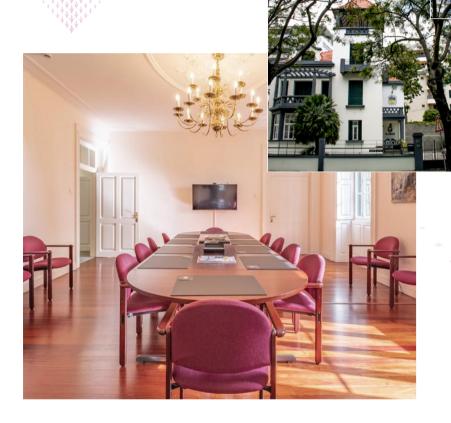
## PORTUGAL

OPPORTUNITES FOR BUSINESSES AND INDIVIDUALS



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#### **OUR OFFICES**

Dixcart has two offices in Portugal: an office in Lisbon, mainland Portugal, and an office in Madeira, an island to the south west of the mainland.

Companies registered in the International Business Centre of Madeira enjoy a number of attractive tax benefits.

Dixcart Portugal Lda, was one of the first international service companies to be established in Madeira.

The two Dixcart offices extend the choice and opportunities for corporates wishing to be established and/or managed in Portugal, and also broaden the possibilities and local knowledge for clients seeking to move to Portugal.



#### **PORTUGAL**

Portugal is a member of the EU, has an extensive network of Double Tax Treaties, and offers a favourable holding company regime. It is consistently ranked highly as one of the best places for business innovation in Europe.

The Portuguese Golden Visa is an attractive programme for non-EU individuals seeking to move their country of residence and the Non-habitual Regime offers attractive personal tax benefits for those moving to Portugal.

The Dixcart office in Portugal is located in the thriving capital city of Lisbon.

#### **MADEIRA**

Madeira is part of Portugal, and is an island located southwest of Portugal's mainland, in the Atlantic Ocean. The Dixcart office is located in the capital, Funchal.

Madeira is an integral part of the European Union and both individuals and corporations resident, or registered in Madeira, have full access to all of Portugal's international treaties and conventions.

It is well known for its tourist attractions but is also home to the International Business Centre of Madeira (MIBC), which offers appealing tax benefits to attract foreign corporate investment.



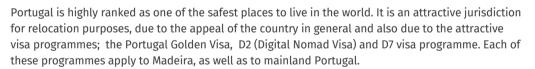
### CORPORATE FORMATION AND MANAGEMENT

Dixcart Portugal provides assistance for the incorporation of companies in Portugal mainland, Madeira and in the International Business Centre of Madeira (MIBC). The corporate income tax rates vary significantly for each of these and the choice of company location and potential other advantages available, depend on specific circumstances.

Subject to certain conditions, Madeira companies are subject to a reduced corporate tax of 5% until the end of 2027.



# RELOCATING TO PORTUGAL, RESIDENCE AND CITIZENSHIP



For those who relocate to mainland Portugal or Madeira, advice may be required regarding wealth structuring and applications to the attractive Non-Habitual Regime.

The Non-Habitual Resident Regime provides a tax-efficient programme for individuals when they move to Portugal. Foreign sourced income may be exempt from taxation, and there may also be limited taxation on Portuguese sourced income derived from high value-added activities.



### AIRCRAFT, SHIP AND YACHT **REGISTRATION**

Portugal offers aircraft and shipping registration, as does Madeira. Madeira has its own international shipping register (MAR), offering similar tax efficiencies to those available through the MIBC. Aircrafts, ships and yachts may be structured in an MIBC offering tax efficient ownership structures.





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This booklet has been prepared by Dixcart for the information of clients and associates. Whilst every care has been taken in its preparation, no responsibility can be accepted for inaccuracies. Readers are also advised that the law and practice may change from time to time.

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