

TABLE OF CONTENTS

1 – GENERAL

Decree-law nr. 500/80, of October 20

Authorizes the creation of the Madeira Free Trade Zone.

2 – LICENSING, INCORPORATION AND OPERATION OF COMPANIES

Regulatory Decree nr. 53/82, of August 23

Regulates various aspects concerning operations within the Free Trade Zone, namely with regard to the types of activities that may be undertaken and their respective customs regime.

Regional Regulatory Decree nr. 21/87/M, of September 5

Approves the regulation of industrial, commercial and services activities within the scope of the Madeira Free Trade Zone.

As amended by Regional Regulatory Decree nr. 23/2016/M, of 23 November

Decree-law nr. 234/88, of July 5

Creates the services of the Private Commercial Registrar of the Madeira Free Trade Zone.

Includes the amendments introduced by Decree-law no 50/95, of the 16th of March and Decree-law no 225/95, of the 8th of September.

Decree-law nr. 212/94, of August 10

Allows the incorporation of companies with a sole shareholder to operate within the Madeira Free Trade Zone.

Includes the amendments introduced by Decree-law nr. 76-A/2006, of 29 March.

Decree-law nr. 250/97, of September 23

Establishes the registration and publication of the cancellation of licenses granted to entities operating in the Madeira Free Trade Zone.

3 – TAX AND FINANCIAL INCENTIVES

Decree-Law nr. 165/86, of June 26

Establishes the regime of tax and financial incentives for companies to be incorporated within the Madeira Free Trade Zone.

Includes the amendments introduced by Decree-law nr. 55/2013, of 8 August.

Article 33 of the Tax Benefits Statute

Tax benefits applicable to companies licensed until the 31 December 2000 to operate within the institutional scope of the Madeira Free Trade Zone.

Text amended as per its last update, introduced by Law no. 20/2012, of 14 of May

Article 36-A of the Tax Benefits Statute

Tax benefits applicable to companies licensed to operate within the institutional scope of the Madeira Free Trade Zone between the 1st of January 2015 and the 31st December 2020.

Text amended as per its last update, introduced by Law no. 12/2022, of 27 June.

4 – INTERNATIONAL SHIPPING REGISTRY OF MADEIRA – MAR

Decree-law nr. 96/89, of March 28

Authorizes the creation of MAR – Madeira's International Shipping Registry Republished by Law no 56/2020, of the 27th of August.

Text amended as per its last update, introduced by Decree-law no. 17/2022, of 18 January

Order nr. 715/89, of August 23

Approves the Regulation of Madeira's International Shipping Register.

Includes the amendments introduced by Decree-law no 321/2003, of the 23rd of December and Decree-law no 23/2007 of the 1 of February

Decree-law nr. 192/2003, of August 22

Approves the regulation applicable to pleasure ships registered or to be registered in Madeira's International Shipping Registry.

5 – TRUSTS

Decree-law nr. 352-A/88, of October 3

Regulates the creation and operation of trust companies in the Madeira Free Trade Zone.
Includes the amendments introduced by Decree-law no 264/90, of 31 of August

Includes the amendments introduced by Decree-law nr. 264/90, of 31 August, Decree-law nr. 323/2001, of 17 December and Law nr. 89/2017, of 21 August

Decree-law nr. 149/94, of May 25

Regulates the registration of trusts.

Includes the amendments introduced by Decree-law nr. 323/2001, of 17 December and Law nr. 89/2017, of 21 August

6 – FEES

Order nr. 222/99, of December 28

Updates the fees applicable to entities licensed to operate within the scope of the Madeira Free Trade Zone.

The text includes the amendments introduced by Orders no. 148/2006, of 28 December, no. 220/2008, of 22 December and no. 638/2016, of 29 December.

Order nr. 134/92, of May 20

Establishes the fees applicable to commercial ships registered with MAR.

Text amended as per its last update, introduced by Order nr. 561/2020, of 17 September.

Order nr. 135/94, of August 1

Establishes the fees applicable to pleasure ships registered with MAR-Madeira's International Shipping Register.

Text amended as per its last update, introduced by Order nr. 145/2003, of 29 of October.

Order nr. 4/2010, of February 3

Establishes the fees applicable to the land that cannot be used for infrastructure within the scope of the industrial free trade zone.