



GES NewsFlash

Portugal – Special Tax Regime for Inbounds

January 27, 2010

In this issue:

Professional activities covered by the special tax regime for inbounds

Deloitte's View

People to Contact

Professional activities covered by the special tax regime for inbounds

The Portuguese Government issued the awaited Ministerial Order regarding the eligible professional activities that may benefit from the special 20% flat tax rate under the new tax regime for inbounds.

Who may benefit

Covered by this special tax regime, are highly-qualified professionals such as:

- Engineers;
- Artists;
- Auditors and tax advisers;
- Medical doctors;
- Computer programmers;
- Scientific researchers;
- Top employees of any industry.

Investors and board members are only covered under very strict conditions.

Deloitte's View

This measure may provide an opportunity to reduce costs with assignments into Portugal and with repatriations of Portuguese outbounds. Thus, we highly recommend that expatriates who are starting an assignment in Portugal or are returning to Portugal, should analyze whether they are entitled to benefit from this special rate. We will make sure to keep our readers informed in due course so they can take necessary actions in an appropriate timeframe.

People to Contact

If you have any questions concerning the issues in this GES NewsFlash, please

contact one of the tax professionals as follows:

Rosa Freitas Soares

Tel: +351 21 0427518

Luís Leon

Tel: +351 21 0427542

Aline Almeida

Tel: +351 21 0427540

This NewsFlash information is now being incorporated into the new, more frequent bi-weekly GES newsletter, Global InSight, which you will receive directly if you are on the central distribution list.

If you are not on the central distribution list and received this communication by some other means, you can follow these few simple steps to be added to the central distribution list.

- Log onto www.deloitte.com
- Select "Insights" at the top of the page, then select "Email subscriptions" in the drop down menu
- On the next page, under Step 1, select "Tax" and "Global Employer Services"
- Under Step 2, select "Global Insight"
- Under Step 3, fill out your contact information and click "Save my profile"

Be sure to visit us at our Web site: www.deloitte.com/tax

If you require information about doing business in a specific country, including individual tax considerations, please log on to www.deloittetaxguides.com and select the countries of interest. In addition to detailed guides, there are at-a-glance summaries contained in the Snapshot series section.

[Back to Top](#)

[Home](#) | [Security](#) | [Legal](#) | [Privacy](#)

1633 Broadway
New York, NY 10019 – 6754
United States

© 2009 Deloitte Touche Tohmatsu.

Deloitte refers to one or more Deloitte Touche Tohmatsu, a Swiss Verein, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the

legal structure of Deloitte Touche Tohmatsu and its member firms.

 **Deloitte RSS feeds**
