

## **STATEMENT “MODELO 58”**

**(Approved under the provisions of article 24 of Law No. 26/2020, of July 21)**

**Statement of Communication of Internal or Cross-border Arrangement with Fiscal Relevance**

### **GENERAL INFORMATION AND FILLING INSTRUCTIONS**

#### **GENERAL INFORMATION**

This Statement Template is intended to ensure compliance with the declarative obligation to communicate to the Portuguese Tax and Customs Authority (AT) certain arrangements, internal or cross-border, with fiscal relevance, as provided for by Law No. 26/2020, of July 21, which transposed Council Directive (EU) 2018/822 of May 25, 2018 into internal law. This Directive (commonly known as DAC 6) amended for the fifth time Council Directive 2011/16/EU, of February 15, 2011, regarding the automatic and mandatory exchange of information in the box of taxation concerning the cross-border arrangements to be reported.

This Template shall be completed and submitted electronically, in the respective Reserved Area of the Finance Portal ([www.portaldasfinancas.gov.pt](http://www.portaldasfinancas.gov.pt)), where the declarant has access to the consolidated wording in force of Law No. 26/2020, of July 21. When filling in this Statement Form electronically, the mandatory and optional boxes are referenced.

The boxes to be filled in are sequentially made available in coherence with the information communicated in the boxes previously filled in (for instance, the indication of a Portuguese TIN determines the failure to fill in the subsequent boxes related to the identification of the person or entity to which that TIN corresponds).

The annexes to this Template relating to associated companies of the relevant taxpayer and covered entities only have to be completed in the cases where the reported arrangement implies this information, namely when the arrangement depends on a specific hallmark that implies the existence of associated enterprises or when there are other entities that may be covered by the arrangement.

In cases where the obligation to communicate the arrangement falls to the relevant taxpayer, he / she only has to fill in the information regarding intermediaries, provided for in the respective annex to the present Statement Template, when one of the following situations occurs:

- a) The reporting obligation has started to impose on the relevant taxpayer under the terms of article 13 of Law No. 26/2020, of July 21;
- b) The intermediary involved in the arrangement does not present any of the connections to Portugal typified in paragraph 1 of article 9 of Law No. 26/2020, of July 21.

Article 2 of Law No. 26/2020, of July 21, contains the relevant definitions for its application, including the definitions of “arrangement” [subparagraph f) of paragraph 1], of “cross-border arrangements” [subparagraph j) of paragraph 1], of “internal arrangements” [subparagraph h) of paragraph 1], of “marketable arrangements” [subparagraph g) of paragraph 1] and of “bespoke arrangements” [subparagraph i) of paragraph 1].

The situation corresponding to these definitions of "arrangement" and "cross-border arrangements" or "internal arrangements" shall be communicated to the AT, but provided that in this situation is contained at least one of the specific hallmarks, defined in subparagraph b) of no. 1 of article 2 and typified in article 5 of Law no. 26/2020, of July 21. Some of these are only relevant if the main benefit test, defined in subparagraph k) of no. 1 of the same article 2, is jointly verified, and provided that the same situation concerns covered taxes, as these are identified in articles 4 or 8 of that Law. Article 7 of Law No. 26/2020, of July 21, further limits the specific hallmarks that are relevant in the case of internal arrangements.

In cases where Law No. 26/2020, of July 21, makes the relevance of the specific hallmark (s) depend on the joint verification of the main benefit test, it is important to clarify that the mere fact of enjoying a tax advantage (namely a tax benefit) does not necessarily reflect the verification of the main benefit test.

As follows from the definition of the "main benefit test", contained in Article 2 (1) (k) of Law No. 26/2020, of July 21, the verification (or satisfaction) of such a test presupposes that it can be determined, without reasonable doubt and given the concrete objective circumstantialism, that obtaining a tax advantage constitutes, according to a criterion of reasonable expectation, the

main result or one of the main results provided by the arrangement. Besides, the definition of "tax advantage", contained in paragraph l) of Article 2 (1) of Law No. 26/2020, of July 21, reinforces that it only highlights the tax advantage that "would not be achieved, in whole or in part, without the use of the arrangement".

Therefore, the verification of the main benefit test assumes, cumulatively, the existence of an arrangement and the existence of a tax advantage that would not be obtained, in whole or in part, without it. Thus, it is not deemed to have met the test of the main benefit when a tax benefit will be fully achieved as a result of the mere fulfillment of legal requirements that depend on, or, to put it another way, when the taking of that tax advantage constitutes the outcome, is direct and immediate, the standard of tax and its purpose, and shall not be, in whole or in part, the result of the objective of the "construction" and "number of buildings" that make up the arrangement, as defined in subparagraph (f), of paragraph (1), article 2 of the Law no. 26/2020, July 21.

For each arrangement, cross-border or internal, communicated to the AT, a statement shall be completed and submitted. The declarative obligation of communication to the AT of each of the arrangements, cross-border or internal, it is the responsibility of the "intermediary" or of the "relevant taxpayer", as respectively characterized in the definitions, either of Article 2 (1) (e) and Article 9 (2), or of Article 2 (1) (c), of Law No. 26/2020, of July 21, which also defines, in Articles 9 and 11, the connections to Portugal which determine the respective subjection to the declarative obligation of communication to the AT.

The person who is connected to the intermediary or the relevant taxpayer through a relationship of subordination typical of dependent work (that is, through an employment contract) is not characterizable as "intermediary" or "relevant taxpayer", even if, within the scope of this Labor subordination, develops activity with the content typified in Article 2 (1) (e) or Article 9 (2) of Law No. 26/2020, of July 21.

On the other hand, the person to whom the intermediary or the relevant taxpayer provides an activity typified in subparagraph e) of Article 2 (1) or Article 9 (2) of Law No. 26/2020, of July 21, through the hiring of services, is considered an "intermediary".

Thus, either the person who develops a contract with the relevant taxpayer for the provision of services relating to an arrangement or the person who provides such specified services relating to that arrangement to that other person should be regarded as an “intermediary”.

This situation of plurality of intermediaries can occur, in particular, in the case of professional companies (regulated by Law No. 53/2015, of June 11), whose corporate purpose consists precisely in the joint exercise of professional activities organized in a single public professional association; only this does not happen when one of the following situations occurs:

- a) It is unequivocal that the professional is bound to the professional associations by an employment contract and it is within this Labor subordination that the activity of identical content is developed to that typified in subparagraph e) of Article 2 (1) or Article 9 (2) of Law No. 26/2020, of July 21;
- b) It is not the professional associations to contract the provision of the services typified in subparagraph e) of Article 2 (1) or in Article 9 (2) of Law No. 26/2020, of July 21, such contracting is carried out directly with the professional or professionals.

In situations of plurality of intermediaries involved in the same arrangement to be communicated, the obligation to communicate to the AT falls upon each of them, without prejudice, however, to the possibility of waiving this obligation, in accordance with paragraphs 7 and 8 of Article 10 of Law No. 26/2020, of July 21.

As provided for in articles 10, 12 and 1 of law nº 26/2020O., of July 21, the obligation to communicate to the AT each of the arrangements, cross-border or internal, is, in principle, of the intermediary, and the relevant taxpayer who presents any of the aforementioned connections to Portugal will compete only in the event of any of the following situations:

- a) No intervention by any intermediary in the arrangement to be reported;
- b) Intervention of an intermediary in the arrangement to be communicated, but without that intermediary presenting any of the said connections to Portugal;
- c) Intervention of intermediary in the arrangement to be communicated, presenting this intermediary any of the aforementioned connections to Portugal and being subject to the obligation of communication of the arrangement to the AT, but invoking legal or contractual duty of secrecy with respect to a relevant taxpayer who presents any of the

respective connections to Portugal; and, in this situation, there remains a subsidiary obligation of the intermediary communicating to the AT, provided for in paragraph 4 of article 13 of Law no. 26/2020, of July 21, if he does not receive timely information from the relevant taxpayer, duly proven, that the latter has fulfilled the obligation to communicate to AT which has now competed on him under the terms of this same article 13 or that this obligation to communicate has been waived, in this case as provided for in paragraph 4 or paragraph 6 of article 12 of Law No. 26/2020 , of July 21.

Law No. 26/2020, of July 21, effectively provides for the waiver of communication to the AT in certain cases in which another communication has already occurred, through documentary evidence, to be presented to the AT, of this other communication already occurred. This is the result of Article 10 (6) or (8) or Article 12 (4) or (6). This statement template also serves this purpose.

On the other hand, Law No. 26/2020, of July 21, provides for a transitional regime for the communication to the AT of cross-border arrangements whose first step of its application took place between June 25, 2018 and June 30, 2020, and this communication shall also be made using this template.

The deadlines for the submission to the AT of this template of duly completed statement, for any of the aforementioned purposes, are provided for In Law No. 26/2020, of July 21, with the amendments and complementary rules provided for in Decree-Law No. 53/2020, of August 11, and also in order No. 444/2020-XXII, of November 19, of the Deputy Secretary of State and tax affairs (both also available on the Finance Portal), in order to defer due to the Covid-19 pandemic, in line with that permitted by Council Directive (EU) 2020/876 of June 24, 2020.

This statement template also helps to communicate to the AT of information updates, as required by Article 10 (4) or Article 12 (2) of Law No. 26/2020, of July 21, and:

- a) The deadline for communication by the intermediary to the AT of the quarterly report of updating information regarding marketable arrangements, as required by the norm of Article 10 (4) of Law No. 26/2020, of July 21, is 30 consecutive days, counted from the end of the calendar quarter (i.e., from March 31, June 30, September 30 and December 31) in which the new information has emerged;

- b) The deadline for the relevant taxpayer, in each of the years in which it applies an arrangement already communicated to the AT by himself, hereby informed, including an update of the information previously communicated, as required by the norm of Article 12 (2) of Law No. 26/2020, of July 21, is 30 consecutive days, from the day following the end of the annual period provided for in that norm in which the arrangement was applied.

In any of the situations previously referred to in this general information for the completion and submission to the AT of this model statement by electronic means, the initial statement is allowed to be replaced by a correction statement or a cancellation statement.

**STATEMENT**

(Article 24 of Law No. 26/2020)

**STATEMENT OF COMMUNICATION OF INTERNAL OR CROSS-BORDER ARRANGEMENT WITH FISCAL RELEVANCE**

**MODELO  
58**

Elements for validation of proof	
Identification of the statement	
Arrangement identification	
Date of reception	

**1 IDENTIFICATION OF THE STATEMENT**

1.1 Type of statement  101 Communication of arrangement  102 Updating information  103 Waiver from communication

1.2 Type of communication  104 Beginning  105 Correction  106 Cancellation

1.2.1 Identifier of the statement to be corrected / canceled  107

1.3 If you signaled field 101 or field 102, please indicate:

1.3.1 Arrangement Type  108 Internal  109 Cross-border

1.3.2 Is it a statement regarding a marketable arrangement?  110 Yes  111 No

1.3.3 If you signaled field 102, please indicate the arrangement already reported  112

1.4 If you signaled field 103, please indicate:

1.4.1 Type of waiver

113 The arrangement was communicated to another Member State, both in the case of the intermediary and the relevant taxpayer

114 The arrangement was communicated to AT by another intermediary

115 The arrangement was communicated by another relevant taxpayer to AT

1.4.2 Identification of the statement submitted in Portugal or in another Member State  116

1.4.3 Member State of communication  117  1.4.4 Date of communication  118

1.4.5 Submission of documentary evidence of the communication to another Member State  119

**2 DECLARANT**

**A IDENTIFICATION OF THE DECLARANT**

2.1 Nature  201 Natural person  202 Legal person or entity without legal personality

2.2 Name or designation  203

2.3 TIN  204

2.4 e-Mail  205

2.5 Address  206  2.6 Country of residence  207

**B QUALITY OF THE DECLARANT**

2.7 Quality of the declarant  208 Intermediary  209 Relevant taxpayer

2.8 If you signaled field 208, please indicate:

2.8.1 Connection with the Portuguese territory

210 Resident, for tax purposes, in Portuguese territory

211 With a permanent establishment in Portuguese territory through which services related to the arrangement are provided

212 Incorporated in Portugal or governed by Portuguese law

213 Registered in Portugal with a professional association related to the provision of legal, tax or consultancy services

2.9 If you signaled field 209, please indicate:

2.9.1 Connection with the Portuguese territory

214 Resident, for tax purposes, in Portuguese territory

215 With a permanent establishment in Portuguese territory that benefits from the arrangement

216 Receipt or generation of income in Portuguese territory

217 Registered, for tax purposes, in Portugal or merely exercising an activity in Portuguese territory

2.9.2 Reason for communication by the relevant taxpayer

218 Invocation of the duty of confidentiality by the intermediary

219 Intermediary without connection with Portuguese territory

220 Absence of intermediary intervention

**3 ANNEXS**

<input type="text"/> 301 Intermediary	<input type="text"/> 302 Relevant taxpayer and associated enterprise	<input type="text"/> 303 Covered entity
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4		DETAIL OF THE STATEMENT	
4.1 Starting date of the communication deadline	401	<input type="text"/>	
4.2 Relevant fact			
402	<input type="checkbox"/>	Arrangement made available for application	
403	<input type="checkbox"/>	Arrangement ready for application	
404	<input type="checkbox"/>	First step in applying the arrangement	
405	<input type="checkbox"/>	Providing help, assistance or advice	
4.3 Arrangement designation, if any	406	<input type="text"/>	
4.4 Description of the arrangement (in Portuguese) <small>(max. 4000 characters)</small>	407	<input type="text"/>	
4.5 Description of the arrangement (in English) <small>(max. 4000 characters)</small>	408	<input type="text"/>	
4.6 Relevant legislation (in Portuguese) <small>(max. 4000 characters)</small>	409	<input type="text"/>	
4.7 Relevant legislation (in English) <small>(max. 4000 characters)</small>	410	<input type="text"/>	
4.8 Jurisdiction of the relevant legislation	411	<input type="text"/>	4.9 Value of the transactions
			412 <input type="text"/> €
4.10 Member States related to the arrangement	413	<input type="text"/>	4.11 Main benefit test?
			414 <input type="checkbox"/> Yes 415 <input type="checkbox"/> Not applicable
4.12 Specific hallmarks			
4.12.1 Indicate the code(s) of the specific hallmark(s) of the arrangement	416	<input type="text"/>	
4.13 National taxes covered			
417	<input type="checkbox"/>	Personal income tax, as well as autonomous taxation related to it	
418	<input type="checkbox"/>	Corporate income tax, as well as autonomous taxation and related spills	
419	<input type="checkbox"/>	Value Added tax	
420	<input type="checkbox"/>	Municipal real estate tax	
421	<input type="checkbox"/>	Municipal tax on onerous transfers of real estate	
422	<input type="checkbox"/>	Stamp duty	

5		STRUCTURE OF THE ARRANGEMENT	
5.1 Does the arrangement presuppose the adoption or use of an organizational structure?	501	<input type="checkbox"/> Yes	502 <input type="checkbox"/> No
5.2 If you replied yes to the previous question, please indicate the structure			
5.2.1 Identification of the relevant top entity (TIN)	503	<input type="text"/>	5.2.2 Issuing country
			504 <input type="text"/>
5.2.3 Amount invested	505	<input type="text"/>	€
5.2.4 Other information (in Portuguese)	506	<input type="text"/>	
5.2.5 Other information (in English)	507	<input type="text"/>	
5.2.6 Participation structure (indicate at least one)			
5.2.6.1 Identification of the subsidiary entity (TIN)	508	<input type="text"/>	5.2.6.2 Issuing country
			509 <input type="text"/>
5.2.6.3 Identification of the parent entity of the subsidiary (TIN)	510	<input type="text"/>	5.2.6.4 Issuing country
			511 <input type="text"/>
5.2.6.5 Percentage of the Participation	512	<input type="text"/>	% 5.2.6.6 Value of the Participation
			513 <input type="text"/> €
5.2.6.7 Other information (in Portuguese)	514	<input type="text"/>	
5.2.6.8 Other information (in English)	515	<input type="text"/>	
5.2.7 Submission of document (s)	516	<input type="text"/>	

## FILLING INSTRUCTIONS

### Table 1- Identification of the Statement

In boxes 101 to 103, the declarant shall indicate the type of statement submitted by indicating one of the following options:

- box 101- arrangement communication
- box 102 - Information update
- box 103 - communication waiver

You must also indicate the type of communication you want to make, indicating one of the options in boxes 104 to 106:

- box 104 - beginning
- box 105 – correction / amendment
- box 106 - cancellation

If you have marked *box 105* - correction or *box 106* - cancellation, you must indicate, in *box 107*, the identifier of the statement being corrected or cancelled.

If you have marked *box 101* – arrangement communication or *box 102* – Information update, you must also identify the type of arrangement by marking *box 108* – internal or *box 109* - cross-border, as an internal or cross-border arrangement. You shall also indicate whether the identified arrangement is a marketable arrangement by selecting *box 110* – yes or *box 111* – no.

If you have selected *box 102* – information update, you must indicate, in *box 112*, the identifier of the arrangement already communicated.

If you have checked *box 103* - communication waiver, you shall indicate the type of waiver by checking one of the following options:

- box 113 - the arrangement was communicated to another member state, both in the case of communication by the intermediary and in the case of communication by the relevant taxpayer

- box 114 - the arrangement was communicated by another intermediary to AT
- box 115 - the arrangement was communicated by another relevant taxpayer to AT

You must also indicate, in *box 116*, the identification of the statement submitted in Portugal or in another member state.

In *box 117* it shall indicate the code of the member state of communication **in accordance with ISO 3166 alpha 2** and in *box 118* the date of communication.

The purpose of *box 119* is to submit, when *box 113* has been selected, documentary evidence consisting of a document or copy of a document proving the delivery of the respective statement to the Tax Administration of another member state.

## **Table 2 - Declarant**

### **A - Identification of the declarant**

You must indicate the nature of the declarant by indicating one of the following options:

- filed 201- natural person
- box 202 - legal person or entity without legal personality

In *box 203* you must indicate the name or designation of the declarant.

In *box 204* you must indicate the Tax Identification Number (TIN) of the declarant, referring to the registration in Portugal.

In *box 205* you must indicate a valid contact *email* address of the declarant.

In *box 206* you must indicate the address of the declarant, corresponding to the tax or professional domicile.

In *box 207* you must indicate the country code of residence for tax purposes of the declarant, **according to ISO 3166 alpha 2.**

## **B- Quality of the declarant**

You must indicate the quality in which the declarant submits the statement by indicating one of the following options:

- box 104 – intermediary
- box 209 - relevant tax payer

If you have marked *box 208* - Intermediate, you shall indicate one of the following options, corresponding to the connection with the Portuguese territory (whichever first occurs):

- box 210 - resident, for tax purposes, in Portuguese territory
- box 211 - with stable establishment in Portuguese territory through which the services related to the arrangement are provided
- box 212 - constituted in Portugal or governed by Portuguese legislation
- box 213 - registered in Portugal with a professional association related to the provision of legal, tax or consulting services

If you have selected *box 208* - Intermediary, you must indicate one of the following options, corresponding to the connection with the Portuguese territory (whichever first occurs):

- box 214 - resident, for tax purposes, in Portuguese territory
- box 215 - with permanent establishment in Portuguese territory that benefits from the arrangement
- box 216 - receipt or generation of income in Portuguese territory
- box 217 - registered, for tax purposes, in Portugal or for mere exercise of an activity in Portuguese territory

If you have marked *box 209* - relevant taxpayer, you must also indicate one of the following options, corresponding to the reason for the communication by the relevant taxpayer:

- box 218 - invocation of duty of secrecy by the intermediary
- box 219 - intermediary without connection to the Portuguese territory
- box 220 - no intermediary intervention

### **Table 3 - Annexes**

In Table 3 you must indicate, as applicable, the number of each one of the completed annexes.

### **Table 4 - Identification of the Statement**

In *box 401* you must indicate the start date of the reporting period of the arrangement (date of the relevant fact), in the format Year/Month/Day.

In *boxes 402 to 405* you must indicate the relevant fact by indicating one of the following options:

- *box 402* - arrangement made available for application
- *box 403* – arrangement ready for application
- *box 404* - first step in the arrangement application
- *box 405* - providing help, assistance or advice

*Box 406* must be filled in with the designation of the arrangement, if any.

*Box 407* is intended for a brief description of the arrangement in Portuguese. This box is mandatory if it is an internal arrangement, indicated in *box 108*. In the case of a cross-border arrangement, indicated in *box 109*, this and/or *box 408* should be filled in.

If you have completed *box 407* – description of the arrangement( in Portuguese), you must also complete *box 409*, identifying the relevant legislation.

*Box 408* is intended for a brief description of the arrangement in English, and an optional box to fill in *box 407* in the case of a cross-border arrangement, indicated in *box 109*.

If you have filled in *box 407* – description of the arrangement( in Portuguese), you shall also complete *box 409*, identifying the relevant legislation.

The declarant may thus communicate a cross-border arrangement in both Portuguese and English.

In *box 411* you must indicate the code of the jurisdictions described in *box(s) 407* and/or *408* applicable to the arrangement in accordance with **ISO 3166 alpha 2**.

In *box 412* you must report the value of the transactions, in euro, albeit indicative, which constitute the arrangement to be reported, and the transactions in foreign currency converted at the euro reference exchange rate published by the European Central Bank on the date indicated in *box 401*. If the value of the transactions is not available, you must report a zero value.

In *box 413* you must identify the member states related to the arrangement (this box is repeated as many times as necessary).

You must select *box 414* - yes, if any specific hallmarks are checked in *box 416* involves the joint verification of the main benefit test, or *box 415* – not applicable in the other cases.

In *box 416* you must indicate the code (s) of the specific hallmark(s) of the arrangement, according to the following table of correspondences:

Code	DAC 6	Article 5 of Law No. 26/2020, of July 21	
	<b>A</b>	<b>1</b>	<b>1- it is considered to be present generic specific hallmarks related to the main benefit test, whenever:</b>
<b>01</b>	A1	1a)	(a) the relevant taxpayer or any other participant in the arrangement undertakes not to disclose to any third party, such as other intermediaries or to the AT, how the arrangement may provide a tax advantage;
<b>02</b>	A2	1b)	(b) the intermediary shall be entitled to receive fees by the arrangement, including provisions, interest or remuneration for financing costs and other charges, and such fees shall be fixed by reference to the amount of the tax advantage resulting from the arrangement or whether or not the arrangement actually allows the obtaining of a tax advantage, and may include the obligation to refund, in whole or in part, the fees if part or all of the tax advantage;
<b>03</b>	A3	1c)	(c) the arrangement involves substantially standardized documents and / or a structure that is available to more than one relevant taxpayer, without the arrangement needing to be substantially adapted to apply.
	<b>B</b>	<b>2</b>	<b>2 - it is considered to be present generic specific hallmarks related to the main benefit test, whenever:</b>
<b>04</b>	B1	2a)	(a) one of the participants in the arrangement takes artificial measures consisting in the acquisition of a loss-making enterprise, the cessation of the main activity of that enterprise and the use of the losses in that enterprise to reduce its tax burden, including by transferring those losses to another jurisdiction or accelerating the use thereof;
<b>05</b>	B2	2b)	(b) an arrangement has the effect of converting income into capital, donations or other categories of income taxed more favorably, exempt from taxation or not subject to it;

Code	DAC 6	Article 5 of Law No. 26/2020, of July 21	
06	B3	2c)	(c) an arrangement includes circular transactions resulting in a ( <i>round-tripping</i> ) of funds, through the involvement of interposed entities with no other primary business function, or transactions that reward or cancel each other, or that have other similar characteristics.
	<b>C</b>	<b>3</b>	<b>3 - it is considered to be present generic specific hallmarks related to the main benefit test, whenever:</b>
	<b>C1</b>	<b>3a)</b>	<b>(a) an arrangement involves the deductibility of cross-border payments made between two or more associated enterprises and where at least one of the following conditions is met:</b>
07	C1 a)	3a) i)	i) the recipient is not resident, for tax purposes, in any tax jurisdiction;
08	C1 (b) ii	3a) ii)	ii) although the addressee is resident, for tax purposes, in a tax jurisdiction, it is included in a list of jurisdictions in third countries that have been assessed as non-cooperating by Member States, collectively or within the framework of the Organization for the Economic Cooperation and Development (OECD);
09	C1 (b) i	3a) iii)	iii) although the recipient is resident, for tax purposes, in a tax jurisdiction, that jurisdiction does not subject him to any corporation tax or subject him to corporate income tax, exempting him or applying to him a nominal rate of less than 1 %;
10	C1 c),d)	3a) iv)	iv) the payment is more favorably taxed, exempt from taxation or not subject to taxation in the jurisdiction in which the recipient resides for tax purposes;
11	C2	3b)	b) deductions on the same depreciation of an asset are required in more than one tax jurisdiction;
12	C3	3c)	c) the elimination or mitigation of double taxation on the same income or capital item is required in more than one tax jurisdiction;
13	C4	3d)	d) an arrangement includes transfers of assets and the existence involved of a material difference in the amount treated as payable in respect of those assets in the tax jurisdictions.
	<b>D</b>	<b>4</b>	<b>4 - It is considered to be present specific hallmarks related to legal obligations of information on financial accounts or identification of beneficial owners, whenever:</b>
	<b>D1</b>	<b>4 a)</b>	<b>a) an arrangement may have the effect of circumventing the reporting obligation set out in rules implementing European Union law on the automatic exchange of information relating to financial accounts or in any equivalent agreements, including agreements with third countries, or of taking advantage of the absence of such rules or agreements, and in which at least one of the following conditions is met:</b>
14	D1 a)	4 a) i)	i) the use of an account, product or investment which is not, or is intended not to be, a financial account but which has substantially similar characteristics to that of a financial account;
15	D1 b)	4 a) ii)	ii) the transfer of financial accounts or financial assets to jurisdictions that are not subject to the automatic exchange of financial account information with the relevant taxpayer's state of residence, as well as any other use of those jurisdictions;
16	D1 c)	4a) iii)	iii) the reclassification of income or capital in products or payments that are not subject to the automatic exchange of financial account information;
17	D1 d)	4a) iv)	iv) the transfer or conversion of a financial institution, financial account or assets contained therein to a financial institution, financial account or assets not subject to the reporting obligation under the automatic exchange of financial account information;

Code	DAC 6	Article 5 of Law No. 26/2020, of July 21	
18	D1 e)	4a) v)	v) the use of legal entities, arrangements or structures that eliminate, or intend to eliminate, the obligation under the automatic exchange of information relating to financial accounts to communicate the identity of one or more financial account holders or persons exercising control;
19	D1 f)	4a) vi)	vi) defrauding or exploiting gaps in due diligence procedures used by financial institutions to fulfil their reporting obligations relating to financial accounts, including the use of jurisdictions with inadequate or insufficient regimes to ensure enforcement of anti-money laundering legislation or with insufficient transparency requirements regarding legal persons or legal arrangements;
	D2	4 b)	<b>b) an arrangement which involves a non-transparent chain of legal ownership or beneficial ownership, using legal persons, arrangements or structures:</b>
20	D2 a), b), c)	4 b) i) ii) iii)	<p>i) Not pursuing a substantial economic activity supported by adequate personnel, equipment, assets and facilities; and</p> <p>ii) Are incorporated, managed, resident, controlled or established in any jurisdiction other than the jurisdiction of residence of one or more of the beneficial owners of the assets held by such persons, arrangements or legal structures; and,</p> <p>iii) In which it is not possible to identify the beneficial owners of these persons, arrangements or legal structures, applying the definition of "beneficial owners" contained in Law No. 83/2017, of August 18.</p>
	E	5	<b>5 - it is considered to be present specific hallmarks related to the main benefit test, whenever:</b>
21	E1	5 a)	a) an arrangement involves the use of safeguard or protection regimes unilaterally assumed in a jurisdiction but not provided for in the international consensus enshrined in the OECD standards on transfer pricing;
22	E2	5 b)	b) an arrangement involves the transfer of intangible assets that are difficult to assess;
23	E3	5 c)	c) an arrangement involving the cross-border transfer within a group of companies, the functions and/or risks and/or assets, and whether the results of the annual projected before interest and taxes (EBIT) for the period of three years following the transfer, the transferor or the originator, this is less than 50 % of the NET annual projected on that or those lenders if the transfer had not been made.

The national taxes covered by the arrangement, internal or cross-border, should be indicated, mentioning, as applicable, the following options:

- box 417 – Income tax, as well as autonomous taxes related thereto
- box 418 – Corporate income tax, as well as autonomous taxation and related spills
- box 419 - Value Added Tax
- box 420 - Municipal real estate tax
- box 421 - Municipal tax on onerous transfers of real estate
- box 422 - Stamp duty tax

## **Table 5 - Structure of the arrangement**

You should select *box 501* - yes, if the arrangement presupposes the adoption or use of an organizational structure, that is, the existence of business units, with or without legal personality, related to each other, directly or indirectly, on which the application of the arrangement depends, and if this information is relevant to their understanding.

Otherwise, you should select *box 502* – no.

In *box 503* shall be indicated the TIN of the relevant top entity, being considered as such the one that, by the position it occupies in the organizational structure of the arrangement, has the ability to exert a significant influence on the other business units that comprise it.

In *box 504* shall be indicated the country issuing the TIN in accordance with **ISO 3166 alpha 2**.

In *box 505* shall be indicated the amount invested by the relevant top entity in the organizational structure of the arrangement, taking into account as such the amount corresponding to the cost of the shares and other equity instruments associated with them, such as supplementary payments, as well as the amount corresponding to loans granted and not yet repaid. The amount invested shall be indicated in euros, using the euro reference exchange rates published by the European Central Bank on the date of the investment when converting the amounts into foreign currency.

Boxes *506* and *507* are intended for the indication of other relevant information, in Portuguese or in English, respectively.

The structure of the participations shall also be communicated, identifying at least one participating entity, indicating, in *box 508*, the TIN of the participating entity and, in *box 509*, the respective country issuing the TIN, in accordance with **ISO 3166 alpha 2**.

In *box 510* the TIN of the main entity of that investee shall be indicated and in *box 511* the country issuing the TIN in accordance with **ISO 3166 alpha 2**.

The following must also be indicated:

- a) In *box 512*, the percentage of the share, which is understood to be the shares or equivalent rights over the income or assets;
- b) In *box 513*, the amount corresponding to the book value of the equity of the participating entity or, failing that, to the value of its assets, the amount must be indicated in euros, using the euro reference exchange rates published by the European Central Bank on the date indicated in *box 401* when converting the amounts into foreign currency.

Boxes *514* and *515* are intended for the indication of other relevant information, in Portuguese or in English, respectively.

*Box 516* is intended for the eventual submission of relevant documentation, for example a schematic illustration of the arrangement structure. Filling in this box does not exempt the description that has to be made in the *box(es) 407* and/or *408*.

**STATEMENT**

(Article 24 of Law No. 26/2020)

**INTERMEDIARY**

**MODELO 58  
ANNEX A**

**1**

**IDENTIFICATION**

1.1 Nature	101 <input type="checkbox"/> Natural person	102 <input type="checkbox"/> Legal person or entity without legal personality
1.2 Name or designation	103 <input type="text"/>	
1.3 Date of birth	104 <input type="text"/>	1.4 Place of birth 105 <input type="text"/>
1.5 TIN	106 <input type="text"/>	1.6 Issuing country 107 <input type="text"/>
1.7 e-Mail	108 <input type="text"/>	
1.8 Address	109 <input type="text"/>	1.9 Country of residence 110 <input type="text"/>
1.10 Intermediary's performance		
	111 <input type="checkbox"/> Design, commercialization, organization, availability for application and/or management of the application of the arrangement	
	112 <input type="checkbox"/> Help, assistance or advice	
1.11 Did the intermediary invoke the legal or contractual duty of secrecy?		
	113 <input type="checkbox"/> Yes 114 <input type="checkbox"/> No	
1.12 Please indicate the Member State(s) in which there is a legal or contractual duty of secrecy with respect to the intermediary		
		115 <input type="text"/>

## ANNEX A - INTERMEDIARY

It is intended to declare the information relating to the intermediary(s) and the number of annexes corresponding to the number of intermediaries involved in the arrangement must be filled in.

### Table 1 - Identification

You must indicate the nature of the declarant by indicating one of the following options:

- Box 101- natural person
- Box 102 - legal person or entity without legal personality

In *box 103* you must indicate the name or designation of the declarant.

In *box 104*, if you have marked *box 101*, you must indicate the date of birth.

In *box 105*, if you have marked *box 101*, you must indicate the place of birth.

In *box 106* you must indicate the Tax Identification Number (TIN) of the intermediary.

In *box 107* you must indicate the country issuing the TIN in accordance with **ISO 3166 alpha 2**.

In *box 108* you must indicate a valid contact *email address* of the intermediary.

In *box 109* you must indicate the address of the intermediary, corresponding to the tax or professional domicile or, when these are not available, the address of the headquarters or permanent establishment.

In *box 207* you must indicate the country code of residence for tax purposes of the declarant, according to **ISO 3166 alpha 2**.

You shall indicate one of the following options, corresponding to the performance of the intermediary:

- box 111 - design, marketing, organization, provision for application and/or management of the application of the arrangement
- box 112 - providing help, assistance or advice

It shall indicate whether the intermediary invoked the legal or contractual duty of secrecy by ticking *box 113* – yes or *box 114* – no. You must indicate *box 113* if you are the relevant taxpayer who is fulfilling the communication obligation under the provisions of Article 13 of Law No. 26/2020, of July 21, or if you are the intermediary who is fulfilling the subsidiary communication obligation provided for in paragraph 4 of that same Article 13.

It must be identified in *box 115*, in accordance with **ISO 3166 alpha 2**, the member State(s) in which there is a legal or contractual duty of secrecy with respect to the intermediary.

**STATEMENT**

(Article 24 of Law No. 26/2020)

**RELEVANT TAXPAYER AND ASSOCIATED ENTERPRISE**

**MODELO 58  
ANNEX B**

1 RELEVANT TAXPAYER	
1.1 Nature	101 <input type="checkbox"/> Natural person      102 <input type="checkbox"/> Legal person or entity without legal personality
1.2 Name or designation	103 <input type="text"/>
1.3 Date of birth	104 <input type="text"/>
1.4 Place of birth	105 <input type="text"/>
1.5 TIN	106 <input type="text"/>
1.6 Issuing country	107 <input type="text"/>
1.7 e-Mail	108 <input type="text"/>
1.8 Address	109 <input type="text"/>
1.9 Country of residence	110 <input type="text"/>
1.10 Date of application of the arrangement	111 <input type="text"/>
2 ASSOCIATED COMPANIES	
2.1 Nature	201 <input type="checkbox"/> Natural person      202 <input type="checkbox"/> Legal person or entity without legal personality
2.2 Name or designation	203 <input type="text"/>
2.3 Date of birth	204 <input type="text"/>
2.4 Place of birth	205 <input type="text"/>
2.5 TIN	206 <input type="text"/>
2.6 Issuing country	207 <input type="text"/>
2.7 e-Mail	208 <input type="text"/>
2.8 Address	209 <input type="text"/>
2.9 Country of residence	210 <input type="text"/>
2.10 Is it an entity covered by the arrangement?	211 <input type="checkbox"/> Yes      212 <input type="checkbox"/> No

## ANNEX B - RELEVANT TAXPAYER AND ASSOCIATED ENTERPRISE

It is intended to declare the information relating to the relevant taxpayer and associated enterprises (in the respective definitions, contained in subparagraphs c) and d) of no. 1 and no. 2 – of Article 2 of Law No. 26/2020, of July 21), and the number of annexes corresponding to the number of relevant taxpayers and associated enterprises relevant to the arrangement shall be filled in.

### Table 1 - Relevant taxpayer

You must indicate the nature of the declarant by indicating one of the following options:

- Box 101- natural person
- Box 102 - legal person or entity without legal personality

In *box 103*, you must indicate the name or designation of the relevant taxpayer.

In *box 104*, if you have selected *box 101*, you must indicate the date of birth.

In *box 105*, if you have selected *box 101*, you must indicate the place of birth.

In *box 106*, you must indicate the Tax Identification Number (TIN) of the intermediary.

In *box 107*, you must indicate the country issuing the TIN in accordance with **ISO 3166 alpha 2**.

In *box 108*, you must indicate the valid contact *email address* of the relevant taxpayer.

In *box 109*, you must indicate the address of the relevant taxpayer, corresponding to the tax domicile or, if this is not available, the address of the headquarters or permanent establishment.

In *box 110* you must indicate the country code of residence for tax purposes of the declarant, according to **ISO 3166 alpha 2**.

In *box 111* you must indicate the date on which the first step in the application of the arrangement was or will be carried out.

## Table 2 - Associated Enterprise

The associated enterprises relevant to the arrangement, whether or not they are covered by the arrangement, should be identified in this table.

You must indicate the nature of the declarant by indicating one of the following options:

- box 201- natural person
- box 202 - legal person or entity without legal personality

In *box 203*, you must indicate the name or designation of the relevant taxpayer.

In *box 204*, if you have selected *box 201* you must indicate the date of birth.

In *box 105*, if you have selected *box 201*, you must indicate the place of birth.

In *box 206*, you must indicate the Tax Identification Number (TIN) of the intermediary.

In *box 207*, you must indicate the country issuing the TIN in accordance with **ISO 3166 alpha 2**.

In *box 208*, you must indicate the valid contact *email address* of the relevant taxpayer.

In *box 209*, you must indicate the address of the relevant taxpayer, corresponding to the tax domicile or, if this is not available, the address of the headquarters or permanent establishment.

In *box 210*, you must indicate the country code of residence for tax purposes of the declarant, according to **ISO 3166 alpha 2**.

It should also be indicated whether the associated enterprise is an entity covered by the arrangement by selecting *box 211* – yes or *box 212* – no.

**STATEMENT**

(Article 24 of Law No. 26/2020)

**COVERED ENTITY**

**MODELO 58  
ANNEX C**

**1**

**IDENTIFICATION**

<b>1.1 Nature</b>	101 <input type="checkbox"/> Natural person	102 <input type="checkbox"/> Legal person or entity without legal personality	
<b>1.2 Name or designation</b>	103 <input type="text"/>		
<b>1.3 1.3 Date of birth</b>	104 <input type="text"/>	<b>1.4 Place of birth</b>	105 <input type="text"/>
<b>1.5 TIN</b>	106 <input type="text"/>	<b>1.6 Issuing country</b>	107 <input type="text"/>
<b>1.7 e-Mail</b>	108 <input type="text"/>		
<b>1.8 Address</b>	109 <input type="text"/>	<b>1.9 Country of residence</b>	110 <input type="text"/>

## ANNEX C - COVERED ENTITY

It is intended to declare that all the information related to the identification of the persons (natural or legal) or entities with no legal personality of a Member State, which fall within the scope of the arrangement to be conveyed as part of the same, affecting, or being affected by it, when it is not identified in the Annex of the Relevant Taxpayer and Associated Enterprise, and fill in the annex number that corresponds to the number of entities covered by the arrangement.

### Table 1 - Identification

You shall indicate the nature of the declarant by indicating one of the following options:

- Box 101- natural person
- Box 102 - legal person or entity without legal personality

In *box 203*, you must indicate the name or designation of the relevant taxpayer.

In *box 104*, if you have selected *box 101*, you must indicate the date of birth.

In *box 105*, if you have selected *box 101*, you must indicate the place of birth.

In *box 106*, you must indicate the Tax Identification Number (TIN) of the intermediary.

In *box 107*, you must indicate the country issuing the TIN in accordance with **ISO 3166 alpha 2**.

In *box 108*, you must indicate the valid contact *email address* of the relevant taxpayer.

In *box 109*, you must indicate the address of the relevant taxpayer, corresponding to the tax domicile or, if this is not available, the address of the headquarters or permanent establishment.

In *box 110*, you must indicate the country code of residence for tax purposes of the declarant, according to **ISO 3166 alpha 2**.

**Disclaimer:** *This translation into English is intended solely as a convenience to the non-Portuguese-reading public.*

*Any discrepancies or differences that may arise in translation of the official Portuguese version are not binding and have no legal effect for compliance or enforcement purposes.*