

TAX INFORMATION

PLMJ

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July 2009



NEW FORMS OF DOUBLE - TAXATION FOR PORTUGAL / SPAIN

Following our tax information regarding *“New Tax Forms on Interest and Royalties”* and *“International Double Taxation in Portugal”* of the 9th of March and the 8th of July 2009, respectively, were on July the 20th, released the new forms of models 21, 22, 23 and 24 RFI for implementation of the treaty to avoid the double taxation between Portugal and Spain, hereby attached and that are available at the [Portal das Finanças](#).

It should be noticed that, to said date, were used the models 7 to 18 - RFI (according to [Ruling 5/2008, of March 7th](#)), which, though no longer available in the specified Portal das Finanças, will continue to be accepted until the next 30 of September.

The new forms now approved are the following:

Model 21 - RFI - Claim for total or partial exemption from withholding tax;

Model 22 - RFI - Claim for repayment of Portuguese tax on dividends from shares and interest from debt securities;

Model 23 - RFI - Claim for repayment of Portuguese tax on royalties, dividends and interest (excluding dividends from shares and interest from debt securities); and

Model 24 - RFI - Claim for repayment of Portuguese tax on other income.

“Portuguese Law Firm of the Year”

Chambers Europe Excellence 2009, IFLR Awards 2006 & Who’s Who legal Awards 2006, 2008, 2009

“Corporate Law Firm of the Year - Southern Europe”

ACQ Finance Magazine, 2009

“Best Portuguese Law Firm for Client Service”

Clients Choice Award - International Law Office, 2008

“Best Portuguese Tax Firm of the Year”

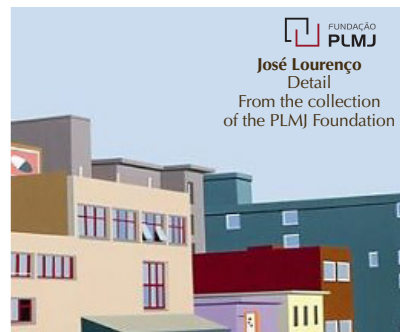
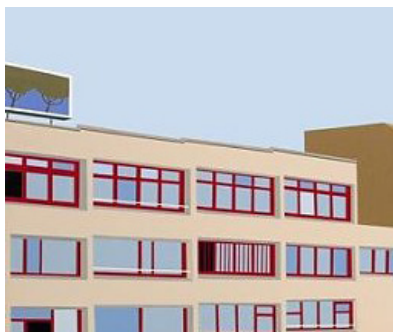
International Tax Review - Tax Awards 2006, 2008

Mind Leaders Awards™

Human Resources Suppliers 2007

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