

# APW Accounting & Business Services Limited

## 日進會計及商務有限公司

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### Macau Tax rate 澳門稅率

#### Complementary tax (Corporate profit tax) 公司所得稅

Taxable income (MOP)	2010	2011
	Tax rate 稅率	Tax rate 稅率
Below 200,000	0%	0%
200,001 - 300,000	9%	9%
Over 300,000	12%	12%

#### Professional tax (Salary tax) 職業稅

Taxable income (MOP)	2010	2011
	Tax rate 稅率	Tax rate 稅率
Below 120,000	0%	0%
120,001 - 140,000	7%	0%
140,001 - 144,000	8%	0%
144,001 - 160,000	8%	8%
160,000 - 200,000	9%	9%
200,001 - 280,000	10%	10%
280,001 - 400,000	11%	11%
Over 400,000	12%	12%

\* 25% salary tax reduction is allowed in 2010 & 2011. 2010 及 2011 年職業稅獲25%稅務寬減。

*Disclaimer: All the above figures are for reference only and subject to the local Government's announcement, and we will not make any assurance on the correctness of the above figures and we are not liable to any person who use the above information.*

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