

**The Law
and Practice
of
Macau
Taxation**

Fifth Edition

**Carlos Noronha
David Lo Wai Kin**



Published by
Pearson Education Asia Limited
18/F, 1063 King's Road
Quarry Bay
Hong Kong SAR

Website : www.pearson.com.hk
E-mail address : hkcs@pearson.com

© Pearson Education Asia Limited 2024

All rights reserved; no part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, without the prior written permission of the Publishers.

First published 2024
Reprinted 2025

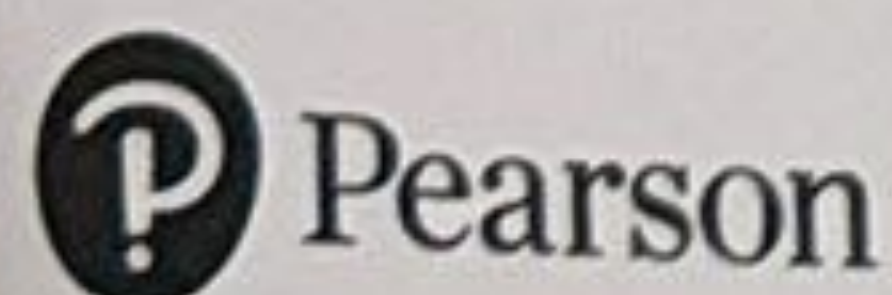
Produced by Pearson Education Asia Limited
GCC/02

ISBN 978-988-884-862-1

Pearson is the world's leading learning company. Our education business combines 150 years of experience in publishing with the latest learning technology and online support.

We work in more than 70 countries. Courses are available as books, online and through multilingual packages, helping people learn whatever, wherever and however they choose.

In Hong Kong SAR and Macao SAR, Pearson is the leader in all education sectors, ranging from pre-school, primary, secondary and higher education through to adult learning and you may be familiar with some of our products - *Longman Elect*, *Longman Dictionary of Contemporary English* among others.



Contents

List of Tables	vi
Preface to the Fifth Edition	vii
1. Introduction	1
The Macau Special Administrative Region	1
Source of Law	2
Tax Law in Macau	3
Tax Assessment Methods	5
Tax Rates	6
Tax Calendar	7
Tax Authorities in Macau	9
Penalties	10
Guarantee to Taxpayers	11
Special Tax Benefits	12
Change of Nomenclature	13
Double Taxation Relief	14
Exchange of Tax Information	16
Appendix 1: Arrangement between the Hong Kong Special Administrative Region and the Macao Special Administrative Region for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance	18
2. Industrial Tax	45
Background	45
Characteristics	46
Declaration Forms	47
Regulation of Industrial Tax	49
Chapter I – Tax object, rates and exemptions	49
Chapter II – Imposition, calculation and collection	51
Chapter III – Inspection	59
Chapter IV – Penalties	61
Chapter V – Guarantee to taxpayers	63

Chapter VI – Final dispositions65

Review Questions72

3. Professional Tax73

Background73

Characteristics74

Declaration Forms.....77

Regulation of Professional Tax78

Chapter I – Tax object, rates and exemptions78

Chapter II – Determination of taxable income82

Chapter III – Register of Professional Tax90

Chapter IV – Calculation91

Chapter V – Collection96

Chapter VI – Inspection98

Chapter VII – Penalties.....100

Chapter VIII – Reclamation and appeals104

Chapter IX – Final dispositions.....108

Appendix 1: Taxation of Specific Physical Benefits113

Appendix 2: Values of Various Benefits Available to Servants
of the Public Administration.....114

Appendix 3: Taxation of Share Option Benefits.118

Review Questions122

Exercises122

4. Complementary Income Tax131

Background131

The 1977–2003 Period131

The 2003–2005 Period.....132

The 2005–2019 Period133

The Post-2019 Period133

Characteristics136

Declaration Forms.....138

Regulation of Complementary Income Tax139

Chapter I – Tax object, rates and exemptions139

Chapter II – Determination of taxable amounts.....144

Chapter III – Imposition, calculation and collection161

Chapter IV – Inspection164

Chapter V – Penalties165

Chapter VI – Reclamation and appeals168

Chapter VII – Final dispositions170

Review Questions173

Exercises174

5. Urban Property Tax189

Background189

Characteristics189

Declaration Forms.....191

Regulation of Urban Property Tax193

Chapter I – Tax object, rates and exemptions193

Chapter II – Determination of taxable revenue196

Chapter III – Housing register206

Chapter IV – Calculation212

Chapter V – Collection.....214

Chapter VI – Inspection.....215

Chapter VII – Penalties.....217

Chapter VIII – Reclamation and appeals.....219

Chapter IX – Final dispositions.....222

Review Questions224

Exercises225

6. Depreciation and Amortisation229

Background229

Characteristics229

Regulation of Depreciation and Amortisation of Fixed Assets231

Exercises.....241

7. Indirect and Other Taxes243

Background243

Tourism Tax243

Excise Duty245

Motor Vehicle Tax248

Vehicle Licence Tax.....251

Stamp Duty253

Gaming Tax262

Review Questions265

8. Multiple Choice Questions for General Review267

References283

Glossary291

Index305

Article 5 – Period of accrual of the tax
Industrial Tax is concerned with the year in which it is purported to be paid and accrues from the first day of the month in which the industry starts to operate until the first day of the month following its cessation of operation, excluding the special cases included in this regulation.

Article 6 – Exemptions and reduction

1. The following are exempted from Industrial Tax:

- a) The Territory and any of its services, establishments and organisations, including those with separate legal personality;
- b) The local autocracies, the collective persons of public administrative utility and the religious institutions and missions providing free services of welfare, charity, healthcare and education or those providing such services with a non-profit objective;
- c) The municipal services or municipalities related to the supply and distribution of water, electricity, collective transports, operations of markets, squares or places of public supply, except the sale of goods to consumers not according to obligations of municipal requirements;
- d) Organisations providing savings and cooperatives of consumption, production and habitation whose operations only affect their respective members;
- e) The non-profit establishments that administer primary, secondary or technical education;
- f) Officially authorised public performances, fire camps, parks for entertainment and festivities whose net profits thus derived will be totally used for cultural, educational, welfare or charitable purposes;
- g) The singular or collective persons who by special law or contract with the Territory are expressly exempted from Industrial Tax because they are subject to special rules of assessment which substitute the same tax contribution, or those who pay a rent to the Territory according to law or contractual clauses;
- h) Those without establishments or with temporary outdoor installations exercising commercial or handicraft activities. In case of commercial activity, their assets should not normally exceed, by external inspection, the value of MOP\$15,000. In both cases of commercial and handicraft activities, they should be already subject to taxes of municipal requirements;

- i) The publishers of newspapers and magazines;
 - j) Those who exercise the transportation of people in self-owned non-mechanical vehicles which are already subject to taxes of municipal requirements;
 - k) Small-scale industrial workplaces operated by the owner, the spouse, their children and a maximum of four relatives.
2. In case of conditional exemptions, not observing the pre-established conditions may cause the operator of the industry to be subject to the general regulations of assessment of Industrial Tax.
 3. In case of the exemptions stated in No.1 line (h), the valuation of the existing assets will be made based on information collected by inspection agents of the Office of Finance of the respective fiscal area as well as information supplied by the respective departments of local autocracies.
 4. Industries with fixed or invested capital, according to the report of the inspection agents, not exceeding MOP\$15,000, are only required to pay half of the respective fixed taxes as stated in the General Table of Activities.
 5. The establishments situated in the islands except 'offshore' banks referred to in Article 20 No.2 line (d) of Decree Law No. 35/82/M are only required to pay half of the respective fixed taxes as stated in the General Table of Activities.

Chapter II – Imposition, calculation and collection

Section I

New taxpayers

Article 7 – General terms of the process

The process of imposition, calculation and collection of Industrial Tax resulting from activities to be exercised in the Territory should follow the following steps:

- a) Declaration by the taxpayer;
- b) Initial classification;
- c) Provisional calculation and collection;
- d) Payment of tax and initiation of activity;
- e) Report furnished by inspection agents;

- f) Definite classification;
- g) Confirmation of provisional calculation, cancellation, or additional calculation.

Article 8 – Declaration

1. Any person who wishes to exercise any industrial or commercial activity is obliged to present to the Office of Finance of the respective fiscal area, by himself or through his procurator, declaration form M/1, at least 30 days before the probable date of initiation of the respective activity.
2. Taxpayers are required to present declaration form M/1A in the following circumstances:
 - a) Increase in capital;
 - b) Change of company name or trademark, address of the taxpayer or place where the industry is exercised;
 - c) Initiation of activities previously not registered with Industrial Tax;
 - d) Partial or complete cessation of activities already registered;
 - e) Conclusion of renovation or expansion of installations in the place where activities are exercised.
3. The declaration form M/1A should be presented within 15 days from the date of occurrence of the respective situations as stated in lines (a), (b), (c) and (e).
4. The declaration should be submitted with a duplicate which will be returned to the taxpayer with a note of receipt.
5. No stamp duty is required for the declaration forms which are printed exclusively by the Official Press of Macau.
6. When the recruitment of personnel is according to Article 9, the declaration should be submitted before the date of the initiation of activities or the rendering of services.
7. The singular or collective persons included in lines (d), (e), (g), (i) and (l) of Article 6, although exempted from Industrial Tax, are still obliged to comply with the requirements as stated in the previous numbers of this article.

Article 9 – Contracts with enterprises or companies which do not have stationed establishments in Macau.

1. All singular persons residing in the Territory or any entity with stationed establishment in the Territory, when contracting any enterprise or

company which does not have stationed establishments in this Territory to provide services or to realise activities according to the terms of No. 3 in this article, must certify before each payment that the beneficiary has already complied with Article 8.

2. To prove the compliance with the obligation stated in the previous number, the paying entity should maintain an authenticated photocopy of the duplicate of the declaration referred to in Article 8.
3. It is included in No. 1 of this article only the following activities or services to be realised in this Territory, notwithstanding the format of realisation:
 - a) Any civil engineering work or any related activities of survey or research;
 - b) Any services of science and technology, including mere consultancy and assistance.
4. The entities which do not comply with the obligation stated in No.1 are jointly liable for the outstanding Industrial Tax. The amount paid according to the contract will not be treated as a deductible expense for tax purpose. In case that the entity is exempted from Complementary Income Tax, it is still liable to pay as a fine 10% of that amount.

Article 10 – Classification

1. The process of classification is to integrate the activities exercised in each establishment into the corresponding items in the General Table of Activities.
2. For the effect of classification as stated in the previous number, the following rules should be observed:
 - a) The establishments are classified by the principal activities exercised. In cases when different activities each with relatively independent characteristics coexist, they should also be registered in the respective register;
 - b) The activities listed in the Special Table contained in Table II attached to this regulation are always regarded as independent activities and should be registered in the respective register;
 - c) If a person exercises his own activities in another's establishment, separate registrations should be made;
 - d) Activities which are included simultaneously in the General Table of Activities and the Table of Liberal and Technical Professions

- contained in the Regulation of Professional Tax should be registered in the form of company;
- e) The establishments which are simultaneously devoted to wholesale and retail activities should register in accordance with the items listed in the General Table of Activities. Also, they are not obliged to register in the activity of 'wholesale commerce' if they are already registered in 'import and export commerce';
 - f) The establishments registered in the activity of 'commerce of commissions, consignments and commercial agencies of great variety of merchandise' are not required to register in the activity of 'import and export commerce.'
3. Exceptions to line (a) of No. 2 of this article are the activities of supermarkets, department stores and hotels.

Article 11 – Initial classification

1. The appropriate section of the Office of Finance will process the initial classification within a maximum of two working days after submission of the respective declaration by the taxpayer.
2. In case the activities are subject to administrative authorisation or special licence, the Office of Finance will notify the related authorities.

Article 12 – Provisional calculation and collection

1. After initial classification, the Office of Finance will immediately calculate the collectible amount and the stamp duty and issue a notification form M/7. The amount will be calculated corresponding to 1/12 until the year-end starting from the month in which the initiation of activity occurred.
2. There will be a one-time collection which will proceed within eight days after calculation.
3. In case of not complying with the above requirement, a fixed dated collection of the amount including interest plus 3% of the unpaid amount will proceed during the month following the date when the Receiver has debited the amount. Urged collection will proceed in case the month has lapsed.

Article 13 – Payment of tax and initiation of activity

The calculated and paid tax as stated in the previous article is an indispensable condition for the initiation of operation of the respective industry.

Article 14 – Inspection report

Within 60 days from the initiation of activities subject to Industrial Tax, the inspection department will ascertain the veracity of the information contained in the declaration of the taxpayer, and will collect all external information relevant to the definite classification.

Article 15 – Definite classification

1. After obtaining the information referred to in the previous article, the chief of the Office of Finance will, in 10 days, make effective the definite classification of the activity provisionally assessed, considering the following:
 - a) Declaration of the taxpayer;
 - b) Information furnished by the inspection department;
 - c) General rules as stated in Article 10.
2. The process of definite classification will confirm the previous initial classification or correct it, followed by additional calculations or cancellation of what has been collected.
3. When discrepancies arise between the initial and definite classifications, the taxpayer will be notified of the appropriate decision within five days.

Article 16 – General rules of calculation

When calculating the collectible amount, the following rules are to be observed:

- a) The amount of taxes collected should correspond to the activities registered in the respective register;
- b) The calculation of the collectible amount should always be made in the name of the taxpayer.

Article 17 – Concept of establishment

1. The establishment is, in the restricted sense, the installation or place where the activities of the industry are exercised, but not affecting the following rules.
2. It is considered one establishment only when, in spite of having exterior exits to different directions, the public is able to reach the different sections without the need to go out of the building or use reserved passages for employees. When more than one floor is occupied, it is considered as one establishment only when all the floors are linked by internal stairs or private elevators and are accessible by the public.

3. The depots or warehouses of any industry, when installed in separate buildings and inside them, goods are sold in wholesale or retail, are considered as separate establishments.
4. If different and distinct commercial activities exist in the same location, each distinct commercial activity will be considered as a separate establishment.
5. The activities of bars, restaurants, saunas, swimming pools and others integrated in hotels or similar places will be considered as separate establishments when not reserved exclusively for their clientele.
6. In the registration related to the activities contained in the General Table of Activities attached to this regulation, the tax will be fixed for each vehicle or vessel, considering each of them as one establishment.
7. Each establishment corresponds to a unique number in the register of Industrial Tax.

Article 18 – Special rules for some industries

The process of imposition, calculation or collection of tax for the operations of pubs, bars, buffets, cafes, beer gardens, snack bars and restaurants and other activities within festivals, performances, fairs, markets or exhibitions should follow the following special rules:

- a) The taxpayer should, at least 15 days before the initiation of such activities, submit declaration form M/1 as stated in Article 8, and should state the expected period of operation;
- b) The inspection department will furnish a report within five days;
- c) During the same period, the chief of the Office of Finance will classify the respective activity;
- d) The tax is calculated based on the number of months of operation or in case of an operation shorter than one month, the fixed tax for the whole year will be multiplied by 1/12. A notification form M/7 will be used in this process.

Section II

Industries already assessed and taxed

Article 19 – Register

1. There will be a register of Industrial Tax in the Office of Finance which is used for registering the taxpayers and their activities.

2. The register should contain the necessary information for identifying the taxpayers and their activities, as well as information relevant for the calculation of the taxes.
3. The register should be organised in the most convenient manner for understanding, namely through the use of information systems.

Article 20 – Organisation of files

1. Each taxpayer constitutes an individual file in which all the related documents will be compiled in chronological order.
2. The files should be organised in a manner so as to individualise each registration of Industrial Tax.

Article 21 – Updating the register

1. The register should always be updated.
2. The process of updating includes registering new activities subject to tax, cancelling the registrations of taxpayers who have ceased their activities and updating changes which may eventually arise after periodic revisions of definite classification of the registered industries.

Article 22 – Cessation of activity

1. Within 15 days from the date of cessation, the Office of Finance should be notified the cessation of activity due to liquidation, change of ownership or any other reasons.
2. The cessation of activity will take effect in the month following the date of cancellation of registration. In case of late notification, the cessation will take effect in the month following the date of notification.
3. The notification of cessation will be made through the use of form M/1A together with declaration form M/1 as stated in Article 10 of the Regulation of Complementary Income Tax and also declaration form M/3 and M/4 as stated in Article 13 of the Regulation of Professional Tax.
4. An inspection report should be furnished on the notification of cessation and, once confirmed, the registration of the taxpayer will be officiously cancelled.
5. In case the taxpayer closes his establishment for six consecutive months, by the directive of the chief of the Office of Finance indicated on the inspection report, the registration of the taxpayer will be officiously cancelled.

Article 23 – Revision of definite classification

1. The definite classification is revised:
 - a) Once in every four years and annually, at least 25% of the establishments registered in the register should be reviewed for revision;
 - b) At any time, according to new information submitted by the taxpayer or based on information furnished by the inspection department;
 - c) At any time the Finance Services considers convenient.
2. When any change in classification of the establishment is verified, the taxpayer will be notified within a maximum period of five days.

Article 24 – Calculation and proofs

1. The calculations are made based on the information contained in the register and will be posted in the tax payment notification form M/8.
2. The registration books will be closed on 31 December to make effective the calculations mentioned in the previous number.

Article 25 – A report of issued tax payment notifications

Before 20 January of each year, a report form M/43 or its equivalent, produced by computerised means, containing all the tax payment notification forms issued as mentioned in the previous article, should be submitted to the Receiver.

Article 26 – Errors and omissions

1. When it is verified that omissions or errors, factual or legal, exist in the calculation, causing prejudice to the Territory or to the taxpayer, the Office of Finance should correct the errors or omissions through additional calculation or cancellation.
2. No calculation or cancellation, including additional calculation, will proceed when the omission or error is less than MOP\$50.

Article 27 – Collection during the tax payment period

1. The taxpayer should pay the tax payable in one instalment during February to March of the related year.
2. The exact month of payment will be indicated in the tax payment notification form.

Article 28 – Notification of payment

1. Tax payment notification forms M/8 will be sent to the respective taxpayers 15 days before opening of the public account.
2. Without prejudice to the previous number, the opening of the public account for voluntary payment of tax during normal periods will be announced by the Office of Finance before the initiation of collection by affixing notices and by means of notices published by the Chinese and Portuguese social communication media.

Article 29 – Collection of interest and 3% of the unpaid tax

1. Failure to pay the tax in the month when due will result in a collection of interest plus 3% of the unpaid tax within 60 days immediately after the opening of the public account for collection.
2. If the taxpayer still does not pay after the above stated 60 days, without prejudice to the disposition stated in Article 41, urged collection will proceed.

Chapter III – Inspection

Article 30 – Inspection organisations

1. The Department of Contributions and Duties, especially its tax inspection officers and agents, should exercise an active and constant inspection in its area.
2. Without prejudice to the present law and that to be enforced in the future, their responsibilities are as follows:
 - a) Collect pertinent information for the classification or for revising the classification of the industries;
 - b) Demand the taxpayers to present the proof of payment of Industrial Tax when circumstances require;
 - c) Report any infringements to this regulation and take legal procedures against such acts of transgression;
 - d) Report to other public services and local autocracies the transgressions which might interest them.

Article 31 – Authority of the director of the Finance Services

Revoked by Decree Law No. 1/89/M of 17 April.

Article 32 – Duty to collaborate among Services

1. The public services of the Territory, including the autonomous services and the municipalities, should collaborate with the Finance Services in the observance of this regulation.
2. Any entity issuing licences for any economic activity should, in the first 15 days of each month, supply the Office of Finance with information identifying the singular or collective persons who were granted licences in the previous month. The following information should be included: tax number, code number as in the register of Industrial Tax, name, trademark, type of activity to be exercised, any changes to the type or class of activity exercised or any cancellation of activity.

Article 33 – Obligated presentation of proof of payment of tax

1. The certificate of proof of the latest Industrial Tax payment or its photocopy is an indispensable document:
 - a) For the concession of licences or authorisations, the issuance of certificates and other documents necessary for the import or export of goods or merchandise or for the extension of petitions related to the exercise of industrial or commercial activities by the taxpayer. The respective authorities or departments should indicate a reference to the number and date of the proof in the respective file of the taxpayer;
 - b) For the conclusion of contracts and deeds which relate to the exercise of any industrial or commercial activities of any grantee, except those expressly exempted by law or contract.
2. If the mentioned document in No.1 is not presented, the agents of public services and the administrative authorities should report the fact within 10 days to the Office of Finance of the respective fiscal area, identifying the taxpayer.
3. The rules stated in line (a), No.1 of this article does not apply to the petition for authorisation of the exercise of any industry. But such petition will only be granted by the authorising entities only if the documents of registration or payment of Industrial Tax of the corresponding activities are presented.
4. The latest proof of payment or its photocopy should be permanently available in the establishment where the industry is exercised, in case inspection agents require its presentation.

Article 34 – Proof of payment for admission to auctions and other acts Any person operating an industry who cannot provide the proof of payment of Industrial Tax will not be admitted to any public or restricted auctions, nor will he be permitted to participate in any quotation, or to conclude any contract with the Territory, the local autocracies, or the collective persons of public administrative utilities.

Article 35 – Special reservations

1. For the effect of Articles 33 and 34, the following special rules should be observed:
 - a) If Industrial Tax is not assessed and collected from the person who operates an activity at the predetermined time, he should present the documents of his prior declaration to the Office of Finance;
 - b) Any person operating an activity who has not yet paid his tax owing to the fact that the calculation has not yet been furnished or for other reasons, should present evidence of such impediments;
 - c) If the name of the previous taxpayer still exists in the Industrial Tax of a person operating an activity who has succeeded an establishment, he should present the respective documents in which his own name is included.
2. If the impediments stated in line (b) of the previous number are not related to a failure of calculation, the person should report to the Office of Finance of the respective fiscal area within five days.

Article 36 – Information furnished by the Economics Services

Revoked by Decree Law No. 1/89/M of 17 April.

Chapter IV – Penalties

Article 37 – Exercise of activity without prior declaration

Any person who exercises his activity without submitting the declaration form M/1 referred to in Article 8, will be fined MOP\$200 to MOP\$100,000.

Article 38 – Initiation of activity without payment of tax

Any person who has submitted the declaration form M/1, but initiates to exercise his activity without paying the tax as stated in Article 12, will be fined MOP\$200 to MOP\$100,000.

Article 39 – Omitting to present the declaration form M/1A and not presenting the proof of payment of tax

The taxpayer who does not report to the Office of Finance any of the specified facts as stated in No. 2 of Article 8 during the specified period, or does not present the respective proof of payment as stated in No.4 of Article 33, will be fined MOP\$200 to MOP\$100,000.

Article 40 – Omission or false declarations

The taxpayer who, in his declaration form M/1, deliberately conceals the truth or omits any fact relevant to the classification of his activity, will be fined MOP\$200 to MOP\$100,000, without prejudice to the criminal proceeding which might take place.

Article 41 – Failure to pay the tax

If 60 days have elapsed after the specified period for payment of tax, the taxpayer who has not paid his duties may be fined a maximum amount equal to half of his tax payable.

Article 42 – Repetition of offense

1. In case of repetition of offense, the penalties referred to in the previous articles will be doubled.
2. It is considered a repetition of offense if a transgressor has committed the same infringement for which he had been fined within the last 12 months.

Article 43 – Special reduction of fines

The fines will be reduced to half of their specified amounts if the taxpayer voluntarily confesses his transgressions.

Article 44 – Authority on the application of fines

1. The fines will be imposed according to the proceedings of transgression.
2. The application of fines rests on the authority of the chief of the Department of Contributions and Duties, who may accordingly decide the amount of fines to be imposed after considering the seriousness of the transgression, the guilt of the transgressor, the activity exercised and any other circumstances which give rise to such a transgression.
3. The transgressor will be notified the punitive directive within 15 days.

Article 45 – Payment of fines

1. The fines should be paid within 10 days after notification of the punitive directive.
2. The payment of fines does not discharge the taxpayer from paying the due tax, stamp duty and interests which should be paid.

Article 46 – Nonpayment of fines

Failure to pay the fines referred to in this chapter within the specified period will result in urged collection of the respective debts.

Article 47 – Uses of the fines

1. Fines resulting from voluntary confession of the transgressors will be allocated to the public account of the Exchequer, through the use of a form M/B.
2. Fines resulting from proceedings of transgressions prosecuted will have their use to be determined by existing legislation or that to be published.

Chapter V – Guarantee to taxpayers

Article 48 – Guarantee

The taxpayer who considers himself aggrieved by the decisions or actions practised by the civil servants or agents of the Department of Contributions and Duties in exercising their functions which are governed by this regulation, can solicit by reclamation to modify or impugn such decisions or actions.

Article 49 – Reclamation

1. Reclamation is made to the entity which has practised the action wished to be modified or impugned, by means of petition with the authenticated signature of the claimant.
2. The period of reclamation is eight days² from the date of notification of the decision or action.

² Changed from 8 days to 15 days according to Law No. 15/96/M of 12 August.

Article 50 – Hierarchical appeal

1. Appeal to the decision made in reclamation can be made to the Governor.
2. The hierarchical appeal should be interposed within eight days³ from the date of notification of the decision.

Article 50A – Appeal on definite classification

For the case of definite classification or the revision of it, no reclamation will be allowed but only hierarchical appeal made to the director of the Finance Services.

Article 51 – Effect of reclamation and appeal

1. The reclamation and the hierarchical appeal referred to in Articles 49 and 50 have merely devolution effect.
2. The hierarchical appeal referred to in Article 50A has suspension effect.

Article 52 – Judicial guarantee

Judicial appeal is guaranteed to the taxpayer, by reason of illegality of the fines applied, the decisions of the director of the Finance Services concerning the lodged appeals on definite classification and on the revision of the classification and on other definite and executive actions.

Article 53 – Jurisdiction

Judicial appeal is lodged to the Administrative Tribunal of Macau which will decide in the first instance.

Article 54 – Lodging of appeal

1. Judicial appeal is lodged by means of petition signed by the interested party, or by the fully authorised lawyer or solicitor, and is submitted to the office of the Administrative Tribunal of Macau.
2. The petition should carry all the facts and reasons of the claim formulating the request for the cancellation of the actions being impugned and produce all necessary evidence.
3. The date of submission of the petition marks the date of the lodging of the appeal.

³ Changed from eight days to two months according to Law No. 15/96/M of 12 August.

Article 55 – Period of lodging

1. The period for lodging of judicial appeal is 30 days⁴ from the date of notification or, when by law such notification is not necessary, from the date on which the interested party obtained knowledge about the decision.
2. The reclamation and the hierarchical appeal referred to in Articles 49 and 50 do not interrupt the period of judicial appeal.

Article 56 – Effect of appeal

Judicial appeal has merely devolution effect.

Article 57 – Reference

In cases related to judicial appeal not expressly foreseen in the previous articles, observe the laws which specially regulate them in this Territory.

Chapter VI – Final dispositions

Article 58 – Priority of credit

1. To guarantee the payment of due tax, interests, fines and charges, the Territory enjoys, in terms of civil law, privileged credit with the establishment exercising the respective industrial or commercial activity.
2. For the effect of this article, the establishment includes its complex of business organisation, especially its immovable and movable properties, tangible and intangible assets, its receivables and its premises.

Article 59 – Temporary interdiction of the exercise of industry

1. If, during the execution of the collection of due taxes, interests and fines, no property is available to guarantee such payments, the liable can be inhibited from exercising any activity subject to Industrial Tax in this Territory.
2. The interdiction will be determined, based on the proposal of the director of the Finance Services, by the directive of the Governor which will be published in the Official Gazette.
3. The inhibition extends to the spouse of the interdicted or the legal successor.
4. The interdiction will cease as soon as the due amount is paid.

⁴ Changed from 30 days to 45 days according to Law No. 15/96/M of 12 August.