



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

Macao Trade and Investment Promotion Institute

E-Commerce Promotion Incentives Scheme



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Application Venue: Macao Trade and Investment Promotion Institute (IPIM)

-- 1/F, Office Building, Complex of Commerce and Trade Co-operation Platform for
China and Portuguese-speaking Countries, Rua Sul de Entre Lagos, Macao

Application methods: submission in-person, by post or digitally¹

Effective Date: Effective from 29/03/2023

Office Hours: Monday-Thursday: 9:00-13:00, 14:30-17:45
Friday: 9:00-13:00, 14:30-17:30

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¹ Depending on the online application system and the actual conditions of the applicant, the applicant must submit the original documents to IPIM for approval/verification.

1 Objectives of support

According to Article 10 of Administrative Regulation No. 18/2022 “Public Financial Support Scheme of Macao Special Administrative Region” and Article 10 of “Financial Support Regulation of Macao Trade and Investment Promotion Institute”, approved by Dispatch No. 79/2022 of the secretary for economy and finance, the Macao Trade and Investment Promotion Institute (hereinafter referred to as "IPIM") has formulated the “E Commerce Promotion (B2C) Incentives Scheme” (hereinafter referred to as "the Scheme"). The purpose of this Scheme is to motivate small and medium sized enterprises (SME) in Macao to seize cross-border market opportunities through effective and wide publicity enabled by B2B e-commerce platforms, the internet and “internet+” promotion and sales model by B2C e-commerce platforms.

2. Category of Projects, Target and Eligibility

2.1 Category of projects

The subsidised projects in this Scheme include B2B e-commerce platform service project (hereinafter referred to as B2B project), B2C e-commerce platform service project (hereinafter referred to as B2C project). B2B projects and B2C projects applying for subsidies have to be users of B2B/B2C e-commerce platform recognised by IPIM. The list of eligible B2B/B2C e-commerce platform is available on IPIM’s website.

2.2 Target and eligibility

The natural person proprietors or legal person proprietors mentioned in point 2.1 in this Scheme that are non-debtors of the Macao Treasury and meet the following requirements might apply for the financial support (hereinafter referred to as "applicants" or "grantees"):

2.2.1 Registered with Macao Financial Services Bureau (DSF) and fulfilling tax obligations for two years or above, and engaged in the manufacturing, trading, retail or wholesale of products. For companies that have not registered their business scope as any of the above listed categories when the companies were founded, they are required to add one of the above mentioned categories to their business scope and must have been engaged in the relevant business for a year or above.

2.2.2 For corporate applicants, the companies must have over 50% of their capital contributed by residents of the Macao SAR.

2.2.3 For companies not fulfilling the requirements of points 2.2.1 and 2.2.2 but are selling “Made in Macao” or “Macao Brand” products, discretion may be exercised regarding their eligibility.

3. Scope of and Upper Limit of Subsidies

Category	Upper limit of subsidy	Scope of subsidy
Using B2B e-commerce service platform	<p>Subsidy for new application and the first renewal application shall not exceed 70% of the total cost of the project. Subsidy for further renewal applications shall not exceed 50% of the total cost of the project</p> <p>The upper cap of the subsidy is MOP 20,000.00</p>	<p>Annual technical charges: including standard website construction, online store system maintenance, product management and backend management, as well as other e-commerce service operation fees.</p> <p>Remark: The applicant must be a user of any eligible B2B e-commerce platform recognised by IPIM.</p>
Using B2C e-commerce service platform	<p>The subsidy shall not exceed 70% of the project’s total cost.</p> <p>The upper cap of the subsidy is MOP 20,000.00</p>	<p>Annual technical charges: including online store system maintenance, product management and backend management, as well as other e-commerce service operation fees.</p> <p>Remark: The applicant must be a user of any eligible B2C e-commerce platform recognised by IPIM.</p>

4. Application Condition

Each year, the applicant may apply for a subsidy for one B2B e-commerce project and one B2C e-commerce project.

5. Application Requirement

5.1 Applicants must fill in the official application form provided by IPIM in Chinese,

Portuguese or English, and submit the required documents as well as the clear digital copy of the above-mentioned application documents.

5.2 Applicants may submit the application digitally with the soft copy of the official application form and the required documents. If the digital copy of the documents is insufficient or not clear, IPIM has the right to refuse the application. Applicants must keep the original application form and required documents. When collecting the approval result notification, applicants must bring the original documents to IPIM for verification.

5.3 Applicants must submit the following documents:

5.3.1 Official application issued by IPIM: company stamp and signature of the person in-charge must be added to every page of the application form.

5.3.2 Certificate issued by the Financial Services Bureau of Macao SAR Government within 90 days stating that the applicant is not a debtor to Macao SAR Treasury due to any unsettled taxes and obligations.

5.3.3 If the applicant is a legal person business proprietor, a Macao Business Registration Certificate/Written Report issued by the Commercial and Movable Property Registration Office within 90 days is required.

5.3.4 A copy (showing both the front and back) of Macao Resident Identity Card (for natural person business proprietor, a copy of the proprietor's Macao Resident Identity Card is required; for natural person business proprietor, Macao ID copy of the person holding more than 50% of capital is required).

5.3.5 A copy of Business Tax – New Registration/Amendment Form (Form M/1) or of the Declaration of Business Commencement issued by the Financial Services Bureau of Macao SAR Government;

5.3.6 A copy of the Profits Tax – Payment Notice (Form M/8) issued within the fiscal recent year.

5.3.7 Quotation issued, within 90 days prior to application, by B2B/B2C e-commerce platform recognised by IPIM the applicant intends to join.

5.3.8 Company profile and information of products the applicant plans to promote on a B2B/B2C e-commerce platform recognised by IPIM.

5.3.9 Product declaration on that the products to be promoted on the B2B/B2C e-

commerce platform recognised by IPIM conform to Macao's relevant laws. The applicant must also submit the copy of certificate regarding the source(s) of the product(s) (e.g., industrial licence, trademark, agency agreement). For non-made-in-Macao products, non-Macao brand, and patented products that are not sourced from any Macao agent, distributor or IP owner, the applicant must submit certificate regarding the source of products (e.g., receipt).

5.3.10A copy of Annual Income Declaration (Group A/B) submitted to the Financial Services Bureau in the most recent fiscal year (The Group A Income Declaration must include the attached documents).

5.3.11A copy of contribution record for the last quarter issued by the Social Security Fund. If the applicant does not have any employees, the applicant must submit a statement on the relevant situation.

5.3.12Evidence of the company's actual operation in Macao, including documents like orders and sales invoices. The documents must show unambiguously the name of both seller and buyer, product/service and the price thereof, as well as other crucial information.

5.3.13Proof of address: the applicant must provide a proof of address that shows the applicant's name, e.g. Water bill, electricity bill, telecommunication bill, monthly bank statement.

5.3.14According to the circumstances, IPIM has the right to require the applicant to submit other documents it deems helpful to the approval procedure.

5.4 About acceptance of application: Applicants must submit all documents listed in point 5.3, after which IPIM will run a preliminary check before accepting the application.

5.5 About supplementary documents: if IPIM finds that more documents are needed for the approval procedure, after accepting the application, IPIM will notify the applicant by email or phone to submit supplementary documents within 15 days from the second day of notification. If the applicant does not comply within the designated period, the approval procedure will continue with the documents the applicant has already submitted.

6. Preliminary Analysis and Hearing Procedure

6.1 IPIM will conduct a preliminary analysis of the application documents to check whether the qualifications and conditions of the applicants and the documents

submitted meet the objectives and requirements of the Scheme. In any of the following circumstances, the applicant will not be admitted to the assessment process. IPIM will notify the applicant by letter if the application is rejected:

- 6.1.1 The project concerned in the application does not meet the requirements of points 2 and 5 of this Scheme.
- 6.1.2 Failure to submit all required documents listed in point 5.5 within the designated period, or the supplementary documents do not meet the Scheme's requirements.
- 6.1.3 Government Financial Services Bureau or IPIM's rejection of previous subsidies as referred to in point 13.
- 6.1.4 The applicant has applied to other Macao public entities or the relevant event has been granted financial support, except for the situation where IPIM made the above arrangement via co-ordination with other public entity(-ies).
- 6.1.5 The applicant was granted subsidy in the previous year but has not yet submitted the user report regarding the use of the services provided by B2B/B2C e-commerce platform recognised by IPIM as requested in point 12.9.
- 6.1.6 Applicants who do not have actual business operations in Macao or whose main business is run outside Macao will not be deemed an entity having actual business operation in Macao.
- 6.1.7 The applicant is the legal representative of a B2B/B2C e-commerce platform's structure and is the proprietor holding no less than 50% of the capital.
- 6.1.8 Repeated applications made by companies whose 50% or more shares are held by the same shareholder, or by companies with different names but the same proprietor.
- 6.2 In the event of 6.1.8, only the first application received will be accepted.
- 6.3 If none of the above situations are found in the preliminary analysis, the relevant authority will process the application according to the assessment and approval standard.
- 6.4 Pursuant to the preliminary analysis mentioned in point 6.1 and the assessment and approval standard in point 7, if any situation that might cause rejection of the application is found, a hearing regarding the application will be conducted according to the relevant regulations of the Administrative Procedure Code before the relevant authority makes a decision.

6.5 In a written hearing procedure, if the applicant has not signed the double registered letter of the written hearing notification and the letter is returned via the Post Office, IPIM will, via the contacts provided on the application form, notify the applicant to collect the written hearing notification at the Business Development Service Division within 15 days of notification. If the applicant does not collect the hearing notification within the designated period, the approval procedure will continue with what the applicant has already submitted.

7. Standard of assessment and approval

7.1 In order to ensure the proper use of public resources, the relevant authority has the discretion in the approval process, and makes the decision to grant, partially grant or not grant based on the budget affordability of the Scheme, the overall public interest, the overall relevant content of the activity and the reasonableness of the budget.

7.2 Applicants must meet the following assessment and approval criteria:

7.2.1 Operation status: the applicant must maintain an active business operation, actual business transactions (e.g., purchasing products and product sales) and commercial activities.

7.2.2 Source of the marketed product: the applicant must inform IPIM about the source of products to be promoted on B2B/B2C e-commerce platform recognised by IPIM, and submit a declaration mentioned in point 5.3 and the relevant certificates (if any) as supporting documents.

7.2.3 Feasibility of marketing the products on B2B/B2C e-commerce platform recognised by IPIM: the products which the applicant intend to promote should be appropriate to be marketed and sold on the e-commerce platform.

8. Approval procedure and decision

8.1 IPIM will pursuant to point 6.1, conduct a preliminary analysis of the application documents to check whether the qualifications and conditions of the applicants and the documents submitted meet the objectives and requirements of the Scheme.

8.2 Depending on the complexity and significance of the activity, IPIM may require the applicant to prepare a project defence or IPIM may seek advice from other public or private entities.

8.3 The granting authority shall decide on the application after fully considering the documents submitted by the applicant and the evaluation criteria.

8.4 The decision on the granting of financial support shall specify, in particular, the purpose of the support, the amount of the support, the method of payment and other conditions attached.

9. Disbursement of Grants

9.1 IPIM will distribute the subsidy by "bank transfer" to the bank account in the name identical to the grantee's. If the grantee needs other ways of disbursement like cheque due to special circumstances, the grantee may submit a written request to IPIM.

9.2 If the actual expenses are less than the requested amount, the grant will be disbursed according to the actual amount spent. If the actual expenses are more than the requested amount, the grant will be disbursed according to the amount IPIM approved in the application.

10. Inspection

10.1 IPIM has the right to monitor the applicant's compliance with this Scheme, especially whether the fund is used to serve the purpose specified in the application when approved.

10.2 To fulfil the duty to inspect, IPIM has the right to request the grantee to provide necessary information, and to co-operate and assist IPIM's staff to complete the relevant inspection on the applicant's operation status and use of the recognised e-commerce platform.

10.3 IPIM's staff have the right to examine the grantee and the recognised e-commerce platform through different means.

11. Documents for Settlement and Submission

11.1 The grantee must submit the documents for settlement within 90 days from the day following the receipt of the application result notification, including: questionnaire, hard or digital copy of expenditure certificate issued by B2B/B2C e-commerce platform recognised by IPIM, settlement statement and a screen shot of the e-commerce platform the grantee joined.

11.2 The issuance date of the expenditure certificate mentioned in point 11.1 should be within 90 days from the day following the application approval.

11.3 IPIM may, according to the actual situation, require the grantee to submit relevant documentary proof of the relevant expenditure that IPIM considers useful for approving the settlement.

12. The Applicant's/Grantee's Duties and Responsibilities

- 12.1 The applicant/grantee must truthfully provide information and make declarations.
- 12.2 The applicant/grantee must use the granted money for the purpose specified in the approval.
- 12.3 The applicant/grantee must ensure the careful and rational planning and organisation of funded activities.
- 12.4 The applicant/grantee must accept and co-operate with public departments and entities as referred to in point 10 of the Scheme in inspecting the use of fund.
- 12.5 The marketed contents must not violate any laws related to advertisement and other regulations in Macao.
- 12.6 The marketed contents should be conducive to Macao's economic and trade activities.
- 12.7 The products marketed and sold on B2B/B2C e-commerce platform recognised by IPIM should be identical to the ones specified in the grantee's application.
- 12.8 The grantee must abide by the settlement regulations stipulated in point 11.
- 12.9 Having used the service of the e-commerce platform using the subsidy, applicants must submit an e-commerce platform user review within 30 days. In order for IPIM to verify and review the applications and the implementation thereof anytime needed, applicants must organise and retain the documents, licences, transaction records relevant to the using of e-commerce service for five years.
- 12.10 If there are any major changes of the applicant's operation (e.g., change of share structure, business scope and business cessation) that will cause discrepancies with the application information IPIM has previously received, the applicant must report to IPIM and update the relevant information within 15 days of the relevant changes.
- 12.11 If the applicant is directly or indirectly related to the B2B/B2C e-commerce

service platform recognised by IPIM, the applicant must take the initiative to report truthfully. Otherwise, IPIM has the right to handle the application pursuant to the regulations stipulated in point 13 without prejudice to the legal process regarding the arising liability. The direct and indirect relations mentioned above refer to situations include but not limited to:

12.11.1 The grantee's shareholders, members of the administration and their spouses or parents or children are shareholders, members of the administration of the B2B/B2C e-commerce platform recognised by IPIM.

12.11.2 The grantee is a shareholder of the B2B/B2C e-commerce platform recognised by IPIM.

12.11.3 The e-commerce platform recognised by IPIM is a shareholder of the grantee.

12.12 The subsidised project must not receive any other financial support from IPIM or other public departments in Macao, except for the situation where IPIM made the above arrangement via co-ordination with other public entity(-ies).

12.13 The grant cannot be transferred to or shared with other enterprise(s).

12.14 The grantee is responsible for the products displayed or the information disseminated on the recognised e-commerce platform. Selling, displaying or placing any pirated or unauthorised items are strictly prohibited. The exhibits restricted by the laws of Macao and any acts of infringement of intellectual property rights (including trademarks, copyrights, designs, trade names and patents.) are absolutely prohibited. Any exhibits that are indecent, violating good customs, involving politics, religion or detrimental to the image of Macao shall not be displayed.

12.15 The grantee must comply with the laws and regulations of the Macao Special Administrative Region, particularly Administrative Regulation No. 18/2022 “Public Financial Support Scheme of Macao Special Administrative Region”, the “Financial Support Regulation of Macao Trade and Investment Promotion Institute”, which is approved by Dispatch No. 79/2022 by the secretary for economy and finance as well as regulations and other provisions of the Scheme.

13. Consequences of Breach of Obligations

13.1 According to the nature and severity of the applicant/grantee's breach of obligations, IPIM will determine the corresponding consequences, unless there

is a reasonable explanation that is accepted by IPIM. The consequences of breach of obligations include:

13.1.1 Partial or full denial of granting and decline of applications made by the relevant natural person or entity within five years:

13.1.1.1 The applicant/grantee makes false declarations, provides false information, or uses any illegal means to obtain the funding

13.1.1.2 The grantee breaches its obligations specified in point 12.2.

13.1.1.3 The grantee has caused serious damage to the participants or the public interest, in particular serious risk or damage to public safety or social order, by breaching the obligations set out in point 12.3.

13.1.2 Suspend the disbursement of funds that have been approved, or make appropriate restrictions when calculating the actual disbursement amount, or cancel all or part of the approved funding:

13.1.2.1 The grantee breaches its obligations stipulated in points 12.4 to 12.8, 12.12 to 12.15.

13.1.3 Denial of granting:

13.1.3.1 The applicant who was granted funding in the previous year violates the obligation stipulated in point 12.9.

13.1.3.2 The applicant has not fulfilled the obligations of points 12.10 and 12.11 and declared to IPIM.

13.2 Refund of grants and placement on the list of rejection of funding:

13.2.1 If the grant is cancelled in whole or in part, the grantee shall return all or part of the disbursed grant within 30 days from the date of notification. If the grantee applies in advance with reasonable reasons, IPIM may extend the above-mentioned period once with the total period not exceeding 60 days.

13.2.2 If the grantee fails to return the disbursed grants in accordance with point 13.2.1, from the day after the overdue date of the granting until it is fully returned or refunded, IPIM will not accept new applications from the natural person or entity and suspend its applications that are in the

approval or settlement stage.

13.2.3 If the grantee fails to return the disbursed grants within the period referred to in point 13.2.1, and the compulsory collection of relevant grants stipulated in point 14 fails, the grantee is no longer allowed to apply for the grants specified in this Scheme.

13.2.4 If the grant is cancelled in whole or in part due to the reasons listed in point 13.1.3, the grantee will be placed on the list of rejection of funding. No other grant applications from this grantee will be processed for a maximum period of one year from the date of total or partial cancellation of the grant, except for cases not attributable to the grantee.

14. Compulsory Collection

In the event that the grantee fails to return the grants referred to in point 13 within the specified period without a reasonable explanation, the tax enforcement department of the Financial Services Bureau shall conduct a compulsory collection.

15. Civil and Criminal Liability

In the procedures related to the subsidy, the grantee who makes false declarations, provides false information, or uses any illegal means to obtain the funding shall bear civil and criminal liability in accordance with the law, which does not affect it bearing the consequences mentioned in point 14.

16. Processing of Personal Data

The personal data furnished in the application documents will be used solely for IPIM's process of application and fund granting. The approval procedure entails the applicant's consent to IPIM's right to provide the data in the documents to other public departments or entity in Macao for assessment purposes, as well as IPIM's acquiring, handling and verifying necessary personal data by any means including the internet.

17. Other Issues

17.1 All application materials will be used for the purpose of this Programme only. Applicants must ensure that the submitted documents and information are accurate and accept that they will not be returned once submitted.



- 17.2 For matters not stipulated in this Scheme, the laws and regulations in force in Macao shall apply, in particular, the provisions of Administrative Regulation No. 18/2022 “Public Financial Support Scheme of the Macao Special Administrative Region” and the "Financial Support Regulation of Macao Trade and Investment Promotion Institute", approved by Dispatch No 79/2022 by the secretary for economy and finance.
- 17.3 The Scheme and all the accompanying documents are in Chinese, English and Portuguese; in case of any inconsistency, the Chinese version shall prevail.
- 17.4 If the funded projects involve unlawful infringement of the rights of others, the grantee shall bear all responsibilities. IPIM also reserves the right to pursue its legal responsibility.
- 17.5 This Scheme is a service helping Macao enterprises grow with financial support, which is not any form of business trade. IPIM shall not bear any form of compensation or repayment responsibility.
- 17.6 The applicant must ensure the truthfulness of all information
- 17.7 IPIM reserves the right to make amendments to and final interpretation regarding this Scheme.