

Decree 31/86 September 6

Being necessary to adapt the regime of taxes and emoluments of commercial licensing to the new principles that must guide the trade sector and update the respective values, depending on the monetary devaluation verified since its last determination;

Being, also convenient to proceed to its rationalization, standardization

commercial activities covered by the license, are due, according to the following articles 3, 4 and 5.

2. The provision of the previous number doesn't apply to industrial enterprises and service enterprises, in the licensing of the commercial activities inherent to their main activity.

Article 3

1. The following additional, annual taxes are due, one for each included class, for the inclusion of classes of products in the activity of importer:

a) Classes IV, XVI, XVII, XVIII and XX	7 500\$00
b) Classes VIII, XI and XII	6 000\$00
c) Classes XIV and XXI	15 000\$00
d) Other classes	3 000\$00

2. The activity of exporter is exempted from taxes for the inclusion of classes of products.

the 30 days following the legal deadline, except as to the exporter who will pay only an additional 500\$00.

Article 7

1. Emoluments in the amount corresponding to 10% of the tax due under the terms of article 1 of the present decree are due for the emission of the license or its renovation.

2. The 300\$ emolument in favor of each intervenient entity, is due for the execution of inspections provided for in article 26 of Decree-law 135/85 of December 6, and the expenses and the ones related with necessary transportation will be charged to the concerned people.

3. Emoluments in the amount of two hundred escudos for each are due for any legalization.

Article 8

The importer, for accumulating the wholesaler activity with his own activity, by inherence, is not subject to the taxes and emoluments due for this last activity.

Article 9

The peddler and the marketer are subject only to the taxes fixed on the table of municipal emoluments approved by appropriate diploma.

Secretariat of State of Commerce and Tourism, August 25, 1986 –The Secretary of State, *Virgílio Fernandes*.