

Moreover, to keep auditors abreast of the latest developments in these areas and enhance their professional knowledge, in 2022 more than 100 auditors attended online courses in areas such as new financial reporting standards, Macao auditing standards, and corporate governance – so that they could gain a better understanding of the development of new financial reporting standards; the implications of the new Macao Special Administrative Region auditing standards requirements for audit practices; the differences between the two sets of auditing standards in Macao at present; as well as the evolution of corporate governance, plus the basics and the contents of the general corporate governance framework, in order to improve business standards and better fulfil social responsibilities.

As regards enhancing computer-aided auditing, in 2022 relevant personnel of the Commission of Audit held regular online meetings with the Computer Technology Centre of the National Audit Office, to exchange views on the operation and maintenance of the “Auditor Office (Macao version)”;¹ and further updated the system after considerable verification in the hope of achieving greater functionality.

In 2022, the Commission of Audit continued organising training activities for public departments, to promote the audit culture and its positive significance, and introduce the importance of good management of public resources, so that the public sector can use government resources wisely and cherish public funds while providing services.

Judicial Transparency Fostered by the Courts of the MSAR, and Smart Prosecution Developed by Public Prosecutions Office



Numbers of cases admitted by the three-tier court system

2022	Court of Final Appeal	Court of Appeal	Court of First Instance (including the Examining Magistracy)	Administrative Court	Total
Cases admitted	137	963	14,961	73	16,134
Cases concluded	153	1,057	14,338	97	15,645
Cases pending	92	343	12,789	93	13,317

The majority of the cases in the three-tier court system were criminal cases and criminal labour cases, which totalled 5,555 (excluding Examining Magistracy cases). Ranking second was civil and labour cases, which totalled 3,700. There were also 208 administrative cases and 6,671 other cases.

Law promotion and legal consulting services

To strengthen the promotion of the law and foster transparency in the judicial system, starting from 9 October 2013, the Courts of the Macao SAR issues press releases about typical concluded cases and publishes them on the websites of the court and the Government Information Bureau. Various media may republish and report on these cases, which can hopefully promote legal awareness and law abidance in society, while informing the public about the judicial approaches and methods adopted for settling various disputes. As of the end of 2022, an accumulated total of 978 articles had been released, 105 of which were released in 2022.

Summary of consulting services provided by the Base Court in 2022:

2022	Criminal Courts	Civil Courts	Small Claims Courts	Total
Total number of inquiries	1,532	3,562	1,534	6,628
Number of cases	1,584	3,183	1,534	6,301
Number of cases handled directly	1,547	3,077	1,534	6,158
Number of cases transferred to the Public Prosecutions Office	34	77	---	111
Number of cases transferred to other departments	3	29	---	32
Number of telephone inquiries	488	894	---	1,382

Legal assistance and enforcement

Regarding the delivery of judicial writs and assistance in investigations and evidence collection in civil and commercial cases, in 2022 the Court of Final Appeal received 232 judicial writs from mainland China courts, and delivered 61 judicial writs to mainland China courts on behalf of courts in Macao.

In 2022, the Court of Appeal received 22 requests for reviewing and endorsing judgments made by mainland China courts or arbiters; eight judgments endorsed by the Court of Appeal were sent to the Base Court for enforcement.

The Macao SAR Government and the Hong Kong SAR Government signed the Arrangements Concerning Reciprocal Recognition and Enforcement of Arbitral Awards between the Macao SAR and the Hong Kong SAR on 7 January 2013, which took effect on 16 December 2013. As at end of 2022, the Court of Appeal had handled five cases on arbitral awards.

The Macao SAR Government and the Hong Kong SAR Government signed the Arrangements for Mutual Service of Judicial Documents in Civil and Commercial Cases between the Macao SAR and the Hong Kong SAR on 5 December 2017, which came into effect on 1 August 2020. As at the end of 2022, The Court of Final Appeal had received 22 judicial writs from Hong Kong courts and delivered 35 judicial writs to Hong Kong courts on behalf of courts in Macao.

Declarations of assets and interests

In 2022, the Court of Final Appeal followed the stipulations in Law No.11/2003, which had been amended according to Law No.1/2013, in receiving individuals for the declaration of assets and interests. It opened 155 individual dossiers, received 2,030 documents for the declaration of assets and interests that involved 1,590 people, and sorted and updated the contents of the individual dossiers according to the law.

According to stipulations in the aforementioned Law No. 11/2003, the Office of the Court of Final Appeal has uploaded Part IV of the disclosure document of assets declaration to the website of the Courts of the Macao SAR, ensuring it is available in the public domain as required by law. In 2022, the disclosure documents (Part IV) of 434 individual dossiers involving 326 people were published online. By the end of 2022, there was an accumulated total of 4,510 disclosure documents, involving 944 people.

Summary of work in 2022 and outlook for the Courts of the MSAR

From mid-June to early August 2022, Macao experienced the most critical pandemic situation since the Covid-19 pandemic began. The three tiers of courts could only maintain limited operations, or even suspend external operations while only approving or handling urgent cases. Although the pandemic had a greater impact on the prosecution activities of the courts, especially the proceedings of the base courts, the three tiers of courts generally continued to operate normally and effectively, and the overall schedule of the base courts was relatively unaffected.

In 2022, apart from performing judicial functions in accordance with the law, the Courts of the

MSAR also implemented the following work:

- Aligning with and following the Government's anti-pandemic measures – In addition to performing judicial functions in accordance with the law, the Courts of the Macao SAR adjusted the operation of the three tiers of courts in response to the Government's anti-pandemic measures. During the periods when the pandemic was severe in Macao, the base courts admitted cases of violation of anti-pandemic regulations in a timely manner, and in accordance with the summary criminal procedures, ruling against the suspects in relevant cases, thus sounding the alarm to society. The Office of the President of the Court of Final Appeal organised a court anti-pandemic support team of more than 90 people to join the Government's livelihood support team, and performed 11 tasks. This was the first time that court officers joined the Government's disaster relief work;
- Promoting the digitisation of justice – On 1 September 2022, the law on electronically submitting litigation documents and paying litigation fees came into effect. This marked the first time Macao introduced electronic means into its litigation system, representing a good start to promoting the digitisation of litigation procedures. The full operation of the two electronic services and the accumulation of practical experience will serve as a reference for the introduction of electronic proceedings in the next stage, thereby further enhancing the digitisation of judicial proceedings in Macao; and
- Establishing a judicial confidentiality system – In 2022, the courts formulated the Guidelines for the Management of Judicial Confidentiality in Courts, based on the Government's guidelines on confidentiality and the specific needs of judicial practice, clarifying the matters that should be kept confidential and the principles for handling confidential matters, developing a set of confidentiality procedures and management measures applicable to judicial litigation in the three tiers of courts, and establishing corresponding systems and mechanisms of supervision, management and accountability, while protecting the public's right to know.

Looking ahead, Macao is experiencing a critical period of opportunities for transformational development, while the implementation of “One country, two systems” has entered a new stage. To ensure stable and long-lasting implementation of the “One country, two systems” principle, it is necessary to take into account the actual social and economic development and reform in the past two decades since Macao's reunification; carefully examine the issues and challenges in the Macao's legal systems – especially the criminal, civil and administrative litigation systems; and boldly innovate by referring to and introducing effective practices in other legal systems that represent the latest development trends.

In terms of civil legal assistance, efforts shall be made to align judicial laws, regulations and systems between Macao and the Guangdong–Macao Intensive Cooperation Zone in Hengqin; establish a comprehensive, efficient, and diverse dispute resolution mechanism that organically connects cross-border commercial trials, arbitration, and mediation; promote the integration of information technology and legal governance; and establish an inter-regional civil legal assistance system with Chinese characteristics that demonstrates the advantages of the “One country, two systems” principle, to provide new support for the construction of the Guangdong-Hong Kong-Macao Greater Bay Area and the Guangdong-Macao Intensive Cooperation Zone in Hengqin.

In terms of criminal legal assistance, the legislative work of the Inter-regional Criminal Legal Assistance Law should be relaunched as soon as possible, to fill the important legal gaps since Macao's reunification, so that the judiciary and law enforcement units have a legal standpoint for inter-regional criminal judicial cooperation. Negotiations and consultations on judicial cooperation with mainland China and Hong Kong in criminal matters shall commence as soon as possible, focusing on issues such as the delivery of criminal judicial documents, investigations and evidence obtainment, handover of fugitives, recognition and execution of criminal judgments, and handover of sentenced persons. Inter-regional criminal legal assistance is an indispensable and important system for safeguarding national sovereignty, security, and development interests, combating cross-border crimes, ensuring social stability, and safeguarding the legitimate rights and interests of public and private legal persons and the general public, and should not be lacking for a long period.



In 2022, the number of criminal cases initiated by the Public Prosecutions Office was 10,608, 16.57 percent less than the 12,715 cases in 2021, while the number of cases concluded was 11,200, representing a decrease of 15.15 percent. Among these cases, 2,893 resulted in prosecutions after investigations, and 8,047 were archived, representing decreases of 18.94 percent and 14.27 percent, respectively; and 118 cases were reopened due to discovery of new evidence, representing a decrease of 22.37 percent.

The court statistics reveal that the top five types of crimes investigated in 2022 were:

- 2,917 theft, robbery and property damage cases (down 13.34 percent year on year);
- 1,656 fraud and extortion cases (up 5.95 percent year on year);
- 1,260 offences against physical integrity (down 8.50 percent year on year);
- 1,075 illegal immigration and related crimes (down 5.12 percent year on year); and
- 770 crimes related to traffic accidents (down 37.50 percent year on year).

In addition, the Public Prosecutions Office initiated relatively high numbers of investigations

of the following crimes:

- 302 computer crimes (down 69.77 percent year-on-year);
- 299 cases related to infringement of sexual freedom and self-determination (down 8.56 percent year-on-year);
- 216 cases of defamation (up 10.77 percent year-on-year);
- 214 crimes against public authority (down 27.95 percent year-on-year); and
- 203 cases of forgery (down 45.72 percent year-on-year).

As regards civil and labour litigation works, the Civil Labour Division of the Public Prosecutions Office handled 778 civil labour cases, 11.89 percent less than the figure of 883 cases in 2021. Among these cases, the Office investigated 47 maternity or paternity cases, and initiated 114 court actions for minors; and handled 617 proceedings concerning interdiction, disqualification, custody, litigation fees, bankruptcy, mandatory property inventories and settlement of unpaid taxes on behalf of the Finance Services Bureau.

As regards the handling of labour litigation cases, the Public Prosecutions Office aims to first pursue mediation to resolve disputes for civil labour cases, in accordance with the Labour Procedure Code, to protect the rights of the relatively disadvantaged working class to the greatest extent. In 2022, the Public Prosecutions Office was involved in 412 labour litigation cases, about 20.77 percent less than the 520 cases in 2021. These included: 304 newly initiated cases involving labour accidents and occupational diseases, 5.19 percent more than the 289 cases in 2021; mediation in 260 cases, 15 of which were initiated in the absence of reconciliation agreements; 108 newly initiated common labour litigation cases, 53.35 percent less than the 231 cases in 2021, leading to 125 mediation sessions and 14 litigation cases. Regarding the number of workers involved in the cases, during 2022, 385 workers were involved in the mediation procedures conducted by the Public Prosecutions Office, and 45 workers were involved in litigations initiated following failure to achieve mediation.

In 2022, the Office of the Administrative Court at the Public Prosecutions Office received 84 cases, 37.31 percent less than the 134 cases in the previous year. Among these cases, the Public Prosecutions Office participated in six litigation procedures, 48 judicial appeals, 17 litigation cases, six cases involving urgent procedures, six cases of objection against administration of taxation and one case involving other procedures.

In 2022, the Public Prosecutions Office before the Court of Final Appeal and the Court of Appeal, deployed with five judicial officers, participated in proceedings as follows:

- 912 criminal, civil and administrative proceedings in the Court of Appeal, 15.71 percent less than the 1,082 proceedings in 2021, including three cases related to land issues, leading to the Public Prosecutions Office giving 1,066 opinions on cases and replies to appeals.
- 141 cases of the Court of Final Appeal, 13.50 percent less than the 163 cases in 2021, including one case related to land issues, leading to the Public Prosecutions Office giving 91 opinions on cases and replies to appeals.

In 2022, the overall operation of the MSAR Public Prosecutions Office could be summarised as follows:

As a result of the pandemic, compared with the previous year, the number of criminal, civil and administrative cases admitted by the Public Prosecutions Office decreased, but the number of civil and commercial appeal cases involving the Court of Final Appeal increased. Judging by the actual situation, in the face of Macao's industrial structure adjustment, strengthening post-pandemic economic recovery is crucial to safeguarding people's livelihoods and social stability.

In view of the increasing number of employment-related injury cases, to protect the legitimate rights and interests of workers in occupational safety and physical health, it is necessary to enhance labour safety education and strictly enforce labour safety measures.

The number of computer crimes decreased significantly. On the other hand, the number of fraud cases continued rising. It is necessary to pay attention to the changing trend of fraud crimes and take preventive measures and countermeasures to maintain normal social order and safeguard public property.

As cross-border flows of people were reduced due to the Covid-19 pandemic, the numbers of cases related to illegal gambling and drugs decreased. In line with the adjustment of the anti-pandemic policies and the relaxation of border control measures, all functional departments of the MSAR shall work together to strengthen anti-drug enforcement and join hands to protect the health of residents, especially young people, and secure peace for Macao society.

In 2022, the numbers of fraud cases and robberies arising from illegal currency exchange activities decreased, but the number of criminal activities involving "money exchange gangs" gradually rose as the number of inbound tourists began increasing. The authorities need to strengthen relevant prevention and countermeasures to maintain the public order and social stability of Macao and the image of a healthy tourism city.

In response to illegal acts violating anti-pandemic regulations or disrupting anti-pandemic work, the Public Prosecutions Office strengthened countermeasures to provide judicial protection for pandemic prevention and control. The office also worked together with Macao residents to fight the pandemic by actively participating in frontline support work.

The number of domestic violence cases dropped slightly compared to the previous year. Public departments and private social service agencies in Macao shall continue jointly building a safety barrier to prevent domestic violence, in order to maintain family harmony and social stability.

The situation of crimes against minors and minors committing crimes is becoming more complex, especially crimes involving sexual assault. All sectors of society should attach great importance to this issue. In addition to increasing the intensity of combating sexual crimes according to the law, it is necessary to enhance the self-protection ability and law-abiding awareness of young people, pay attention to the growth of minors, and support the development of healthy sexual values among teenagers.

The number of money laundering cases increased compared with the previous year, while the incidence rate was still within a controllable range. The Public Prosecutions Office shall continue maintaining close cooperation with functional departments to jointly maintain the safety and stability

of Macao's financial system.

The number of international and interregional criminal, civil and commercial judicial assistance cases increased slightly compared with the previous year. The Public Prosecutions Office strictly abides by the one-China principle, handles cases in accordance with the Criminal Law on Mutual Assistance and relevant laws, and strives to optimise the procedures for handling international judicial mutual assistance requests, to improve work efficiency.

By drawing on the advanced experience of smart prosecution in mainland China and working closely with the Inspection Technology Information Research Centre of the Supreme People's Procuratorate, the Public Prosecutions Office supports the development of electronic judicial litigation in Macao, strives to promote the information technology infrastructure for smart prosecutions, continuously optimises the information system functions of judiciary operations, administration and convenient public services, and applies technology to improve the quality and efficiency of prosecutions.

The Public Prosecutions Office actively participates in and promotes the development of the legal system of Macao by providing professional advice on legal reform, as requested by the Government or through various means, to support optimising the legal environment and constructing a legal system with Macao characteristics.

Given progress in developing the Guangdong-Hong Kong-Macao Greater Bay Area and the Guangdong-Macao Intensive Cooperation Zone in Hengqin, the Public Prosecutions Office suggests expediting the regime for cooperation with mainland China and Hong Kong in mutual legal assistance regarding criminal matters, to enhance the effectiveness of preventing and fighting crimes.

The Public Prosecutions Office shall strengthen the judicial team and operational standards, firmly implement the overall national security concept, enhance the self-awareness of maintaining the stable and long-lasting successful practice of "One country, two systems", safeguard the security and stability of the country and the Macao SAR, and provide legal protection for Macao residents to live and work in a safe and prosperous environment.