

**Important warning:** This work is for general information only. In no circumstances should it be considered as legal advice. Law firm should be consulted for that purpose.

## C O N T E N T S

1. The Business Environment.....	1
2. The Legal Framework.....	1
2.1 Subsidiary and Branch	
2.2 Joint Ventures	
3. Agency, distribution and franchising agreements.....	5
3.1 Agency Agreement	
3.2 Distribution agreement and franchising agreement	
4. Taxation.....	7
4.1 Income Tax	
4.2 Value Added Tax (VAT)	
5. Incentives to invest in Portugal.....	16
6. Visas, work permit and getting a residence permit.....	19
6.1 Visa requirements	
6.2 Work permit	
6.3 Getting a residence permit	
6.4 General	
7. Social security coverage.....	21
8. Public procurement.....	22
9. Intellectual property .....	23
10. Contracts.....	24
10.1 General Law of Contract	
10.2 General Conditions of Contract	
11. Civil Law Jurisdiction. Settlement of disputes. Enforcement of foreign judgements and arbitration awards in Portugal.....	26
11.1 Civil Law Jurisdiction	
11.2 Settlement of disputes	
11.3 Enforcement of foreign judgements and arbitration awards in Portugal	

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