

## DELIBERATION NO 330 OF THE CONSELHO SUPERIOR DE ESTATÍSTICA (STATISTICAL COUNCIL)

### TAX BENEFIT FILE AND APPROVAL OF CHANGES THROUGH WRITTEN PROCEDURE

Whereas the powers of the *Secção Permanente de Estatísticas Macroeconómicas* (Standing Section of Macroeconomic Statistics) to “analyse and approve nomenclatures in the field of macroeconomic statistics”.

Taking into account that the Ministry of Finance and Public Administration, with the purpose of characterising the State's tax expenditure, has prepared a “Tax Benefit File”, which enables to identify all possible tax benefits granted to taxpayers as well as to quantify and characterise the State's tax expenditure, making it easier for external entities to conduct an ex-post control of State accounts.

Whereas the existence of a statistical support enabling to compute the amount of tax expenditure is quite important.

Whereas the relevance of the Community and international harmonisation of the concept of tax benefit allowing for the comparability of data from a number of countries in this field.

Whereas the use of the file requires its updating whenever there are changes in legislation.

Pursuant to paragraph 10 (b) and (d) of Article 10 of Law No 6/89 of 15 April, in accordance with the powers envisaged in paragraph 2 (k) of Annex C to Deliberation No 286 of the Statistical Council, and also under the terms of Article 18 (3) of the Rules of Procedure of the Statistical Council, **the Standing Section of Macroeconomic Statistics**, at its meeting held on 18 June 2007, **decides**:

1. **To approve**, for release in the Official Gazette, **the “Tax Benefit File”**, in annex to this Deliberation and forming an integral part thereof.
2. **To adopt the written procedure, pursuant to Article 18 (3) of the Rules of Procedure of the Statistical Council** (Deliberation No 302 of the Statistical Council) **for the updating of the “Tax Benefit File”**; the proposals for amendments **shall** be sent to the Secretariat of the Statistical Council up to 31 July each year.

Lisbon, 18 June 2007

The complete updated version of the “Tax Benefit File” is available on the official website of Statistics Portugal, at [www.ine.pt](http://www.ine.pt)

The Chairman of the Section, *Pedro Telhado Pereira*

The Secretary of the Statistical Council, *Maria da Graça Fernandes Caeiro Bento*

## **TAX BENEFIT FILE**

### **Classifications**

#### **DF -Tax benefit identifier**

Structure:

Level 1 - Taxable assets or income

Level 2 - Tax

Level	Code	Title
1	DF.1	Income
2	DF.1.A	Personal income tax (Portuguese acronym: IRS)
2	DF.1.B	Corporate income tax (Portuguese acronym: IRC)
2	DF.1.Z	Income - Other
1	DF.2	Wealth
2	DF.2.A	Municipal tax on real estate (Portuguese acronym: IMI)
2	DF.2.B	Municipal tax on the transfer of property (Portuguese acronym: IMT)
2	DF.2.C	Vehicle excise duty/single motor-vehicle tax (Portuguese acronyms: IMV/IUC)
2	DF.2.D	Road taxes
2	DF.2.E	Stamp duty
2	DF.2.Z	Wealth - Other
1	DF.3	Expenditure
2	DF.3.A	Motor-vehicle tax/vehicle tax (Portuguese acronyms: IA/ISV)
2	DF.3.B	VAT – Domestic
2	DF.3.C	Tax on oil products (Portuguese acronym: ISP)
2	DF.3.D	Tax on alcohol and alcoholic beverages (Portuguese acronym: IABA)
2	DF.3.E	Tobacco tax (Portuguese acronym: IT)
2	DF.3.F	Stamp duty
2	DF.3.Z	Expenditure - Other

### **CT - Type of tax expenditure**

Structure:

Level 1 - Type of tax expenditure

Level	Code	Title
1	CT.1	Tax exemption
1	CT.2	Deduction from the taxable amount
1	CT.3	Tax rebate
1	CT.4	Deferred taxation
1	CT.5	Preferential rate
1	CT.9	Other

## **CF – Tax expenditure function**

Structure:

Level 1 - Function

Level 2 - Extra tax obligation

Level	Code	Title
1	CF.01	General public services
1	CF.02	Defence
1	CF.03	Public order and safety
1	CF.04	Economic affairs
2	CF.04.A	Investment
2	CF.04.B	Saving
2	CF.04.C	Business restructuring
2	CF.04.D	Job creation
2	CF.04.E	Business research and development
2	CF.04.F	Tourism
2	CF.04.G	Regional promotion
2	CF.04.H	Industry
2	CF.04.Z	Other
1	CF.05	Environmental protection
1	CF.06	Housing and community development services
1	CF.07	Health
1	CF.08	Recreational, cultural and religious services
1	CF.09	Education
1	CF.10	Social protection
1	CF.11	International relations
1	CF.12	Artistic creation