



GLOBAL EXPANSION GUIDEBOOK CORPORATE

Portugal



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INTRODUCTION

Welcome to the 2024 edition of DLA Piper's *Global Expansion Guidebook – Corporate*.

GLOBAL EXPANSION GUIDEBOOK SERIES

To compete and be successful today, companies need to develop and scale their businesses globally. Each country presents its own set of unique laws, rules and regulations and business practices that companies must understand to be successful. In order to help clients meet the opportunities and challenges of expanding internationally, we have created a handy set of global guides that cover the basics companies need to know when going into and doing business in new countries. The *Global Expansion Guidebook* series reviews business-relevant corporate, employment, intellectual property and technology, executive compensation, and tax laws in key jurisdictions around the world.

CORPORATE

The *Global Expansion Guidebook – Corporate* has been created based on our research, our experience and feedback we have received from clients in both established and emerging businesses that have expanded internationally. We hope it will be a helpful resource for you.

The *Global Expansion Guidebook – Corporate* covers corporate basics in 54 key jurisdictions across the Americas, Asia Pacific, Europe and the Middle East. We touch on a wide range of corporate issues for companies expanding internationally, including establishing a corporate presence and choice of entity, liability considerations, tax presence and tax filings, capital requirements, the formation process, director, officer and shareholder requirements, registration processes, office lease processes and possible exit strategies.

With more than 600 lawyers, DLA Piper's global Corporate group is one of the largest in the world, with one of the widest geographical footprints of any global law firm and experience across the legal areas companies need as they expand internationally. With both global experience and local knowledge, we partner with our clients wherever they do business to find solutions and manage their risk in relation to their challenges and objectives.

While this guide provides high-level guidance, it is not a substitute for legal advice, and we encourage you to seek advice regarding the specific matters that concern you. If you wish to speak to any of our contributors, you may find their contact details at the end of the guide.

We hope you find this guide valuable, and we welcome your feedback.

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This is a general reference document and should not be relied upon as legal advice. The application and effect of any law or regulation upon a particular situation can vary depending upon the specific facts and circumstances, and so you should consult with a lawyer regarding the impact of any of these regimes in any particular instance.

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PORTUGAL



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FORM OF ENTITY

Portuguese law provides for various types of companies, 2 of which are most commonly used:

- Limited liability companies by shares (*S.A.* or *Sociedade Anónima*) and
- Limited liability companies by *quota* (or *Sociedade por Quotas*).

LDA. Companies

These companies are incorporated with at least 2 shareholders. There is also a sub-type of company bearing 1 single shareholder, being in this case identified by the denomination *Sociedade Unipessoal LDA*. (sole shareholder company). However, an individual may only be the sole shareholder of 1 *Sociedade Unipessoal*.

The share capital in these companies is divided in *quotas*^[1]. As a rule, and upon incorporation, each shareholder has 1 single *quota*, which nominal value may vary from EUR1 to any given amount. Consequently, the minimum share capital of *LDA.* companies is EUR2, and for the *Sociedade Unipessoal* sub-type, the minimum share capital is EUR1.

Quotas are registered with the Commercial Registrar of Companies, do not have a physical existence, and cannot be listed in a Stock Exchange.

LDA. companies have a simplified governance structure, comprising the following corporate bodies:

- General Meeting (which in the case of a *Sociedade Unipessoal* is assured by the sole shareholder)
- 1 or more directors.

These companies are also required to enroll 1 accountant (TOC).

Additionally, 1 Independent Auditor (*Revisor Oficial de Contas*) or a Supervisory Board (*Conselho Fiscal*) is required should, for a period of 2 years, any 2 of the following thresholds are met:

- Balance exceeds EUR1.5 million.

- Total turnover and other revenue of at least EUR3 million.
- Average number of 50 or more employees.

S.A. Companies

These companies are incorporated with at least 5 shareholders, except in cases where a company is the sole shareholder.

The share capital is represented by shares which can have, or not, a nominal value. In the first case, all shares must have the same nominal value. The minimum nominal value – or, for shares with no nominal value, the minimum issue value – is of EUR 0.01. In any case, the minimum share capital required is EUR 50,000.

Shares are nominative, and may be in book entry form, or titled, and are registered (i) with the company, in a share ledger book, (ii) in a banking entity or (iii) in a central registration entity.

Governance structure is more complex than *LDA* companies, and 3 different governance structures are available:

1) Portuguese “traditional” system:

- General meeting
- 1 director (provided the share capital remains below EUR200,000), or a board of directors (more than 1 member and not necessarily in an odd number)
- Supervisory body, which may be:
 - 1 Independent Auditor (plus its substitute; both the auditor and the substitute must be chartered accountants or a chartered accountants’ firm), or
 - A supervisory board (minimum of 3 members plus 1 substitute; at least 1 of the effective members must be a chartered accountant or a chartered accountants’ firm), plus a chartered accountant or a chartered accountant firm (mandatory for Stock Exchange listed companies)

2) 2-tier system:

- General meeting
- A 2-tier board structure comprising: (i)
- the general and supervisory board and (ii) the
- executive board of directors or 1 executive director (provided the share capital remains below EUR200,000).
- 1 independent auditor

3) I-tier system:

- General meeting
- A board of directors which includes an audit committee of no fewer than 3 members
- 1 independent auditor

A company secretary (who must have an appropriate degree or be a paralegal) is only mandatory for Stock Exchange listed companies.

[1] Normally also translated as shares, quotas are nonetheless subject to a different legal regime under Portuguese law.

ENTITY SET UP

Phase 1: Definition of type of company and draft of the company's bylaws. These include:

- Name
- Purpose
- Registered office
- Share capital
- For LDA. companies, number of shareholders and distribution of share capital.
- Management structure and binding form of the company
- For S.A. companies, supervision structure

In case the shareholder is a nonresident company or individual, it is mandatory to apply for a Portuguese Taxpayer Number (NIPC/ NIF).

Phase 2: Application for approval of the corporate name.

Phase 3: Opening of bank account, for the purposes of the deposit of the share capital.

Phase 4: Execution of the incorporation documentation, comprising the incorporation agreement and the bylaws. These documents are submitted to the Registrar of Companies for public registration purposes (regular registration requests cost EUR475, urgent requests approx. EUR950).

Phase 5: Ultimate Beneficial Owner (UBO) declaration submission declaration to the Central Registry of Beneficial Ownership (*Registo Central do Beneficiário Efetivo*) [2].

The share capital may be contributed in cash or in kind (in which case additional formalities for the evaluation and /or registration of the contributions to the share capital may be required).

[2] Under Directives (EU) 2016/2258 and 2015/849, on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, and their transposition to Portuguese jurisdiction, through Laws no. 83/2017, August 18 and no. 89/2017, August 21, all companies applying for a NIPC are now required to comply with information disclosure requirements regarding their ultimate beneficial ownership (UBO).

MINIMUM CAPITAL REQUIREMENT

Save for some supervised entities (eg, fund management companies or collective investment companies), there are no capital requirements, except for the share capital minimum amounts above detailed in FORM OF ENTITY.

LEGAL LIABILITY

Portuguese corporate law is based on the principle of limited liability, meaning that, as a general rule the liability of shareholders is limited to its contribution to the share capital^[1].

Notwithstanding, there are exceptions to this principle of limited liability:

- **Liability over fully owned subsidiaries or subordinated companies:** A parent company is liable for the financial responsibilities of a subsidiary if: (i) there is a subordination contract between the parent company and the subsidiary (according to which a parent company is given broad legal powers over the subsidiary company); or (ii) such subsidiary is fully owned (100 percent) by the parent company.
- **Joint liability of the shareholder in case of losses caused to the company or to other shareholders by a director appointed by such shareholder:** Shareholders or groups of shareholders who have the right to appoint a director, without the need of the vote of other shareholders, are jointly liable with such director for any losses that they cause to the company or to other shareholders.
- **Liability of the sole shareholder in case of bankruptcy:** In case a fully owned subsidiary is declared bankrupt the sole shareholder shall have unlimited liability for the debts and liabilities created after it has become the sole shareholder of such subsidiary, provided that it has not complied with the rules on the allocation of the assets of the company.

[1] In the particular situation of the initial contributions to share capital of an LDA company, shareholders may be jointly liable for all the contributions to the share capital that have been agreed in the incorporation agreement. In such cases, even if a given shareholder has been excluded or its share has been re-integrated by the company, the other shareholders are jointly liable towards to company for the payment of such amount.

TAX PRESENCE

Tax on Dividends: Dividends paid to a non-resident company are subject to a 25 percent withholding tax (35 percent if paid to a company incorporated in a tax haven or offshore jurisdiction). However, as per the Portuguese qualified shareholding exemption regime, dividends received from a domestic company may be exempted if certain criteria set out in the law are met and the recipient of the dividends is resident in EU/EEA or in a jurisdiction covered by a tax treaty. If the qualified shareholding exemption regime does not apply, the rate may be reduced under the provisions of a tax treaty.

Other Taxes: Other operations between a company and other non-resident companies may be subject to tax or other reporting tax obligations which must be assessed, on a case-by-case analysis (eg, transfer pricing).

INCORPORATION PROCESS

Regular/Traditional Incorporation process:

Documents (incorporation agreement and bylaws) are executed by the shareholders or its representatives, and physically submitted to the Registrar of Companies office, together with a specific registration form that is usually signed by a lawyer. The documents are verified and once cleared by the registration authority, the commercial certificate is made available to the email address provided upon request for registration, and the company is considered as duly incorporated as from the date of the submission of the registration request.

The registrar of companies will automatically provide the newly incorporated company's details to the Tax Authority, so that it will send to the company's registered address an access code to its internet portal, allowing the company's accountant to register the beginning of the company's activity and enroll the company, its employees and directors with the Social Security.

Online incorporation process:

Similar to the registration process as to the execution of the incorporation agreement and the bylaws by the representatives of the shareholder, the main difference is that a lawyer submits online, through a specific internet access portal - requiring professional authentication - the scanned incorporation documents. In this case, pre-approved company name and pre-approved standard bylaws are also available and allow for a swifter process. The documentation is then sent to a random registration office, which will verify and clear the documentation. The commercial certificate is made available to the email address provided upon request for registration, and the company is considered duly incorporated as from the date of the submission of the documentation.

The registrar of companies will automatically provide the newly incorporated company's details to the Tax Authority, so that it will send to the company's registered address an access code to its internet portal, allowing the company's accountant to register the beginning of the company's activity and enroll the company, its employees and directors with the Social Security.

“On the Spot Firm” process:

The shareholders, or their representatives, personally attend a registration office, and choose from a pre-approved company name (names are available in an official list) and pre-approved standard bylaws with a basic corporate governance model.

Since names and bylaws follow are pre-approved, signatories and their powers and quality are cleared, and the company is immediately registered and considered duly incorporated.

Since this process is undertaken in specific offices, acting as 1-stop shops, if the relevant form is already signed by the company's accountant, it may be immediately filed with the Tax Authority.

A notarized hard copy of the bylaws is provided to the shareholders, as well as in internet access code to access the commercial certificate of the incorporated company.

BUSINESS RECOGNITION

Smaller businesses tend to use *LDA*. companies, as they have a basic governance structure and are therefore easier to manage in terms of corporate compliance.

Multinational foreign companies tend to choose single shareholding structures, either *Sociedade Unipessoal* or *S.A.* companies' types.

S.A. companies are mandatory for most of supervised/regulated activities.

Share capital is currently losing its traditional perception as to being an expression of the commitment of the shareholders to the company's activity. Whereas until some years ago *LDA.* and *Sociedade Unipessoal* companies had a minimum of EUR5,000 share capital, recent legislation changed this minimum to EUR1 per *quota*, thus dramatically decreasing the importance of the share capital. Nonetheless, even for *LDA.* companies, some activities may require a given share capital (eg, road freight requires a minimum share capital of EUR10,000).

SHAREHOLDER MEETING REQUIREMENTS

Shareholders must meet at least 1 time per year to resolve on the annual accounts. Shareholders' resolutions are taken either in physical presence, through electronic means (unless otherwise provided for in the company's bylaws) or by means of a unanimous written resolution.

BOARD OF DIRECTOR MEETING REQUIREMENTS

Directors should meet at least 1 time every month on *S.A.* companies (unless otherwise provided for in the company's bylaws). Similarly to shareholders' meetings, resolutions are taken either in physical presence, through electronic means (unless otherwise provided for in the company's bylaws) or by means of a unanimous written resolution.

No requirements for other types of companies.

ANNUAL COMPANY TAX RETURNS

The company's accountant must submit online the company's tax declarations using a specific Tax Authority platform. The annual corporate income tax return must be filed within 5 months after the end of the tax year. The supporting accounting and tax report must be filed by the 15th day of the 7th month after the end of the tax year. CBC reports must be filed within 12 months after the end of the MNE's tax year.

BUSINESS REGISTRATION FILING REQUIREMENTS

Not applicable.

BUSINESS EXPANSION

No general requirements apply.

EXIT STRATEGY

Shareholders may freely resolve on the winding up of a company.

ANNUAL CORPORATE MAINTENANCE REQUIREMENTS

1. Yearly approval of accounts
2. Filling of yearly accounts with the Tax Authority and confirmation of UBO details
3. Appointment of corporate bodies (depending on duration of mandates set under the bylaws)

DIRECTOR / OFFICER REQUIREMENTS

Prior to being appointed, a director must be granted a Portuguese taxpayer number (NIF). This is easily obtained, as the appointee or a proxy may request for said number in a Tax Authority office.

For supervised entities an adequacy assessment (on professional qualifications, independency and accumulation of positions) may apply.

Directors are not employees of the company. If a labor agreement was in place prior to the appointment, such agreement is suspended and reinstated after the end of the relevant mandate.

LOCAL CORPORATE SECRETARY REQUIREMENT

Not mandatory for any type of company, except for Stock Exchange listed companies.

LOCAL LEGAL OR ADMIN REPRESENTATIVE REQUIREMENT

Not applicable.

LOCAL OFFICE LEASE REQUIREMENT

Not applicable.

OTHER PHYSICAL PRESENCE REQUIREMENTS

Management decisions must be taken in Portuguese territory. As such, and in order to give tax substance to companies whose directors are mostly located outside of Portugal, companies usually arrange for at least the most relevant management decisions to be taken by means of a physical meeting in the company's registered office.

SUFFICIENCY OF VIRTUAL OFFICE

The registered office must be located in the Portuguese territory and a physical address must be provided for all legal purposes.

PROVISION OF LOCAL REGISTERED ADDRESS BY LAW FIRM OR THIRD-PARTY SERVICE PROVIDER

No legal impediments; it is a common practice for multinational companies whose directors are not permanently located in Portugal.

PROVISION OF LOCAL DIRECTOR OR CORPORATE SECRETARY BY LAW FIRM OR THIRD-PARTY SERVICE PROVIDER

Local directors are not a legal requirement. Law firms usually do not provide for local directors, although some 3rd-party service providers do. Corporate secretary is not a common practice, but both law firms and 3rd-party service providers are able to provide this as a service.

NATIONALITY OR RESIDENCY REQUIREMENTS FOR SHAREHOLDERS, DIRECTORS AND OFFICERS

There is no citizenship or residency requirements.

RESTRICTIONS REGARDING APPOINTMENT OF NOMINEE SHAREHOLDERS OR DIRECTORS

There is no such distinction under Portuguese law; a shareholder or a director is liable under the general legal terms.

SUMMARY OF DIRECTOR'S, OFFICER'S AND SHAREHOLDER'S AUTHORITY AND LIMITATIONS THEREOF

- Directors

A company is bound by the acts performed by the directors on behalf of the company. Bylaws set the binding rules and its mechanisms, such as the number of directors' signatures required.

The general rule is that the simple majority of the directors will bind the company. Nevertheless, the company's bylaws may determine that a fewer number of signatories is required. In order for any written document validly bind the company it must be signed by the director(s) in such capacity.

The directors may also be shareholders. Directors are bound by the resolutions of the shareholders, by law and the bylaws, and act only on the company's best interest. In that sense, directors are independent from the shareholders and do not have to follow the instructions of a specific shareholder.

- Shareholders

Shareholders have the powers to resolve on structural issues in connection with the company, namely the change of bylaws, capital contributions of the shareholders, removal of directors, yearly approval of accounts, among others. Acquisition and sale of real estate property and participations in other companies are also subject to the shareholders' decision, unless otherwise provided for in the company's bylaws. Shareholders may only resolve on management matters following a specific request of the directors.

PUBLIC DISCLOSURE OF IDENTITY OF DIRECTORS, OFFICERS AND SHAREHOLDERS

- Directors

All directors are registered with the Registrar of Companies and publicly disclosed in the relevant company's commercial certificate.

- Shareholders

Shareholders are registered with the Registrar of Companies and publicly disclosed in the relevant company's commercial certificate in case of *LDA*. and *Sociedade Unipessoal* companies.

In case of *S.A.* companies, these are not publicly disclosed and are registered in internal documentation only.

- Beneficial Owners

Beneficial Owners are registered with the Beneficial Owners Database (RCBE) and access to the database is public, although subject to a justification. Despite any registered person may access the information, all accesses are recorded. Information publicly available on the beneficial owner is limited to name and date of birth.

MINIMUM AND MAXIMUM NUMBER OF DIRECTORS AND SHAREHOLDERS

Directors

- At least 1 director must be appointed for each company. Companies with share capital higher than EUR200,000 must have at least 2 directors.
- No maximum number of directors provided under Portuguese law.

Shareholders

- *S.A.* companies: At least 5 shareholders, except in cases where a company is the sole shareholder

- *LDA* companies: At least 2 shareholders
- *Sociedade Unipessoal*: 1 shareholder

No maximum number of shareholders provided under Portuguese law.

MINIMUM NUMBER OF SHAREHOLDERS REQUIRED

Please refer to *Minimum and maximum number of directors and shareholders* above.

REMOVAL OF DIRECTORS OR OFFICERS

Appointment

- Directors must be appointed by the company's shareholders (via a shareholders' general meeting or by unanimous written resolution).
- A resolution appointing a director must be filed at the companies' registry office within 60 days from the approval of the resolution. A director's residential address and the director's Portuguese taxpayer number must be provided to the commercial registry office.
- The companies' registry office must also be provided with an acceptance declaration on the appointment issued by the relevant director. In such declaration the relevant director must state that he/she is not aware of any circumstances that may prevent them from performing such function.

Removal

- Directors may be removed from office at any time by means of a shareholder. If removal is without a cause, directors may be subject to a compensation.
- A director may also resign at any time through the issuance of a resignation letter.
- The resignation or the resolution on director's dismissal must be filed at the commercial registry office within 60 days from the date of the shareholders resolution or the issuance of the resignation letter.

REQUIRED AND OPTIONAL OFFICERS

Not applicable.

BOARD MEETING REQUIREMENTS

Please refer to *Board of director meeting requirements* above.

QUORUM REQUIREMENTS FOR SHAREHOLDER AND BOARD MEETINGS

- Shareholders' meetings *quorum* requirements:

There is no specific *quorum* required, except for any matters in connection with the merger, demerger, transformation, dissolution of the company and, in general, decisions requiring approval by a qualified majority, in which a meeting *quorum* at least 1/3 of the share capital is required.

- Directors' meetings *quorum* requirements:

The majority of the directors needs to be present or represented at the meeting.

MUST A BANK ACCOUNT BE OPENED PRIOR TO INCORPORATION, AND MUST THE BANK ACCOUNT BE LOCAL?

A bank account in a Portuguese bank needs to be open upon incorporation.

AUDITING OF LOCAL FINANCIALS. IF SO, MUST THE AUDITOR BE LOCATED IN LOCAL JURISDICTION, AND MUST THE COMPANY'S BOOKS BE KEPT LOCALLY?

The appointment of 1 auditor (*Revisor Oficial de Contas*) is required for LDA companies whenever 2 of following thresholds are met for 2 consecutive years (and the company has not, in the meantime, adopted a Supervisory Board):

- Balance exceeds EUR1.5 million
- Total turnover and other revenue of at least EUR3 million

Average number of 50 or more employees throughout the year

In S.A. companies the appointment of one auditor is mandatory, and the auditor may act as Sole Supervisor of the company, or in complementarity with a Supervisory Board.

The auditor must be an individual or a company registered with the Portuguese Chartered Accountants Professional Association (OROC). For some supervised entities, these must also be registered with the Portuguese Securities Market Authority (CMVM).

Company's books should be kept at the company's registered office.

REQUIREMENT REGARDING PAR VALUE OF STOCK

LDA. companies' *quota*: at least 1 EUR par value; S.A. companies' shares: at least EUR 0.01 par value (shares with no nominal value are also permitted).

INCREASING OF CAPITALIZATION IF NEEDED

Companies must keep an equity amount of at least 1/2 of its share capital. Should a company's equity reach below this level, the shareholders need to resolve on i) dissolution of the company, ii) share capital decrease or iii) capital contributions by the shareholders.

SUMMARY OF HOW FUNDS CAN BE REPATRIATED FROM YOUR JURISDICTION (IE DIVIDENDS OR REDEMPTION)

Shares' redemptions are subject to tight legal requirements.

Dividends may be paid to shareholders provided that at least the amount equal to the share capital plus the legally mandatory reserves is maintained. In any case, previously carried forward losses must be fully covered.

RESTRICTIONS ON TRANSFERABILITY OF SHARES

LDA. companies: Transfers to non-shareholders are subject to the company's prior consent, unless otherwise provided for in the company's bylaws. A pre-emption right for the remaining shareholders of the company may also apply.

Bylaws may also forbid any transfers of shares; however, in that case, shareholders may exonerate themselves 10 years after the incorporation of the company.

S.A. companies: Bylaws cannot forbid transfers of shares, despite they may (i) set a prior consent of the company to the transfer of shares, or (ii) set a pre-emption right for the remaining shareholders of the company.

OBTAINING A NAME AND NAMING REQUIREMENTS

In the traditional and online incorporation processes, the company's name approval must first be obtained with the relevant authority. This name is suggested by the shareholders or its representatives, in a slot of 3 proposed names. Upon name approval request, the registered office and activity of the company must also be presented in connection with the names suggested.

Names are approved in obedience to an assessment of non-susceptible to confusion with previously approved names, in particular in the same geographical area, and subject to a strict connection with the company's corporate purpose.

SUMMARY OF "KNOW YOUR CLIENT" REQUIREMENTS

The beneficial owner(s) of a company must be disclosed upon:

- a. Incorporation
- b. Any change to the bylaws
- c. Submission of the yearly accounts (*IES*) and
- d. Occurrence of any changes to the information previously

Law firms and other services providers (eg, audit firms) are subject to KYC proceedings, depending on the type of services provided. For instance, for law firms, KYC proceedings are required if the firm is receiving and paying any amounts on behalf of the client.

APPROVAL REQUIREMENTS FOR AMENDING CHARTER DOCUMENT

Amendments of bylaws are subject to a shareholders' resolution. In case of multiple shareholders, the decision is taken by a 2/3 majority of the votes cast (unless the bylaws determine a higher decision majority), and provided that at least 1/3 of the share capital holders are present or represented at the relevant meeting.

LICENSES REQUIRED TO CONDUCT BUSINESS IN JURISDICTION

Licenses depend on the chosen activity of the company.

PROCESS OF PURCHASING AND UTILIZING A SHELF COMPANY

Shelf companies may be acquired by means of a shares' transfer, as other regular shares acquisitions. As a rule, these are undertaken by means of an agreement between the seller and the purchaser, and no special formalities are required. The transfers of shares of *LDA*. and *Sociedade Unipessoal* companies are registered with the Registrar of Companies.

The Tax Authority must be notified of the sale and acquisition of shares of S.A. companies. These transfers are not otherwise subject to public registration, but the new shareholder is inscribed in the relevant shares' accounts or shares' titles.

KEY CONTACTS



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