

Tax Insight Free Zones Shared Services Centres

Tax Office Resolution 1.211/019

Decree 125/019

Tax Insight
May 2019



Free Zones

On May 9th, 2019, the Tax Office extended the due date for filing the tax return free zone users that carry out research and development activities have to file, with the purpose of benefiting from the CIT exemption applicable to income derived from the exploitation of intellectual property rights and intangibles.

In this regard, for fiscal years ended between December 31st, 2018 and March 31st, 2019, the due date to file the referred tax return will be in **August, 2019** according to the Tax Authority schedule.



Shared Service Centres

Decree 125/019 (May 6th, 2019) modified the definition of Shared Service Centres (“SSC”).

According to the new wording, a SSC is a company that belongs to a group of enterprises (is no longer required to be part of a multinational group), which has as its sole activity the effective provision of certain services foreseen in the regulations in force, to at least 12 related parties that belong to the same group of enterprises. This last aspect also represents a change in relation to the prior wording, which stated that the services had to be rendered to related parties residents in at least 12 countries.



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