

Value Added Taxation

Portugal



IBFD

Portugal-Value Added Taxation

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Abbreviations, Terms and References

IRC	: Corporate income tax (<i>imposto sobre o rendimento das pessoas colectivas</i>)
IRS	: Individual income tax (<i>imposto sobre o rendimento das pessoas singulares</i>)
RGIT	: General Regime for Tax Infringements (<i>Regime Geral das Infracções Tributárias</i>)
RITI	: Intra-Community VAT Regime (<i>Regime do IVA nas Transacções Intracomunitárias</i>)
VAT Code	: VAT Code of 1984 as amended (<i>Código do Imposto sobre o Valor Acrescentado</i>)
VAT Directive	: Council Directive 2006/112/EC

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