



COVID-19 | Support measures for companies and employees
Combating COVID-19 with resilience

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Interactive document



Given the international public health emergency declared by the World Health Organization on January 30th, 2020 and the classification of the novel Coronavirus disease (COVID-19) outbreak as a pandemic on March 11th, 2020, it is paramount to adopt measures to mitigate the global spread of the virus and its underlying impacts at different levels.

Firstly, in what concerns the socio-economic impact in Portugal, due not only to compulsory restrictions on global movement of people and goods as a result of emergency measures imposed by the international and national health authorities, but also to the systemic effect of the disruption and interruption of global supply chains caused by this outbreak in China and other countries with close commercial relations with Portugal.

In this context, the Portuguese Government has first and foremost adopted a set of measures designed to protect the labor situation of employees who are faced with the temporary impossibility to work due to the danger of infection by COVID-19.

Secondly, the Portuguese Government has recently approved several extraordinary and temporary measures aiming to mitigate the negative economic impact of the outbreak at the companies' and its employees' level.

Such measures are primarily designed to support the maintenance of employment contracts, the companies' treasury operations and to avoid business crisis situations.

Regarding the approved measures in the economic and tax areas, the Portuguese Government has created a credit line available to micro, small and medium-sized companies, implemented and changed several incentive systems for companies such as the reduction of the period of time for such incentives to be paid, the extension of the repayment term of credits/subsidies and the eligibility of reimbursement of expenses incurred with cancelled international events, as well as the postponing of payment and compliance deadlines for tax and other reporting obligations.

At the same time, at the level of labor and Social Security contributions, the Portuguese Government established several measures concerning sick-leave legislation, simplification of the lay-off scheme and suspension of the payment of Social Security contributions at the expense of the employer.

Taking all of the above into account, please find below the tax and economic measures implemented within the scope of the COVID-19 outbreak in Portugal, as well as other mechanisms already existent, namely concerning VAT, which may allow the mitigation of negative financial impacts and, as a result, promote the improvement of the companies' cash flow needs.

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CIT return of tax year 2019

The deadline for the filling of the CIT return with reference to tax year 2019 is postponed from May 31st to July 31st, 2020 without penalties.

CIT Special payments on account

The first installment of the special payment on account of tax year 2020 (to be made by March 31st under the applicable legislation) may be made by June 30th, 2020 without any penalties.

CIT payments on account and additional payments on account

The first installment of the payment on account and additional payment on account of tax year 2020 (to be made by July 31st under the applicable legislation) can be made by August 31st 2020 without penalties.



RELEVANT LEGISLATION

- ✓ [Order No. 104/2020-XXII, of March 9th of the Secretary of State for Tax Affairs](#)

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Payment of taxes in installments

Flexibility in the payment of taxes for companies and self-employed workers, which allows the payment obligation to be fulfilled in one of the following ways:

- Immediate payment in the usual terms; or
- Payment in installments in three or six monthly installments without interest.

This measure covers the payments of VAT in the monthly (due up to April 15th, May 15th and June 15th) or quarterly (due up to May 20th) periods and delivery of withholding taxes due by April 20th, 20th/ May and 20th/ June.

The first installment is due on the date of compliance with the obligation and the remaining installments are due on the same day of the following months.

Example

A company opts for the installment payment of VAT due in April, May and June in 3 installments.

- In April you must pay 1/3 of the amount for this month.
- In May you must pay the first 1/3 installment of VAT due in May and the second 1/3 installment of VAT that was due in April.
- In June you must pay 1/3 of the VAT due in June (first installment); 1/3 of the VAT that was due in May (second installment); and the last installment corresponding to 1/3, of VAT due in April.



RELEVANT LEGISLATION

- ✓ [Decree-Law No. 10-F/2020 of March 26th](#)
- ✓ [Rectification Statement No. 13/2020 of March 28th](#)



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The payment flexibility is applicable upon request on the Finance Portal (automatic validation) to:

- Self-employed workers;
- Companies with a turnover of less than EUR 10 million in the 2018 financial year (measured in accordance with Article 143 of the CIT Code); whose start (or restart) of activity occurred after January 1st, 2019 (provided that they did not present turnover in 2018); or whose activity falls within the sectors closed under the terms of Article 7 [of Decree No. 2-A/2020, of 20th March](#).

The remaining companies or independent workers may request this measure, on the Finance Portal when they show a reduction in the invoicing communicated through the *E-Fatura* of at least 20% on average of the three months preceding the month to which the obligation relates, in view of the same period of the previous year. This demonstration must be certified by the Statutory External Auditor or the Chartered Accountant.

When the communication of the elements of the invoices through the *E-Fatura* does not reflect the totality of the operations carried out subject to VAT, even if exempt, related to the transmission of goods and services, the measurement of the breakage of invoicing must be made with reference to the volume (with the respective Statutory External Auditor or Chartered Accountant certification).

The postponement of social contributions due by employers and self-employed entities was also announced and developed below.



RELEVANT LEGISLATION

- ✓ [Decree-Law No. 10-F/2020 of March 26th](#)
- ✓ [Rectification Statement No. 13/2020 of March 28th](#)

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Transfer of goods free of charge to the State, IPSS and NGO's

It is VAT exempt the transfer of goods free of charge to the State, Private Institutions of Social Solidarity ("IPSS") and NGO's to be made available to people in need, being those who are receiving health care in the current pandemic context.

This VAT exemption entitles the deduction of the input VAT, allowing thereby to the taxable person who donates the goods the recovery of the VAT incurred on their acquisition.

It is not required that the State, IPSS and/or NGO's transmit the ownership of the goods to the person receiving health care.



RELEVANT LEGISLATION

- ✓ [Order no. 122/2020-XXII, of 24th March 2020](#) of the Secretary of State for Tax Affairs

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IMPORTANT NOTES

Additionally to the *VAT measures* to mitigate the impacts caused by the COVID-19, we believe that the use of existing mechanisms provided for in the current Portuguese legislation should be considered in order to mitigate the negative financial impacts (or operational changes arising from the current moment) and, consequently, improve the treasury position.

In the VAT area some measures can be adopted to mitigate negative financial impacts and consequently improve the treasury position of the companies.

VAT refund requests

If the company is in a recurring credit position, it could be envisaged that the request for a refund of all VAT credit situations due the State, as well as the expedition of the frequency of these requests (monthly or quarterly, depending on the applicable VAT regime) need be considered. In occasional credit situations and considering that it is probable that the company will be in a VAT paying position in the next period, a partial refund request of the VAT credit may be filed to allow a balance to be carried forward to the next periodic declaration, which will offset the VAT that would have had to be paid in the same period.

VAT on bad debts

The recourse to the VAT recovery mechanism on bad debts is currently a more straightforward and expedient process and the reduction of deadlines by half is foreseen in the 2020 State Budget (still pending approval).

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Reverse charge on imports of goods

The VAT reverse charge mechanism on the importation of goods allows avoiding the need to pay the VAT to the Customs Authorities (which would only be recovered on the periodic VAT return).

Credit notes without VAT regularization

The issue of credit notes with VAT entitles the issuer to recover the underlying tax once it has proof of repayment to the customer or proof that the customer has become aware of the correction. The issue of credit notes without VAT allows avoiding a refund of the tax to the customer and a recovery only in the periodic declaration. This possibility should be considered when the customer has the ability to fully recover VAT and is especially relevant if the taxable person issuing the credit note is in a tax credit position.

Prioritize the acquisition of goods and services with the application of reverse charge mechanism

All the acquisitions with application of the VAT reverse charge mechanism avoid the need of VAT payment to the supplier. This scenario is relevant whenever the normal payment period to suppliers is shorter than the time needed to recover the VAT, if need be paid.

VAT optimization work (medium term)

Implementation of procedures to reduce the amount of VAT is considered as a cost. This is considered a particularly relevant measure for entities that carry out activities that do not allow the right to recover VAT in full from their expenses. However, even entities that can do so may have areas of opportunity, such as, for example, expenses that are possibly being wrongly considered within the limitations of Article 21 of the VAT Code (mainly representation costs and car costs) or expenses with offers of goods and services in which tax is paid or not recovered and which, in this case, are likely to have more favorable frameworks.

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Compliance of tax declarative obligations

It should be noted that taxpayers and licensed accountants unable to comply with the tax obligations as a result of COVID-19 infection or prophylactic isolation duly recognized by the medical authorities, can allege justifiable reason for such non-compliance.

Portuguese Tax Authorities shall promote the announcement of the available electronic and phone services available as a preferential means of communication with the taxpayers to avoid the need of personal contacts. A prior scheduling mechanism has been created for situations requiring face-to-face service.

Deadline for holding general meetings

Under the new additional legal measures of exceptional and temporary nature recently approved by the Portuguese Government, we highlight the extension of the deadline legally established to hold the Annual General Meetings to approve the accounts of commercial companies, associations or cooperatives by June 30th, 2020.

Deadline for filing the Human Resources Single Report

The Human Resources Single Report filing with reference to 2019 would have occurred in March 16th, 2020. However, following the alert status due to the COVID-19 outbreak, the final delivery date will be duly readjusted (according to the information provided in the Single Report [website](#)).



RELEVANT LEGISLATION

- ✓ [Decree-Law No. 10-A/2020 of March 13rd](#)

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VAT return for the period of February

To taxable persons which:

- turnover for 2019 up to EUR 10 million; or
- have started their activity on or after 1st January 2020; or
- restarted their activity on or after 1st January 2020 and did not get turnover in 2019.

the possibility is given that the VAT return for the period February 2020 may be delivered on the basis of only the data contained in the *E-Fatura* reporting systems, and it should be rectified (if applicable) by submitting a declaration of amendment.

The delivery of the declaration of amendment will not result in any penalties, provided that the submission and payment/settlement occurs during July 2020.

Issue of invoices in format pdf

Possibility of issuing invoices in pdf format, in April, May and June, which are treated as electronic invoices for tax purposes.



RELEVANT LEGISLATION

- ✓ [Order No. 129/2020-XXII of 27th March 2020](#) of the Secretary of State for Tax Affairs

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Deadlines and procedural diligences

[Law No. 1-A/2020, of March 19th](#) established that the court holiday regime will be applicable until the end of the current epidemiologic situation of the COVID-19 in regard to the procedural acts taking place in the judicial courts, administrative and tax courts, arbitration courts, the Constitutional Court, the *Tribunal de Contas*, among others, as well as organizations for the resolution of litigations and tax execution.

Similarly, prescription and expiration deadlines are currently suspended regarding all processes except for the procedures that could be completed without requiring physical presence, namely through conference call or videoconference.

This measure is applicable to (i) ongoing procedures on notarial offices and registry offices, (ii) administrative offence procedures, and (iii) ongoing administrative and tax deadlines in favor of taxpayers (namely judicial claims, administrative appeals, hierarchical appeals and similar).

The present law starts goes into effect March 13rd, 2020, as per [Decree-Law No. 10-A/2020, of March 13rd](#), and will expire in a date to be defined by decree-law.

Installment plans and process suspension

The judicial vacation regime is also applicable to ongoing installment plans relating to tax enforcement proceedings, without prejudice to the fact that they may continue to be punctually complied with.

Tax enforcement proceedings and installment plans in progress for debts to Social Security outside the scope of executive proceedings must remain suspended until June 30th, 2020, subject to their continued compliance with the rules.

This measure takes effect on March 12nd, 2020.



RELEVANT LEGISLATION

- ✓ [Law No. 1-A/2020 of March 19th](#)
- ✓ [Decree-Law No. 10-F/2020 of March 26th](#)
- ✓ [Rectification Statement No. 13/2020 of March 28th](#)

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Personal Protective Equipment



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Export restriction

Regarding the export of Personal Protective Equipment, whether or not originating in the Union, such as:

- protective spectacles and visors;
- face shields (e.g., masks);
- mouth-nose-protection equipment;
- protective garments;
- gloves.

shall be necessary an export authorization issued by the competent Authorities, as foreseen in the [Commission Implementing Regulation \(EU\) no. 2020/402, dated March 14th 2020](#).

However, exports to Norway, Iceland, Liechtenstein, Switzerland, Faroe Islands, Andorra, San Marino and Vatican City shall not be subject to this new measure, according to Commission Implementing Regulation (EU) no. 2020/426, dated March 19th 2020.

Importation

As per [Order no. 122/2020.XXII issued by the Portuguese State of Tax Affairs](#), the Portuguese state agencies or other philanthropic organizations may import protective equipment and relevant medical equipment on this COVID-19 pandemic situation with the exemption of payment of customs duties (without the payment of import duties, if applicable) according to Articles 74 to 80 of [Council Regulation \(EC\) no. 1186/2009 of November 16th 2009](#), provided these are materials that are intended to be distributed free for victims of disasters.

An exemption of VAT payment on those products is also applicable.

Control/Inspection

Without neglecting the speed clearance of the personal protective equipment (e.g. masks) and, in order to verify if they comply with the minimum requirements for protection of health and safety, the Customs Authorities should carry on a previous control/inspection of those products to ensure they comply with the requirements foreseen in [Regulation of the European Parliament and of the Council no. 2016/425 of 9th March 2016](#).

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New Credit Lines

Four new credit lines guaranteed by the Portuguese State were created and made available through the banking system. In total, these lines represent approximately EUR 3 billion of additional funding to the economy. For more information, please visit [IAPMEI website](#).

Sector	Amount	Eligible companies	Requirements	Conditions
<u>Tourism</u> Travel Agencies, Animation and Event Organizations and similar	EUR 200 million (of which EUR 75 million for Micro and Small Enterprises)	Micro, SME, Small Mid Cap and Mid Cap with:		
<u>Tourism</u> Resorts and Tourist Accommodation	EUR 900 million (of which EUR 300 million for Micro and Small Enterprises)	<ul style="list-style-type: none"> Positive net worth with reference to the last approved balance sheet 	<ul style="list-style-type: none"> Statement issued by the company on the negative impacts of COVID-19 outbreak and fulfilment of the requirements 	<ul style="list-style-type: none"> Cap of EUR 1,5 million per company Guarantee: Up to 90% of the outstanding principal
<u>Industry</u> Textile, Clothing, Footwear, extractive industries (ornamental rocks) and the wood and cork industries	EUR 1,300 million (of which EUR 400 million for Micro and Small Enterprises)	<p>or,</p> <ul style="list-style-type: none"> Negative equity followed by an interim balance regularization approved up to the date of the operation 	<ul style="list-style-type: none"> Tax and Social Security contributions must be regularized 	<ul style="list-style-type: none"> Counter guarantee: 100% Term of operations: 4 Years
<u>Restaurants and similar</u>	EUR 600 million (of which EUR 270 million for Micro and Small Businesses)			

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Reinforcement of Credit Line

The guarantees under this measure can be granted between the decision date and 31st of December of 2020.

This support is only granted to companies that, not being in difficulty at 31st of December of 2019, face or entered into difficulty later due to the outbreak of COVID-19.

The potential beneficiaries must prove that their activities have been reduced in March of 2020 or subsequent, due to COVID-19 virus outbreak.

The beneficiaries are Micro, SME, Small Mid Cap (non-SME with less than 500 workers) and Mid Cap (non-SME with less than 3,000 workers) companies located in Portugal that simultaneously comply with the following requirements:

- Present a positive net worth with reference to the last approved balance sheet or a regularised interim balance sheet at the date of the operation;
- Should not have any unsettled incident with the banking and the mutual guarantee system at the date of contract;

- Tax and Social Security contributions must be regularized to the date of contract;
- Submit a commitment statement to maintaining permanent jobs, during the loan period in line with the number of employees of the company at the beginning of February of 2020; or provide a proof that the company stands under the lay-off scheme, issued by the Social Security Institute.

The cap of support for Micro companies is EUR 50,000 and for Small-sized Companies is EUR 500,000. For Medium-sized Companies, Small Mid Cap and Mid Cap the support is limited to EUR 1.5 million.

On March 20th, the Office of the Prime Minister announced that the credit line will be extended to the trade and services sector as well as to other industries.



RELEVANT LEGISLATION

- ✓ [Office of the Minister of State for Economic Affairs and Transition Digital release of March 20th](#)
- ✓ [European Commission release of March 22th](#)
- ✓ [State Aid SA.56755 \(20\20/N\) – Portugal Guarantee schemes related to Covid-19](#)

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Reinforcement of Capitalizar 2018 Credit Line

The term of the Capitalizar 2018 Credit Line was extended up to 31st of May of 2020 and its overall plafond increased from EUR 2,400 million to EUR 2,800 million.

Credit Line	Total amount	Cap amount	Amortization period	Grace period	Maximum Warranty Limit	Generic conditions
Micro and Small-sized companies	EUR 450 million	<ul style="list-style-type: none"> Micro companies: EUR 50,000 Small-sized companies: EUR 100,000 	Up to 6 years	Up to 12 months	70%	<ul style="list-style-type: none"> Preferably Micro companies and SME, certified by the IAPMEI Electronic Declaration; Location (registered office) in Portugal; Development of activities included in the list of classification of economic activities (CAE) defined in this measure; Have no debts to FINOVA; Absence of incidents not regularized with the banking system at the time of contract; Tax and Social Security contributions must be regularized at the date of the contract. <p>For more information, please visit last update of the Capitalizar 2018 Credit Line disclosure document.</p>
Industry 4.0 / Digitalisation Support	EUR 100 million	<ul style="list-style-type: none"> SME Leader: EUR 1,500,000 Others: EUR 1,000,000 	Up to 7 years	Up to 24 months	70%	
Working capital	EUR 650 million	<ul style="list-style-type: none"> SME Leader: EUR 1,500,000 Others: EUR 1,000,000 	Up to 4 years	Up to 6 months	50%	
Treasury plafond	EUR 150 million	<ul style="list-style-type: none"> SME Leader: EUR 1,500,000 Others: EUR 1,000,000 	1, 2 or 3 years	-	50%	
Investment	"Projects 2020" endowment	<ul style="list-style-type: none"> SME Leader: EUR 2,000,000 Others: EUR 1,500,000 	Up to 10 years	Up to 36 months	70%	
	"General" endowment				65%	
Support for companies exposed to Brexit	EUR 50 million	<ul style="list-style-type: none"> SME Leader: EUR 1,000,000 Others: EUR 1,000,000 	<ul style="list-style-type: none"> Working Capital: Up to 5 years Investment: Up to 10 years 	<ul style="list-style-type: none"> Working Capital: Up to 12 months Investment: Up to 36 months 	75%	

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Credit Line Capitalizar with new specific endowment - COVID-19

Creation of "Covid-19" Capitalizar credit line, with a term up to 31st of May of 2020 and an allocation of EUR 400 million.

The new credit line comprises two support lines:

- Working Capital, with an allocation of EUR 320 million;
- Treasury Plafond, with an allocation of EUR 80 million.

The maximum funding per company per support line is EUR 1.5 million. Thus each company can obtain a maximum funding overall of EUR 3 million. The support is given according to "first come first serves" logic.

The support is intend for companies regardless of their size. Large-sized companies should be at least in a situation comparable to a B-situation in credit assessment.

In addition companies must:

- Present a positive net worth in the last approved balance sheet or present a regularized interim balance sheet at the date of the operation;
- Present the negative impacts in the economic activities due to the outbreak of COVID-19 at the date of the contract by means of a declaration.

The decision is granted in 7 working days for operations up to EUR 200,000 and in 12 working days for larger amounts.

For more information, please visit [IAPMEI website](#) and [the last update of Capitalizar 2018 Credit Line disclosure document](#).

RELEVANT LEGISLATION



- ✓ [Council of Ministers Resolution No. 10-A/2020](#)
- ✓ [Ministerial Order No. 71-A/2020 of March 15th](#)
- ✓ [Ministerial Order No. 76-B/2020 of March 18th](#)

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- Pending approval -
Credit line for the fishing and aquiculture sectors



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Credit line for micro entities in the tourism sector

Creation of a credit line, with an allocation of EUR 60 million, to support the treasury needs of micro companies in the tourism sector. The maximum funding limit is EUR 20,000.

The support is granted considering a monthly amount of EUR 750 per worker (at the date of 29th of February of 2020) multiplied by a three month period up to a cap of EUR 20,000. The refund occurs in three year period with a grace period of twelve months.

For more information, please visit [Turismo de Portugal](#) and [Order No. 4/2020](#).

Credit line for the fishing and aquiculture sectors

Creation of a specific credit line for debt reduction purposes of EUR 20 million under "the *minimis*" regime. It aims to support the fishing sector operators in the acquisition of production means and for settlement and debt renegotiation with suppliers or credit institutions.

For more information, please visit [Covid-19 We are On](#).

Reinforcement of the credit insurances guaranteed by the Portuguese State on export operations

Support in customer diversification, in particular for markets outside the European Union, reinforcing the following mechanisms:

- Credit insurance line for the metallurgical, metalworking and molding sectors: increase of EUR 100 million, totaling EUR 200 million;
- Guarantee line for construction projects abroad and other export supplies: increase of EUR 100 million, totaling EUR 200 million;
- Credit insurance line for short-term exports: increase of EUR 50 million, totaling EUR 300 million.



RELEVANT LEGISLATION

- ✓ [Council of Ministers Resolution No. 10-A/2020](#)
- ✓ [Ministerial Order No. 71-A/2020 of March 15th](#)
- ✓ [Ministerial Order No. 76-B/2020 of March 18th](#)
- ✓ [Order No. 4/2020 of March 25th](#)

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More expedite payment of financial incentives

The payment of the financial incentives shall be executed in the shortest period of time possible and, if needed, through advance payments (up to 95% of the total incentive approved), which would be subsequently offset by the assessment of the effective incentive to be granted without any formality for the beneficiaries (up to 60 days).

Extension of the repayment term of repayable subsidies

Extension of the repayment terms up to a 12-month period of outstanding instalments by September 30th, 2020 of repayable subsidies granted within the scope of the National Strategic Reference Framework ("QREN") or Portugal 2020, without interest or other penalties.

The scope of the extension of the repayment term is widened to installments related to regularization plans agreed and the repayment plans established at the time of closure of QCAIII and SI QREN projects.

Reimbursement of expenses incurred with cancelled events

Eligibility for the reimbursement of expenses incurred by beneficiaries concerning events or actions cancelled or postponed due to COVID-19 outbreak, namely in the areas of internationalization and professional training.

Deadlines to present Portugal 2020 projects

The deadlines to present projects in the context of Portugal 2020 were/will be postponed. For more information, please visit [IAPMEI website](#).



RELEVANT LEGISLATION

- ✓ [Council of Ministers release of March 20th](#)
- ✓ [Council of Ministers Resolution No. 11-A/2020](#)
- ✓ [Technical Guidance No. 01/2020](#)
- ✓ [Decree-Law No. 10 L/2020 of March 26th](#)

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Impact of COVID-19 outbreak in assessment of Goals

Negative impacts of the COVID-19 outbreak, resulting in a non-achievement of the actions or goals set, may be deemed as force majeure reasons not attributable to the beneficiaries in the assessment of the contractual goals. Amendments may be accepted within the following categories:

- **Projects physically and financially completed**
 - Values of the approved goals (related to job creation, turnover and gross value-added);
 - Results assessment (admitting an extension of the steady growth year for another year).

• Projects in investment phase

- Investment settings of the initial investment project (e.g., substitution of equipment and reconfiguration of the investment);
- Time plan of the investment (assuming the setting of a timetable compatible with new expectations for the completion of the project, without any penalty);
- Results set in contract (indicators of implementation, results and value of the goals set related to job creation issue, national and international turnover, and gross value-added);
- Results assessment (will be adjusted according to the updated timetable of project implementation).

For more information, please visit [COMPETE 2020 website](#).



RELEVANT LEGISLATION

- ✓ [Council of Ministers release of March 20th](#)
- ✓ [Council of Ministers Resolution No. 11-A/2020](#)
- ✓ [Technical Guidance No. 01/2020](#)

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Support measures under Mar 2020

Due to the negative impacts of COVID-19:

- Projects that do not achieve the approved budget and the forecasted actions or targets will not be penalized;
- Expenses incurred by beneficiaries concerning events or actions cancelled or postponed are eligible for reimbursement;
- A larger number of payment requested is allowed (up to ten in each project);
- The deadline for project conclusion is extended to 2021, given the time frame for the completion of its physical-financial execution;
- Extension of the deadlines for the submission of applications in several open calls in the scope of Local Development Strategies.

In order to streamline the payments, the following extraordinary measures were adopted:

- Whenever it is not possible to validate the payment requests in a 20-workday period back from the filing of the request, the request shall be executed as an advance payment, up to a maximum cap of 70% of the underlying public subsidy;
- The beneficiaries may file payment requests based on already incurred but not paid expenses, considering that the sum of advances already performed and not justified do not exceed 50% of the underlying public subsidy.



RELEVANT LEGISLATION

- ✓ [Council of Ministers Resolution no. 10-A/2020](#)
- ✓ [Order of the Office of the Minister of the Sea](#)
- ✓ [Order No. 3651/2020, March 24th](#)

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Support measures in the context of PDR 2020

Projects ending between March 1st and June 15th, 2020, will be automatically extended for three months.

The interim payments submission now allows the phasing in of the submission of expenses and the respective reimbursement.

The deadlines for the calls for proposal issued by the PDR Manager, are extended by 30 (thirty) days.

Credit guarantee line of PDR 2020

Creation of a credit guarantee line within the scope of the PDR 2020 Program, with an allocation of EUR 300 million to support of the following type of investments:

- Investments in agricultural holdings/farming – young farmers;
- Investments in agricultural holdings/farming – others;
- Investments in agribusiness.

For more information, please visit [PDR 2020 website](#).



RELEVANT LEGISLATION

- ✓ [Decree No. 81/2020 of March 26th](#)
- ✓ [Council of Ministers Resolution No. 10-A/2020](#)
- ✓ [Order of the Office of the Minister of Agriculture](#)
- ✓ [Decree-Law No. 10-L/2020, of March 26th](#)

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IMPORTANT NOTES

A business crisis situation is considered:

- a) The total or partial stoppage of the company's activity resulting from the interruption of global supply chains, or suspension or cancellation of orders;
- b) The abrupt and sharp drop of at least 40% of the billing in the 30 days prior to the request to the Social Security, with reference to the monthly average of the two months prior to that period, or compared to the same period of the previous year, or for those who started the activity less than 12 months ago at the average of that period;
- c) The closure of the establishment by decision of the health Authority or due to the state of emergency.

[Decree-Law No. 10-G/2020 of March 26th](#), which came into force on March 27, 2020 and takes effect until June 30, 2020, rectified by [Statement of Rectification No. 14/2020 of March 28th](#), [Decree No. 71-A / 2020 of March 15th](#) was revoked, subsequently amended by [Decree No. 76-B / 2020 of March 18th](#), changing the concept of a business crisis situation and enshrining the employment protection measures.

In a business crisis situation, the employer (private nature) has the right to:

- Extraordinary support for maintaining the employment contract (simplified lay-off) with or without training;
- Extraordinary training plan;
- Extraordinary financial incentive to support the normalization of the company's activity;
- Temporary exemption from the payment of contributions (part of the company, maintaining the obligation to pay workers' contributions).

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Extraordinary support for the maintenance of employment contracts – simplification of the lay-off scheme

As in the event of suspension of activity for reasons related to the outbreak of COVID-19 and if the previously mentioned conditions of a business crisis are met, the Government simplified the lay-off regime.

Thus, in the face of a halt in all activity due to a business crisis, this support is aimed at attributing to employers, per worker, and is intended exclusively for the payment of wages.

Based on this regime, an illiquid remuneration to the employee is provided for 2/3 of the gross monthly remuneration, with a minimum amount of a minimum guaranteed monthly remuneration (EUR 635) and a maximum of 3 times the Minimum Guaranteed Monthly Salary ("RMMG"), or *i.e.* EUR 1,905, 70% of which is covered by Social Security and 30% by the employer.

This regime with a duration of one month is extendable monthly, after evaluation, up to a maximum of 3 months. The extension of the aforementioned period for a further three months will be duly considered in the light of the evolution of the economic and social consequences of COVID-19.

This measure can also be combined with a training plan approved by the IEFP, I.P., to which a scholarship in the of amount 30% x IAS (EUR 131.64) is added, this amount being shared equally between the worker and the employer.

As such the employer must communicate the adoption of this regime in writing to workers. Then, the application must be requested from the Social Security Institute, IP, accompanied by a statement from the employer and a statement from the certified accountant of the company that proves the situation of a business crisis, as well as a nominative list of workers covered.

The application ([Form RC 3056-DGSS](#) and Annex for identifying workers) is now available on the Social Security website.

To access the planned measures, the employer must, evidently, have the contributory and tax situations regularized before the Social Security and the Tax Authority.



RELEVANT LEGISLATION

- ✓ [Decree – Law No. 10-G/2020 of March 26th](#)
- ✓ [Rectification Statement No. 14/2020 of March 28th](#)

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Extraordinary vocational training plan

Creation of extraordinary support for professional training, supported by the IEFP, I.P. is granted according to the hours of training attended up to the limit of 50% of the gross remuneration with a maximum limit of a guaranteed minimum monthly remuneration (EUR 635).

The duration of the training must not exceed 50% of the work period while it takes place.

It should also be noted that this support is exclusive for companies that have not resorted to extraordinary support for the maintenance of employment contracts in situations of a business crisis (previously developed), lasting one month.

Extraordinary financial incentive to support the normalization of the company's activity

Creation of an extraordinary financial incentive to support the resumption of the company's activity when covered by support measures in a business crisis situation.

This support will be supported by IEFP, I.P., paid once and with the value of a guaranteed minimum wage (EUR 635) per worker.

It is dependent on the submission of a request to the IEFP for this purpose to present the documents that attest the situation of a business crisis.

Temporary exemption from payment of Social Security contributions

Employers who benefit from the measures provided for in [Decree-Law 10-G / 2020 of March 26th](#), previously listed in this chapter, benefit from the total exemption from the payment of Social Security contributions in relation to the workers covered and members of statutory bodies during their validity period.

The exemption from payment of contributions for workers is officially recognized.

The contributions paid by the employee continue to be payable and should therefore be subject to autonomous remuneration declaration.



RELEVANT LEGISLATION

- ✓ [Decree – Law No. 10-G/2020 of March 26th](#)
- ✓ [Rectification Statement No. 14/2020 of March 28th](#)

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Ban on dismissal

During the period of application of the measures provided for in [Decree-Law 10-G/2020 of March 26th](#), rectified by the [Statement of Rectification No. 14/2020 of March 28th](#), as well as in the following 60 days, the employer cannot terminate employment contracts under the terms of collective dismissal or dismissal for extinction of the job. This measure applies to all workers and not only to those who are covered by the support measures.

Non-compliance and restitution of support

The situations listed below imply the immediate cessation of support, as well as the refund or payment, total or proportional, of the amounts already received or exempted:

(i) Dismissal, except for reasons attributable to the employee;
(ii) non-compliance with the obligation to pay remuneration,
(iii) non-compliance with legal, tax and social security obligations, (iv) distribution of profits, (v) non-compliance with the established terms of assumed obligations, (vi) false statements; and, (vii) providing work to the employing entity itself (if the lay-off is under contract suspension) or exceeding the established schedule (in the case of a temporary reduction in working hours).

Extra support regarding self-employment

This measure covers self-employed workers who are employers who are beneficiaries of the measures and their spouses.

The exemption from the payment of contributions for self-employed workers determines the recording of remunerations for equivalence to the entry of contributions according to the applicable contribution base.

The exemption from payment of contributions applicable to self-employed workers does not remove the obligation to submit the quarterly statement.



RELEVANT LEGISLATION

- ✓ [Decree – Law No. 10-G/2020 of March 26th](#)
- ✓ [Rectification Statement No. 14/2020 of March 28th](#)

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Simplified lay-off and other support measures for companies in a business crisis (summary table)

Who / under what circumstances	Measures	Benefits	Requirement / Declarative and other obligations
<p>Business crisis situation</p> <ul style="list-style-type: none"> The total or partial stoppage of the company's activity resulting from the interruption of global supply chains, or suspension or cancellation of orders; The abrupt and sharp drop of at least 40% of the billing in the 30 days prior to the request to the Social Security, with reference to the monthly average of the two months prior to that period, or compared to the same period of the previous year, or for those who started the activity less than 12 months ago at the average of that period; The closure of the establishment by decision of the health Authority or due to the state of emergency. 	<p>Extraordinary support for the maintenance of an employment contract through the reduction or suspension of normal working periods or suspension of an employment contract under the terms defined in the lay-off regime.</p>	<ul style="list-style-type: none"> Maintenance of the rights, duties and guarantees of the employer and the worker; The worker is entitled to 2/3 of his normal gross remuneration, with a minimum of a minimum guaranteed monthly remuneration (EUR 635) and a maximum of three times (EUR 1,905) that amount; SS financial support in the amount of 70% of the employee's guaranteed remuneration. 	<p>Form RC 3056 - DGSS and annex with workers' identification.</p>
	<p>Extraordinary training plan (part-time), not cumulative with extraordinary support for the maintenance of the employment contract, lasting one month.</p>	<ul style="list-style-type: none"> Support supported by IEFP; Amount depending on the training hours attended, up to a limit of 50% of the gross remuneration with a maximum limit of a guaranteed minimum monthly remuneration (EUR 635). 	
	<p>Financial incentive to support the normalization of activity.</p>	<p>Support granted by IEFP paid once and with the value of a guaranteed minimum monthly remuneration (EUR 635) per worker.</p>	<p>Dependent on the submission of an application to IEFP for the purpose of presenting the documents that attest the business crisis situation.</p>
	<p>Exemption from Social Security contributions payments (payable by the employer) and workers' contributions continue to be due.</p>	<p>Exemption applicable during the business crisis period regarding contributions due by the employer on the remuneration of the workers covered and members of the statutory bodies.</p>	<ul style="list-style-type: none"> Exemption officially recognized. Report on autonomous remuneration statements. Payment of workers' contributions.

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- Pending approval -
Lease Contracts Measures



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Measures to support employees and families

Support has also been defined for workers in the following circumstances:

- Prophylactic isolation of the employee up to 14 days due to a situation of serious risk to public health;
- Employee illness caused by COVID-19;
- Assistance to child or grandchild in prophylactic isolation up to 14 days due to situation of serious risk to public health;
- Absences of employees with children whose schools or social support establishments are closed due to the outbreak of COVID-19.

Other social support measures for families (Lease Contracts)

A draft law was approved and submitted to the Assembly of the Republic and which establishes an exceptional and temporary regime for counting the terms of housing and non-residential lease contracts.

Thus, the suspension of the expiration term of the lease contracts that would expire in the next three months should be decreed.

Extraordinary extension of social benefits

Unemployment benefits and all benefits of Social Security that guarantee subsistence minimums (e.g., solidarity supplement for the elderly and social insertion income) are extraordinarily extended, whose concession period or renewal term ends before June 30th, 2020, as well as reassessments of the conditions for maintaining the benefits of Social Security.

This measure takes effect on March 12nd, 2020.



RELEVANT LEGISLATION

- ✓ [Ministerial Order No. 71-A/2020 of March 15th](#)
- ✓ [Ministerial Order No. 76-B/2020 of March 18th](#)
- ✓ [Decree- Law No. 10-A/2020 of March 13rd](#)
- ✓ [Order No. 2875-A-2020 of March 3rd](#)
- ✓ [Order No. 3103-A-2020 of March 9th](#)
- ✓ [Decree-Law No. 10-F/2020 of March 26th](#)
- ✓ [Rectification Statement No. 13/2020 of March 28th](#)

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Allowances in case of prophylactic isolation, illness and family support

Situation	Who/ in what circumstances it is applied	Benefits	Conditions to access allowance	Procedure to request the allowance	Exceptions/ Notes	Social Security contributions	Social Security Website
Prophylactic Isolation ⁽¹⁾	Employees and self employed workers	Workers in prophylactic isolation during a 14- day period due to serious risk to public health	Isolation allowance: 100% of the remuneration of reference	This allowance does not depend on any waiting period, professional index and temporary medical discharge or any other Social Security warranty period.	The employee should send to the employer a declaration issued by the National Health Authority stating the prophylactic isolation. Then, the employer should complete a specific form in the Social Security website (" <i>Segurança Social Directa</i> "), identifying all the workers in prophylactic isolation and enclosing all the declarations from the National Health Authority, within a 5-day deadline.		http://www.seg-social.pt/documentos/10152/16819997/GIT_70.docx/e6940795-8bd0-4fad-b850-ce9e05d80283
Disease	Employees and self employed workers	Disease caused by COVID-19	Disease allowance: <ul style="list-style-type: none"> - 55% for the period until 30 days; - 60% for the period between 31 days and 90 days; - 70% for the period between 91 days and 365 days; - 75% for the period above 365 days. 	No waiting period	Must have a medical discharge proving the temporary incapacity to work		If the worker during the prophylactic isolation contracts the COVID-19 disease before the 14-day period, starts receiving only 55% of the remuneration of reference

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(1) http://www.seg-social.pt/documents/10152/16819997/GIT_70.docx/e6940795-8bd0-4fad-b850-ce9e05d80283

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Allowances in case of prophylactic isolation, illness and family support

Situation	Who/ in what circumstances it is applied	Benefits	Conditions to access allowance	Procedure to request the allowance	Exceptions/ Notes	Social Security contributions	Social Security Website
Exceptional assistance to the family ⁽²⁾	Only employed workers	<ul style="list-style-type: none"> - Work absence considered justified; - Extraordinary allowance of 2/3 of the base remuneration, paid 50% by the employer and 50% by the social security (min. limit of EUR 635 and max. Limit of EUR 1,905); - Public employees: the allowance is 100% paid by the public entity/ employer. 	If the child is under 12 years of age, with any deficiency or chronic disease, the allowance does not depend on any waiting period	<ul style="list-style-type: none"> - Specific declaration completed and presented by the workers whose children's schools were close; - Specific application form presented by the employer 	<ul style="list-style-type: none"> - Not applicable if remote work is possible; - If the spouse/husband/partner is working remotely, the other cannot benefit from this allowance; - This allowance does not depend on the number of children and can only be received once 	This allowance is subject to social security contributions as follows: 11% supported by the employee + 11,86% by the employer (50% of the general employer rate - 23,75%)	http://www.seg-social.pt/documentos/10152/21730/GF_88.doc/da6eadda-adf0-4a05-86d7-b3ba2dc46c95
	Only self-employed workers	<ul style="list-style-type: none"> - The amount of the allowance corresponds to 1/3 of the social security incidence base with reference to the first quarter of 2020 (min. limit of 1 IAS - EUR 438,81 - and max. limit of 2.5 IAS - EUR 1,907.03) 	Subject to the social security contribution obligation during at least 3 consecutive months during the last 12-month period	Application filed by the self-employed worker	<ul style="list-style-type: none"> - Not applicable if remote work is possible 	<ul style="list-style-type: none"> - This allowance is subject to social security contributions; - Deferral of the payment of the contributions due in the months that the allowance is paid, starting the second month after the end of the allowance. The payment of the contributions can be made during a 12-month deadline (in monthly and equal instalments) 	

⁽²⁾ http://www.seg-social.pt/documents/10152/21730/GF_88.doc/da6eadda-adf0-4a05-86d7-b3ba2dc46c95

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Allowances in case of prophylactic isolation, illness and family support

Situation	Who/ in what circumstances it is applied	Benefits	Conditions to access allowance	Procedure to request the allowance	Exceptions/ Notes	Social Security contributions	Social Security Website
Child/Grand child assistance	Only employed workers	Assistance to child or grand child allowance: <ul style="list-style-type: none"> - 65% of the remuneration of reference; - 100%, if child assistance, after the 2020 State Budget comes into force 	If the child is under 12 years old, with any deficiency or chronic disease, the allowance does not depend on any waiting period				

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(2) http://www.seg-social.pt/documents/10152/21730/GF_88.doc/da6eadda-adf0-4a05-86d7-b3ba2dc46c95

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Postponing of payment of Social Security contributions

Reduction of Social Security contributions through membership in Direct Social Security in the following terms:

- Payment of 1/3 of the contributions of the employer's responsibility, due up to 20/March, 20/April and 20/May, and those of independent workers, due up to 20/April, 20/May and 20/June on the dates this obligation is due;
- Automatic activation of an installment plan (of 3 or 6 months) in relation to the remaining amount (remaining 2/3), deferred for to the 2nd semester (from July inclusive).

The option for this regime is optional, meaning that immediate payment can be made under the usual terms.

This measure is applicable to self-employed workers and to employers in the private and social sectors up to 50 jobs, this number being measured by reference to the February 2020 remuneration statement.

¹ Companies that have already paid all of their March contributions may still defer payment of contributions due on 20/April, 20/May and 20/June.

This regime also applies to employers who fulfill the following requirements:

- Total workers between 50 and 249, provided that they have a drop of at least 20% in turnover compared to the same period of the previous year or, if they started the activity less than 12 months ago, compared to the average of the period of activity elapsed.
- Have 250 workers or more and show a drop of at least 20% in turnover compared to the same period of the previous year or, if they started the activity less than 12 months ago compared to the average of the period of activity elapsed, and if it falls into one of the following situations: *(i)* private institution of social or similar solidarity; *(ii)* its activity falls within the sectors closed under the terms of [Decree No. 2 A / 2020 of March 20th](#), or in the aviation and tourism sectors in relation to the establishment or company effectively closed; or *(iii)* its activity has been suspended by legislative or administrative determination under the terms provided for in [Decree-Law no. 10-A / 2020 of March 13rd](#), in its current wording in the Basic Law for Civil Protection, approved by Law no. 27/2006 of July 3rd, in its current wording, or in the Basic Law of Health, approved by Law no. 95/2019 of September 4th, regarding the establishment or company effectively closed.

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Postponing of payment of Social Security contributions (cont.)

Entities that unduly benefit from the deferral of contributions will have to settle all the missing installments, plus interest.

This information contradicts the disclosure of the [Ministry of Labor, Solidarity and Social Security](#), which provided for the suspension and postponement of the totality (instead of only 2/3) of the payment of contributions due on March 20th, related to the month of February.

As such, the deadline for payment of contributions and contributions due in March 2020, exceptionally, ends on March 31st, 2020. Eligible entities may choose to pay only 1/3 of contributions and activate the installment plan.

On the other hand, companies that have already paid all of their March contributions may still defer the payment of contributions due on 20/April, 20/May and 20/June.

Contributions to the Pension Fund of Lawyers and Solicitors

Contributions to the Pension Fund of Lawyers and Solicitors may, by decision of the Board and with the favorable opinion of the General Council, defer the payment deadline for contributions, temporarily suspend their payment or temporarily reduce the contribution levels to beneficiaries who have proven to have suffered a drop in income that prevents them from meeting contributory obligations due to illness or abnormal activity reduction following COVID-19.

These measures take effect on March 12nd, 2020.



RELEVANT LEGISLATION

- ✓ [Decree-Law No. 10-F/2020 of March 26th](#)
- ✓ [Rectification Statement No. 13/2020 of March 28th](#)

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