

## SUMMARY

I – Introduction .....	9
II – Personal Income Tax (IRS) .....	15
III – Corporate Income Tax (IRC) .....	35
IV – Local Tax on Real Estate (CA) .....	57
V – Municipal Transfer Tax (SISA).....	63
VI – Gift and Inheritance Tax .....	67
VII – Value Added Tax (VAT).....	73
VIII – Excise Taxes on Goods and Services .....	107
IX – Stamp Duty .....	129
X – Tax Incentives .....	135
XI – Double Taxation Conventions.....	147
XII – Rights and Protection of Taxpayers .....	151
XIII – Structure and Functions of Tax Administration .....	159
XIV – Portugal – Some Major Statistical Data .....	165