

Shenzhen, China

Rooms 1203-06, 12/F.
Di Wang Commercial Centre
5002 Shennan Road East
Luohu District, Shenzhen
T: +86 755 8268 4480

Shanghai, China

Room 603, 6/F., Tower B
Guangqi Culture Plaza
2899A Xietu Road
Xuhui District, Shanghai
T: +86 21 6439 4114

Beijing, China

Room 303, 3/F.
Interchina Commercial Bldg.
33 Dengshikou Street
Dongcheng District, Beijing
T: +86 10 6210 1890

Taipei, Taiwan

Room 303, 3/F.
142 Section 4
Chung Hsiao East Road
Daan District, Taipei
T: +886 2 2711 1324

Singapore

138 Cecil Street
#13-02 Cecil Court
Singapore 069538
T: +65 6438 0116

New York, USA

202 Canal Street
Suite 303, 3/F.
New York
NY 10013, USA
T: +1 646 850 5888

Macau Company Registration Procedures and Fees

Unless otherwise indicated, the MACAU company stated in this quotation refers to a private limited liability company formed and incorporated in MACAU in accordance with the “CODIGO COMERCIAL” (Macau Company Law).

Our fees for the registration of Limited Company in Macau is HKD16,000. The fees quoted include our professional registration service fee, registered office address in Macau for one-year, with official government fee. In short, the fees quoted included the fees necessary for the registration of Macau Company. For details, please refer to the Section 1 of this quotation.

For the purpose of a company registration in Macau, you will need to provide the identification documents and proof of address of each shareholder and the proposed executive director, the proposed number of shares of the Macau Company, the address of the registered office (if provided by the client), and the main business scope and business models of Macau Companies. The required documents and materials are detailed in Section 5 of this quotation.

In general, the registration of the Macau Company takes around 16 to 20 business days. The competent authority will conduct audits base on the business scope and the identity of the investors, and the company registration time shall be extended.

The fees quoted are applicable to the business which does not require an additional license or permit. If the business to be carried out by the Macau company requires an extra license or permits, Kaizen can help apply for such license or permit and our fees will be quoted upon request.

1. Registration Fee for the Macau Limited Company

Our fees for handling the registration a private limited liability company with a capital of less than MOP25,000 in Macau is HKD16,000. In particular, our fees cover the following services:

- (1) Macau Company Incorporation - Pre- & Post-Incorporation
 - (a) Performing name availability search and;
 - (b) Payment of official registration filing fee to relevant authorities;
 - (c) Drafting the Articles of Association;
 - (d) Preparation of incorporation documents and registration forms;
 - (e) Preparation of board resolution;
 - (f) Arrange a meeting for signing relevant incorporation documents in person in Macau; (If the signing persons are unable to visit Macau, a letter of authorization which is notarized by the local notary public shall be produced. Other option, the signer may delivery the original signed incorporation document together with their original passport to Macau Office for completing signature verify)
 - (g) Preparation of compliance corporate kit, including company chop.

(2) Registered Office Address

Kaizen will provide an address to be used as the registered office for Macau Company for one year. Kaizen could receive and forward letters and couriers on behalf of clients (excluded the courier charges).

(3) Tax Registration

After the company is duly registered, Kaizen will then prepare and file registration documents with the Macau Financial Service Bureau.

Note: This package included our incorporation service fee, registered address service for one year, the government official registration fee, stamp duty and verification of signature. However, courier fee, if any, is not included.

2. Optional Services

No.	Service	Fees (HKD)
1	Notarisation of Authorisation letter appointing the corporate representative	TBA
2	CPA certification of Corporate Documents (Set)	1,200
3	Bank Account Opening	TBA

3. Payment Term and Payment Methods

We currently only accept check, cash or TT and credit card payment through PayPal. If payment is settled through PayPal, an extra 5% service fee will be charged. Upon confirmation of order, we will issue fee note and email it together with detailed wire instructions to you. Because of the nature of services, we require full payment in advance. In addition, once service is commenced, no service fees will be refunded.

If China or Taiwan official tax invoice is required, Value-Added Tax or Business Tax at the prevailing rate in the respective jurisdiction will be charged.

4. Basic Structure for Macau Limited Company

- (1) At least one shareholder and one administrator (also called director);
- (2) The shareholder could be a corporation or a natural person. There are no restrictions on the nationality of the shareholder;
- (3) Individual shareholder can also act as director of the Macau company; no restrictions on nationality;
- (4) Must have a registered address in Macau;
- (5) The minimum registered capital is MOP25,000. The value of share is equal to the capital contribution;
- (6) The proposed company name can be only in Chinese or Portuguese or a combination of both.
- (7) If the Macau company consists of two or more shareholders, then the name shall be end with “L.D.A” in Portuguese or “有限公司” in Chinese.; If the Macau company has only one shareholder, the company name must be ended with “Sociedade Unipessoal Lda” in Portuguese and “一人有限公司” in Chinese.

5. Required Documents and Materials

The following materials are required for the purpose of company registration in Macau:

- (1) A copy of the passport and address proof documents by the shareholders and directors (For example, utility bill, telephone bill or bank statement); if the shareholder is a corporation, a set of the company registration certificate and other company documents shall be provided;
- (2) The nationality and marital status of shareholders and directors. If married, the name(s) and address(ese) of their spouse(s);
- (3) Notarised Corporate Representative appointment letter (giving authorisation to sign the registration documents of the Macau company);
- (4) Duly completed and signed “Company Incorporation Order Form” provided by Kaizen.

Remark:

- (1) The identification documents and address proof of shareholders and directors are to be verified by Kaizen, notary offices, attorneys, accountants or bank managers.
- (2) For corporate shareholder, those registration documents with board resolution authoring the registration of the Macau company are required to be legalized. Our fee for document notarisation and legalisation will be quoted upon request.

6. Macau Limited Company Registration Procedures and Timeframe

Under normal circumstances, the company name and the business scope do not need an extra license or permit, the whole process for company registration takes around 16 to 20 days. The table below shows the procedures with time frame for the registration of a Macau company.

Item	Procedure	Working Days (estimated)
1	Clients prepare and email to us the required materials stated in Section 5.	Client's Schedule
2	Arrangement of name reservation for the proposed Company Name	3
3	Kaizen prepare the company registration documents for clients to review	2
4	Client(s) physical present in Macau and sign relevant form in front of the Attesting Office; If unable to visit, may produce authorization letter notarized by local notary public, or send the original passport to Macau.	Client's Schedule
5	Kaizen submit to Commercial and Movable Account of the Company in Macau.	12-14
6	Collection of Business License	1
7	Tax registration with the Financial Services Bureau	1
8	Kaizen pass the company registration documents to the clients.	Client's Schedule
Total working days		3-4 weeks

7. Certificates and Documents to be returned to Client

After the registration is completed, Kaizen will return the following documents and materials to you for your retention and as proof that the company is duly registered:

- (1) Certificate of Register Commercial;
- (2) One copy of the filed Articles of Association;
- (3) Registration Form M/1 for notification of commencement of business;
- (4) Application for Share(s) and Consent to act as Administrators etc.
- (5) A company chop.

8. Annual Maintenance Fee

Each company registered in Macau is required to submit a Complementary Income Tax Return at every year, no matter the company has operations or not. There is no audit requirement for a company classified as Group B in which the capital less than MOP1,000,000 and profit lower than MOP500,000. Also, it does not matter whether a company has hired any employee or not, it is required to submit a Professional Tax Return with the Macau Financial Services Bureau in January and February every year.

In order to provide you with a clearer understanding of the cost to maintain a Macau company, Kaizen lists out in the table below the major annual costs to maintain a Macau company in good standing for your reference.

Item	Description	Amount (HKD)
Annual Renewal Service Fee		
1	Annual Renewal Services fee, including the services items: - <ul style="list-style-type: none"> • Provision of collection and forwarding mail service • Provision of Registered Office Address in Macau for one year • Provision of Corporate Secretarial Service for one year 	8,000
2	Preparation and submission of the below Tax Returns: - <ul style="list-style-type: none"> • From M/1 - Complementary Tax Return • From M3/4 - Professional Employer Tax Return 	2,000 or above
	Total	10,000
Tax Declaration, Accounting and Bookkeeping Service Fee		
3	Updating books of accounts (Optional)	2,000 up
4	Preparation for the Annual Audit Report (Optional)	8,000 up

It shall be noted that the fees listed above are for reference only and the actual cost may be higher than listed.

If you wish to obtain more information or assistance, please visit our official website at www.kaizencpa.com or contact us through the following methods:

E: info@kaizencpa.com

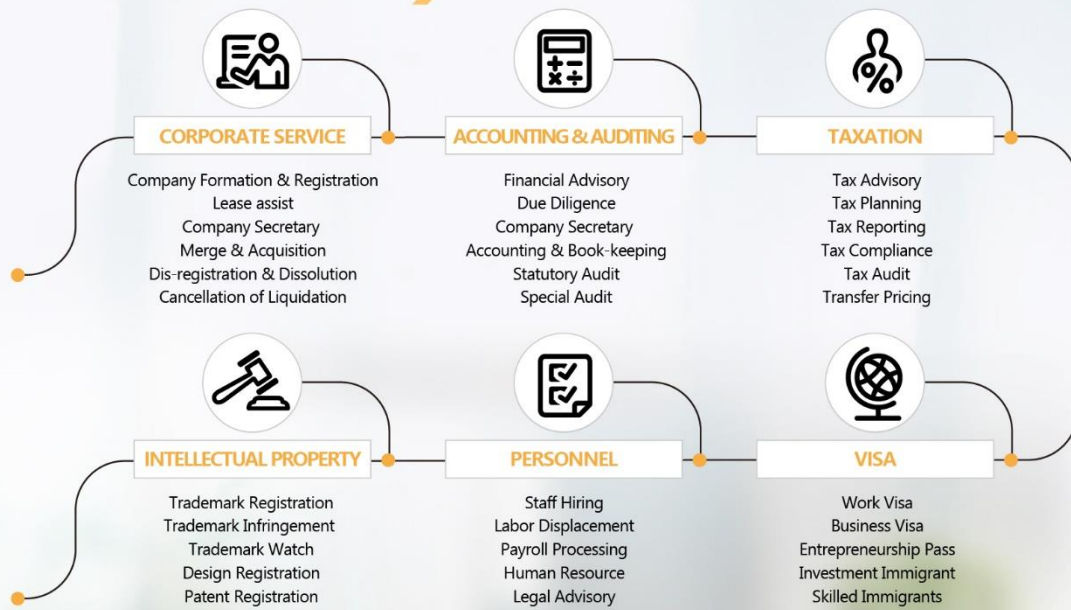
T: +852 2341 1444

M: +852 5616 4140, +86 152 1943 4614

WhatsApp/ Line/ Wechat: +852 5616 4140

Skype: kaizencpa

SERVICES SCOPE



CONTACT US



KAIZEN CPA LIMITED

Rooms 2101-05, 21/F., Futura Plaza
111 How Ming Street, Kwun Tong, Hong Kong
T: +852 2341 1444
E: info@kaizencpa.com

SHENZHEN, CHINA

Rooms 1203-06, 12/F
Di Wang Commercial Centre
5002 Shennan Road East
Luohu District, Shenzhen
T: +86 755 8268 4480

SHANGHAI, CHINA

Room 603, 6/F., Tower B
Guangqi Culture Plaza
2899A Xietu Road
Xuhui District, Shanghai
T: +86 21 6439 4114

BEIJING, CHINA

Room 303, 3/F., Interchina
Commercial Building
33 Dengshikou Street,
Dongcheng District, Beijing
T: +86 10 6210 1890

TAIPEI, TAIWAN

Room 303, 3/F
142 Section 4, Chung Hsiao
East Road, Daan District
Taipei, Taiwan 10688
T: +886 2 2711 1324

SINGAPORE

138 Cecil Street, #13-02 Cecil
Court, Singapore 069538
T: +65 6438 0116

NEW YORK, USA

202 Canal Street Suite 303, 3/F
New York
NY 10013, USA
T: +1 646 850 5888

LONDON, UK

Unit 2, 2/F, 39-41 High Street,
New Malden, Surrey
KT3 4BY, UK
T: +44 20 8144 6466