

PORTUGUESE TAX SYSTEM

U₃DE₂ – unidade de desenvolvimento empresarial, sa

2018

KIND of TAXES

- DIRECT - That affect the income obtained
 - IRS – Single Income Tax
 - Direct and progressive tax, the tax rate depends on the income earned.
 - Variable between 0% and 44%
 - Paid annually
 - IRC – Tax on Collective Income
 - Tax on corporate income, which is levied on the taxable profit of each company
 - Variable between 17% e 21%
 - Paid annually

KIND of TAXES

- INDIRECT - That indirectly affect consumer goods or expenditure
 - IVA – Value-added tax
 - This tax increases during the chain of sale or production
 - There are 3 tax actually 6%, 13% e 23%
 - Paid by the consumer for each purchase.
 - IUC – Single Currency Tax
 - This tax is paid by owners of motor vehicles, boats and airplanes.
 - It varies according to the age and degree of pollution of each.
 - Paid annually in the month of maturity of the enrollment

KIND of TAXES

- IMT – Municipal Tax on Real Estate Transmission
 - Shall be levied on the value of the transfer of immovable property;
 - The rate varies from municipality to municipality and is paid by the buyer before the deed.
- ISP – Tax on Petroleum and Energy Products
 - Is charged on the production of petroleum and energy products (gas), included in the final price of the products;
 - Paid to the head by the producer of the fuel.
- IS – Stamp tax
 - It deals with administrative acts, such as deeds, bank credits;
 - The rate is variable between 3 and 4 per thousand.

KIND of TAXES

- IMI – Property tax
 - It is levied on all real estate;
 - Rustic;
 - Urban.
 - Rate varies from municipality to municipality
 - Between 0,1% and 1%;
 - Paid annually in the month usually in April.
- AIMI – Addiconal Property tax
 - It is levied on all real estate above some limit;
 - Rustic;
 - Urban.
 - Paid annually in the month usually in September.

KIND of TAXES

- SPECIAL TAXES ON CONSUMPTION
 - IABA – Tax on Alcohol and Alcoholic Beverages
 - On beer, wines, fermented and spirits drinks;
 - Paid in advance by the manufacturer or importer.
 - ISV – Tax on motor vehicles
 - This tax is levied on new or imported vehicles, it is paid by the buyer;
 - Included in the sale price or paid at the time of registration of the national registration.
 - IT – Tax on tobacco
 - Tobacco manufactured or not, included in the final price of the products;
 - Paid in advance by the manufacturer or importer.

TAXES by TYPE

- Os diversos impostos na ótica do sua aplicação

	(A)IMI	IMT	IS	IVA	IRS	IRC	IABA	IT	ISP	ISV	IUC
Real Estate	x	x	x								
Income					x	x					
Expense			x	x							
Car										x	x
Special							x	x	x		

FISCAL FRAMEWORKS

	IRS	IRC	IVA	PPC	PEC	E-FATURA
ENI	SIMPL/GERAL		ISENTO MENSAL/TRIMESTRAL	SIM		ISENTO/ MENSAL
UNIPessoal		SIMPL/GERAL	MENSAL/TRIMESTRAL	SIM	SIM	MENSAL
LIMITADA		SIMPL/GERAL	MENSAL/TRIMESTRAL	SIM	SIM	MENSAL
Soc Anónima		GERAL	MENSAL/TRIMESTRAL	SIM	SIM	MENSAL
ASSOCIAÇÃO		SIMPL/GERAL	ISENTO MENSAL/TRIMESTRAL	DEPENDENDE	DEPENDENDE	ISENTO/ MENSAL
COOPERATIVA		SIMPL/GERAL	ISENTO MENSAL/TRIMESTRAL	DEPENDENDE	DEPENDENDE	ISENTO/ MENSAL
FUNDAÇÃO		GERAL	ISENTO MENSAL/TRIMESTRAL	DEPENDENDE	DEPENDENDE	ISENTO/ MENSAL

ENI – Empresário em Nome Individual

PORTUGUESE SOCIAL SECURITY SYSTEM

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FORMATION OF INCOME

- The income of the worker is formed by maturity, with or without subsidies, prizes and additional income, deducted from the discounts for the single social rate and irs.
- The worker is entitled to 22 days of vacation per full year of work;
- The worker is entitled to 12 wages, plus Christmas allowance and holiday allowance
- In the case of a shorter term you are entitled to $\frac{1}{12}$ for each full month of work

MINIMUM WAGE

- National Minimum Wage[2018] – 580 €
- Free Food Subsidy: 4,52 € (by work day)
- Free transport allowance: 0,36 € (by km)
- Exemption from working hours : +27% base salary

In the case of a CCT in force for the sector, the value

- IAS (Index of social support) – 428,90 €
 - IAS is used by administration to calc several social response, as unployment, family support and others.

OBLIGATIONS EMPLOYER ENTITY

- Written contract of employment;
 - Contract stamp tax payment - 5€ -;
 - Personal accident insurance;
 - Medical Inspection (biannual);
-
- Protective equipment if necessary;
 - Hiring of health and safety services at work;

DECLARATION OBLIGATIONS

- It is the responsibility of the employer to the declaratory obligations relating to the employee

	ADMISSION	DMR SEG SOC	DMR AT	FGS	UNIQUE REPORT	OUT
Employer	8 days	Month	Month	Month	Anually	Last day work

TAXES ON WORK

- For each employee social security contributions are due, one part of the responsibility of the worker is another part of the employer.

	TSU	IRS	FGS
Worker*	11%	variável	
Employer - Regime Geral	23,75%		1%

- * IRS of the worker is variable according to the value of the remuneration, composition of the household, and if any other element of the household is also worker.

FRAMEWORK OPTIONS

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LEGAL FRAMEWORK

- The choice of the legal framework of entrepreneurs' activity is not as simple as it may be assumed at the outset;
- There are several tax and legal systems, and each has a certain specification that makes it more attractive than another or more convenient;

LEGAL FRAMEWORK

	PARTNERS	ACCOUNTING MANAGER	ROC	CERTIFY SALES PROGRAM	PEC	PPC		
ENI	-----	POR OPÇÃO VN > 185 000 €		> 10000 €	NO	YES		
UNIPESSOAL	1	YES		YES	YES	YES		
LIMITADA	2	YES		YES	YES	YES		
SOC ANONIMA	5	YES	YES	YES	YES	YES		
ASSOC	3	DEPEND		> 10000 €				
COOP	3	DEPEND		> 10000 €				
FUNDAÇÃO	9	DEPEND		> 10000 €				

ENI – Individual entrepreneur

janeiro de 18

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OTHER OBLIGATIONS

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SALES PROGRAM

- For all VAT taxpayers, you must use a certified billing program with the ability to produce the SAFT monthly;
- All taxpayers who issue transportation guides must use a certified billing program that communicates in real time the issuance of their documents. The transport of goods without the transport guide gives a fine and apprehension of the merchandise;
- Taxpayers who issue documents manually are required to have a computerized system where the documents issued are registered within the following 5 working days.

SALES SYSTEM

- In case of extra community invoicing of goods, invoices below 1000 € are subject to VAT if the taxpayer is subject;
- Service invoices are always subject to the current VAT rate;
- Only invoices for goods worth € 1000 or more are exempt from VAT on exportation;
- Due to the system of combating fraud and tax evasion, payments over € 1000 must be made by bank transfer;

PERMANENT CERTIFICATE

- All collective taxpayers must have a valid permanent certificate.

1234-5555-6789

- In the constitution, a certificate is issued for 30 days;
- Each record of accounts is assigned a certificate for 60 days;
- A certificate valid for 1,2,4 and 5 years can be purchased online
- Need the permanent certificate to identify with all entities, CTT, Water, Light, Telephone, Contracts with third parties, Banks.

HOW TO BUILD A COMPANY

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STEPS TO FOLLOW

- Choose 3 names;
- Define the activity of the company;
- Define the company headquarters;
- 1 of the members register with the RNPC;
- After approval of the registration has 90 days to establish the company;
- Define the partners;
- Define social capital;
- Make the constitution of the company;
- Hire the services of a Certified Accountant;
- Initiate activity.

EXTERNAL ENTITIES

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ANREEE

The entities that sell or import electrical equipment must register with the National Association for the Registration of Electrical and Electronic Equipment

CODIPOR

The Portuguese Association of Identification of Product Codes, is the national entity for the attribution of the exclusive bar codes. In case of sale of products for large areas or that have to be sold using scanner equipment

DNS

If you need to register a new domain, or search the availability of a domain, the DNS Association is the national entity responsible for the .pt domain.

The companies created through the service company at the time, are entitled to your PT domain free of charge during the first year.

ERS

Public or private health care providers are subject to registration with the regulatory authority

- Registration must be done before the opening of the establishment, or within 30 days of the change of registration data

HST – Health and safety at work

All employers must contract health and safety services at work.

These services consist of biannual (medical on-the-job) medical inspections for all employees of the company, and preparation of an annual audit report on the company's working conditions.

HACCP

If your activity involves food production, catering, bar, baking or any other kind of food product you must ensure that it complies with all HACCP standards, which is a hygiene and food safety control system

INPI

National entity responsible for registration of trademarks, logos and patents, both national and international.

SEF – Foreign Service and borders

If you are going to start an activity in the area of Tourism, you should register your SEF's establishments in the SEF portal, and register entries and exits of all foreigners.

CONSUMER INFORMATION

- Since March 23, 2016, companies are obliged to inform the consumer arbitration center to which they are attached;
- Depending on the activity and industry you should inform your customers of the conflict resolution center they will use in case of need.



**CENTRO DE ARBITRAGEM
DO SECTOR AUTOMÓVEL**



**Centro de Arbitragem
de Conflitos de Consumo
do Distrito de Coimbra**



IAPMEI

All entities must register with IAPMEI, in order to obtain the classification of their company.

It is through the IAPMEI platform that Portugal 2020 funds are managed

COMPLAINT BOOK

All business entities must have one in their establishment, and posted their notice of information

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NETEMPREGO

The entities that need to access the IEFP platform, both in the placement of job applications and in the management of benefits related to employment processes or internships, must register on this site.

RNPC

National Registry of Legal Entities - The entity in Portugal is empowered to validate the names and companies of companies to be constituted and to assign the numbers of provisional taxpayers.

After approval of the name registration, you can establish your company with any notary or company services on time.

SIRAPA

The entities that need to eliminate with the use of inert or dangerous products must be registered in the Integrated System of Registration of the Portuguese Environment Agency

VIA CTT

You must register in VIA CTT, to receive by electronic means all communications from the Tax Authority

INFORMATION

- The present work is the responsibility of the :
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