



宏傑集團  
MANIVEST GROUP

澳門公司的成立與管理

# FORMATION AND MANAGEMENT OF MACAO CORPORATION



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## 澳門公司是根據《商法典》 和《商業登記法典》註冊 的公司，有以下幾種類型：

A Macao corporation is a company registered under the Commercial Code and Registration Code of Macao which is either:

### 1. 無限公司 (S.N.C.)

Unlimited liability company

### 2. 兩合公司 (S.C.)

Mixed liability company by quotas

### 3. 股份兩合公司 (S.C.A.)

Mixed liability company by shares

### 4. 有限公司 (Lda.)

Limited liability company by quotas

### 5. 一人有限公司 (Sociedade Unipessoal Lda. )

Limited liability company by an individual quotas

### 6. 股份有限公司 (S.A.)

Limited liability company by shares



由於澳門最常見的公司形式為第 4 類和第 5 類，因此本文將主要介紹這兩種類公司有關的成立程序和法定要求。

As the most common forms of corporation in Macao are types 4 and 5, this document describes mainly the procedures and requirements relating to these two types of corporations.

	股東人數	註冊資本	申請資本和 出資方式	名稱結尾
有限公司 Limited liability company by quotas	2-30	下限為 25,000 澳門幣 (約 為 3,125 美元)，不設上限  Minimum limit of MOP 25,000(USD 3,125) and no maximum limit	申請股本最低 1,000 澳門幣 (約為 125 美元)，也可以是 100 澳門幣 (約為 12.5 美元) 的若干倍  By subscribing to the capital of the company at a mini- mum of MOP1,000 (USD125) or in multiples of MOP100 (USD12.5)	Limitada (Lda.)
一人有限公司 Limited liability company by an individual quotas	1	同上  same as above	公司資本以獨一股構成，其他 情況同上  Shares held by the sole owner and the rest is same as above	Sociedade Unipessoal Limitada



# 公司設立程序

## Incorporation Procedures

澳門作為法典法的管轄區，成立澳門新公司程序不像普通法國家那樣簡單。實際上，律師（公證人）在文件準備以及公證方面參與甚多。請注意，公證費的金額取決於新公司所涉及股東和董事的人數，在某些情況下，還取決於所涉及的註冊資本的金額。

Being a code law jurisdiction, the incorporation procedures in Macao are not as simple as that in common law countries. In fact, attorney (notary) is involved in the preparation of documents and notarization throughout the process. Please note that the amount of notarization fee depends on the number of shareholders and directors and in some cases, depends on the amount of registered capital involved.

境外法人公司或個人可以在澳門設立公司。

Foreign entities or individuals can set up corporations in Macao also.

境外的法人公司可以作為股東之一在澳門成立新公司。根據澳門《商法典》規定，成立有限公司必須最少兩名股東，因此外地法人公司可以以合資形式設立公司。如須進行獨資經營，可以透過在澳門設立常設辦事處的形式進行經營。

An overseas legal person company may establish a new company in Macao as one of the shareholders. According to the Commercial Code of Macao, the establishment of a limited company must have at least two shareholders, therefore foreign legal person companies can set up companies in the form of joint ventures. If a sole proprietorship is required, it can be operated by setting up a representative office in Macau.

## 到「商业及动产登记局」申请注册

Application to the Commercial Registry Office (CRCBM)  
of company incorporation

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設立程序從選擇公司名稱和向商业及动产登记局提交申請開始，將發布保留名稱文件。此名稱可以保留 60 天。

The procedures begin from the selection of a trading name and application made to the Commercial Registry Office (CRCBM), which will issue a name reservation document. The name may be reserved for 60 days.

公司名稱申請獲得批准後，年齡滿 18 岁的一人或多人，不論其國籍和居住地方，可以簽署章程 以及其他《商法典》要求簽注的各種文件。公證文件可以由政府官員或公證人進行公證。這些已經簽核和公證的文件必須交由商業及動產登記局進行登記註冊。

After the name application is approved, one or more persons of full age and capacity, of any nationality and domicile, may sign the Constitution ( “Articles” ) and various other documents required under the Commercial Code. Notarization may be done before a public notary (government official) or a private notary (attorney). These documents must be executed and notarized for registration at the Commercial Registry Office.

為了節省時間，我們建議由律師以及公證人對文件進行公證。通过授權書，境外的股東和董事可以不用到場公證。

We recommend that the documents are to be notarized before a private notary (attorney) to save time. Unless Power of Attorney is arranged, all shareholders and directors involved must appear before the notary in Macao for notarization.

公司在商業及動產登記局註冊後即具有法人資格。但是，商業及動產登記局將不會頒發“開業證明書”給公司，只能從商業登記處獲得“正式記錄”，包括：

The corporation acquires legal personality upon registration with the Commercial Registry Office. However, no Certificate of Incorporation will be issued, only an “official records” can be obtained from the Commercial Registry which include the following:

— 獲發出具有法律效力的商業登記證明；

A legally valid business registration certificate is issued;

— 獲發出僅具資訊用途的商業登記書面報告（查公司紙）；

A written business registration report (for company search) issued for information purposes only;

— 獲發出有關商業名稱可依法登記的證明；

Issued a certificate that the business name can be registered according to law;

— 有關商業登記證明獲得確認（延長有效期）。

The relevant business registration certificate is confirmed (extended validity).

### 到「財政局」辦理開業登記

Apply to the Finance Services for declaration of commencement of operations

公司應在註冊後 15 天內，向財政局提出開業聲明，填寫表格 M1，然後連同其它相關文件提交到該局。获发开业登记证明后，公司才能开始营业。

Within 15 days after registration, the company should apply to the Finance Services for declaration of commencement of operations, by completing Form M1 and submitting other documents.

澳門不設有空殼公司。

There are no shell companies in Macau.



## 注意事項

### Matters Needing Attention



公司股東可由公司法人承擔。但是，該法人股東必須呈交由其董事通過設立澳門公司之會議記錄，該會議記錄由該法人公司所在地之公證人公證之。

Corporate shareholders are permitted. However, additional notarization of Board of Director's minutes approving the setting up of the Macao Corporation at the jurisdiction where the Board of Directors hold their meeting is required. Arranging for translation and notarization of company documents in certain jurisdictions can be time-consuming and cumbersome.

澳門官方語言是中文和葡萄牙文。英文在澳門是工作語言，也可用於註冊登記，但在公證過程中仍須翻譯。宏傑可以提供相關翻譯服務（如需）。

Note that the official languages of Macao are Chinese and Portuguese. English is a working language only and is acceptable for registration, but translation is still required during the notarization process. Manivest can arrange for translation if required.

《商法典》第 234 條容許法人擔任公司董事。根據法律，如果一個法人公司被指定為公司的董事，那麼就需要由上述的法人任命一個自然人作為它的代表。但是，我們並不建議您這樣做，因為這需要公證更多的文件。當更換代表的時候，又需要公證整套文件並重新提交。

Corporate director is permitted under Section 234 of the Commercial Code. According to the code, if a corporate body is appointed as a director of the company, a natural person should be appointed by the said director to be its representative. However, we do not recommend the appointment of a corporate director since more documents are required to be notarized. When the representative is changed, the whole set of documents have to be notarized and re-submitted.



## 所需文件及时间

### Required Information and Time

- 公司中英文名稱
- Chinese and English names of company
- 股東、董事身份證或護照複印件
- Copies of ID cards or passports of shareholders and directors
- 相關人員身份證或護照複印件 ( 例如配偶 )
- Copies of ID cards or passports of relevant staff (e.g. spouse)
- 公司註冊地址
- Registered address of company

一般而言，有限公司整個成立過程大約需要「20 個工作天」。

In general, registration of Macau local or offshore company requires about 20 working days.

## 公司行為權力

### Power of the Corporation

根據《商法典》第 177 條規定，公司可以進行一切的合法活動，並行使一切為達到其載於公司章程中的公司目標的權力。

According to Section 177 of the Commercial Code, a corporation may perform all lawful acts and exercise all powers pertaining to the necessary performance and attainment of its objectives as provided for in its Articles.

## 准照 / 牌照

### License

在澳投資從事一般商業活動不須特別牌照，但以下行業除外：

There is no special license required to invest in general business activities in Macao, except for the following industries:

1. 工業，須申請工業准照 ( 廠牌 )；

Industry which must apply for industrial licenses (brand);

2. 對外貿易，已履行稅務登記之自然人或法人，經登記後可進行對外貿易活動；

For foreign trade, natural or legal persons who have fulfilled tax registration can conduct foreign trade activities after registration;

3. 餐廳，須申請餐廳牌照；

Restaurants which must apply for restaurant licenses;

4. 藥房，須申請藥房牌照。

Pharmacy which must apply for pharmacy licenses.

## 股本 Share Capital

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所需要最低注册資本為 25,000 澳門幣 ( 約為 3,125 美元 )。公司在设立过程中，并不须提交验资证明文件。但是根據《商法典》第 201、202、204、358 至 363 條，有以下限制：

The minimum capital required is MOP25,000 (USD3,125). According to Section 201, Section 202, Section 204 and Section 358 to Section 363 of the Commercial Code, the following restrictions apply:

1. 股（Quotas）以澳門幣計算，最少額度為 1,000 澳門幣，並且是 100 澳門幣的倍數。

“Quotas” should be denominated in MOP. The minimum value is MOP1,000 and should be denominated in multiples of MOP100.

2. 可以以現金或非現金形式投入資本。

Capital injection can be in the form of cash or non-cash contributions.

3. 倘若資本注入採用非現金形式，那麼成立文件中必須附有經合格資格審計師證明的股價報告。該報告必須在公司成立 60 天內準備。

In case capital injection is in the form of non-cash contribution, a valuation report certified by a qualified auditor must be attached to the incorporation document. The report must be prepared within 60 days of the incorporation.

4. 關於第一筆 25,000 澳門幣資本必須在公司成立后即刻注入。若第一筆資本超過 25,000 澳門幣，那麼可以允許延遲繳清。但是遲繳的資本不應少於任何一個股東持有的股本的 50%。所有股本最遲在三年內繳清。

Capital injection in respect of the first MOP25,000 must be paid immediately upon incorporation. For capital injection beyond MOP25,000, delayed payment is allowed. The delayed amount should not be more than 50% the total amount of quotas as agreed to be contributed by any one owner. The maximum delayed period is three years.

5. 若股東不履行繳資責任，根據法律規矩，其他股東可以按照他們的入股比例購入該股東的股本。

If the original owner of the quotas defaults in payment, other quotas holders are required by law to take up his quotas, in proportion to their quotas.

## 股東 Quotas-holders

一間公司至少要有 1( 一人有限公司 ) 至 2 個股東，股東可以是個人，也可以是法人。股東不一定是澳門居民，但是由於有些文件須經澳門公證處公證，通过授权书，股东可以不必親自到澳門進行公證手續。

Minimum one owner (in case of Sociedade Unipessoal Lda.) or two owners, who can either be individuals or corporations, are required for a corporation. Shareholders do not need to be residents. As long as the Power of Attorney is arranged, shareholders do not need to visit Macao to notarize the certain documents by a Notary Public in Macao.



## 董事 Directors

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《商法典》規定了設立類似於普通法地區的「董事會」的「執行機構」。簡便起見，我們稱這種機構為董事會，相應地，其成員則稱之為董事。

The Commercial Code of Macau provides for the establishment of a “Governing Body” which is similar to the Board of Directors in a common law jurisdiction, known as “Administration Body”. For simplicity, we refer this body as Board of Directors and its members as Directors.

董事會人數至少為 1 人，董事不一定是股東。董事應由股東選出，除非公司章程另有規定外，並無董事任期規限。公司董事不必是澳門當地居民。股東可以通過決議將董事罷免。

The minimum number of directors required is one, who may or may not be a quotas-holder. Directors should be elected by quotas-holders and shall hold office indefinitely unless specified in the M&A. There is also no residency requirement for directors. Directors may be removed by resolution of quotas-holders.

## 公司秘書 Company Secretary

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具備以下任何一種情況，公司應委任秘書：

A company secretary should be appointed in case that:

1. 公司股東人數等於或超過 10 人；

The company has ten or more than ten quotas-holders; or

2. 公司發行債券；

The company has issued debentures; or

3. 公司資本、總資產或營業額超過了政府（行政長官）指定的數量。

The capital, total assets or turnover, exceeds an amount more than a directive from the government (the Chief Executive).

公司秘書不一定是澳門居民，但是根據《商法典》237 條規定，秘書必須是



董事或者是公司的職員，或者是律師。

There is no requirement that the company secretary must be a Macao resident, but the secretary, according to Section 237 of the Commercial Code, must be one of the members of the Board of Directors, or one of its staff members or a lawyer.

## 監事 Supervisors

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監事或監事會 (至少由三人組成)，其委任必須基於以下任何一種情況：

A supervisor OR a Board of Supervisors which comprising minimum three members, must be appointed in case that:

1. 公司股東人數等於或超過 10 人；

The company has ten or more than ten quotas-holders; or

2. 公司已發行債券；

The company has issued debentures; or

3. 公司資本，總資產或營業額超過了政府（行政長官）指定的數量。

The capital, total assets or turnover, exceeds an amount more than a directive from the government (the Chief Executive).

監事不一定是澳門居民，但是其中必須有一位監事は澳門註冊的審計師。監事必須是自然人。

There is no requirement for the supervisor to be a Macao resident, but one of the members must be an authorized auditor in Macao. The supervisor must be a natural person.

## 註冊地址 Registered Office

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澳門公司的註冊地址需要在有一個地址。邮箱不可以作为公司註冊地址，但是可以选择商业写字楼，商鋪或者是个人住址作为公司登記註冊地址之用。公司

登记后，股东可以随时根据需要更改公司名称或者注册地址。

Macao Corporations are required to keep a registered office in Macao. Mailboxes cannot be used as company registered addresses, but commercial office buildings, shops or personal addresses can be used as company registered addresses. After company registration, shareholders can change the company name or registered address at any time as needed.

## 財務註冊登記

### Registration with the Financial Services

澳門公司在成立之後須填寫及提交一張由財政局提供的表格 M1。 , 这相当于税务登记。

Macao Corporations, after incorporation, are required to complete an Industrial Tax Form (Form M1) for the Financial Services. This is equivalent to a tax registration.

## 股東大會及年報

### Annual Quotas-holders Meeting and Return

澳門公司必須在財政年度結束後的三個月內，召開一次股東大會。該會議的作用是審閱和通過財務報表，宣派股息並委任審計師、監事和董事。

Macao Corporations are required to hold an annual quotas-holders meeting, within three months after its close of financial year. The function of this meeting is to consider and receive financial statements, declare dividends and to appoint auditors, supervisors and directors.

股東可委派代表人出席股東會，但此代表人必須是該股東或者其他股東的直係親屬。

Proxy is only allowed in case the proxy is another quotas-holder, spouses or his immediate family.

股東大會應在公司的註冊地址或澳門的任何地方舉行。

Meetings should be held at the company's registered office or anywhere in Macao.

《商法典》第 217 條規定了議決方法，其中包括提供書面決議。但是，若採用書面決議，則必須經過所有股東一致同意。

Section 217 of the Commercial Code provides for method of resolutions, which include the provision of written resolution. However, written resolution is invalid until it is writtenly approved by all the quotas-holders.

## 會計要求

### Accountancy Requirements

公司可以採用 12 個月的會計年度，該會計年度可以在 3 月 31 日、6 月 30 日、10 月 31 日或 12 月 31 日結束。

The company can adopt a 12 month-accounting year either ended on 31 March, 30 June, 31 October or 31 December.

公司必須保存以澳門幣記錄的賬簿和記錄 10 年。若使用其他貨幣，必須同時記下澳門幣數值。法律要求公司保留各種賬簿。

Books and records are required to be kept by the company in MOP for 10 years. Other currencies can be used but amount should be recorded in MOP at the same time. The corporation is required by law to keep adequate books.

## 審計要求

### Audit Requirements

《商法典》沒有法定的審計要求，但部分公司必須提交經審計的財務報表，包括：

There is no statutory audit requirement under the Commercial Code but certain companies must submit audited financial statement which include the following:

— 股份有限責任公司；

Companies limited by shares;

— 公司註冊資本超過澳門幣 100 萬元；

The company's registered capital exceeds MOP1,000,000;

— 可課稅利潤在近 3 年平均達澳門幣 50 萬元以上者。

Taxable profits average over MOP500,000 in the past three years.

## 存档要求

### The Archive Requirements

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澳門沒有規定公司必須向商業登記局存檔。

There is no provision for filing of accounts to the Companies Registry.





# 宏傑如何助你一臂之力？

How Maninvest can help you ?

宏傑的董事和管理層是境外法律、財稅服務領域的專業人士，服務亞洲市場已經超過 34 多年。通過我們在香港、上海、杭州，惠州和「澳門」的辦事處以及其他亞洲城市的合作夥伴，我們可以向專業顧問及其客戶提供一整套的全面增值服務。

The directors and management of Maninvest are professionals in the offshore legal and taxation industry having served the Asia market for over 34 years. Through our offices in Hong Kong, Shanghai, Hangzhou, Huizhou and 「Macao」 as well as our associates in other Asia cities, we offer a full range of comprehensive value-added services to professional advisors and their clients.

## 宏傑為您提供以下服務：

Maninvest offers the following services:

- ◆ 註冊成立澳門及其他境內 / 境外公司及機構
- ◆ 全方位的公司管理服務
- ◆ 註冊辦事處、商業地址、郵件轉遞及商務中心（僅限於指定地點）
- ◆ 會計服務 / 開票服務
- ◆ 稅收和資產計劃服務
- ◆ 破產和清算服務
- ◆ 資產保護和保存諮詢服務
- ◆ 業務建立服務
- ◆ 市場開拓服務
- ◆ Incorporation of Macao and other onshore/offshore companies and structures
- ◆ Full corporate management services
- ◆ Registered office, business office and mail redirection (available in selected locations only)
- ◆ Accounting services / Re-invoicing services
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2020.03

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