

PORTUGAL

OPPORTUNITIES FOR
BUSINESSES AND INDIVIDUALS



DIXCART

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Dixcart is very proud to have been a service provider in Portugal for thirty-five years.

The jurisdiction of Portugal offers a number of advantages to international families and companies.

The climate is very appealing and the country has enjoyed dynamic growth in recent years, particularly in terms of commercial activity and the real estate sector. There has also been a significant increase in the number of entrepreneurs, relocating and establishing companies in Portugal.

There are numerous vibrant, expanding areas and cities, including Lisbon, Oporto and the Algarve. It is also a country where people want to live, offering great natural beauty, amazing beaches and a relaxed lifestyle.



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.

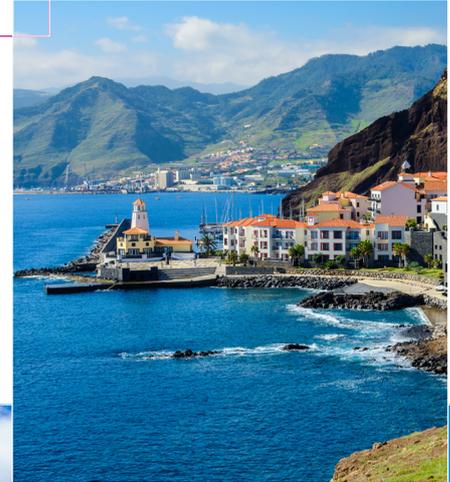
The Dixcart office in Portugal is located in the thriving capital city of Lisbon.

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.

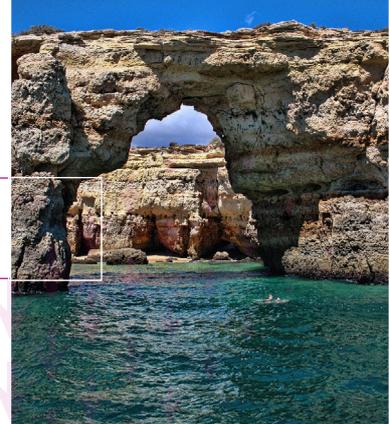


DIXCART SERVICES

CORPORATE FORMATION AND MANAGEMENT

Dixcart Portugal acts as a corporate service provider for 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, MIBC companies are subject to a reduced corporate tax of 5%.



RELOCATING TO PORTUGAL, ADVICE AND COORDINATION

Portugal is highly ranked as one of the safest places to live in the world. It is an attractive jurisdiction for relocation purposes, due to the appeal of the country in general and also due to the attractive visa programmes; the Portugal Golden Visa, D2 (Digital Nomad Visa) and D7 visa programme. Each of these programmes apply to Madeira, as well as to mainland Portugal.

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.



ACCOUNTING SERVICES

Accounting services are at the heart of what we do on a day-to-day basis. Our experienced team of professionals provide support to international clients, including:

- Assisting businesses outsource their accounting function – we are here to ensure you can focus on what matters most to your business while leaving the number crunching to us.
- Accounting, financial preparation, payroll, and company administration compliance – ensuring everything is up to date as it should be.
- Personal income tax compliance – for individuals.
 - Portugal Mainland (Corporate Tax Rate of 17% to 21%)
 - Madeira (Corporate Tax Rate of 11.9% to 14.7%)
 - Madeira IBC (Corporate Tax Rate of 5% - EU Commission Approved (state aid regime), in line with BEPS and OECD)

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. MAR is one of the largest shipping registers in Europe and expanding rapidly.





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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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