



Regulating and Supporting Tax-Related Professional Service Agencies to Promote Tax Compliance in Macao, China

30 July 2026



CONTENTS

01

The Regulatory Framework

02

**How Regulation Translates
into Tax Compliance**

03

Support and Capacity-Building

04

Conclusion



Part 01

Regulatory Framework

The Regulatory Framework: A Statutory Body with Defined Competence

Accountants' Professional Committee (CPC)

- Statutory regulator of practising accountants & firms (Law no. 20/2020, “the Professional and Practice Qualification System for Accountants”);
- Key functions: admission & registration, standard-setting (Code of Ethics), supervision & discipline;
- Shared oversight with Financial Services Bureau (FSB).



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



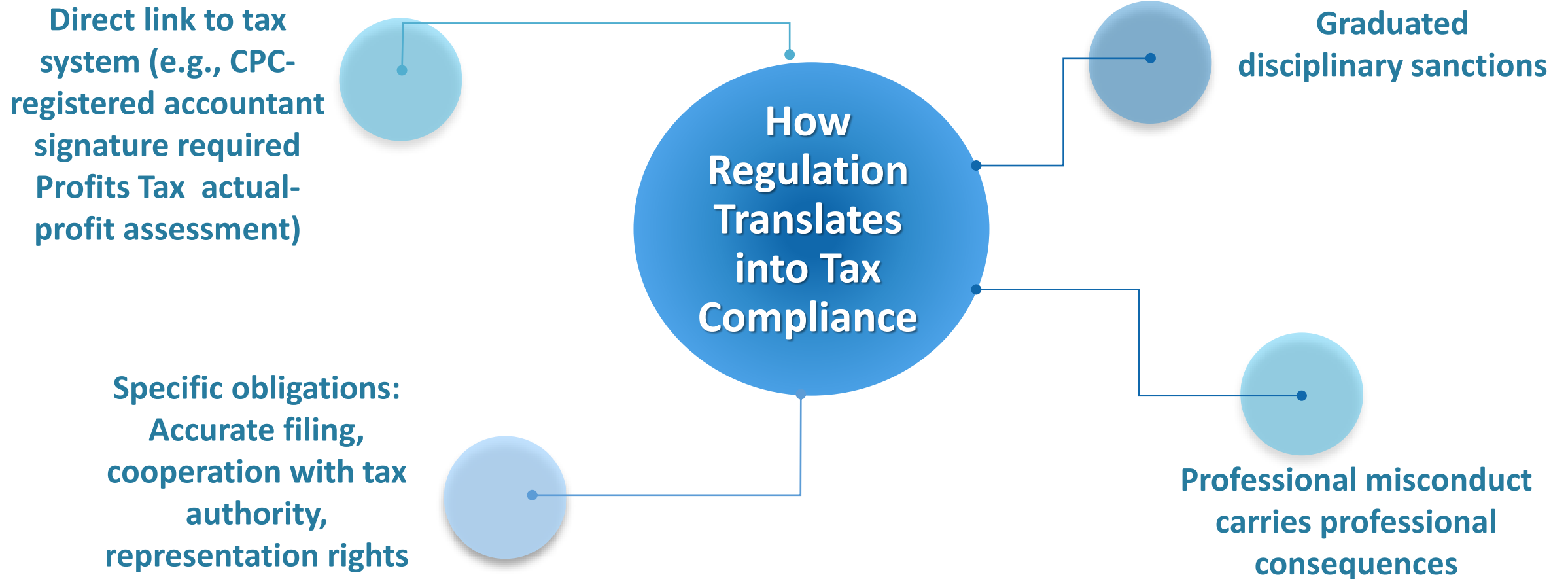
Part 02

How Regulation Translates into Tax Compliance



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Regulation & Compliance





Part 03

Support & Capacity-Building

Support & Capacity-Building (1)

Keeping Professional Expertise Current

- Regulation sets the baseline; continuing professional development (CPD) is mandatory for registration renewal;
- CPC's active CPD programme (in cooperation with ACCA, CPTTM, etc.);
- Timely, relevant training aligned with evolving working environment.



Support & Capacity-Building (2)

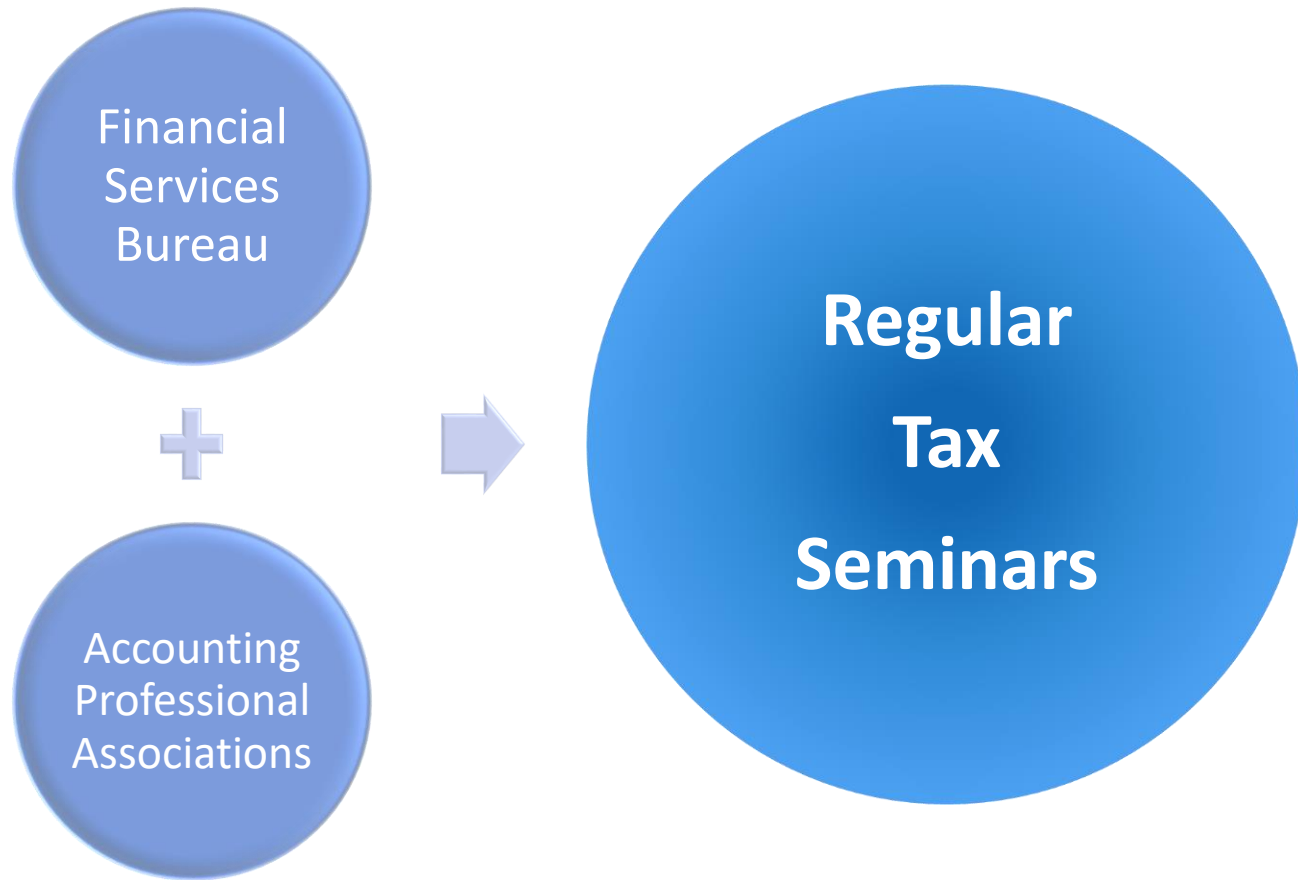
CPD Examples:

- **Transfer Pricing: Two-part course shortly organized after gazetting of TP regulations;**
- **International Tax Reform: BEPS 2.0 (Pillars 1 & 2) course;**
- **Professional Ethics: Workshop.**



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Support & Capacity-Building (3)



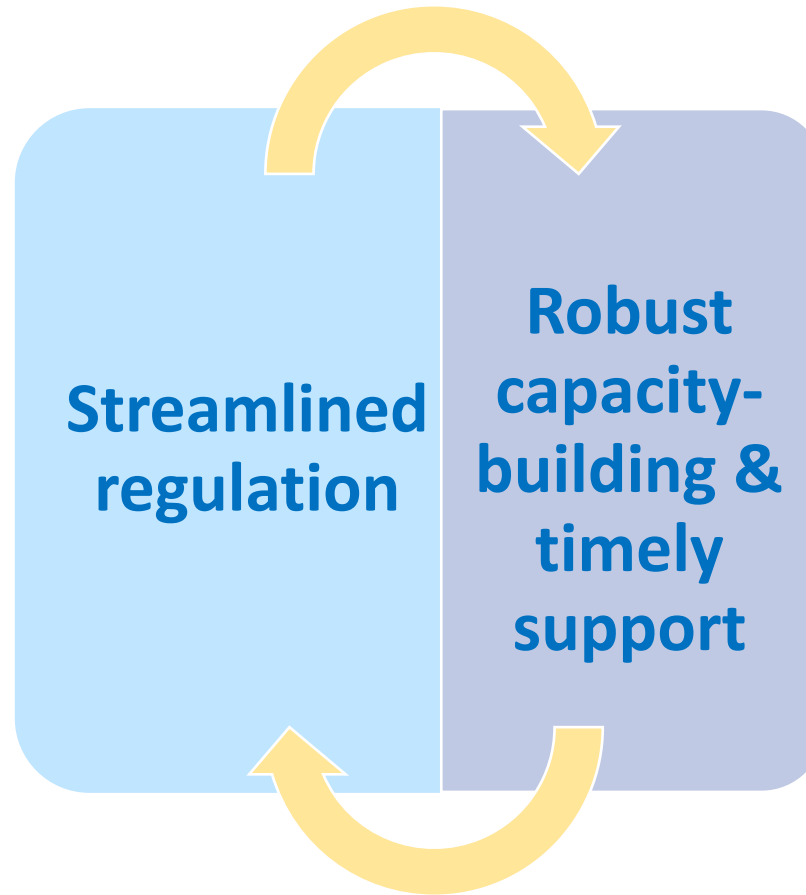
BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Part 04

Conclusion

Two Pillars Working in Tandem



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Conclusion

- CPD & seminars keep expertise current with the working environment;
- Tax intermediaries as “partners in compliance”.

Regulation sets the floor; sustained support raises the ceiling.



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THANK YOU