



Smart decisions. Lasting value.

Covid-19 Business Support Measures

Crowe Portugal

March 2021



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Tax Measures

Tax Measures

For companies:

On CIT

1. Special tax loss deduction regime
2. Special investment tax credit scheme II (“CFEI II”)
3. Autonomous taxation
4. Waiving of payments on account
5. Transitional tax incentive scheme for external promotional activities
6. Cultural patronage

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For individuals:

1. Patronage
2. Rescue of amounts invested in savings plans
3. Return program

CIT measures for companies

Legislation

1. Special tax loss deduction regime

A special regime for the deduction of tax losses assessed in the tax years of 2020 and 2021 is created, as well as for tax losses from previous years that are reported on the first day of the 2020 tax year.

Under these new dispositions:

- ✓ The reporting period for tax losses generated in 2020 and 2021 by “non-SMEs” will be 12 years (currently, 5 years);
- ✓ The taxable profit limit to which the reportable tax losses can be deducted is exceptionally extended from 70% to 80%, whenever this difference results from the deduction of the tax losses recorded in the 2020 and 2021 tax periods;
- ✓ When determining the deadlines for tax loss reporting in relation to the 2020 tax year, the 2020 and 2021 tax years should be disregarded which, in practical terms, translates into an increase in 2 years for deducting those tax losses.

Supplementary State Budget for 2020²

2. Special investment tax credit scheme II (“CFEI II”)

Tax incentive that consists of deducting from the CIT assessed an amount equivalent to 20% of the investment expenses in assets related to their activity, which are carried out between the 1st of July 2020 and the 30th June 2021, until the limit of 70% of the CIT assessed and 5.000.000 euros per taxpayer. In case the tax assessed is insufficient, the benefit may be carried forward for a period of 5 years.

3. Autonomous taxation¹

SMEs

For the tax periods of 2020 and 2021, the 10% increase in the autonomous tax rates will no longer be applied in cases where the taxpayer assesses tax losses, provided that:

- ✓ the taxpayer assessed taxable profits in one of the previous three tax years; and
- ✓ complied timely in the previous two tax periods with the filing of the CIT return (“Modelo 22”) and the Annual Statement (IES).

State Budget for 2021³

1) This is a transitory regime, which only applies to entities classified as cooperatives or as micro, small, and medium-sized companies (SMEs), according to the criteria defined in article 2nd of the annex to Decree-Law n.br 372/2007, from November 6th .
2) Law N.br 27-A/2020, from July 24th
3) Law N.br 75-B/2020, of December 31st

CIT measures for companies

Legislation

4. Waiving of payments on account¹

SMEs

The entities classified as cooperatives or as micro, small, and medium-sized companies may waive the obligation to make payments on account in 2021.

5. Transitional tax incentive scheme for external promotional activities¹

SMEs

A temporary tax incentive scheme (for 2021 and 2022) is created for CIT taxpayers (SME's). The beneficiaries of this incentive must carry out directly and predominantly agricultural, commercial, or industrial activities.

For this incentive are eligible the total costs incurred in 2021 and 2022 with joint external promotional activities, that give rise to a tax deduction corresponding to 110% of the respective amount.

6. Cultural patronage

The donations granted to entities that carry out activities predominantly cultural in the scope of theatre, opera, ballet, music, cinema, dance, performing arts, visual arts, organization of festivals and other artistic manifestation, cinematographic, audio-visual, and literary are now eligible in the context of "tax benefits related to patronage".

In 2021, donations that are part of the cultural patronage are increased by 10 percentage points (or by 20 percentage points, if the actions or the project have connection with interior regions), with the limit of 12/1000 of the turnover, provided that:

- ✓ the annual amount is equal to or greater than € 50,000 per each beneficiary entity;
- ✓ the donation is directed to actions or projects in the area of heritage conservation or museum programming; and
- ✓ the actions or projects are previously recognized upfront by the competent Government members responsible for the area of finance and culture.

State Budget
for 2021³

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- 2) Law N.br 27-A/2020, from July 24th.
- 3) Law N.br 75-B/2020, of December 31st.

Flexible payment schemes	Legislation
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1. Payment in instalments of tax debts to the Tax Authorities	For tax debts held with the Tax Authorities that were not paid during the normal payment period foreseen in the law, it is given to the taxpayers the possibility, upon request, to pay in instalments debts. The request for payment in instalments can be filed prior to the enforced recovery under an enforcement proceeding.
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2. Payment in instalments of Social Security debts	Contributions due to Social Security that were not paid during the normal payment period foreseen in the law can now be paid in instalments, upon the request of the taxpayer.
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3. ^{SMEs} Payments in instalments of CIT or VAT¹	Without prejudice to other regimes, in 2021, CIT or VAT taxpayers may benefit from a special and transitional regime for the payment of these taxes, subject to the following conditions: <ul style="list-style-type: none"> ✓ The period for voluntary payment of the tax for which instalments payment is intended is in progress, regardless of the year to which the payment is due. ✓ The taxpayer has its tax situation with the Tax Authorities and its contributions to Social Security in order and up to date at the request moment for payment in instalments. ✓ The amount of the tax to be paid in instalments is less than 15.000 euros, at the time of application. ✓ The taxpayer is taxed under the category B of the PIT Code or is considered SME.
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State Budget for 2021³

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 2) Law N.br 27-A/2020, from July 24th
 3) Law N.br 75-B/2020, of December 31st

Implementation and postponements of the SAF-T (PT) file and the codes QR and ATCUD		Legislation
1. Postponement of SAF-T (PT) implementation	The deadline for the implementation of the new submission procedures for the accounting SAF-T (PT) file for the purposes of automatically complete the Annual Statement (IES) for the period of 2021 to be delivered in 2022, is postponed. The current approved forms are kept in force.	
2. Extraordinary support for the implementation of the accounting SAF-T (PT) file and the QR code¹ <small>SMEs</small>	A tax benefit is created for CIT taxpayers (SMEs) and PIT taxpayers with organized accounting, foreseeing expenses deemed necessary and incurred for the implementation of the accounting SAF-T (PT) file, QR code and ATCUD code, fulfilling certain conditions, can be considered in 120%, 130% or 140% of the accounted expenses.	State Budget for 2021 ³
3. Suspension of the mandatory introduction of the QR code	For 2021, the obligation to include QR codes and the single document code (ATCUD) in all invoices or fiscal relevant documents was suspended, becoming its application optional in 2021.	

Condition of access to public support and tax incentives for large companies		Legislation
Extraordinary and transitional incentive regime for job maintenance	<p>During 2021, access to certain public support and tax incentives by large companies that registered a positive net result in the accounting period of 2020, will depend on the maintenance of the employment level. In 2021, it is considered that the employment level is maintained if the entity has at its service an average number of workers equal to or higher than the level observed on October 1, 2020.</p> <p><u>Public support and tax incentives covered:</u></p> <ul style="list-style-type: none"> ✓ The credit facilities with state guarantee; ✓ Regime of conventional remuneration of share capital (“Remuneração Convencional do Capital Social”), the tax regime for investment support (“RFAI”), tax benefits scheme for R&D (“SIFIDE II”) and the Special investment tax credit scheme II (“CFEI II”). 	State Budget for 2021 ³

1) This is a transitory regime, which only applies to entities classified as cooperatives or as micro, small, and medium-sized companies (SMEs), according to the criteria defined in article 2nd of the annex to Decree-Law n.br 372/2007, from November 6th.

2) Law N.br 27-A/2020, from July 24th

3) Law N.br 75-B/2020, of December 31st

Measures for individuals	Legislation
<p>Patronage</p> <p>It becomes possible to carry forward PIT deductions not used in the year the donation is made whenever:</p> <ul style="list-style-type: none"> ✓ The annual value of the donations is greater than € 50,000.00; and ✓ The tax liability in the year concerned is lower than the amount of the allowed deduction or if the maximum allowed deduction is reached. <p>The amount not deducted can be carried forward for the following three years, being however limited to 10% of the tax liability in each of the tax years concerned.</p>	<p>State Budget for 2021³</p>
<p>Reimbursement of amounts invested in savings plans</p> <p>In certain circumstances (eg prophylactic isolation, unemployment, etc.), the amounts related to retirement and education savings plans subscribed until March 31, 2020 can be reimbursed up to September 30, 2021 within certain value limits without any tax penalties.</p>	
<p>Return Program</p> <p>Extension of the tax regime included in the Return program until 2023.</p>	<p>Ministers Council Resolution n.^{br} 124/2020, December 31st</p>

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2) Law N.br 27-A/2020, from July 24th

3) Law N.br 75-B/2020, of December 31st

Economic Measures

Support Credit Lines COVID-19

Event Management Companies – 50M€

Beneficiaries

Micro, Small and Medium Enterprises, Small Mid Caps and Mid Caps with:

- Activity in national continental territory;
- Activity in CAE not belonging to section K, and whose 2019 turnover was at least 30% from activity in the context of setting up events, whether of infrastructure or audiovisual;
- 2019 Turnover was at least 30% from activity in the context of setting up events;
- Comply with the obligation to register in “Registo Central do Beneficiário Efetivo”.

Conditions

- Maximum per company: 4.000€ per workplace, subject to limits, with the possibility of converting up to 20% into a non-refundable amount;
- Mutual guarantee: up to 90% of the outstanding capital, for Micro and Small Enterprises and up to 80% of the outstanding capital, for Medium Enterprises, Small Mid Cap and Mid Cap;
- Grace period: up to 12 months;
- Term of operations: up to 6 years.

Exporting Companies of Industry and Tourism – 1.050M€

Beneficiaries

Micro, Small and Medium Enterprises, Small Mid Caps and Mid Caps with:

- Activity in national continental territory;
- Comply with an 2019 Export Intensity ratio of at least 20%;
- Comply with the obligation to register in “Registo Central do Beneficiário Efetivo”.

Conditions

- Maximum per company: 4.000€ per workplace, subject to limits, with the possibility of converting up to 20% into a non-refundable amount;
- Mutual guarantee: up to 90% of the outstanding capital, for Micro and Small Enterprises and up to 80% of the outstanding capital, for Medium Enterprises, Small Mid Cap and Mid Cap;
- Grace period: up to 12 months;
- Term of operations: up to 6 years.

Support to Medium Companies, Small Mid Caps and Mid Caps - 400M €

Beneficiaries

Medium Enterprises, Small Mid Caps and Mid Caps with:

- Positive net worth in the last approved balance sheet; or
- Negative net worth in the last approved balance sheet if it presents this situation regularized in the interim balance sheet, until the date of the respective application;
- This requirement does not apply to companies whose activity started less than 24 months ago, counted from the date of the respective application, nor ENI (sole proprietors) without organized accounting.

Conditions

- Maximum per company: Medium Enterprises: 1.500.000€ and Small Mid Caps and Mid Caps 2.000.000€;
- Mutual guarantee: up to 80% of the capital owed;
- Grace period: up to 18 months;
- Term of operations: up to 6 years.

Support for Micro and Small Enterprises - 1.000M €

Beneficiaries

Micro and Small companies:

- Positive net worth in the last approved balance sheet; or
- Negative net worth in the last approved balance sheet if it presents this situation regularized in the interim balance sheet, until the date of the respective application;
- This requirement does not apply to companies whose activity started less than 24 months ago, counted from the date of the respective application, nor ENI (sole proprietors) without organized accounting.

Conditions

- Maximum per company: micro companies 50.000 € and small companies 250.000€;
- Mutual guarantee: up to 90% of the of the capital owed;
- Grace period: up to 18 months;
- Term of operations: 6 years.

Support to Micro and Small Enterprises in the Tourism sector - 100M €

Beneficiaries

Micro and small companies in the Tourism sector that:

- Are licensed and registered with the “Registo Nacional de Turismo”, if required;
- Are not in a situation of a firm in difficulty; and
- Have not been subject to administrative or judicial sanctions in the past 2 years.

Conditions

- Amount: 750 € / month / worker;
- Maximum amount: 20.000€ for microenterprises and 30.000€ for small companies;
- Grace period: up to 12 months;
- Term of operations: up to 3 years;
- Responsible entity: Turismo de Portugal.

Credit Line for the Fishing and Agriculture sector - 20M €



Soon



Apoiar

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Suspended for new applications

Apoiar
Restauração

Suspended for new applications

Apoiar Rendas

Beneficiaries	<ul style="list-style-type: none">• Micro, small and medium-sized companies;• Companies of any legal nature, with 250 employees or more, with a turnover not exceeding 50M €.
Qualifying Criteria	<ul style="list-style-type: none">• Develop economic activity (CAE) included in the list of Appendix A Portaria15-B/2021, 15 th January;• Be legally constituted on 1 st January 2020;• Be a tenant on a rental contract for non-housing purposes, reported on the Finance Portal, starting on a date prior to March 13, 2020• Not have been subject to insolvency proceedings;• Positive Equity Capital as of 31 th December 2019 (except for companies that have started business after 1 st January 2019 and in the case of sole proprietors) or show evidence of capitalization, through new capital contributions• Declare a decrease in the invoicing reported to the AT in the e-fatura system of at least 25% in 2020, compared to the previous year, or, in the case of companies that have started activity in 2019, declare a decrease in the average monthly invoicing reported to the AT in the e-fatura system of at least 25% in 2020, compared to the monthly average of the period of activity until 29 th February 2020, considering only the full calendar months;• Have the tax and contributory situation in order• In the case of medium-sized companies, not being a company in difficulty
Financing	<p>Non-refundable incentive The financing rate to be attributed is:</p> <ul style="list-style-type: none">• Breach between 25% and 40% - 30% of the value of the reference monthly rent, up to a maximum limit of 1.200€ per month and per establishment, for 6 months;• Break higher than 40% - 50% of the value of the reference monthly rent, up to a maximum of 2.000€ per month and per establishment, for 6 months <p>This support cannot exceed the maximum limit of 40.000€ per establishment. Note - "Reference monthly rent" is the value of the rent included in the electronic rent receipt issued in the Finance Portal in December 2020.</p>
Beneficiary Obligations	<ul style="list-style-type: none">• Maintenance of employment;• No distribution of profits;• Not ceasing activity;• Keep for a period of two years after the final payment, proof of rent payments to landlords made in the first semester of 2021

Apoiar +Simples

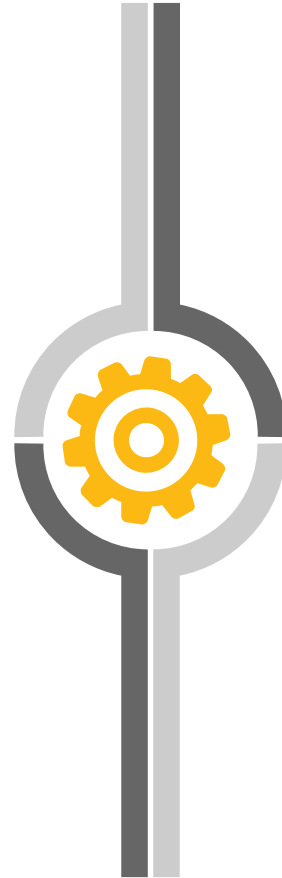
Beneficiaries	Sole proprietors, without organized accounting, acting in the sectors affected by the exceptional measures to mitigate the health crisis.
Qualifying Criteria	<ul style="list-style-type: none">• Have employees on the date of application;• Develop economic activity (CAE) included in the list of Appendix A Portaria15-B/2021, 15 th january;• Have declared the beginning of activity by 1 st January 2020• Have the tax and contributory situation in order• Declare a decrease of the turnover reported to the AT in the e-fatura system of at least 25% in 2020, compared to the previous year, or, in the case of companies that started activity in 2019, declare a decrease of the average monthly turnover reported to the AT in the e-fatura system of at least 25% in 2020, compared to the monthly average of the period of activity until 29 th February 2020, considering only full calendar months.
Financing	<p>Non-refundable incentive.</p> <p>The financing rate to be attributed is 20% of the amount of the decrease in the company's turnover, with a maximum limit of 4.000€.</p> <p>Notes</p> <ul style="list-style-type: none">- Extraordinary support to the maintenance of activity in the 1st quarter of 2021, the value of the incentive corresponding to the 4th quarter of 2020 is doubled, and the maximum limits are increased by 1.000€.- In the case of companies whose main activity is closed for administrative reasons under the CAE 56302 56304 56305 93210 and 93294, the maximum funding limit referred to above is extended to 10,000 euros. In these situations Extraordinary support to maintain activity in the 1st quarter of 2021, the value of the incentive corresponding to the 4th quarter of 2020 is doubled and the maximum limits are increased by 2.500€.
Beneficiary Obligations	<ul style="list-style-type: none">• Maintenance of employment;• No distribution of profits;• Not ceasing activity.

Investment Incentives Companies

Productive Innovation - Registration of Application for Aid

Applications are now open for the Registration of Application for Aid.

The Registration of Application for Aid is a mechanism created to allow the start of investment projects within the scope of SI Innovation at times when it is not possible to formalize an application because there are no open calls for these measures.



This registration marks the beginning of the investment that may be presented in an application in the call immediately following and that should be as close as possible to the future application in terms of strategy, investment plan, timing, etc.

Registration allows companies to move forward with investments, taking advantage of market opportunities in times when there are no open tenders.

In this way the timing of the investment project becomes that of the company's need and not that of the bidding plan.

National Production Support Program - Lisboa

Support to productive business investment, which aims to stimulate national production, with special focus on the industrial sector.

Beneficiaries: Micro and Small Companies

Geographic Application Area - Alcabideche and São Domingos de Rama

Sectorial Scope – CAE 05 to 33

Minimum Investment: 20.000 euros

Maximum Investment: 75.000 euros

Support - Non-refundable incentive that varies between 30% and 50%.

Eligibility Criteria

- To have 1 employee assigned to the company's staff in the pre-project year, evidencing with social security discounts;
- Positive results, before taxes, in the last fiscal year (IES validation);
- No salaries in arrears;
- To ensure sources of financing for the project, with a minimum of 10% of own capital;
- Maintenance of jobs between the pre-project year and 6 months after project conclusion.

Eligible Expenses

- Acquisition of Machinery and Equipment (including installation and transport);
- Acquisition of IT Equipment (including software);
- Standard software or software specifically developed for the company's activity;
- Design and registration costs associated with the creation of new brands or collections;
- Initial costs associated with the hosting of applications, initial subscription to electronic platforms, initial subscription of applications on a "software as a service" basis, creation and initial publication of new electronic content, as well as inclusion or cataloging in directories or search engines;
- Rolling stock related to the activity;
- Studies, diagnostics, audits, marketing plans;
- Technological/digital services;
- Remodeling or adaptation works.

Application Deadlines – 8th april

National Production Support Program - Lisboa

Support to productive business investment, which aims to stimulate national production, with special focus on the industrial sector.

Beneficiaries: Micro and Small Companies

Geographic Application Area - Algueirão Mem Martins e na União de Freguesias de Queluz e Belas Alcochete e São Francisco; Moita, Canha, UF Pegões e UF Atalaia e Alto-Estanqueiro-Jardia; Palmela, Pinhal Novo, Quinta do Anjo e UF Poceirão e Marateca; Castelo, UF Azeitão and UF Gâmbia-Pontes-Alto da Guerra

Sectorial Scope – CAE 05 to 33

Minimum Investment: 20.000 euros

Maximum Investment: 75.000 euros

Support - Non-refundable incentive that varies between 30% and 50%.

Eligibility Criteria

- To have 1 employee assigned to the company's staff in the pre-project year, evidencing with social security discounts;
- Positive results, before taxes, in the last fiscal year (IES validation);
- No salaries in arrears;
- To ensure sources of financing for the project, with a minimum of 10% of own capital;
- Maintenance of jobs between the pre-project year and 6 months after project conclusion.

Eligible Expenses

- Acquisition of Machinery and Equipment (including installation and transport);
- Acquisition of IT Equipment (including software);
- Standard software or software specifically developed for the company's activity;
- Design and registration costs associated with the creation of new brands or collections;
- Initial costs associated with the hosting of applications, initial subscription to electronic platforms, initial subscription of applications on a "software as a service" basis, creation and initial publication of new electronic content, as well as inclusion or cataloging in directories or search engines;
- Rolling stock related to the activity;
- Studies, diagnostics, audits, marketing plans;
- Technological/digital services;
- Remodeling or adaptation works.

Application Deadlines – 19th march

National Production Support Program - Centro

Support to productive business investment, which aims to stimulate national production, with special focus on the industrial sector.

Beneficiaries: Micro and Small Companies

Geographic Application Area - Comunidade Intermunicipal das Beiras e Serra da Estrela, Comunidade Intermunicipal do Oeste, Comunidade Intermunicipal do Médio Tejo, Comunidade Intermunicipal de Leiria, Comunidade Intermunicipal Viseu Dão Lafões; Comunidade Intermunicipal da Região de Aveiro

Sectorial Scope – Industry (CAE 05 to 33); Tourism, Restaurants, Tourism Entertainment (CAE 551; 55202; 55300; 561; 93293)

Minimum Investment: 20.000 euros

Maximum Investment: 235.000 euros

Support - Non-refundable incentive that varies between 30% and 50%.

Eligibility Criteria

- To have 1 employee assigned to the company's staff in the pre-project year, evidencing with social security discounts;
- Positive results, before taxes, in the last fiscal year (IES validation);
- No salaries in arrears;
- To ensure sources of financing for the project, with a minimum of 10% of own capital;
- Maintenance of jobs between the pre-project year and 6 months after project conclusion.

Eligible Expenses

- Acquisition of Machinery and Equipment (including installation and transport);
- Acquisition of IT Equipment (including software);
- Standard software or software specifically developed for the company's activity;
- Design and registration costs associated with the creation of new brands or collections;
- Initial costs associated with the hosting of applications, initial subscription to electronic platforms, initial subscription of applications on a "software as a service" basis, creation and initial publication of new electronic content, as well as inclusion or cataloging in directories or search engines;
- Rolling stock related to the activity;
- Studies, diagnostics, audits, marketing plans;
- Technological/digital services;
- Remodeling or adaptation works.

Application Deadlines

31th march

19th march - (Comunidade Intermunicipal de Leiria; Comunidade Intermunicipal Viseu Dão Lafões; Comunidade Intermunicipal da Região de Aveiro)

National Production Support Program - Douro

Support to productive business investment, which aims to stimulate national production, with special focus on the industrial sector.

Beneficiaries: Micro and Small Companies

Geographic Application Area - Comunidade Intermunicipal do Douro

Sectorial Scope –Industry (CAE 07 a 33);
Other activities (CAE 45, 4719, 47250, 46610,475, 476, 477, 4782, 4789, 493,55, 56, 581, 73, 74, 79, 900, 93293, 9601, 9602, 9604, and CAEs considered in “Repertório de Atividades Artesanais”

Minimum Investment: 20.000€ (Industry); 2.000€ (Other Activities)
Maximum Investment: 20.000€ (Other Activities); 200.000€ (Industry)

Support - Non-refundable incentive that varies between 40% and 60%.

Eligibility Criteria

- To have 1 employee assigned to the company's staff in the pre-project year, evidencing with social security discounts;
- Positive results, before taxes, in the last fiscal year (IES validation);
- No salaries in arrears;
- To ensure sources of financing for the project, with a minimum of 10% of own capital;
- Maintenance of jobs between the pre-project year and 6 months after project conclusion.

Eligible Expenses

- Acquisition of Machinery and Equipment (including installation and transport);
- Acquisition of IT Equipment (including software);
- Standard software or software specifically developed for the company's activity;
- Design and registration costs associated with the creation of new brands or collections;
- Initial costs associated with the hosting of applications, initial subscription to electronic platforms, initial subscription of applications on a "software as a service" basis, creation and initial publication of new electronic content, as well as inclusion or cataloging in directories or search engines;
- Rolling stock related to the activity;
- Studies, diagnostics, audits, marketing plans;
- Technological/digital services;
- Remodeling or adaptation works.

Application Deadlines

Industry – 2nd April
Other activities – 30th april

Offer Qualification Support Line - Tourism

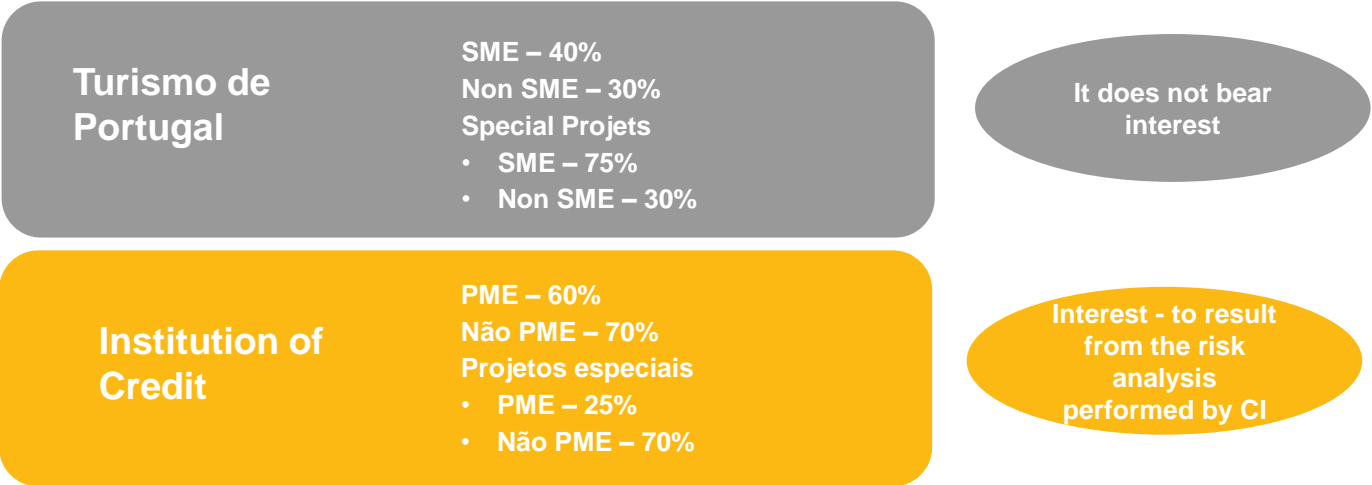
The Offer Qualification – Support Line finances projects in the tourism sector in the following types:

- Rehabilitation projects for tourism enterprises;
- in the creation of enterprises, establishments and activities implemented in low density territories, or
- that act on the field of entrepreneurship.

To access of this line, tourism companies must foresee investments in the areas of environmental management and accessibility.

The amount of the investment cannot exceed 80% of the eligible investment. The participation of Turismo de Portugal is limited to 1.5 million euros.

The financing is divided between the Bank and Turismo de Portugal, as follows:



Offer Qualification – Support Line - Tourism

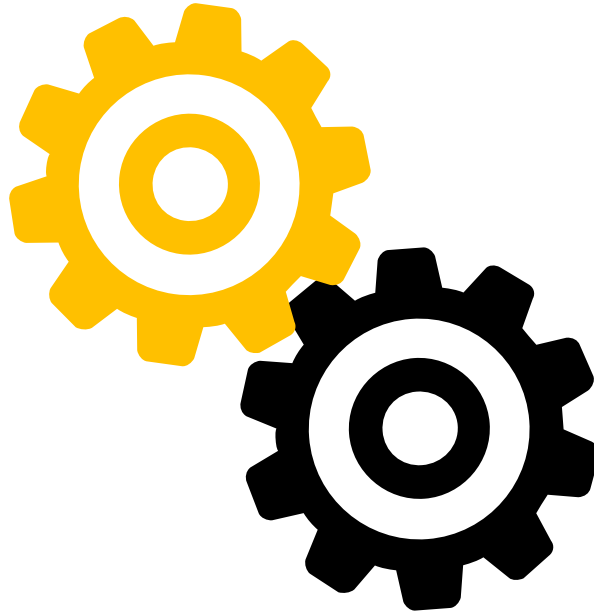
Special Projects

- Entrepreneurship projects, with a maximum eligible investment of 500.000 euro, promoted by small or medium enterprises to be created or created less than two years ago, related to tourism developments, equipments or activities - CAE Groups 931 and 932 - and services associated to the tourism sector, with special focus on technology-based ones;
- Projects to be implemented in low density territories.

Operating time

SME - 15 years (4 grace period)

Non SME - 10 years (3 grace period)



Performance Award

Part of the financing component allocated by Turismo de Portugal can be converted into non-refundable:

- Up to 30% Micro / Small enterprises
- Up to 15% Medium Enterprises
- Up to 5% Non SME

If the turnover, GVA and job creation foreseen in the application, are reached.

Portugal 2020

Flexibilization Measures

P2020 – Flexibilization Measures

Acceleration of incentive payments to companies

Acceleration of incentive payments to enterprises, in the shortest time possible, which may be made as an advance. This advance, added to the previous payments, cannot exceed 95% of the total incentive approved.

Deferment of refundable incentive installments

The installments due until September 30th 2020 of the refundable incentives will be deferred for 12 months, without interest charges or any other penalty.

Eligibility of expenses with cancelled or postponed

Events, Fairs, Missions at international level that have been cancelled for COVID 19 related reasons are accepted as eligible expenses.

P2020 – Flexibilization Measures

Projctcs Rescheduling

The negative impacts resulting from COVID-19 that lead to non-achievement of the established goals will be considered as force majeure reasons not attributable to the beneficiaries in the assessment of the contracted objectives under the Portugal 2020 incentive schemes.

Projects in the investment phase: changes/adjustments are accepted

- Configuration of the investment
- Project rescheduling
- Contracted results: moment for results assessment

Projects physically and financially completed: changes/adjustments are accepted

- Approved target values:
- Evaluating results moment, admitting the extension of the cruise year for another year, for reasons of force majeure.

Human Resources Measures

Employee Support Measures

Employee Support Measures

1. Prophylactic isolation sickness leave	Decree-Law nr. 10-A/2020, 13th March, in its current reading and Decree-Law nr. 94-A/2020, 3rd March
2. Exceptional family support	Decree-Law nr. 10-A/2020, 13th March, in its current reading and Decree-Law nr. 8-B/2021, 22nd January
3. Extension of the family support - period of suspension of scholar and non-scholar activities	Decree-Law nr. 14-B/2021, 22nd February

1. Prophylactic isolation sickness leave

New procedure

Did the Health Delegate appoint one of your employees with Prophylactic Isolation?

Know what to do!

- Request your employee for the definitive prophylactic isolation statement (delivered by the Health Delegate)
- Submit via Social Security Direct the isolation code in the declaration
- The employee must be unable to do teleworking, in order to take advantage of the allowance for prophylactic isolation

2. Exceptional family support

(Decree-Law nr. 10-A/2020, 13th March, in its current reading and Decree-Law nr. 8-B/2021, 22nd January)

Beneficiaries

- Employees:
 - assistance to children or other dependent minors, under 12 years old
 - or with disability / chronic illness (regardless of age)
 - due to the suspension of scholar and non-scholar activities
 - from 22nd january 2021 onwards

Exclusions

- Beneficiary entitled to immediate benefits from the social security system
- Beneficiary who is in a pre-retirement situation with suspension of activity
- Beneficiary who can execute his work through teleworking

2. Exceptional family support

(Decree-Law nr. 10-A/2020, 13th March, in its current reading and Decree-Law nr. 8-B/2021, 22nd January)

Financial Support

- Employer submits an online application - Social Security platform
- Support:
 - 2/3 of the basic salary
 - Supported 50% by the employer and 50% pela Segurança Social
 - Minimum limits of 1 National minimum wage (NMW) (665 €) and maximum of 3 NMW (1.955 €)
- 50% supported by Social Security reaches 100% of the basic remuneration, if:
 - Monoparental family
 - Alternate the dependent assistance periods, on a weekly-basis by both parents
- This support cannot be combined with other supports in response to Covid-19
- Support will be paid by bank transfer. Workers must have a registered IBAN on the Social Security platform

2. Exceptional family support

(Decree-Law nr. 10-A/2020, 13th March, in its current reading and Decree-Law nr. 8-B/2021, 22nd January)

Periodicity

- Support lasts for the days needed to assist the family and must be requested monthly

Social Security

- Support amount - 2/3 of the basic remuneration
 - Fully incidence in Social Security – employee part (11%)
 - 50% incidence in Social Security – employer part (23,75% x 50%)
 - Must be declared in a separate statement
- Additional Social Security amount, when due to complete the 100% of the basic remuneration:
 - Exempt from employer's social security contributions
 - Contributions – employee part - will remain due (11%)

2. Exceptional family support

(Decree-Law nr. 10-A/2020, 13th March, in its current reading and Decree-Law nr. 8-B/2021, 22nd January)

Employee Obligations

- Communicate the absence to the employer (Mod. GF88-DGSS) - The declaration also serves to justify absences from work
- The statement must indicate the Social Security Identification Number (NISS) of the worker, the minor and the other parent
- In a situation where the parents do not live in a common economy and it is not possible to obtain the Social Security Identification number of the other parent, a written declaration must be done indicating the impossibility of obtaining the Social Security Identification number
- Support can be granted to both parents in a shared way in different periods. The start and end periods in question must be indicated in the declaration

3. Extension of the family support - period of suspension of scholar and non-scholar activities

(Decree-Law nr. 14-B/2021, 22nd February)

Beneficiaries

- Teleworker that:
 - Stop teleworking to provide support to the family during a period of scholar and non-scholar suspension and;
 - Fits himself in one of the following situations:
 - i. Monoparental family, and during that period the dependent is entrusted to him, by judicial or administrative decision
 - ii. There is at least one child or other dependents in the household who are entrusted to the parent, who frequent social equipment to support early childhood (day care), pre-school education establishment or establishment of the 1st cycle of basic education
 - iii. There is a disabled dependent in the household, regardless the age, with a disability equal to or greater than 60%

3. Extension of the family support - period of suspension of scholar and non-scholar activities

(Decree-Law nr. 14-B/2021, 22nd February)

Financial Support

- Employer submits an online application - Social Security platform
- Support:
 - 2/3 of the basic salary
 - Supported 50% by the employer and 50% pela Segurança Social
 - Minimum limits of 1 National minimum wage (NMW) (665 €) and maximum of 3 NMW (1.955 €)
- 50% supported by Social Security reaches 100% of the basic remuneration, if:
 - Monoparental family
 - Alternate the dependent assistance periods, on a weekly-basis by both parents
- This support cannot be combined with other supports in response to Covid-19
- Support will be paid by bank transfer. Workers must have a registered IBAN on the Social Security platform

3. Extension of the family support - period of suspension of scholar and non-scholar activities (Decree-Law nr. 14-B/2021, 22nd February)

Periodicity

- Support lasts for the days needed to assist the family and must be requested monthly

Social Security

- Support amount - 2/3 of the basic remuneration
 - Fully incidence in Social Security – employee part (11%)
 - 50% incidence in Social Security – employer part (23,75% x 50%)
 - Must be declared in a separate statement
- Additional Social Security support, when due to complete the 100% of the basic remuneration:
 - Exempt from employer's social security contributions
 - Contributions – employee part - will remain due (11%)

3. Extension of the family support - period of suspension of scholar and non-scholar activities

(Decree-Law nr. 14-B/2021, 22nd February)

Employee Obligations

- Inform the employer, in writing, the interruption of teleworking - three days in advance
- Written declaration on honour to the employer, indicating if:
 - You are assisting a child under the age of 12
 - Part of a monoparental family
 - Alternate support, weekly by both parents
- Communicate the absence to the employer (Mod. GF88-DGSS) - The declaration also serves to justify absences from work
- The statement must indicate the Social Security Identification number of the worker, the minor and the other parent
- In a situation where the parents do not live in a common economy and it is not possible to obtain the Social Security Identification number of the other parent, a written declaration must be done indicating the impossibility of obtaining the Social Security Identification number
- Support can be granted to both parents in a shared way in different periods. The start and end periods in question must be indicated in the declaration

Employer Support Measures

Employer Support Measures

4. Extraordinary measure to support the maintenance of employment contracts	New updates to the simplified lay-off: Decree-Law nr. 6-C/2021, 15th January Decree-Law nr. 6-E/2021, 15th January
5. Extraordinary support for the progressive resumption of companies' activity with a reduction in the normal working time	New updates: Decree-Law nr. 6-C/2021, 15th January Decree-Law nr. 6-E/2021, 15th January
6. ATIVAR.PT Benefit	Ordinance nr. 207/2020, 27th August
7. ATIVAR.PT Internships	Ordinance nr. 207/2020, 27th August

4. Extraordinary measure to support the maintenance of employment contracts

(New updates to the simplified lay-off: Decree-Law nr. 6-C/2021, 15th January and Decree-Law nr. 6-E/2021, 15th January)

Beneficiaries

- Employers who are in a business crisis situation, applying to:
Companies required to close facilities and establishments, under legal obligation, within the scope of the current legislation and following
- Support is applied to workers who are affected by the duty to close the activity, whether partially or totally
- Employers must have their situation regularized before the Social Security and Tax Authority

4. Extraordinary measure to support the maintenance of employment contracts

(New updates to the simplified lay-off: Decree-Law nr. 6-C/2021, 15th January and Decree-Law nr. 6-E/2021, 15th January)

Financial Support (1)

- The support is assigned to the company
- It serves exclusively for the payment of the remuneration of the workers covered by it
- The worker receives 100% of the normal gross remuneration in relation to his normal period of work, taking into account the minimum limit of one National Minimum Wage (NMW) (665 €) up to a maximum of 3 NMW (1.995 €)
- Social Security supports 70% of the compensation and the employer the remaining 30%
- The remuneration compensation is equivalent to 2/3 of the employee's normal gross remuneration, or the minimum value of an NMW (665 €) corresponding to his normal working period, up to a maximum of 3 NMW (1.995 €)

4. Extraordinary measure to support the maintenance of employment contracts

(New updates to the simplified lay-off: Decree-Law nr. 6-C/2021, 15th January and Decree-Law nr. 6-E/2021, 15th January)

Financial Support (2)

- Applies to employees with partial lay-off (with reduction of NWP - Normal Working Period) or complete lay-off (Total NWP - Normal Working Period)
- Social Security increases the amount of compensation, guaranteeing the employee's normal gross remuneration - up to a maximum limit of 3 National minimum wage (NMW) (1.995 €)
- Employers are entitled to an exemption from payment of Social Security contributions in respect of workers covered by the support provided for in Decree-Law nr. 10-G / 2020 and Board members, during the period of support
- The contributions (from the employee and board member) are due in full

4. Extraordinary measure to support the maintenance of employment contracts

(New updates to the simplified lay-off: Decree-Law nr. 6-C/2021, 15th January and Decree-Law nr. 6-E/2021, 15th January)

Periodicity

- Support lasts for one month
- It is extendable monthly, until the legally imposed restrictions are maintained, due to the COVID-19 pandemic

Social Security

- Support amount - 2/3 of the basic remuneration
 - Fully incidence in Social Security – employee part (11%)
 - Exemption in the Social Security – employer part (23,75%)
 - Must be declared in a separate statement
- Additional Social Security support, when due to complete the 100% of the basic remuneration:
 - Also exempt from employer's social security contributions
 - Contributions – employee part - will remain due (11%)

5. Extraordinary support for the progressive resumption of companies' activity with a NWT reduction

(Decree-Law nr. 6-C/2021, 15th January and Decree-Law nr. 6-E/2021, 15th January)

Beneficiaries

- Employers that are in a business crisis situation
(billing reduction \geq 25%, in the full calendar month immediately preceding the calendar month to which the initial or extension support request refers, compared to: - the same month of 2020; - or the same month of 2019; - or the average of the six months preceding that period)
- Activity started less than 24 months ago:
(billing reduction measured with the average monthly billing between the beginning of the activity and the penultimate full month prior to the calendar month to which the initial or extension request for support refers to)
- Employers with regularized status before Social Security and Tax Authority
- Since January 2021 – it also supports board members that:
 - Perform management functions
 - That were declared in the remuneration statements
 - The employer must have, at least, one employee with a contractual bond

5. Extraordinary support for the progressive resumption of companies' activity with a NWT reduction (Decree-Law nr. 6-C/2021, 15th January and Decree-Law nr. 6-E/2021, 15th January)

Financial Support (1)

- Support in the amount of the remuneration calculated on the hours not worked in, over 4/5 of the normal gross remuneration of the employee covered by the measure
- Social Security supports 70% of the compensation and the employer the remaining 30%
- If there is a reduction in billing > 75% and a reduction in the NWT > 60% - support corresponds to 100% of the compensation, supported by Social Security
- Social Security increases the amount of compensation, granting the employee's normal gross remuneration - up to a maximum limit of 3 National minimum wages (1.995 €) including remuneration for hours worked and compensation for hours not worked

5. Extraordinary support for the progressive resumption of companies' activity with a NWT reduction (Decree-Law nr. 6-C/2021, 15th January and Decree-Law nr. 6-E/2021, 15th January)

Financial Support (2)

- In a case of business crisis situation with a billing reduction $\geq 75\%$, the employer is also entitled to 35% of the gross remuneration paid to the employee for the hours worked, and the total amount of support may not exceed 3 National Minimum Wages (1.995 €)
- If the employer is a micro, small or medium-sized company – has a 50% exemption of the employers' Social Security contributions, regarding the remuneration compensation amount. It does not affect the employee's Social Security contributions, that are due

5. Extraordinary support for the progressive resumption of companies' activity with a NWT reduction (Decree-Law nr. 6-C/2021, 15th January and Decree-Law nr. 6-E/2021, 15th January)

Depending on the reason applied for the business crisis situation, the NWT (Normal Working Period) may be reduced in the following terms:

Billing Reduction	NWT Reduction
>= 25%	Maximum of 33% per employee
>= 40%	Maximum of 40% per employee
>= 60%	Maximum of 60% per employee
>= 75%	100% - January, February, March and April 2021 75% - May and June 2021

Normal Working Time

Periodicity

- One month, extendable for equal periods until 30th June 2021

5. Extraordinary support for the progressive resumption of companies' activity with a NWT reduction (Decree-Law nr. 6-C/2021, 15th January and Decree-Law nr. 6-E/2021, 15th January)

Accumulation of Supports

The employer cannot accumulate the Progressive Resumption Support with:

- Extraordinary measure to support the maintenance of employment contracts, provided for in Decree-Law nr. 10-G / 2020, of 26th March, in its current reading (simplified lay-off)
- Reduction or suspension measures provided in the articles 298^o and following of the Portuguese Labor Code
- Extraordinary measure to reduce economic activity, extraordinary measure to encourage professional activity, provided for in articles 26 and 28-A, of Decree-Law nr. 10-A, of 13th March
- Benefits of the social security system

6. ATIVAR.PT Benefit

(Ordinance nr. 207/2020, 27th August)

Beneficiaries

- Employers who sign permanent or fixed-term employment contracts for a period of 12 months or more, with unemployed persons enrolled in the Governmental Unemployment Office - IEFP, with the obligation to provide professional training to contracted workers

6. ATIVAR.PT Benefit

(Ordinance nr. 207/2020, 27th August)

Eligibility (1)

- Unemployed people registered in Unemployment Office - IEFP:
 - For at least 6 consecutive months (transitionally and until 30th June 2021, this period is reduced to 3 months)
 - For at least 2 consecutive months for people:
 - I. 29 years old or less
 - II. 45 years old or more
- Regardless of the registration time, can be candidates:
 - Unemployment benefit beneficiary
 - Beneficiary of Social Insertion Income
 - Disabled Person
 - Person of a monoparental family
 - Person whose spouse or person with whom they live with is also unemployed and enrolled in the IEFP
 - Domestic violence victim
 - Refugee

6. ATIVAR.PT Benefit

(Ordinance nr. 207/2020, 27th August)

Eligibility (2)

- Ex-prisoner and one who is serving or has served non-custodial sentences or judicial measures and is in a position to enter the active life
 - Addict in recovery process
 - Person who does not have Social Security records as an employee or self-employed person in the last 12 consecutive months preceding the date of registration of the job offer
 - Person who has rendered effective service under the Contract Regime, Special Contract Regime or Voluntary Regime in the Armed Forces and who is in the conditions provided for in paragraph 2 of article 22 of Decree-Law no. 76/2018, of 11th October
 - Homeless person
 - Person who has been recognized the Informal Caregiver Statute and who has provided care as the primary informal caregiver
 - Person who has completed an internship financed by IEFP less than 12 months ago in the scope of projects recognized as being of strategic interest, including projects submitted jointly by promoters and technological interface centers
- Belongs to another specific public to be defined in its own regulations or by order of the Government member responsible for the area of employment

6. ATIVAR.PT Benefit

(Ordinance nr. 207/2020, 27th August)

Financial Support

- To be assigned in the following terms:
 - 12 times the value of IAS (438,81 €), if permanent employment contracts
 - 12 times the value of IAS (438,81 €), if fixed-term employment contracts
- Support increases:
It can be increased by 10%; 25%; 30% in specific situations - see IEFP website
- Conversion Bonus:
If fixed-term employment contract (supported by this measure or by the Employment-Contract measure) is converted into a permanent employment contract, a bonus of 2x the monthly basic remuneration is granted, up to a limit of 5 times the IAS
- Temporary benefit until 30th June 2021:
3 times the monthly basic retribution present in the employee's contract, up to a limit of 7 times the IAS (438,81 €)

6. ATIVAR.PT Benefit

(Ordinance nr. 207/2020, 27th August)

Employer Obligations

- Employer is obliged to provide professional training adjusted to the skills required by the job, in one of the following modalities:
 - Training in the workplace adjusted to the skills of the job, for a minimum period of 12 months, with the assistance of a tutor appointed by the employer
 - Training adjusted to the skills of the job, in a certified training entity, with a minimum workload of 50 hours, carried out, whenever possible, during the normal working period

Conditions for granting support

- Publicize and register the job offer, signalling the intention to apply for the measure
- Net Employment Creation and maintenance of employment level
- Provide training during the support period
- The remuneration offered in the contract must comply with the provisions in terms of National Minimum Wage and Collective Agreements

6. ATIVAR.PT Benefit

(Ordinance nr. 207/2020, 27th August)

Application Conditions

- The company must:
 - Be regularly constituted and registered
 - Fulfil the legal requirements necessary for the exercise of the activity
 - Have the contributory situation regularized
 - Do not have unregularized situation with any other IEFP supports
 - Have the situation regularized regarding refunds in the context of ESF financing
 - Have organized accounts system in accordance with the law
 - Not having late salaries' payment
 - Not having been convicted in a criminal or administrative offense for violation of labor legislation

Application Period

- From 9:00 on the 15th February 2021 to 18:00 on 30th June 2021

7. ATIVAR.PT Internship

(Ordinance nr. 207/2020, 27th August)

Beneficiaries

- Singular or collective persons, of a private legal nature, with or without profit

7. ATIVAR.PT Internship

(Ordinance nr. 207/2020, 27th August)

Eligibility (1)

- Unemployed people registered in Unemployment Office - IEFP:
 - People aged > 18 years and ≤ 30 years, with a qualification of level 3, 4, 5, 6, 7 or 8 of the National Qualifications Framework (NQF)
 - People aged > 30 and ≤ 45 years, who have been unemployed for more than 12 months, with an obtained a level 3, 4, 5, 6, 7 or 8 qualification from the NQF less than three years ago or are enrolled in a Qualifying Center, if they have a qualification of level 2 or 3 of the NQF
 - People aged > 45 years who have been unemployed for more than 12 months, holding a qualification of level 2 or 3 of the NQF who are enrolled in a Qualifying Center, or of level 4, 5, 6, 7 or 8 of the NQF
- Regardless of the registration time, can be candidates:
 - Unemployment benefit beneficiary
 - Beneficiary of Social Insertion Income
 - Disabled Person
 - Person of a monoparental family
 - Person whose spouse or person with whom they live with is also unemployed and enrolled in the IEFP
 - Domestic violence victim

7. ATIVAR.PT Internship

(Ordinance nr. 207/2020, 27th August)

Eligibility (2)

- Refugee
 - Ex-prisoner and one who is serving or has served non-custodial sentences or judicial measures and is in a position to enter the active life
 - Addict in recovery process
 - Person who does not have Social Security records as an employee or self-employed person in the last 12 consecutive months preceding the date of registration of the job offer
 - Person who has rendered effective service under the Contract Regime, Special Contract Regime or Voluntary Regime in the Armed Forces and who is in the conditions provided for in paragraph 2 of article 22 of Decree-Law no. 76/2018, of 11th October
 - Homeless person
 - Person who has been recognized the Informal Caregiver Statute and who has provided care as the primary informal caregiver
- Belongs to another specific public to be defined in its own regulations or by order of the Government member responsible for the area of employment

7. ATIVAR.PT Internship

(Ordinance nr. 207/2020, 27th August)

Internship Payment

- Internship payment, according to the National Qualifications Framework:

Qualification Level	Internship benefit
No qualification level, level 1 e 2	1 IAS (438,81 €)
Level 3	1,2 IAS (526,57 €)
Level 4	1,4 IAS (614,33 €)
Level 5	1,5 IAS (658,22 €)
Level 6	1,8 IAS (789,86 €)
Level 7	2,1 IAS (921,50 €)
Level 8	2,4 IAS (1.053,14 €)

- Meal or Meal Allowance
- Workplace accident insurance

7. ATIVAR.PT Internship

(Ordinance nr. 207/2020, 27th August)

Financial Support

- Support of 80% in the following situations:
 - When the promoting entity is a private non-profit organization
 - Internships within the scope of the special regime of strategic interest
 - In the first internship developed by a promoter with 10 or less workers, referring to the first application for the measure and provided that it has not already obtained more favorable support conditions in another internship financed by IEFP
- Support of 80% in the remaining situations (until 30th June 2021, the support is 75%)
- Support increases:

This support can be increased if the employer converts the internship into a permanent employment contract with the intern, within a maximum period of 20 working days from the end date of the internship – check conditions in IEFP website

7. ATIVAR.PT Internship

(Ordinance nr. 207/2020, 27th August)

Application Periods

- 1st Application Period: From 9:00 on the 15th February 2021 to 18:00 on 30th June 2021 (ongoing)
- 2nd Application Period: From 15th August 2021 to 30th December 2021



Thank you