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The Tax Polices and Adminitration of Portugal

The Belt and Road Tax Administration Cooperation Mechanism

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Introduction

- Function: Public service and Taxation justice
- Objective: system, Tax Administration, service, benefit
- European Union /OCDE Framwork

OCDE

Tax Policies of Portugal

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Principle:
- Legality
- Equality
- Taxable Capacity

Function and Objective:
- Tax Collection
- Supervision and Audit
- Taxpayer Service

Taxation Items

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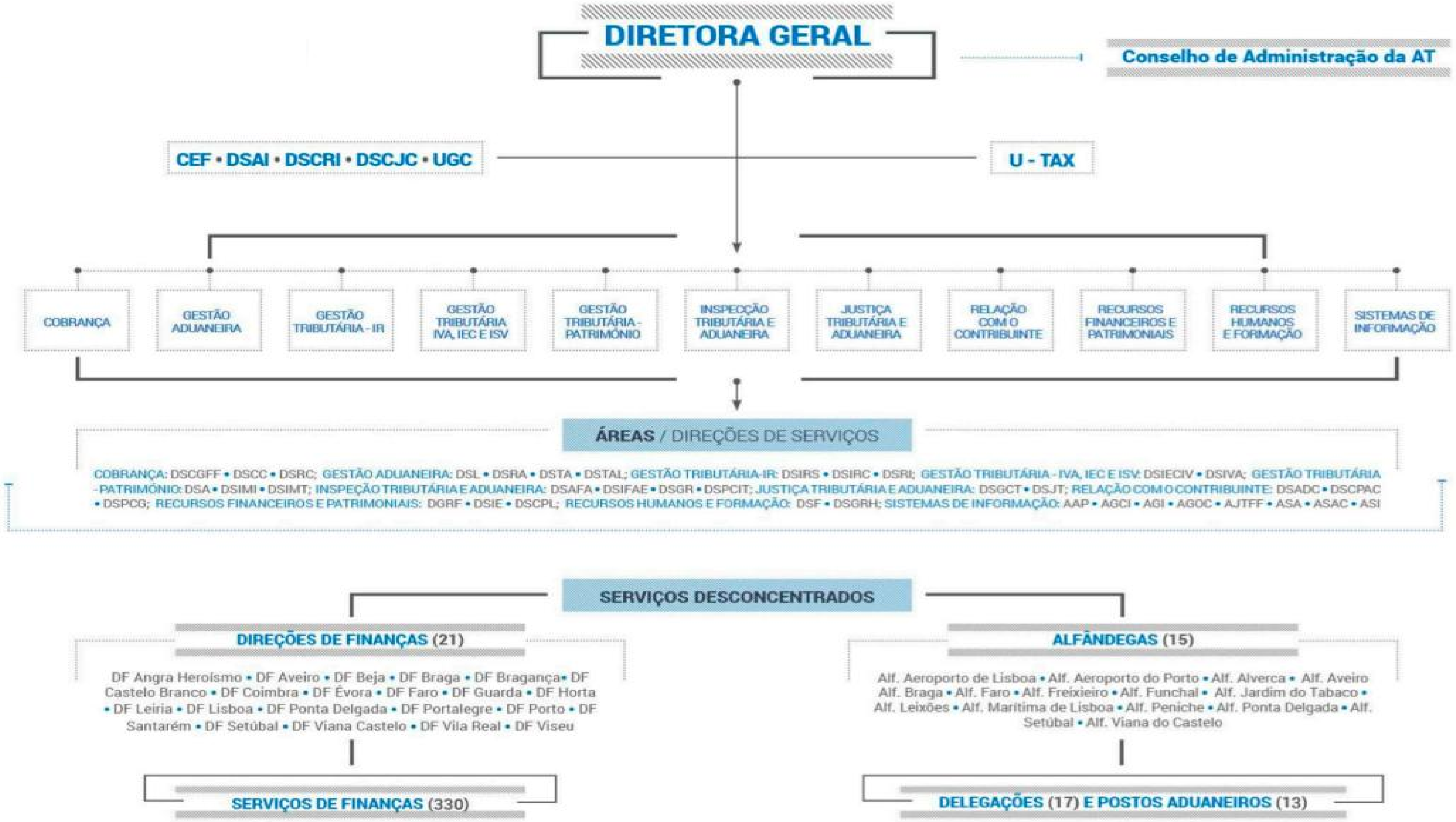
	Directive Diretos	Indiretos Indirective	
Consumo Consumption tax	-	IVA	Value-added tax
IEC Impostos Especiais sobre o Consumo	Special Consumption Tax -	IABA / IT / ISP	Tax of alcohol and alcoholic drinking /Tobacco tax / Petroleum product tax
Tributação Automóvel Car Tax	-	ISV / IUC	Car Tax
Rendimento Income Tax	IRS / IRC Derrama	-	Personage / Enterprise additonal tax
Património Property Tax	IMI Real estate Tax	IMT / IS	

	Normal	Intermédia	Reduzida
Continente	23%	13%	6%
Madeira	22%	12%	5%
Açores	16%	9%	4%

Tax administration Framework



Modernization of Tax Adminitration

- Digtialized: Portal of Ministry of Finance , Electronic Invoice, Tax standards and audit document.
- Online and offline service
- Process Trancparency and Simplification

Electronic Invoice

Electronic Counter

Appointment

Tax standards and audit document

Ficheiro SAFT

E-Fatura

Electronic Invoice

issue an invoice

accounting treatment

Electronic Invoice / Tax Adminitration

Tools for Tax standards and audit document

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Service for Citizen

- Indivdual income tax declaration automatically
- Real Estate Tax/ Car Tax/ VAT online
- Assist taxpayers fullfill the tax obligation voluntarily

Indivdual income tax declaration automatically

IIT declaration automatically

Cofirm the IIT here

Confirm Declaration

Present Declaration

Present your IIT declaration here

Present Declaration

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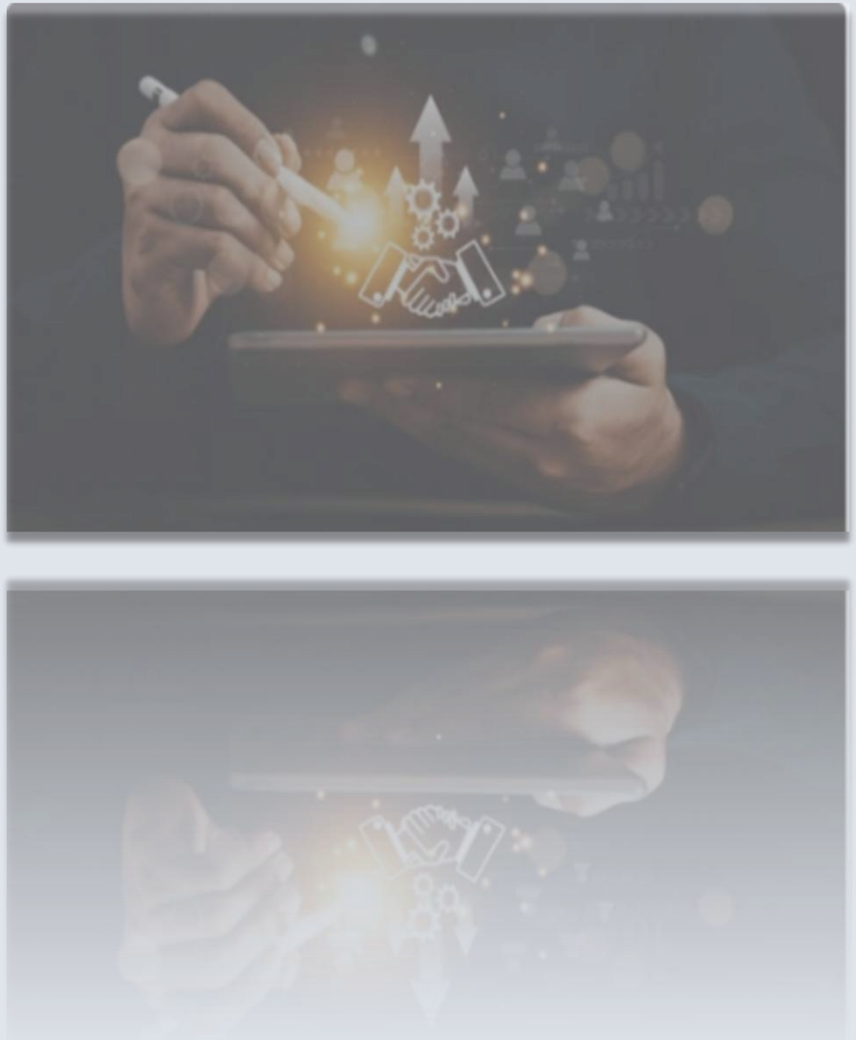
Service for Enterprise

- Real-time invoice notification;
- Tax obligation Simplification;
- Special regime (holding company regulation, Scientific research innovation tax preference, investment tax prefrence);
- Enhance competitiveness and internationalization



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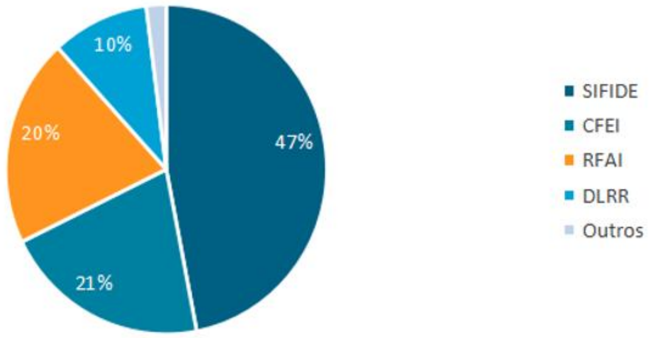
Policies of Tax Pereference

- Investment Support incentive regulation （ RFAI ）；middle and small-sized enterprises retained earnings investment tax deduction （ DLRR ）
- Enterprise R&D incentive regulation II
- Greeness and Social resposibility preference measures.
- Specific Regime: Holding Company Regime (SGPS), Sientific research innovation taxation preference (ICI C I) (Item 58-Paragraph A,Tax Preference Regualtion).

Tax incentive to Enterprise R&D

Dedectible Percentage of tax incentive



Desafios e Tendências Futuras

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- AI, big data prediction and analysis;
- Integration to UE/OCDE, greeness transforming

20	21	22	23
2015	2019	2021	2023
Implementação da reforma do IRS, visando aumentar a progressividade e a justiça fiscal.	Adoção de medidas de combate à evasão fiscal, incluindo a digitalização de processos tributários.	Revisão do Código do IVA, com o objetivo de simplificar a tributação e melhorar a transparência.	Desafios persistentes na arrecadação de impostos e necessidade de novas reformas para garantir sustentabilidade fiscal.
IIT reform implement，strengthen taxation progressivity and equality	Taking measures to Tax evasion，including taxation process digitalization	Rivising the VAT Code, simplify tax process and enhance the transparency.	Facing continuous challenge ,new reform need to impelemt insuring the taxation regulation sustainable development.

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Conclusion

Modernization

Tax Collection

Taxation Justice

Competiveness

Thanks.

Department of International Relation Service

Division of International Cooperation

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