

TABLE OF CONTENTS

1 – GENERAL

Decree-law nr. 500/80, of the 20th of October

Authorizes the creation of the Madeira Free Trade Zone.

2 – LICENSING, INCORPORATION AND OPERATION OF COMPANIES

Regulatory Decree nr. 53/82, of the 23^d of August

Regulates various aspects concerning operations within the Free Trade Zone, namely with regard to the types of activities that may be undertaken and their respective customs regime.

Regional Regulatory Decree nr. 21/87/M, of the 5th September

Approves the regulation of industrial, commercial and services activities within the scope of the Madeira Free Trade Zone.

Includes the amendments introduced by Regional Regulatory Decree n.º 23/95/M, of the 19th of December, n.º 6/2004/M, of the 9th of March and n.º 10/2016/M of the 22nd of March

Decree-law nr. 234/88, of the 5th of July

Creates the services of the Private Commercial Registrar of the Madeira Free Trade Zone.

Includes the amendments introduced by Decree-law n.º 50/95, of the 16th of March and Decree-law n.º 225/95, of the 8th of September.

Decree-law nr. 212/94, of the 10th of August

Allows the incorporation of companies with a sole shareholder to operate within the Madeira Free Trade Zone.

Decree-law nr. 250/97, of the 23^d of September

Establishes the registration and publication of the cancellation of licenses granted to entities operating in the Madeira Free Trade Zone.

3 – TAX AND FINANCIAL INCENTIVES

Decree-Law nr. 165/86, of the 26th of June

Establishes the regime of tax and financial incentives for companies to be incorporated within the Madeira Free Trade Zone.

Article 33 of the Statute of Tax Benefits

Tax benefits applicable to companies licensed until the 31st December 2000 to operate within the institutional scope of the Madeira Free Trade Zone.

New wording given by Decree-Law 198/2001, of the 3^d of July, and amended by Law n.º 109-B/2001, of the 27th of December, Law n.º 32-B/2002, of the 30th of December, Law 60-A/2005, of the 30th of December and Decree-Law n.º 108/2008, of the 26th of June.

Article 34 of the Statute of Tax Benefits

Taxable income of the operations undertaken within the ambit of the free trade zones of Madeira and the island of Santa Maria

New wording given by Decree-Law 198/2001, of the 3rd of July, and amended by Law n.º 109-B/2001, of the 27th of December, Law n.º 32-B/2002, of the 30th of December, Law 60-A/2005, of the 30th of December and by Decree Law n.º 108/2008, of the 26th of June

Article 35 of the Statute of Tax Benefits

Tax benefits applicable to companies licensed to operate within the institutional scope of the Madeira Free Trade Zone between the 1st of January 2003 and the 31st December 2006.

New wording given by Decree-law n.º 163/2003, of the 24th of July, amended by Law n.º 107-B/2003, of the 31st of December and by Decree-Law n.º 108/2008, of the 26th of June

Article 36 of the Statute of Tax Benefits

Tax benefits applicable to companies licensed to operate within the institutional scope of the Madeira Free Trade Zone between the 1st of January 2007 and the 31st December 2013.

Wording given by Decree-law n.º 13/2008, of the 18th of January and by Decree-Law n.º 108/2008, of the 26th of June.

Article 36-A of the Statute of Tax Benefits

Tax benefits applicable to companies licensed to operate within the institutional scope of the Madeira Free Trade Zone between the 1st of January 2015 and the 31st December 2020.

Wording given by Law n.º 64/2015, of the 1st of July.

4 – INTERNATIONAL SHIPPING REGISTRY OF MADEIRA – MAR

Decree-law nr. 96/89, of the 28th of March

Authorizes the creation of MAR – Madeira’s International Shipping Registry

Republished by Law nº 56/2020, of the 27th of August.

Order nr. 715/89, of the 23rd of August

Approves the Regulation of Madeira’s International Shipping Register.

Includes the amendments introduced by Decree-law nº 321/2003, of the 23rd of December and Decree-law nº 23/2007 of the 1st of February

Decree-law nr. 192/2003, of the 22nd of August

Approves the regulation applicable to pleasure ships registered or to be registered in Madeira’s International Shipping Registry.

5 – TRUSTS

Decree-law nr. 352-A/88, of the 3rd of October

Regulates the creation and operation of trust companies in the Madeira Free Trade Zone.

Includes the amendments introduced by Decree-law nº 264/90, of the 31st of August

Decree-law nr. 149/94, of the 25th of May

Regulates the registration of trusts.

6 – FINANCIAL ACTIVITIES

Decree-law nr. 10/94, of the 13th of January

Determines that the authorization, establishment and operation of entities of the financial sector should be governed by the general provisions; establishes the classification of “external branch” or “international branch” of such entities.

Includes the amendments introduced by Decree-law n.º 307/95, of the 20th of November

7 – FEES

Order nr. 222/99, of the 28th of December

Updates the fees applicable to entities licensed to operate within the scope of the Madeira Free Trade Zone.

Includes the amendments introduced by Order n.º 148/2006, of the 28th of December

Order nr. 134/92, of the 20th of May

Establishes the fees applicable to commercial ships registered with MAR.

Includes the amendments introduced by Order n.º 14/97, of the 5th of March, Order n.º 180/99, of the 25th of October and Order n.º 227/99, of the 29th of December.

Order nr. 135/94, of the 1st of August

Establishes the fees applicable to pleasure ships registered with MAR-Madeira’s International Shipping Register.

Includes the amendments introduced by Order n.º 227/99, of the 29th of December and Order n.º 145/2003, of the 29th of October.