

Portugal

Transfer Pricing Country Profile¹

October 2025

		SUMMARY	REFERENCE
The Arm's Length Principle			
1	Does your domestic transfer pricing framework² make reference to the arm's length principle?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Article 63 of the Corporate Income Tax Code
2	Does your domestic transfer pricing framework give the OECD Transfer Pricing Guidelines any role or status (e.g. legal binding effect, subsidiary application in the absence of domestic legislation, source of interpretation of domestic legislation and/or treaty provisions, other)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Ministerial Order n.º 268/2021, of the 26th of November The Portuguese Corporate Income Tax Code incorporates the arm's length principle, whose application is duly regulated in Ministerial Order n.º 268/2021, of the 26th of November. The preamble of the Ministerial Order n.º 268/2021, of the 26th of November, emphasizes the role of the OECD Transfer Pricing Guidelines (TPG) as a source of guidance in the application of the arm's length principle, noting that the TPG should be taken in consideration in the application of the transfer pricing legal framework and of the arm's length principle, given the complexity of the issue, and the need to avoid double taxation and litigation.

¹ Information in transfer pricing country profiles is provided directly by jurisdictions. By publishing the transfer pricing country profiles on the OECD website, the OECD does not certify the accurateness of the information provided therein. Importantly, transfer pricing country profiles published on the OECD website are made available to stakeholders for information purposes only, and are not intended to be used in substitution to a jurisdiction's legal instruments, jurisprudence, or administrative guidance or practice nor relied on as an accurate and complete description of domestic law.

² For purposes of transfer pricing country profiles, the term "domestic transfer pricing framework" refers to a jurisdiction's domestic legislation, regulations, administrative guidance or practice, jurisprudence or governing general principles in the jurisdiction.

<p>3 Does your domestic transfer pricing framework provide for a definition of related parties applicable for transfer pricing purposes? If so, please provide the definition contained under your domestic transfer pricing framework.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>Article 63 paragraph 4, of the Corporate Income Tax Code</p>
<p>There shall be deemed to be a special relationship between two entities where one of them has the power to exert, directly or indirectly, a significant impact on the management decisions of the other; this shall be deemed to occur, namely, between:</p> <ul style="list-style-type: none"> a) An entity and the owners of its equity, or the spouses, ascendants or descendants thereof, holding, directly or indirectly, a participation not lower than 20 per cent of the equity or voting rights; b) Entities in which the same equity owners, respective spouses, ascendants or descendants hold, directly or indirectly, a participation not lower than 20 per cent of the equity or voting rights; c) An entity and the members of its corporate bodies, or any administration, direction, management or supervising boards, as well as their spouses, ascendants or descendants; d) Entities the majority of whose members of the corporate boards or of the administration, direction, management or supervising boards are the same persons or, in case of different persons, are related with each other by marriage, common law marriage or direct parentage; e) Entities related under a subordination agreement, a parity group or any other agreement of a similar nature; f) Enterprises with a control or group relationship, as defined in Article 486.^º of the Commercial companies Code; g) Entities which legal relation allows, by its terms and conditions, that one entity conditions the management decisions of the other, due to facts or circumstances beyond or outside the commercial or professional relation; h) A resident entity or a non-resident entity with a permanent establishment situated in the Portuguese territory and an entity subject to a more favourable tax regime, resident in a country, territory or region listed in the Ministerial Order approved by the Minister of State and Finance. <p>The arm's length principle is also applicable to any transaction between:</p> <ul style="list-style-type: none"> a) a Portuguese company and its permanent establishments abroad, or between these permanent establishments; b) A non-resident entity and its permanent establishment in Portugal, or between these and other permanent establishments of that non-resident entity. 		

Transfer Pricing Methods

<p>4</p>	<p>Does your domestic transfer pricing framework provide for transfer pricing methods to be used in respect of transactions between related parties?</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If affirmative, please check those provided for in your legislation:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 2px;">CUP</th><th style="text-align: center; padding: 2px;">Resale Price</th><th style="text-align: center; padding: 2px;">Cost Plus</th><th style="text-align: center; padding: 2px;">TNMM</th><th style="text-align: center; padding: 2px;">Profit Split</th><th style="text-align: center; padding: 2px;">Other (<i>If so, please describe</i>)</th></tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td><td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td></tr> </tbody> </table> <p>Paragraph 3 of Article 63 of Corporate Income Tax Code states that the methods to be used, in the context of the application of the arm's length principle, are as follows:</p> <ol style="list-style-type: none"> a) The Comparable Uncontrolled Price (CUP) method, the Resale Price method, the Cost Plus method, the Profit Split method or the Transactional Net Margin method; b) Any other method, technique or asset valuation model generally accepted, whenever the methods mentioned in the previous sub-paragraph cannot be applied, due to the uniqueness of the transactions under evaluation or the lack of information and comparable data regarding similar transactions between independent entities, namely when those transactions refer to rights on immovable property, share capital participations, credit claims and intangibles. 	CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (<i>If so, please describe</i>)	<input checked="" type="checkbox"/>	<p>Article 63 paragraph 3 of the Corporate Income Tax Code</p>					
CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (<i>If so, please describe</i>)									
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									
<p>5</p>	<p>Which criterion is provided for in your domestic transfer pricing framework for the application of transfer pricing methods?</p> <p>Please check all that apply:</p> <p><input type="checkbox"/> Hierarchy of methods <input checked="" type="checkbox"/> Most appropriate method <input type="checkbox"/> Other (<i>if so, please explain</i>)</p> <p>According to Article 6 of Ministerial Order n.º 268/2021, of the 26th of November, the taxpayer shall adopt the most appropriate method, defined as the method that is likely to provide the highest degree of estimation of the terms and conditions that independent entities would agree upon, accept or use at arm's length.</p>	<p>Article 63 paragraph 3 of the Corporate Income Tax Code</p> <p>Article 6 of the Ministerial Order n.º 268/2021, of the 26th of November</p>												

6	<p>Does your domestic transfer pricing framework contain specific guidance on commodity transactions?</p>	<p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> For controlled transactions involving commodities, the guidance contained in paragraphs 2.18-2.22 of the TPG is followed.</p> <p><input type="checkbox"/> Domestic transfer pricing framework provides for the use of a specific method for controlled transactions involving commodities (<i>if so, please explain</i>)</p> <p><input checked="" type="checkbox"/> No</p>	
Comparability Analysis			
7	<p>Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in Chapter III of the TPG?</p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Article 5 of the Ministerial Order n.º 268/2021 identifies the relevant steps to perform a comparability analysis, in alignment with Chapter III of the TPG, and Article 7 of the Ministerial Order n.º 268/2021 identifies the comparability factors to consider in the analysis of controlled transactions under the arm's length principle.</p> <p>The OECD TPG are a supplementary source of guidance in the application of the arm's length principle in any comparability aspects not specifically covered by the domestic legislation.</p>	<p>Articles 5 and 7 of the Ministerial Order n.º 268/2021, of the 26th of November</p>
8	<p>Is there a preference in your jurisdiction for domestic comparables over foreign comparables?</p>	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p> <p>There would be a preference for domestic comparables only in those cases where the controlled transactions under evaluation would involve terms and conditions significantly connected with specific/exclusive characteristics of the domestic market.</p>	
9	<p>Does your domestic transfer pricing framework permit the use of secret</p>	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p>	<p>Articles 5 and 19 and Annex I of the Ministerial Order n.º 268/2021, of the 26th of November</p>

	comparables for transfer pricing assessment purposes?	The Portuguese legal framework demands the identification of the comparable set of enterprises/contracts selected in the comparability analysis performed by the taxpayer and does not mention the possibility of using secret comparables.	
10	Does your domestic transfer pricing framework allow or require the use of an arm's length range and/or statistical measure (e.g. the interquartile range or other percentiles) for determining arm's length remuneration?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>The domestic legislation allows the use of an arm's length range and of statistical measures for determining an arm's length remuneration, provided that the analytical process underlying the determination of the range or the statistical measure is in alignment with the arm's length principle.</p>	Article 6 of the Ministerial Order n.º 268/2021, of the 26th of November
11	Are comparability adjustments required under your domestic transfer pricing framework?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>When applying a transfer pricing method, and if the terms and conditions of the tested transactions or companies are not fully comparable in any of the relevant aspects required for an arm's length test, comparability adjustments must be performed in order to eliminate the effect of the existing differences.</p>	Article 6 of the Ministerial Order n.º 268/2021, of the 26th of November
Intangible Property			
12	Does your domestic transfer pricing framework contain guidance specific to the pricing of controlled transactions involving intangibles?	<input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VI of the TPG? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No <p>Controlled transactions involving intangibles follow the general transfer pricing rules prescribed in the Portuguese legislation, and Article 15 of the Ministerial Order n.º 268/2021 describes the framework for analysing transactions involving intangibles between associated enterprises, and its underlying steps, in alignment with Chapter IV of the TPG.</p>	Article 15 of the Ministerial Order n.º 268/2021, of the 26th of November

		The OECD TPG are a supplementary source of guidance in the application of the arm's length principle to controlled transactions involving intangibles aspects, in aspects not specifically covered by the domestic legislation.	
13	Are there any other rules outside your transfer pricing framework that are relevant for the pricing of controlled transactions involving intangibles?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Hard-to-Value Intangibles³			
14	Does your domestic transfer pricing framework contain guidance specific to hard-to-value intangibles (HTVI)?⁴	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow the guidance on HTVI in Chapter VI of the TPG? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No	HTVI Implementation Questionnaire
Intra-group Services			
23	Does your domestic transfer pricing framework provide guidance specific to intra-group services transactions?	<input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VII of the TPG? <input checked="" type="checkbox"/> Yes	Article 14 of the Ministerial Order n.º 268/2021, of the 26th of November

³ Please note that questions in this section are imported from the HTVI questionnaire and integrated into this TPCP to centralise all jurisdiction-related transfer pricing information.

⁴ In the case of jurisdictions that do not apply the HTVI approach (i.e. they responded “no” to question 14), it is not necessary to respond to the remaining questions in the HTVI section and these questions will not be published as part of jurisdiction’s transfer pricing country profile.

		<input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No	
		<p>Article 14 of the Ministerial Order n.º 268/2021, provides generic guidance on the application of the Arm's Length Principle to intra-group services transactions, in alignment with the guidance of OECD TPG.</p>	
24	Does your domestic transfer pricing framework provide for or allow the application of a simplified approach for low value-adding intra-group services?	<input type="checkbox"/> Yes. If so, does it follow (largely follow) the low value-adding services approach in Chapter VII? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No	<u>Ministerial Order n.º 268/2021, of the 26th of November</u>
25	Are there any other rules outside your transfer pricing framework for pricing intragroup services?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Financial Transactions			
26	Does your domestic transfer pricing framework provide guidance specific to financial transactions?	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter X of the TPG? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No	<u>Article 63</u> paragraph 2, of the Corporate Income Tax Code <u>Article 1 of the Ministerial Order n.º 268/2021, of the 26th of November</u>
		<p>Although domestic legislation does not contain specific guidance on financial transactions between related parties, both Article 63 of the CITC and Article 1 of the Ministerial Order n.º 268/2021, make clear that the arm's length principle is applicable to those transactions. Additionally, the OECD TPG are a supplementary</p>	

		source of guidance in the application of the arm's length principle to controlled transactions in aspects not specifically covered by the domestic legislation.	
27	Are there any other rules outside your transfer pricing framework that are relevant for the tax treatment of financial transactions? (e.g. whether your jurisdiction has implemented the measures in BEPS Action 4 to limit interest deductions and other financial payments or any similar rules)	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Article 67 of the Corporate Income Tax Code limits interest deductions for the purposes of the determination of a company's taxable income, following the transposal of Directive 2011/96/UE.</p> <p>Articles 68-A to D apply to the treatment of hybrid mismatch arrangements, in which financial transactions may be included, following the transposal of the Directive 2016/1164/UE.</p>	Articles 67 , 68A , 68B , 68C and 68D of the Corporate Income Tax Code
Cost Contribution Arrangements			
28	Does your jurisdiction allow cost contribution arrangements?	<p><input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VIII of the TPG?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input type="checkbox"/> No</p> <p>Article 13 of the Ministerial Order n.º 268/2021 gives generic guidance on the application of the Arm's Length Principle to cost contribution agreements, in alignment with the guidance of the OECD TPG.</p>	Article 13 of the Ministerial Order n.º 268/2021, of the 26th of November

Transfer Pricing Documentation

29	<p>Does your domestic transfer pricing framework require the taxpayer to prepare transfer pricing documentation?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><i>If affirmative, please check all that apply:</i></p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Master file consistent with Annex I to Chapter V of the TPG <input checked="" type="checkbox"/> Local file consistent with Annex II to Chapter V of the TPG <input checked="" type="checkbox"/> Country-by-country report consistent with Annex III to Chapter V of the TPG <input checked="" type="checkbox"/> Specific transfer pricing returns (separate or annexed to the tax return) <input type="checkbox"/> Other (specify): 	<p>CbCR: Articles 121-A and 121-B of the Corporate Income Tax Code</p> <p>TPD (MF and LF): Articles 17 to 18 of Ministerial Order n.º 268/2021, of the 26th of November</p>
30	<p>Please briefly explain the relevant requirements related to each transfer pricing documentation requirement (i.e. timing for preparation or submission, languages, etc.)</p> <p>Transfer pricing documentation (Master file and Local file) must be prepared until the 15th day of the 7th month after the end of the fiscal year. The documentation should be prepared in Portuguese, but other working languages may be accepted upon request.</p> <p>The same deadline applies to the filing of the TP return (included in the Annual Return of Simplified Corporate Information).</p> <p>CbCR must be submitted until the end of the 12th month after the end of the fiscal year it refers to. Each constituent entity of a MNE group must identify, by filing the adequate form, the reporting entity of the MNE group, until the end of the 5th month after the end of the fiscal year the inherent CbCR refers to.</p>	<p>TP Documentation: article 63 paragraph 6 and article 130 of the Corporate Income Tax Code</p> <p>TP Return: article 121 of the of the Corporate Income Tax Code</p> <p>CbCR: article 121-A, paragraphs 3 and 4</p>
31	<p>Does your domestic transfer pricing framework provide for specific transfer pricing penalties and/or compliance incentives regarding transfer pricing documentation?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>The failure to present the transfer pricing documentation or CbCR is punished with a penalty of EUR 500 to EUR 10 000, with an additional of 5% of the fine for each day of delay.</p> <p>The failure to present the transfer pricing return is punished with a penalty of EUR 500 to EUR 10 000.</p> <p>Any inaccuracies in the information provided in the TP documentation, in the TP returns or in CbCR are punished with a penalty of EUR 375 to EUR 22 500.</p>	<p>Article 116 and article 117 of the Portuguese Taxation Infringements General Law</p> <p>Article 119 of the Portuguese Taxation Infringements General Law</p>

32	<p>Does your domestic transfer pricing framework provide for exemption from transfer pricing documentation obligations?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>The obligation to prepare the transfer pricing documentation file does not comprise any taxable person with total net sales and other income, in the fiscal year to which the documentation refers to, bellow EUR 10 million.</p> <p>This threshold is not applicable to CbCR which replicates the guidance of BEPS Action 13.</p> <p>The Transfer Pricing Return, included in the Annual Return of Simplified Corporate Information, must include information regarding all controlled transactions that exceed, by nature/code and entity the amount of EUR 100 000, provided that the total amount of excluded transactions does not exceed EUR 500 000.</p>	<p>Article 17 of Ministerial Order n.º 268/2021, of the 26th of November TP Return (included in the Annual Return of Simplified Corporate Information)</p>
Administrative Approaches to Avoiding and Resolving Disputes			
33	<p>Which mechanisms are available in your jurisdiction to prevent and/or resolve transfer pricing disputes?</p>	<p>Please check those that apply:</p> <p><input type="checkbox"/> Rulings <input type="checkbox"/> Enhanced engagement or cooperative compliance programmes <input checked="" type="checkbox"/> Advance Pricing Agreements (APA) <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Unilateral APAs <input checked="" type="checkbox"/> Bilateral APAs <input checked="" type="checkbox"/> Multilateral APAs <input checked="" type="checkbox"/> International Compliance Assurance Programme (ICAP) <input checked="" type="checkbox"/> Mutual Agreement Procedures <input type="checkbox"/> Other (<i>please specify</i>):</p> <p>The possibility to request an APA was established in 2008 and is currently governed by Article 138.^º of the Corporate Income Tax Code and Ministerial Order n.^º 267/2021.</p> <p>An APA may cover a maximum period of four fiscal years that may include fiscal years regarding which tax returns were already submitted, if no more than two years have passed since the deadline defined for the submission for those tax returns.</p>	<p>Article 138.^º of the Corporate Income Tax Code and Ministerial Order n.º 267/2021, of the 26th of November, regulate the process for entering into an Advance Pricing Agreement, including the rules to access MAP (articles 20 to 25)</p> <p>Other MAP guidance Portugal's MAP Profile</p>

		There are domestic rules and procedures for MAP that are addressed in Portugal's MAP Profile.	
Simplified and Streamlined Approach for Baseline Marketing and Distribution Activities			
34	Does your domestic transfer pricing framework allow the application of the simplified and streamlined approach for baseline marketing and distribution activities in the relevant Annex of Chapter IV of the TPG?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Other (please elaborate)	
		The adoption of the simplified and streamlined approach is under assessment, regarding each of its concrete relevant features.	
35	If your domestic transfer pricing framework allows the application of the simplified and streamlined approach, how is it implemented?	<input type="checkbox"/> In-scope tested parties resident within the jurisdiction can elect to apply the simplified and streamlined approach (i.e. safe harbour) <input type="checkbox"/> In-scope tested parties resident within the jurisdiction are required to follow the simplified and streamlined approach for in-scope qualified transactions and tax administrations are allowed to impose the application of the simplified and streamlined approach to in-scope qualified transactions of tested parties resident within their jurisdiction (i.e. rule) <input checked="" type="checkbox"/> N/A	
36	If your domestic transfer pricing framework allows the application of the simplified and streamlined approach, what is the operating expense to sales (OES) upper bound chosen by your jurisdiction regarding scoping criterion 13.b?	<input type="checkbox"/> 20% <input type="checkbox"/> 30% <input type="checkbox"/> Other (please specify) <input checked="" type="checkbox"/> N/A	
37	Does your jurisdiction respect the outcome of the application of the simplified and streamlined approach by a covered jurisdiction in line with the Inclusive Framework political commitment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	As long as there is a signed agreement between the competent authority of Portugal and another country regarding application of the simplified and streamlined approach that has entered into force.

38	<p>If your domestic transfer pricing framework allows the application of the simplified and streamlined approach for resident in-scope tested parties, does your jurisdiction respect the outcome of the application of such approach by another jurisdiction that is not a covered jurisdiction?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <p>(please see the explanation in question 34)</p>	
Safe Harbours and Other Simplification Measures			
39	<p>Does your jurisdiction provide for any safe harbours or other simplification measures in respect of certain industries, types of taxpayers, or types of transactions (not listed in other sections of this questionnaire)?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Other Legislative Aspects or Administrative Procedures			
40	<p>Does your domestic transfer pricing framework allow downward corresponding adjustments in the absence of a mutual agreement procedure (e.g. unilateral corresponding adjustments)?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<p>Taxpayers are not allowed to perform corresponding adjustments. Corresponding adjustments can only be performed when, under a MAP, the Portuguese competent authority agrees to the primary adjustment.</p>
41	<p>Does your domestic transfer pricing framework allow or require taxpayers to make year-end adjustments?</p>	<input type="checkbox"/> Yes. Year-end adjustments are required. <input checked="" type="checkbox"/> Yes. Year-end adjustments are allowed. <input type="checkbox"/> No	
<p>Year-end accounting adjustments are allowed in those circumstances where the companies use an arm's length range and, at the end of the year, need to adjust a profit level indicator in order to comply with that arm's length range.</p>			

42	<p>Does your domestic transfer pricing framework provide for secondary adjustments?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Attribution of Profits to Permanent Establishments			
43	<p>Which version of Article 7 of the OECD Model Tax Convention on Income and on Capital do your tax treaties contain?</p>	<input checked="" type="checkbox"/> Article 7 as it read before 2010. <input checked="" type="checkbox"/> If so, please indicate in how many treaties: 78 <input type="checkbox"/> Article 7 as it reads after 2010. <input type="checkbox"/> If so, please indicate in how many treaties: <input type="checkbox"/> Other (please provide additional details)	
44	<p>For tax treaties containing Article 7 as it read before 2010, does your jurisdiction apply the authorized OECD approach (AOA)?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please explain the approach used and which tax treaties are concerned) <p>The preamble of the Ministerial Order 268/2021, of the 26th of November 2021, prescribes that the application of the Arm's Length Principle to controlled transactions involving Permanent Establishments should consider the OECD Guidance included in the Reports on the Attribution of Profits to Permanent Establishments (RAPPE), published in 2008 and 2010, as well as Portugal's comments and observations to the OECD Model Tax Convention, applicable to the specific facts and circumstances under analysis.</p> <p>Where the wording of Article 7 of the relevant tax treaty corresponds to the wording of Article 7 in OECD's 2008 MTC, the guidance on the 2008 RAPPE will be applied. Where the wording of Article 7 of the relevant tax treaty may correspond to the wording of Article 7 in OECD's 2010 MTC, the guidance on the 2010 RAPPE will be applied.</p>	

45	<p>Does your domestic transfer pricing framework contain specific guidance for the attribution of profits to permanent establishments of non-resident entities? If so, please provide a summary of the main features of this guidance.</p>	<p><input type="checkbox"/> Yes, they follow the AOA as described in the 2008 Report on the Attribution of Profits to Permanent Establishments</p> <p><input type="checkbox"/> Yes, they follow the AOA as described in the 2010 Report on the Attribution of Profits to Permanent Establishments</p> <p><input type="checkbox"/> Yes, they do not follow the AOA (please provide a summary of the main features of these rules)</p> <p><input checked="" type="checkbox"/> No</p>	<p><u>Ministerial Order n.º 268/2021, of the 26th of November</u></p> <p>Although domestic legislation does not contain specific guidance on the attribution of profits to permanent establishments, both RAPPE are referred in the preamble of Ministerial Order n.º 268/2021, as a source of guidance in the application of the arm's length principle.</p> <p><i>(Please see the explanation in Question 44)</i></p>
Other Relevant Information			
46	<p>Other legislative aspects or administrative procedures regarding transfer pricing</p>	N/A	
47	<p>Other relevant information (e.g. whether your jurisdiction is preparing new transfer pricing regulations, or other relevant aspects not addressed in this questionnaire)</p>	N/A	

For more information, please visit: <https://www.oecd.org/en/topics/sub-issues/transfer-pricing/transfer-pricing-country-profiles.html>