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### 1 – GENERAL

#### ***Decree-law nr. 500/80, of the 20<sup>th</sup> 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<sup>rd</sup> 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 5<sup>th</sup> 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 19<sup>th</sup> of December, n.º 6/2004/M, of the 9<sup>th</sup> of March and n.º 10/2016/M of the 22<sup>nd</sup> of March*

#### ***Decree-law nr. 234/88, of the 5<sup>th</sup> 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 16<sup>th</sup> of March and Decree-law n.º 225/95, of the 8<sup>th</sup> of September.*

#### ***Decree-law nr. 212/94, of the 10<sup>th</sup> 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<sup>rd</sup> 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 26<sup>th</sup> 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 31<sup>st</sup> 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<sup>rd</sup> of July, and amended by Law n.º 109-B/2001, of the 27<sup>th</sup> of December, Law n.º 32-B/2002, of the 30<sup>th</sup> of December, Law 60-A/2005, of the 30<sup>th</sup> of December and Decree-Law n.º 108/2008, of the 26<sup>th</sup> 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 3<sup>rd</sup> of July, and amended by Law n.º 109-B/2001, of the 27<sup>th</sup> of December, Law n.º 32-B/2002, of the 30<sup>th</sup> of December, Law 60-A/2005, of the 30<sup>th</sup> of December and by Decree Law n.º 108/2008, of the 26<sup>th</sup> 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 1<sup>st</sup> of January 2003 and the 31<sup>st</sup> December 2006.

*New wording given by Decree-law n.º 163/2003, of the 24<sup>th</sup> of July, amended by Law n.º 107-B/2003, of the 31<sup>st</sup> of December and by Decree-Law n.º 108/2008, of the 26<sup>th</sup> 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 1<sup>st</sup> of January 2007 and the 31<sup>st</sup> December 2013.

*Wording given by Decree-law n.º 13/2008, of the 18<sup>th</sup> of January and by Decree-Law n.º 108/2008, of the 26<sup>th</sup> 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 1<sup>st</sup> of January 2015 and the 31<sup>st</sup> 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 28<sup>th</sup> of March**

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

*Includes the amendments introduced by Decree-law n.º 393/93, of the 23<sup>rd</sup> of November, Decree-law n.º 5/97, of the 9<sup>th</sup> of January, Decree-law n.º 31/97, of the 28<sup>th</sup> of January, Decree-law n.º 331/99, of the 20<sup>th</sup> of August, Decree-law n.º 248/2002, of the 8<sup>th</sup> of November, Decree-law n.º 321/2003, of the 23<sup>rd</sup> of December and Law n.º 23/2015, of the 17<sup>th</sup> of March.*

#### **Order nr. 715/89, of the 23<sup>rd</sup> of August**

Approves the Regulation of Madeira's International Shipping Register.

*Includes the amendments introduced by Decree-law n.º 321/2003, of the 23<sup>rd</sup> of December and Decree-law n.º 23/2007 of the 1<sup>st</sup> of February*

#### **Decree-law nr. 192/2003, of the 22<sup>nd</sup> 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 3<sup>rd</sup> of October**

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

*Includes the amendments introduced by Decree-law n.º 264/90, of the 31<sup>st</sup> of August*

#### **Decree-law nr. 149/94, of the 25<sup>th</sup> of May**

Regulates the registration of trusts.

## 6 – FINANCIAL ACTIVITIES

### **Decree-law nr. 10/94, of the 13<sup>th</sup> 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 20<sup>th</sup> of November*

## 7 – FEES

### **Order nr. 222/99, of the 28<sup>th</sup> 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 28<sup>th</sup> of December*

### **Order nr. 134/92, of the 20<sup>th</sup> of May**

Establishes the fees applicable to commercial ships registered with MAR.

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

### **Order nr. 135/94, of the 1<sup>st</sup> 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 29<sup>th</sup> of December and Order n.º 145/2003, of the 29<sup>th</sup> of October.*