



澳門貿易投資促進局  
Instituto de Promoção do Comércio e do Investimento de Macau  
Macao Trade and Investment Promotion Institute

# **Regulations on Participation in IPIM's Promotional Activities**

## **Introduction**

To fulfil the duties outlined in Section 2 of Article 4 of Decree-Law No. 33/94/M of 11 July which was amended through Decree-Law No. 29/99/M of 5 July to publicise Macao, promote its investment opportunities and foster economic development, the Macao Trade and Investment Promotion Institute (IPIM) will organise delegations every year to participate in exhibitions, trade and economic activities conducted in Macao and overseas, with a view to deepening the understanding of Macao's development potential. To achieve Macao's long term goals which include economic diversification and sustainable development, IPIM provides a variety of financial incentive measures to encourage local enterprises to use exhibitions as a business platform to optimise the effects of promotions through product displays and direct contacts with customers.

Moreover, as the Internet is widely used to connect with customers all over the world, IPIM has also launched the E-commerce Promotion Incentive Measures to encourage Macao enterprises to make full use of online business platforms for business promotion. The incentives will help enhance their competitiveness and encourage the local business sector to explore markets and business opportunities beyond any national boundaries.

With the concept of encouraging Macao enterprises, especially the small and medium-sized enterprises (SMEs) to actively participate in the above promotional activities, and achieve the objectives of promoting Macao products and brands, exploring new markets and improving overall competitiveness, this Regulation has been drafted by IPIM to govern the applications of these financial incentives.

## **1 Format and Criteria of Incentives**

The incentives mentioned in this Regulation refer to the provision of a certain amount of financial incentives to successful applicant enterprises/organisations through IPIM; the criteria for those applicable are as follows

### **1.1 Financial incentives for participation in exhibitions and trade fair**

- Participation in inbound and outbound exhibitions or trade fairs organised by IPIM
- Participation in inbound and outbound exhibitions or trade fairs not organised by IPIM

### **1.2 Participation in entrepreneur delegations organised by IPIM**

### **1.3 E-commerce Promotion Incentive Measures**

## **2 Target applicants for incentives**

- "Enterprises" and "non-profit making entities" registered in Macao

## **3 Financial incentives for participation in exhibitions and trade fairs**

### **3.1 Parties eligible for financial incentives**

#### **3.1.1 Enterprises registered in Macao (and meeting the followings requirements)**

- Registered with Macao Financial Services Bureau (DSF) for at least two years and fulfilling tax obligations and
- At least 50% of the company shareholders are Macao residents or a wholly-owned Macao enterprise
- For enterprises not fulfilling the above conditions, but obtained proof of ‘Made in Macao’ or “Macao Brands”, then may also be discretionarily considered eligible to apply for the financial incentives

#### **3.1.2 Non-profit making entities registered in Macao are required to fulfil the following requirements**

- Should be working and contributing to the economic prosperity and social development of Macao

#### **3.1.3 Enterprises under the same group and enterprises with the same name (which use identical/same types of products or services for promotion) are required to fulfil the following requirements (Applicable only for participation in exhibitions NOT organised by IPIM)**

- Enterprises, which have identical taxpayer name(s), must not apply more than once for financial incentives for the same exhibition the same taxpayer(s) shall not apply for financial incentives again through another enterprise under the same taxpayer(s).
- If the limited company has more than 50% of its shareholders identical to another company or if the owner of a business entity has several companies of different names, not all entities are t eligible to apply for financial incentives at the same exhibition.
- Enterprises with the same name, but with different taxpayer(s), are not eligible to apply for the financial incentives for participation the same exhibition.

### **3.2 Applicable exhibitions and registration procedures**

3.2.1 The financial incentives for participation in exhibitions are only applicable to exhibitions and trade fairs already registered with IPIM

3.2.2 Registration should be completed before the event and the registration details can be submitted to IPIM by either the exhibitor or organisers of the event

- 3.2.3 Entities intending to register the event with IPIM should submit official organisation information and introduction of the exhibition issued by the organiser of the event
- 3.3.4 List of registered exhibitions will be released and updated on IPIM’s website in June and December every year, entities intending to apply for financial incentives can check with IPIM about the updated list.
- 3.2.5 Should there be any changes in the registered exhibitions, IPIM should be notified before the exhibition and IPIM will decide whether or not the changes are accepted in accordance with the actual situation.

### 3. 3 Incentive Measures

#### 3. 3.1 Participation in outbound exhibitions/trade fairs organised by IPIM

<p><b>3.3.1.1</b> <b>Items for financial incentives</b></p>	<ul style="list-style-type: none"> <li>-Rental of exhibition booth</li> <li>-Construction, setting up and dismantling of exhibition booths</li> <li>-Basic booth facilities for display arranged by IPIM</li> <li>-Transportation fees for products/samples</li> <li>-Air tickets</li> <li>-Production fees of printed materials (flyers, pamphlets)</li> <li>-Production fees of audio-visual materials (promotional video)</li> </ul>
<p><b>3.3.1.2</b> <b>Upper limit for individual financial incentives</b></p>	<p><b>Expenses fully paid by IPIM include</b></p> <ul style="list-style-type: none"> <li>-Rental of exhibition booth, construction/setting up/dismantling of exhibition booths, basic booth facilities for display arranged by IPIM (every applicant is entitled to the apply for financial incentives for one standard 9m<sup>2</sup> booth)</li> </ul> <p><b>Expenses up to 50% paid by IPIM include</b></p> <ul style="list-style-type: none"> <li>-Transportation fee for products/samples, subject to a limit of 20kgs for air freight or 3m<sup>3</sup> for sea freight</li> <li>-Two round-trip economy class air tickets for each enterprise</li> </ul> <p><b>* For financial incentives for production fees of promotional materials (printed materials/audio-visual materials), please follow the regulations in 3.4.2 and 3.7.</b></p>

<p><b>3.3.1.3</b> <b>Prepayment and payment methods</b></p>	<p>- Enterprise approved for financial incentives shall pay an application fee of MOP10, 000. In cases where IPIM subsidises the air tickets as mentioned in previous terms, a sum of MOP6, 000 will be refunded to the applicant after the exhibition, otherwise, the amount of MOP8, 000 will be refunded to the applicant after the exhibition.</p> <p>-For any advanced payments made by IPIM on behalf of the exhibitors to enable a smooth running of the event, the amount will be deducted from the prepayments.</p>
<p><b>3.3.1.4</b> <b>Remarks</b></p>	<p>-List of exhibitions participated in by delegations organised by IPIM will be uploaded onto IPIM’s official website and will be updated from time to time</p> <p>- IPIM reserves the right to shortlist the applicants according to the situation of each exhibition. Unsuccessful applicants will have the prepaid application fees refunded.</p> <p>- Services including transportation /production of printed materials/production of audio-visual materials must be purchased through companies/enterprises registered in Macao, whereas for other services, priority should be given to services provided by companies/enterprises registered in Macao</p>

**3. 3.2 Participation in inbound exhibitions organised by IPIM**

<p><b>3.3.2.1</b> <b>Items for financial incentives</b></p>	<p>-Production fees of printed materials (flyers, pamphlets) -Production fees of audio-visual materials (promotional video)</p> <p>Apart from the above, IPIM may provide different financial incentives according to individual exhibitions.</p>
<p><b>3.3.2.2</b> <b>Upper limit for individual financial incentives</b></p>	<p>* For financial incentives for production fees of promotional materials (printed materials/audio-visual materials), please follow the regulations in 3.4.2 and 3.7.</p>

<p><b>3.3.2.3 Remarks</b></p>	<p>-Exhibitions organised by IPIM will be advertised on IPIM’s official website and will be updated from time to time</p> <p>- Services on production of printed materials/production of audio-visual materials must be purchased through companies/enterprises registered in Macao</p>
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**3.3.3 Participation in outbound/inbound exhibitions NOT organised by IPIM (For trade fairs, please refer to 3.3. 4)**

<p><b>3. 3.3.1 Items for financial incentives</b></p>	<p>-Rental of exhibition booth</p> <p>-Production fees for exhibition booth</p> <p>-Advertising fees in exhibition directory for the event</p> <p>-Advertising fees on exhibition official website for the event</p> <p>-Transportation fees for products/samples (applicable for outbound exhibitions only)</p> <p>-Air tickets for exhibitors (applicable for outbound exhibitions only)</p> <p>-Production fees for printed materials (flyers, pamphlets)</p> <p>-Production fees of audio-visual materials (promotional video)</p>
<p><b>3.3.3.2 Upper limit for financial incentives</b></p>	<p><b>Expenses up to 60% paid by IPIM and with the upper limit of MOP60,000 include</b></p> <p>-Rental of exhibition booth, production fees of exhibition booth, advertising fees in exhibition directory and on website, transportation fees for products/samples and air tickets (with a maximum of two roundtrip economy class tickets)</p> <p>(Every applicant is entitled to the financial incentives for one standard 9m<sup>2</sup> booth)</p> <p><b>* For financial incentives for production fees of promotional materials (printed materials/audio-visual materials), please follow the regulations in 3.4.2 and 3.7.</b></p>
<p><b>3. 3.3.3 Remarks</b></p>	<p>- Macao registered business enterprises fulfilling the requirements stated in 3.1 may apply under “inbound and outbound trade fairs non profit-making organisations may apply under “local trade fairs”</p>

	<ul style="list-style-type: none"> <li>- If the applicant is the organiser, co-organiser or co-ordinator of the event, the application will not be accepted</li> <li>- Services including transportation/air tickets/production of printed materials/production of audio-visual materials must be purchased through companies/enterprises registered in Macao.</li> </ul>
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### **3. 3.4 Participation in outbound/inbound trade fairs NOT organised by IPIM**

<p><b>3. 3.4.1</b> <b>Items for financial incentives</b></p>	<ul style="list-style-type: none"> <li>-Rental of exhibition booth</li> <li>-Production fees for exhibition booth</li> <li>-Advertising fees in exhibition directory for the event</li> <li>-Advertising fees on exhibition official website for the event</li> <li>-Transportation fees for products/samples (applicable to outbound events only)</li> <li>-Air tickets for exhibitors (applicable to outbound events only)</li> <li>-Production fees of printed materials (flyers, pamphlets)</li> <li>-Production fees of audio-visual materials (promotional video)</li> </ul>
<p><b>3. 3.4.2</b> <b>Upper limit for financial incentives</b></p>	<p><b>Expenses up to 60% paid by IPIM and with the upper limit of MOP5,000 include</b></p> <ul style="list-style-type: none"> <li>-Rental of exhibition booth, production fees for exhibition booth, advertising fees in exhibition directory and on website, transportation fee for products/samples and air tickets (with a maximum of two roundtrip economy class tickets)</li> </ul> <p>(Note Every applicant is entitled to the financial incentives for one standard 9m<sup>2</sup> booth)</p> <p><b>* For financial incentives on production fees of promotional materials (printed materials/audio-visual materials), please follow the regulations in 3.4.2 and 3.7.</b></p>
<p><b>3. 3.4.3</b> <b>Remarks</b></p>	<ul style="list-style-type: none"> <li>- Macao registered business enterprises fulfilling the requirements stated in 3.1 may apply for the category under “inbound and outbound trade fairs non profit-making organisations may apply under the category of “local trade fairs”</li> <li>- If the applicant is the organiser, co-organiser or co-ordinator of the</li> </ul>

	<p>event, the application will not be accepted</p> <ul style="list-style-type: none"> <li>- Under normal circumstances, IPIM will only provide financial incentives to participants taking part in trade shows held in Macao, but NOT those to be held outside Macao. In cases when the trade shows held overseas are organised by government organisations/ agencies, then it will not be governed by the above restrictions, and IPIM will still consider the corresponding applications for financial incentives</li> <li>- Services including transportation/air tickets/production of printed materials/production of audio-visual materials must be purchased through companies/enterprises registered in Macao.</li> <li>-</li> </ul>
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### 3.4 Limits of Annual Financial Incentives

3.4.1 Participation in exhibitions – for participation in exhibitions/trade fairs not organised by IPIM in Macao, Hong Kong or the Mainland, applications are limited to four times for each applicant with a ceiling of accumulated annual financial incentives of MOP60,000. The incentives may cover rental of exhibition booths, production fees for exhibition booths, advertising fees in exhibition directory for the event, advertising fees on official exhibition website, transportation fees for products/samples and air tickets for exhibitors.

3.4.2 Promotional items – applications are limited to once for each applicant for each of the production of printed and audio-visual materials, with a maximum subsidy of 60%, and a ceiling of accumulated annual financial incentives of MOP50,000.

### 3.5 Application Procedures

<p><b>3.5.1</b> <b>Application period</b></p>	<ul style="list-style-type: none"> <li>- Applicants should submit the application form to IPIM at least 45 days before the date of the exhibition. Any outstanding supporting documents related to the application must be submitted at least 30 days before the event. For entities approved for the financial incentives for exhibitions and trade fairs, which have not submitted all the quotations related to the event upon approval, are required to submit them within five days after the approval.</li> <li>- Failure to submit the required information within the stated period or any late submissions will be considered as withdrawal of the application.</li> </ul>
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	<ul style="list-style-type: none"> <li>- The exhibition should be held for a minimum of two days for entities to be eligible to apply for financial incentives.</li> <li>- Any change of information in the application or any intention to withdraw the application must be submitted in writing at least 45 days before the exhibition.</li> </ul>
<p><b>3.5.2 Application submission</b></p>	<ul style="list-style-type: none"> <li>- All application forms/submission of supporting documents are required to be submitted in person by the person-in-charge of the enterprise or his/her agent. Submission of the above by mail, fax or email is not accepted. Different enterprises can appoint the same agent (the appointed person or authorised personnel) to submit the documents, while the agent is required to present the appointment letter or authorisation letter.</li> <li>- When submitting the application or the supporting documents, the applicant (enterprise/entity) shall present the document confirmation list issued by IPIM and the official stamp of the enterprise/entity) for verification of the submission or receipt of the documents.</li> <li>-</li> </ul>
<p><b>3.5.3 Documents required</b></p>	<p>IPIM holds the rights to require the applicants to present the following documents and any other supporting documents (or to grant exemption of any other documents) which could assist a reasonable approval of the application:</p> <p><b><u>3.5.3.1 Documents to be submitted by enterprises</u></b></p> <ul style="list-style-type: none"> <li>- Completed original application form</li> <li>- Proof of participation</li> <li>- If the applicant is a sole proprietorship enterprise, a copy of the Macao ID of shareholder must be presented</li> <li>- If the applicant is an enterprise of a corporate body, it has to present a copy of the documents on the company set-up (i.e. A copy of the company registration issued in the previous three months) and a copy of the Macao ID of its shareholder(s)</li> <li>- A copy of the Declaration Form of Start/Alteration of Activity of Industrial Contribution (M/1 form) issued by Macao Financial Services Bureau, and if it has been lost, it is required to apply for a</li> </ul>

	<p>declaration of Start from Macao Financial Services Bureau as a replacement</p> <ul style="list-style-type: none"> <li>- Copy of the Contribuição Industrial – Conhecimento de Cobrança (M/8 Form)</li> <li>- Quotations in relation to the amount of financial incentives being applied for (the quotation needs to be issued within one month of application) and the design layout (if applicable) if applying for incentives for production fees for promotional materials, a sample of the promotional materials is required</li> <li>- Enterprises that are part of the ‘Made in Macao’ or ‘Macao Brands’ are required to submit the relevant documents (such as the certificate of origin and certificate of trademark registration)</li> <li>- Declaration (to declare that no other incentive applications as mentioned under 3.3 Incentive Measures or subsidy from other government departments/organisations have been received)</li> <li>- Introduction of Exhibition (applicable for exhibitions NOT organised by IPIM)</li> <li>-</li> </ul> <p><b><u>3.5.3.2 Documents to be submitted by non-profit making entities</u></b></p> <ul style="list-style-type: none"> <li>-Completed original application form</li> <li>- Proof of participation</li> <li>- Copy of the entity set up and the announcement of the entity in the Macao Government Gazette</li> <li>- Copy of the registration issued by Macao Identification Bureau</li> <li>- Quotations in relation to the amount applied for in financial incentives (the quotations have to be issued within one month of the application) and the design layout (if applicable) if applying for financial incentives for production fees for printed materials/audio-visual materials, a sample of the promotional materials is required</li> <li>- Declaration (to declare that no other incentives application as mentioned under 3.3 Incentive Measures or subsidies from other government departments/organisations have been received)</li> <li>- Introduction of the exhibition (applicable to exhibitions NOT organised by IPIM)</li> </ul>
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	<p>* Any quotations/payment receipts submitted by the applicants must be issued to the applicant directly by the event organiser, co-organiser or co-ordinating organisation, any documents issued by a third party will not be accepted.</p>
<p><b>3.5.4</b> <b>Remarks</b></p>	<p><u>3.5.4.1 entities applying for financial incentives under the category of “Participation in outbound/inbound exhibitions NOT organised by IPIM”</u> - should meet the application deadline, and follow the requirements for application submission and documents to be submitted as stated in 3.5.1, 3.5.2 and 3.5.3.</p> <p><u>3.5.4.2 entities applying for financial incentives under the category of “Participation in outbound/inbound exhibitions organised by IPIM”</u> - should follow the requirements for documents to be submitted as stated in 3.5.3.</p> <p><u>3.5.4.3 entities applying for financial incentives under the category of “Promotional Materials (including participation in exhibition events organised and not organised by IPIM)”</u> - should meet the application deadline, and follow the requirements for application submission and documents to be submitted as stated in 3.5.1, 3.5.2 and 3.5.3.</p>

### **3. 6 Obligations of the Recipients of the Financial Incentives**

- 3.6.1 Incentive recipients are responsible for the packing, outward and inward transportation, exhibiting of the exhibition items
- 3.6.2 The exhibition should be able to clearly promote the participating enterprise/organisation, the booth should be set up appropriately and promote the image of the enterprise/organisation.
- 3.6.3 Incentive recipients shall delegate at least one representative from Macao to stay in the exhibition booth throughout the period of exhibition. If for a valid reason that the person

cannot stay at the site, another local representative may be delegated to replace him/her. The representative of the incentive recipient shall not leave the venue until all display items are completely packed away after the exhibition

- 3.6.4 The representative of incentive recipient and entrepreneur delegation shall follow the event guidance given by IPIM
- 3.6.5 The incentive recipient is obliged to reserve space in the exhibition booth to display and distribute IPIM’s promotional materials
- 3.6.6 The fascia boards are required to include the words ‘Macau’, ‘Macao’ or ‘澳門’ during the exhibition for promotion
- 3.6.7 For display items which are indecent or damaging to the image of Macao, or for items which no proper documentation can be provided, IPIM reserves the right to prohibit the display as such
- 3.6.8 The concerned exhibition booth cannot be shared or transferred to any other company
- 3.6.9 In cases of participation of outbound exhibitions organised by IPIM, incentive recipients are required to complete the exhibition evaluation form issued by IPIM
- 3.6.10 Recipients of financial incentives under the category of “Participation in outbound/inbound exhibitions NOT organised by IPIM” or “Promotional Materials”, shall complete the post-activity summary report and submit the documents for incentive reimbursement as required by IPIM, within 30 days after the exhibition. The contents are listed as follows:

<p><b>3.6.10.1</b> <b>Documents required for incentive reimbursement</b></p>	<ul style="list-style-type: none"> <li>- Summary report (covers a written summary, photos of exhibits and exhibition booth, original receipts of expenditure such as original receipt of booth rental and other expenses, letter of declaration on the payment total is the actual expense after deducting any discounts or offers, post-event questionnaire)</li> <li>- Copy of a declaration of no tax arrears issued by Macao Financial Services Bureau (issued within the same year of the application)</li> <li>- Actual item/printed materials/effects of the approved items for the financial incentives should be provided by the incentive recipient to IPIM (note ten copies of the printed materials are needed)</li> <li>- For entities receiving financial incentives for air tickets, the copy of the air ticket/boarding pass identical to the details in the application should be submitted.</li> </ul>
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	<p><b>According to item 3.7, if the entity applying for financial incentives under the category of “Promotional Materials” has already submitted a summary report for the same exhibition, then only the following are must be submitted within 30 days after the approval of the application.</b></p> <ul style="list-style-type: none"> <li>- Declaration ((showing that the actual expenditure incurred with any special offers/discounts already deducted)</li> <li>- Original receipts of expenses</li> <li>- Ten copies of the promotional materials granted in the financial incentives.</li> <li>-</li> </ul>
<p><b>3.6.10.2 Remarks</b></p>	<ul style="list-style-type: none"> <li>- The summary report and the declaration are must be prepared by the applicant</li> <li>- If the actual expenditure of the enterprise is lower than the approved amount, then the financial incentives will be calculated according to the lesser amount incurred. If the actual expenditure is higher than the amount applied for, then IPIM will reimburse according to the approved amount.</li> <li>-</li> </ul>

### **3.7 Special Conditions for the Application of Financial Incentives for Promotional Materials**

If the applicant has been granted financial incentives to participate in exhibitions/trade fairs within the same year, the recipient can present the incentive approval document to submit the application for financial incentives on promotional materials to IPIM (in this case, there will be no restraints on the period of time prior to the exhibition). However, such enterprises/entities must provide the approval notification, copies of receipts of expenses, samples of printed materials/audio-visual materials at the same time upon submission of the application. The deadline of submission for documents for reimbursement applications shall be within 30 days after the approval of the application. Please refer to item 3.6. 10 for the documents required for incentive reimbursement.

## **4 Participation in entrepreneur delegations organised by IPIM**

### **4.1 Eligibility**

#### **4.1.1 Employer or employee of enterprise registered in Macao**

#### 4.1.2 Members of non-profit making entities registered in Macao

- Should be working and contributing to the economic prosperity and social development of Macao)

#### 4.2 Incentives

<b>4.2.1 Quotas and fees</b>	The quotas and fees will be determined by IPIM. IPIM will pay in full the participation fee including transportation and accommodation, except for personal expenses in hotels such as telephone bills or laundry.
<b>4.2.2 Remarks</b>	- The list of outbound trade and economic events participated in by entrepreneur delegations organised by IPIM will be uploaded on IPIM's official website and will be updated from time to time

### 5 E-Commerce Promotion Incentive Measures

#### 5.1. Eligibility

##### 5.1.1 Enterprises registered in Macao, and fulfil the following requirements

- Registered with Macao Financial Services Bureau (DSF) and fulfils tax obligations
- At least 50% of the company shareholders are Macao residents or wholly-owned Macao enterprise
- For enterprises not fulfilling the above conditions, and have proof of 'Made in Macao' or "Macao Brands", then may also be discretionarily considered eligible to apply for the financial incentives.

#### 5.2 Incentives

<b>5.2.1 Scope</b>	This incentive is provided by IPIM for applicants using IPIM's 'Accredited E-commerce Service Providers' in the selected service items for promotion. (The list of 'Accredited E-Commerce Service Providers' is advertised at IPIM's website, and will be updated from time to time)
<b>5.2.2 Financial incentives</b>	Membership fees, value-added service fees, standard websites set-up fees for (as announced by IPIM).
<b>5.2.3 Upper limit of financial incentives</b>	Successful applicant may receive financial incentives equivalent to a maximum of 70% of related expenses for each application. The annual accumulated total for each enterprise is up to MOP30, 000.

<b>5.2.4 Remarks</b>	-If the actual expenditure of the enterprise is lower than the approved amount, then the financial incentive will be calculated according to the lesser amount. If the actual fee is higher than the amount applied for, then IPIM will reimburse according to the approved amount.

### **5.3 Application Procedures**

5.3.1 IPIM holds the right to require applicants to present the following documents or any other supporting documents or grant exemption of any documents, which could assist an approval of the application

- If the applicant is a sole proprietorship enterprise, it has to present a copy of the Macao ID of the shareholder
- If the applicant is an enterprise of a corporate body, it has to present a copy of the documents on the company set-up (i.e. a copy of the company registration) and a copy of the Macao ID of its shareholder(s)
- A copy of the Declaration Form of Start/Alteration of Activity of Industrial Contribution (M/1 form) issued by Macao Financial Services Bureau, and if it has been lost, it is required to apply for a declaration of Start from Macao Financial Services Bureau as a replacement.

5.3.2 Any alterations of or any intention to cancel the application for E-commerce Promotion Incentives must be submitted in writing to IPIM.

### **5.4 Obligations of the Recipients of the Financial Incentives**

5.4.1 The approved application cannot be shared or transferred with any other company

5.4.2 Promotions which are indecent or damaging to the image of Macao, IPIM reserves the right to prohibit the display

5.4.3 Incentive recipients shall provide the original proof of expenditure and declaration (showing that the actual expenditure incurred has already had any special offers/discounts) deducted within 90 days after the approval of application.

## **6 Other Conditions and Disclaimer**

- 6.1 IPIM may decide actual amount of the aforementioned financial incentives and incentives to be granted in accordance with the deployment of available internal resources, particularly in deciding on the amount of printed materials or audio-visual materials to be produced by the incentive recipient
- 6.2 IPIM reserves the right and exercise discretion at any time to decide to grant the application and the amount of financial incentives
- 6.3 Any special situation or circumstances not covered in this Regulation will be considered as individual cases to be given consideration by IPIM
- 6.4 If the incentive recipients fail to fulfil their duties or responsibilities, IPIM has the right to withdraw the whole of or part of the incentives
- 6.5 In a case of ‘force majeure’, IPIM reserves the right to cancel such promotional activities. Approved applicants for the entrepreneur delegation organised by IPIM do not have the right to claim any compensation. The application fee paid to IPIM will be refunded
- 6.6 In a case of violation of any clauses in this Regulation, IPIM reserves the right to take any measures considered appropriate, in particular, the specified amount of funds in relation to any incentive measures will not be refunded and IPIM may cancel the right of the company responsible for the violation from participating in exhibitions or activities organised by IPIM for two years
- 6.7 In relation to e-commerce promotion incentives, IPIM plays a role of supporter, and will not be liable for any legal responsibilities from promotional activities taken by any enterprises on the Internet
- ‘E-Commerce Promotion Incentive Measures’ is a privileged offer to assist Macao’s small and medium-sized enterprises (SMEs) to explore business opportunities and it is not itself a business transaction. IPIM will not be liable for any form of compensation or compensatory liabilities
  - The contents for promotion shall promote economic and trade activities in Macao (particularly for external trade and investment) and shall not violate any of Macao’s Laws
  - The amount of financial incentives shall be upon approval and applications will be processed on a first-come-first-served basis. The approved incentives are not transferable.
- 6.8 If the enterprise/entity cannot fulfil the obligations required in the relevant financial incentives, then this will be taken into consideration during the e application approval process of such enterprises/entities for any other financial incentives in future

6.9 IPIM reserves the right to adjust or consider the conditions of the financial incentives according to the actual circumstances.