subparagraphs 2) and 3) of the preceding paragraph shall not be emancipated in accordance with the provisions of the Civil Code.

3. The provisions of subparagraphs 2) and 3) of paragraph 2 of article 14 as well as paragraphs 3 to 5 of article 15 shall apply, with necessary adaptations, to the family members referred to in this article.

4. Without prejudice to the provisions of the preceding paragraph, the family members referred to in paragraph 1 shall only be granted a residence authorisation, after consideration of the relevant provisions of Law No. 16/2021 referred to in paragraph 4 of article 10.

5. If an application is for residence authorisation of family member is made at the same time as the application referred to in article 10, the granting of a residence authorisation referred to in the preceding paragraph shall also depend on the granting of a residence authorisation to the main applicant.

## **CHAPTER III**

## **Special provisions on residence authorisation**

### **Article 20**

#### **Applicable provisions**

Unless otherwise provided for in this Law, Law No. 16/2021 shall apply to the residence authorisations in the Macao Special Administrative Region of the main applicants of the talent recruitment programmes and their family members.

### **Article 21**

#### **Chinese citizens residing in the Mainland China**

1. If an individual who has been granted a residence authorisation in accordance with this Law is a Chinese citizen residing in the Mainland China, his / her residence permit shall come into effect only from the date when he / she holds the document specifically issued by the competent entity in the Mainland China to approve his / her entry into the Macao Special Administrative Region and the competent entity in the Macao Special Administrative Region has verified such document and issued a residence certificate.

2. The individual referred to in the preceding paragraph shall apply to the competent entity in the Macao Special Administrative Region for verification of the document referred to in the preceding paragraph within the period to be established in supplementary regulations, counted from the date of the decision of the Chief Executive under the terms of this Law. Any delay will cause the authorisation to become expired, and the dossier shall be archived, except for reasons that are not imputable to the individual and that the Chief Executive deems justifiable.

3. The individual mentioned in paragraph 1 can only be granted a permanent resident identity card of the Macao Special Administrative Region, if, in addition to complying with the legal requirements, he/she holds a document issued by the competent authority of Mainland China proving that he/ she is authorized for permanent residence in the Macao Special Administrative Region.

### **Article 22**

#### **Special provisions on the maintenance and renewal of residence authorisations**

The maintenance and renewal of the residence authorisations of the main applicant who have been granted a residence authorisation under the high-end talents programme or the outstanding talents programme and his / her family members, if any, shall not be conditional upon their habitual residence to be in the Macao Special Administrative Region.

### **Article 23**

#### **Special requirements for the maintenance and renewal of residence authorisations**

1. The main applicant who has been granted a residence authorisation under the talent recruitment programmes, as well as his / her family members, if any, must keep with the legal situation relevant for the approval of the application during the validity period of the residence authorisation, and the main applicant who has been granted a residence authorisation under the outstanding talents programme or the advanced professionals programme must also engage in work that matches his / her qualifications.

2. The renewal of the residence authorisations of family members shall be requested by the main applicant and will depend on the renewal of the main applicant's residence authorisation. However, if the main applicant died or has obtained permanent resident identity in the Macao Special Administrative Region, the residence authorisations of his / her family members may also be renewed when the legal requirements are satisfied.

3. If the residence authorisation of the main applicant is declared invalid or revoked, or its renewal or extension is refused, or it is renounced in accordance with the law, it will also result in the termination of the residence authorisations of his / her family members.

### **Article 24**

#### **Obligation to notify**

1. In the case of the advanced professionals programme, the main applicant who fails to establish, within the period set by supplementary regulations, an employment relationship with the local employer who promised to hire him/her must notify the Talent Development Committee through the Electronic Platform within 30 days from the expiration of that period.

2. Regarding extinction or change of the legal situation referred to in paragraph 1 of the preceding article, especially change in the relationship between the main applicant and the family member who has been granted a residence authorisation, or termination or change of the main applicant's employment status with the local employer, or significant change in the main applicant's development plan in the Macao Special Administrative Region, the main applicant must notify the Talent Development Committee through the Electronic Platform within 30 days from the date of extinction or change of the legal situation.

3. If the employment relationship referred to in paragraph 1 is not established, or if the legal situation referred to in the preceding paragraph is extinguished or adversely changed, the residence authorisation shall be revoked; however, such provision shall not apply to the applicants who have established a new legal situation that has been accepted within the period designated by the Talent Development Committee, or whose change in the legal situation has been accepted by such committee.

4. Failure to notify within the period specified in paragraphs 1 and 2 without reasonable explanations may result in the revocation of the residence authorisation.

5. For the purposes of paragraph 2, if, within 30 days of the date of extinction of the legal situation, a new legal situation is established in relation to that become extinct, the period for notification referred to in that paragraph shall be counted from the date of its establishment.

## **Article 25**

### **Renunciation of residence authorisations**

The holder of a residence authorisation may expressly declare that he / she renounces his / her residence authorisation.

## **Article 26**

### **Exemption from fees and guarantees**

1. No fee is payable for the granting and renewal or issuing of the residence authorisation under this Law, except for late renewal as specified in supplementary regulations.

2. When a residence authorisation is granted according to this Law, the provision of guarantees referred to in Article 39 of Law No. 16/2021 is exempted.

## **CHAPTER IV**

### **Tax relief measures**

#### **Article 27**

#### **Tax reliefs**

1. Individuals or legal persons who have completed commercial registration may benefit from the tax reliefs provided for in paragraph 3, provided that they meet the all the following requirements:

1) In the case of an individual, he / she is a talent recruited under the terms of this Law and has a valid residence authorisation; and in the case of a legal person, it is a commercial company with more than 50% of the share capital held directly by the talent;

2) The activity carried out pertains to the industry sectors considered as priority for the purposes of the recruitment of the talent;

3) Such individual or legal person is a taxpayer in group A of profits tax;

4) Such individual or legal person does not have any debts to the Macao Special Administrative Region that are subject to coercive collection through tax execution procedures

2. If partnerships that are legally considered as a commercial company for tax purposes, they may also enjoy the tax reliefs specified in the following paragraph, provided that they meet all the requirements referred to in subparagraphs 1) to 4) of the preceding paragraph.

3. Those who meet the requirements specified in the paragraph 1 or preceding paragraph may benefit one or more of the following tax reliefs:

1) Exemption from payment of stamp duty for property as specified in Chapter XVII of the Stamp Duty Regulation ratified by Law No. 17/88/M of June 27 for the acquisition, for consideration, of immovable property used for business purposes, except for the acquisition of immovable property used for residential purposes, and each applicant can only enjoy exemption for one immovable property;

2) Exemption from payment of urban property tax as specified in the Urban Property Tax Regulation ratified by Law No. 19/78/M of August 12 for a period of five years from the year of acquisition of the immovable property referred to in the preceding paragraph;

3) Exemption from payment of profits tax as specified in the Profits Tax Regulation as ratified by Law No. 21/78/M of September 9 for a period of three years from the year when taxable profits are declared, but only limited to profits derived from activities of the industry sectors considered as priority for the purposes of the recruitment of the talent, and the revenue and expenditure of such activities shall be separately listed;

4) The provisions of the preceding subparagraph shall also apply to profits distributed to shareholders or dividends distributed to shareholders.

4. If a talent recruited under this Law who meets the requirements referred to in subparagraph 4) of paragraph 1 is employed by a local employer to work in the professional field considered as priority at the time of his / her recruitment, he / she shall be entitled to twice the exemption limit for the income of the relevant year subject to salaries tax as specified in the Regulation of Salaries Tax ratified by Law No. 2/78/M of February 25 for a period of three years from the date of his / her first employment.

## **Article 28**

### **Obligations to declare**

Those who have been granted the tax reliefs shall also be subject to obligations to declare, for tax purposes, under the terms of the applicable tax legislation.

## **Article 29**

### **No concurrent enjoyment**

1. If the talent has already enjoyed the tax reliefs referred to in subparagraphs 1) and 2) of paragraph 3 of article 27 in the name of an individual or a company in which he / she directly owns more than 50% of the share capital, he / she shall not benefit from such tax reliefs again.

2. Those who have benefited from tax reliefs in accordance with Law No. 1/2021 (Tax Incentive System for Companies Engaged in Scientific and Technological Innovation Activities) shall not benefit from the tax reliefs stipulated in this chapter again on the same basis, and vice versa.

## **Article 30**

### **Application, assessment and approval procedures**

1. For the tax reliefs specified in this chapter, an application must be made in advance by the talent or his/ her company to the Director of the Financial Services Bureau; for the latter case, the company must attach proof of the proportion of share capital owned by the talent at the time of application.

2. After obtaining the opinions of the Talent Development Committee on whether the activities carried out by the talent pertain to the industry sectors or professional fields that are considered as priority at the time of recruitment, the Director of the Financial Services Bureau has the competence to approve the tax reliefs requested.

3. For the purposes of subparagraph 2) of paragraph 1 of article 27, the applicant must submit a proposal, report, and relevant supporting documents regarding the industry sectors or professional fields referred to in the preceding paragraph.

4. For the purposes of paragraph 1 of this article and paragraph 1 of the following article, the Director of the Financial Services Bureau and the Talent Development Committee can require the applicant to submit additional documents and information. The applicant must provide relevant documents and information within 30 days from the date of receipt of the notification, and any delay shall be deemed as a waiver of the application.

5. For the purposes of paragraph 1 of the following article, the Financial Services Bureau shall notify the Talent Development Committee of the decision on granting tax reliefs in accordance with this chapter.

## **Article 31**

### **Review, termination and expiration**

1. The Talent Development Committee shall, in the fourth year from the year in which the beneficiary is considered to have met the relevant tax relief requirements, verify the ongoing existence of his / her residence authorisation as well as the situation and facts related to the activities carried out by the same, and issue an opinion.

2. After obtaining the opinion referred to in the preceding paragraph, the Director of the Financial Services Bureau shall review the tax reliefs granted under article 27, so as to confirm whether the talent or company keeps with the requirements referred to

in paragraph 1 or 2 of that article, and may terminate the relevant tax reliefs; for the purposes of review, if the talent has obtained permanent resident identity in the Macao Special Administrative Region, he / she shall be deemed to have met the requirements referred to in subparagraph 1) of paragraph 1 of article 27.

3. In the event of termination of tax reliefs, those to whom the tax relief has been granted shall, under the general provisions, pay back the taxes referred to in subparagraphs 2) to 4) of paragraph 3 and paragraph 4 of article 27 for the period in which they ceased to keep with the requirements for obtaining tax reliefs. If the period between the date on which the exemption is granted in accordance with subparagraph 1) of paragraph 3 of that article and the date of termination of the tax reliefs is less than five years, the tax exemption referred to in that subparagraph shall also expire, and the tax from which they have been exempted shall be paid back, under the general terms.

4. If the immovable property referred to in subparagraph 1) of paragraph 3 of article 27 is transferred or used for other purposes within five years from the date of granting the exemption, the exemption referred to in such subparagraph shall be expired; the beneficiary is required to pay back the exempted tax in accordance with general provisions before proceeding with the transfer or making use for other purposes.

5. If the validity period of a residence authorisation expires but is not yet renewed, or if a residence authorisation is revoked, it will also lead to the termination of the tax reliefs granted, and the provisions of paragraph 3 shall apply accordingly.

6. The Director of the Financial Services Bureau has the competence to terminate the tax reliefs obtained under this chapter by providing false information or using other illegal means, and the beneficiaries of those tax reliefs must pay back the exempted taxes in accordance with general provisions.

## **CHAPTER V**

### **Transitional and final provisions**

#### **Article 32**

##### **Transitional provisions**

1. The applications for temporary residence authorisations submitted in accordance with the provisions of Administrative Regulation No. 3/2005 (Temporary Residence Regime for Investors, Management Personnel and Specially Qualified Technical

Personnel) before the entry into force of this Law, relating to management personnel and specially qualified technical personnel, as well as the maintenance and renewal of such residence authorisations, shall be handled by the Macao Trade and Investment Promotion Institute in accordance with the provisions of such Administrative Regulation until the procedures are completed.

2. The applications for temporary residence authorisations of family members referred to in the preceding paragraph, as well as the maintenance and renewal of such residence authorisations, shall be handled by the Macao Trade and Investment Promotion Institute in accordance with the provisions of such Administrative Regulation until the procedures are completed.

### **Article 33**

#### **Processing of personal data**

For the purposes of implementing this Law, the competent entities implementing this Law and the Financial Services Bureau may, in accordance with the provisions of Law No. 8/2005 (Personal Data Protection Law), resort to any means, including the interconnection of data, to provide, exchange, confirm, and use the personal data of interested parties with other public departments or entities, as well as private entities, that possess the information required for the execution of this Law.

### **Article 34**

#### **Obligation to cooperate and inspections**

1. For the purposes of this Law, interested parties, public departments or entities and private entities are obliged to cooperate with the competent entities implementing this Law and the Financial Services Bureau in matters related to the follow-up and approval of residence authorisations and tax reliefs.

2. Without prejudice to the preceding paragraph, the personnel of the Talent Development Committee may carry out inspections to verify the authenticity of the legal situation that justified the granting of the residence authorisation to the main applicant and, if any, to the family members, as well as compliance with the requirements for maintaining and renewing the residence authorisation.

3. The personnel of the Talent Development Committee, when carrying out inspection and duly identifying themselves, shall also have the right to enter the

business premises or workplaces of those granted residence authorisations, to question those present, to take photos of the scene, and make written records until the inspection is completed. They also have the right to require relevant places and persons to provide information, documents and other necessary materials.

4. The personnel of the Talent Development Committee, when conducting inspection, in particular while encountering opposition or resistance, the personnel of the Talent Development Committee can request the necessary assistance from the police and administrative authorities in accordance with the law.

5. For the purposes of paragraph 3, the personnel of the Talent Development Commission, when conducting inspection, shall present the identification card in the form ratified by the Chief Executive in the Official Gazette of the Macao Special Administrative Region (hereinafter referred to as the "Official Gazette").

## **Article 35**

### **Supplementary laws**

1. For any matters not specifically regulated by this Law, the provisions of the following laws shall apply subsidiarily, according to the nature of the matters and with the necessary adaptations:

1) Law No. 8/1999 (Law about Permanent Resident and Right of Abode in the Macao Special Administrative Region);

2) Law No. 2/2020 (Electronic Governance);

3) Law No. 16/2021.

2. For any matter not specifically regulated in Chapter IV, the provisions of the following laws shall apply subsidiarily, according to the nature of the matters and with the necessary adaptations:

1) Regulation of Salaries Tax;

2) Urban Property Tax Regulation;

3) Profits Tax Regulation;

4) Stamp Duty Regulation.

## **Article 36**

### **Supplementary regulations**

1. The supplementary provisions required for the implementation of this Law shall be set out in supplementary regulations.

2. For the purposes of the preceding paragraph, the following matters shall be particularly regulated by supplementary administrative regulations:

1) The composition and operation of the Talent Review and Recruitment Committee referred to in paragraph 1 of article 5;

2) The establishment and operation rules of the Electronic Platform referred to in article 11, the documents and information required for participation in the talent recruitment programmes, and the specific application procedures;

3) The specific assessment and approval procedures referred to in articles 14 to 17;

4) The period during which a residence authorisation is granted in accordance with this Law, as well as the documents and information required for its renewal and the procedures.

3. For the purposes of paragraph 1, the following matters in particular shall be ratified by the Chief Executive Order, as published in the Official Gazette:

1) The specific framework and applicable evaluation criteria for the talent recruitment programmes referred to in article 7, as well as the high-end talents recognition standard referred to in paragraph 1 of article 8;

2) The level of remuneration referred to in paragraph 3 of article 8;

3) The late renewal fee referred to in paragraph 1 of article 26;

4) The form of the identification card referred to in paragraph 5 of article 34.

## **Article 37**

### **Review**

This Law shall be reviewed for the first time after four years of its entry into force and shall be reviewed once every four years thereafter.

## **Article 38**

### **Repeals**

Without prejudice to article 32, the following provisions is hereby repealed subparagraph 3) of article 1, subparagraph 3) of article 7, subparagraphs 3) and 4) of paragraph 1 of article 9, paragraph 2 of article 10 and subparagraph 2) of paragraph 2 of article 19 of Administrative Regulation No. 3/2005.

## **Article 39**

### **Entry into force**

This Law shall enter into force as of July 1, 2023.

Approved on May 18, 2023.

President of the Legislative Assembly, Kou Hoi In

Signed on May 25, 2023.

To be published.

Chief Executive, Ho Iat Seng

*Disclaimer: The official texts of this Law are in Chinese and Portuguese. The English translation of this Law is intended solely for reference purposes and has no legal effect. In case of any discrepancies or differences between the official texts and the English translation, the official texts shall prevail.*