

Eficiência da Alocação nas Finanças Públicas e a Evolução do Sistema Fiscal de Macau - Um Estudo Comparativo

Leung Chung Sing Chua Yee Hong (pp. 133)

The respective aspects of expenditure incidence, returns on public investment, income re-distribution and tax reform in Public Finance would have an impact on the efficiency of the public finance of the Macao SAR. The taxation structure and experience of cash transfer scheme in Hong Kong and Taiwan respectively would serve as reference for Macao to explore her "sharing economy" from the viewpoint of 'efficiency' vs 'fair'. In Macao, the public finance policy may also serve a political purpose for the public support through the subjects of education, healthcare, public spending on social welfare and housing policy. However, those previous policies of the Macao SAR Government in public spending may perhaps exhibit some kind of fiscal illusion in the general public. In short, Macao SAR Government should be urged to review the relevant mechanisms and to study for feasible approach in tax reform, as well as continuous improvement in tax base structure and minimizing of "externalities".

Uma Análise do Impacto Socioeconômico das Novas Zonas Urbanas sobre Macau

Kou Seng Man Tong Sao Lai (pp. 163)

Macao had experienced continuous negative economic growth for years before handover of sovereignty to the People's Republic of China, but the economic rebounded robustly afterwards. At the time of the rapid development, Macao is also facing the constraints of insufficient land resources. The conflict of too many people and too little land in the city and the consequences of rapid economic development pose serious challenges to Macao, which could be solved through no other means but by land reclamation. For this reason, the Macao Special Administrative Region of the People's Republic of China Government is currently reclaiming about 350 hectares to build the new urban zone to achieve Macao sustainable development. This paper reveal the economic and social impact of Macao by using the existing urban area analysis, comparison and new urban zone planning experience of other countries and regions for reference to consolidate the actual situation in Macao, in order to put forward a series of feasible suggestions.

Macau, Cidade Criativa UNESCO de Gastronomia?

Maria João dos Santos Ferreira

(pp. 185)

Macau Special Administrative Region (Macau SAR/RAEM), or simply Macau, is ruled by the political formula known as Macau formula, one country, two systems. The Basic Law guarantees a period of fifty years during which the Portuguese modus faciendi and vivendi would be protected, after the return to motherland. It comprises the cultural heritage of five centuries of the Portuguese influence and its preservation. According to several documents on UNESCO Safeguarding the Intangible Cultural Heritage, there is a special protection of gastronomy, considered the most important intangible heritage. Besides two local gastronomies, the Macanese gastronomy of Portuguese inheritance, known as the oldest fusion cuisine of the world, and the Macanese gastronomy of Chinese/Cantonese inheritance, there is also a vast gastronomic offer of several cuisines in more than 2200 restaurants in 2015. The path is outlined to the UNESCO City of Gastronomy application, as Macau fulfils its attributes. Nevertheless we believe that there are procedures to be carried out, in order to become a Creative City of Gastronomy, keeping always in mind that Macau is the gateway between East and West.

(In)Admissibilidade da Prova Testemunhal no Processo de Suspensão de Eficácia do Acto Administrativo Previsto no CPACM

João António Valente Torrão

(pp. 209)

Prior to the entry into force of CPACM (Macao Code of Administrative Litigation), approved by Decree-Law No. 110/99 of 13 December, it was applicable the Portuguese legislation governing litigious appeal, with some limitations regarding documentary evidence as better addressed in this paper.

CPACM, published several years before the Administrative Courts Procedure Code in Portugal, established some innovative situations when comparing to past, namely the admissibility of all means of proof in contentious proceedings. Considering that the principle of effective judicial protection established in Article 2 of CPACM requires the admissibility of the evidence deemed necessary for the defense of the right and also considering that there is no express provision prohibiting the witness evidence in the injunction proceedings for suspension of the effects of administrative acts (contrary to what happened in the previous legal regime), it is sought to demonstrate that the

expression "submitting the documents deemed necessary" contained in article 123, paragraph 3 of this Code, cannot be interpreted as limiting proof to its documentary form, otherwise it would be violated the principle of "effective judicial protection".

A Privacidade Temática e a Privacidade Espacial nos Casinos da Região Administrativa Especial de Macau: Algumas Notas à Luz do Conceito de «Ambiente Inteligente»

Hugo Luz dos Santos Wang Wei (pp. 239)

This scientific article collimates to the analysis of the legal framework of gaming and betting contracts in Macau, mainly regarding the (pressing) question of

“surveillance, storage and big data collection and, inherently, the privacy issues arisen from that data collection”. Based on this doctrinal article some ideas to resolve the issue of “privacy” have been pointed out, recommending in particular the mobilization to the legal framework of gaming and betting contracts in casinos of Special Administrative Region of Macau, of the doctrinal category of private spheres levels; moreover, the (candent) issue of proportionality of that collection and storage of big data, that is imposed on the casinos of Macau, is also focused, chiefly if it is secondary use for law enforcement purposes is excessive and whether it passes the test of the proportionality (Verhältnismäßigkeitsgrundsatz).

Classificação e Categorias de Jogos: Estudo Comparativo das Leis do Jogo do Reino Unido, dos EUA e de Macau

Wang Changbin (pp. 263)

Gambling in the United Kingdom and the United States is roughly classified into three types: gaming (casino gaming in the US), betting and lottery while in Macao, according to the Law No. 16/2001, is classified as games of fortune or chance, pari-mutuel betting and operations offered to the public. All the three terms are not properly used in Macao and can be misleading. The literal meaning of “games of chance” covers all kinds of gambling whereas in Macao it actually refers to casino games only. Pari-mutuel betting is routinely used to represent all the betting based on horse racing, greyhound

racing and sports in Macao while the literal meaning of the term is only for pool betting which is only one of the types of betting based on the activities in question. The term of "operations offered to the public" is also vague and the regulations on the games are not seriously observed in Macao. Tombola, for example, which is classified clearly as a gambling operation offered to the public and not allowed in a casino according to the Law, was in fact offered as a game of chance in a casino in Macao. This paper discusses the classification and types of gaming in the UK and the US as compared to those in Macao and studies how the latter can be improved.