

Portugal

Last update: 30 October 2006

Items	Contents
Competent Authority	<p>António Magalhães Machado Address: Av^a Eng^o Duarte Pacheco, 28 – 4^o 1099-013 Lisboa Tel: 00 351 21 383 43 84 Fax: 00 351 21 383 44 14 Email: ajmachado@dgci.min-financas.pt</p> <p>Maria Odete Oliveira Address: Av^a Eng^o Duarte Pacheco, 28 – 4^o 1099-013 Lisboa Tel: 00 351 21 383 43 84 Fax: 00 351 21 383 44 14 Email: ajmachado@dgci.min-financas.pt</p>
Organisation	<p>Division for international affairs (DSRI - Direcção de Serviços das Relações Internacionais) Address: Av^a Eng^o Duarte Pacheco, 28 - 4^o 1099-013 Lisboa Tel: 00 351 213 834 200 Fax: 00 351 213 834 414 Email: dsri@dgci.min-financas.pt</p>
Scope of MAP & MAP APA	<ul style="list-style-type: none"> - As the general rule, MAP is used to discuss interpretation or application of tax treaties - MAP can also be used to solve double taxation cases related to the particular taxpayer - No APA's
Domestic guidelines & administrative arrangements	<p>No specific regulations or instructions on MAP in general. As regards MAP for handling transfer pricing cases, Portaria 1446-C/2001 of 21st December applies, according to paragraph 2 of its article 17. The Code of Conduct on EC Arbitration Convention is also applicable.</p>
Time for filing	<p>In general, within 3 years from the notification of the actions giving rise to taxation not in accordance with CDT but can vary depending on time limits set out on specific CDT's</p>
Form of request	<p>No specific form. MAP for handling transfer pricing cases requires request in written providing information specified in article 18 of Portaria 1446-C/2001 of 21st December, namely identification of the relevant parties, description of the facts and circumstances of the case, explanation by the enterprise about the alleged double taxation, a proposal concerning one or more solutions for the purpose of solving the case.</p>
Documentation requirement	<p>In general no special requirements. Concerning MAP for handling transfer pricing cases requires, see above</p>
User fees	<p>No fees</p>
Tax collection/ penalty/ interest	<p>No special regime. Interest is due in case of delay in payment of tax. There is no suspension of payment except if the taxpayer presents a bank guarantee.</p>

<i>Other dispute resolution mechanisms</i>	The EU Arbitration Convention for transfer pricing cases
Government Website	www.min-financas.pt www.dgci.min-financas.pt www.e-financas.gov.pt