
A NOVA LEI DAS STARTUPS E RECONHECIMENTO DE STARTUP

**STARTUP
PORTUGAL**

AGENDA

1. NOVA LEI DAS STARTUPS
2. O RECONHECIMENTO DE STARTUPS
3. NOVAS REGRAS PARA REGIME DE STOCK OPTIONS
4. NOVAS MEDIDAS: ORÇAMENTO DE ESTADO 2024

NOVA LEI DAS STARTUPS

NOVA LEI DAS STARTUPS

(Lei 21/2023 de 25 de maio)

cria oportunidade de
desenhar novas
políticas e medidas
direcionadas
especificamente
para estas empresas

DEFINIÇÃO LEGAL DE STARTUP E SCALE UP

1. Antiguidade até 10 anos, e
2. Emprega até 250 trabalhadores, e
3. Fatura anualmente até 50 milhões de euros, e
4. Tem sede ou um mínimo de 25 trabalhadores em Portugal, e
5. Cumpre uma das seguintes condições:
 - empresa inovadora com alto potencial de crescimento (selo ANI), ou
 - concluiu pelo menos uma ronda de capital de risco, ou
 - recebeu investimento do BPF ou de Business Angels;Outros casos: reconhecimento específico pela Startup Portugal.

Startup

Não cumpre um ou mais dos critérios 1. a 4., de antiguidade e dimensão, mas enquadra-se no Tech Visa ([Tech Visa Certification](#)).

Scale Up

NOVO REGIME FISCAL PARA AS STOCK OPTIONS

- Tributação apenas no momento de liquidez;
- Taxa efectiva de 14%.

NOVAS REGRAS PARA O SIFIDE

- Recuperação crédito fiscal até 12º ano;
- Despesas R&D incrementadas de 110% para 120%;
- Critérios de acesso mais exigentes.












ALTERAÇÕES AO REGIME DE STOCK OPTIONS

A quem se aplica?

- A colaboradores, founders e órgãos sociais de qualquer startup, se micro ou pequena empresa;
- A colaboradores, founders e órgãos sociais com menos de 20% de participação accionista em Scale-ups, empresas Grandes ou de Média dimensão, com mais de 10% de custos aplicados em I&D.

	ANTES DE NLS	ACTUAL
IMPOSTO NO MOMENTO AQUISIÇÃO	<ul style="list-style-type: none"> • SIM • 53% 	<ul style="list-style-type: none"> • NÃO
IMPOSTO NO MOMENTO DE LIQUIDEZ	<ul style="list-style-type: none"> • SIM • 28% 	<ul style="list-style-type: none"> • SIM • 14%
EXIT TAX	<ul style="list-style-type: none"> • Não Aplicável 	<ul style="list-style-type: none"> • SIM

COMPARAÇÃO COM OUTROS ECOSSISTEMAS

	PORTUGAL 	SPAIN 	FRANCE 	GERMANY 	UK 	ESTONIA 	IRELAND 	ITALY 	SWEDEN 	NORWAY 	DENMARK 
TAX ON VESTING	<ul style="list-style-type: none"> NO 	<ul style="list-style-type: none"> NO 	<ul style="list-style-type: none"> NO 	<ul style="list-style-type: none"> YES UP TO 51,52 TAXED THROUGH LABOUR INCOME 	<ul style="list-style-type: none"> YES UP TO 45 TAXED THROUGH LABOUR INCOME 	<ul style="list-style-type: none"> NO 	<ul style="list-style-type: none"> NO 	<ul style="list-style-type: none"> NO 	<ul style="list-style-type: none"> NO 	<ul style="list-style-type: none"> NO 	<ul style="list-style-type: none"> NO
TAX ON DISPOSAL	<ul style="list-style-type: none"> YES 14% 	<ul style="list-style-type: none"> YES UP TO 26% 	<ul style="list-style-type: none"> 30% OR 47,2 	<ul style="list-style-type: none"> YES UP TO 26,37% 	<ul style="list-style-type: none"> YES UP TO 20% 	<ul style="list-style-type: none"> YES 20% 	<ul style="list-style-type: none"> YES 33% 	<ul style="list-style-type: none"> YES 26% 	<ul style="list-style-type: none"> YES UP TO 52% 	<ul style="list-style-type: none"> YES 35,20% 	<ul style="list-style-type: none"> YES UP TO 42%
EXIT TAX	<ul style="list-style-type: none"> YES 	<ul style="list-style-type: none"> YES 	<ul style="list-style-type: none"> YES 	<ul style="list-style-type: none"> ? 	<ul style="list-style-type: none"> NO 	<ul style="list-style-type: none"> NO 	<ul style="list-style-type: none"> NO 	<ul style="list-style-type: none"> NO 	<ul style="list-style-type: none"> NO 	<ul style="list-style-type: none"> NO 	<ul style="list-style-type: none"> NO

RECONHECIMENTO DE STARTUP E SCALEUP

COMO PEDIR O RECONHECIMENTO DA MINHA STARTUP?

1. **Aceder ao Portal Único de Serviços Públicos**
 - Aceder a eportugal.gov.pt e pesquisar por Estatuto de Startup e Scale Up.
2. **Preencher o Formulário e Submeter o Pedido**
3. **Emissão do Certificado**



QUE DOCUMENTAÇÃO É CONSIDERADA?

- Declaração de início de atividade;
- Declaração IES;
- Certidão Permanente;
- Ter um dos seguintes documentos:
 - Selo I-D ou Reconhecimento de empresas do setor da tecnologia da ANI;
 - ou prova documental do IAPMEI ou CMVM em como recebeu uma ronda de financiamento de uma capital de risco, venture capital ou business angel;
 - ou prova documental de investimento por parte do BPF;
- Certificação no âmbito do Tech Visa (no caso de reconhecimento de Scale Up).



NOVAS MEDIDAS: ORÇAMENTO DE ESTADO 2024

NOVAS MEDIDAS

- IFICI (ex-regime residentes não habituais para colaboradores e órgãos sociais de startups) – que se reflecte no pagamento de “flat tax” de 20% sobre o rendimento (IRS), durante 10 anos.
- Taxa de IRC de 12,5% de para empresas que tenham o estatuto de startup;
- Programa AVANÇAR, que consiste na concessão, à entidade empregadora, de um apoio financeiro à contratação sem termo, a tempo completo, de jovens desempregados, inscritos no IEFP, com qualificação de nível superior e cuja retribuição estabelecida no contrato seja igual ou superior a 1.385,98 €.



OBRIGADO.

contact@startupportugal.com

[@startupportugal](#)

Lei das Startups 21/2023 - regime fiscal para stock options mais atrativo da europa;

- IFICI (ex-regime residentes não habituais para colaboradores e órgãos sociais de startups);
- IRC 12,5% para startups;
- Programa Avançar com majoração para startups;

DEFINIÇÃO DO CONCEITO LEGAL DE STARTUP E SCALEUP

DEFINIÇÃO DE STARTUP

- < 10 anos;
- < 250 colaboradores;
- < 50 milhões de euros de receita anual;
- Não resulte de uma transformação ou cisão de uma grande empresa e não tenha no seu capital qualquer participação maioritária, directa ou indirecta de uma grande empresa;
- Ter sede em Portugal ou pelos menos 25 empregados em Portugal;



DEFINIÇÃO DE STARTUP

Cumpre uma das seguintes condições:

- seja uma empresa inovadora com elevado potencial de crescimento, com sido reconhecida idoneidade pela ANI;
- Tenha concluído, pelo menos, uma ronda de financiamento de capital de risco por entidade habilitada para o investimento desta natureza, sujeita à supervisão da CMVM, ou mediante a aportação de instrumentos de capital ou quase capital por parte de investidores – business angels – certificados pelo IAPMEI;
- Tenha recebido investimento de BPF.

A falta de verificação dos requisitos das condições acima pode ser suprida por declaração prévia emitida pela Startup Portugal.



DEFINIÇÃO DE SCALEUP

- Tem sede o, pelo menos, 25 empregados em Portugal.

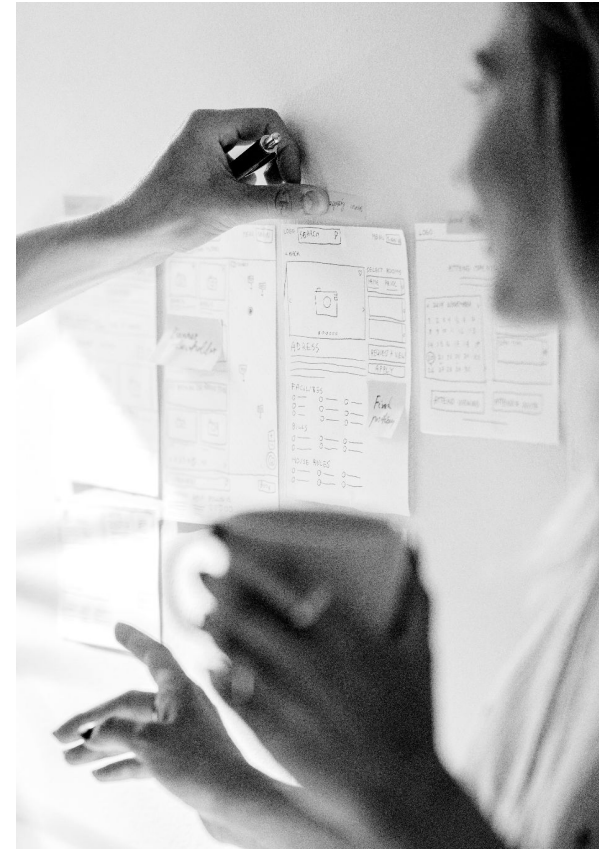
Cumpra uma das seguintes condições:

- ser uma empresa inovadora com elevado potencial de desenvolvimento;
- ter concluído pelo menos uma ronda de financiamento de capital de risco;
- Ter recebido investimento do Banco Português de Fomento;
- Cumprir com a Certificação Tech Visa.



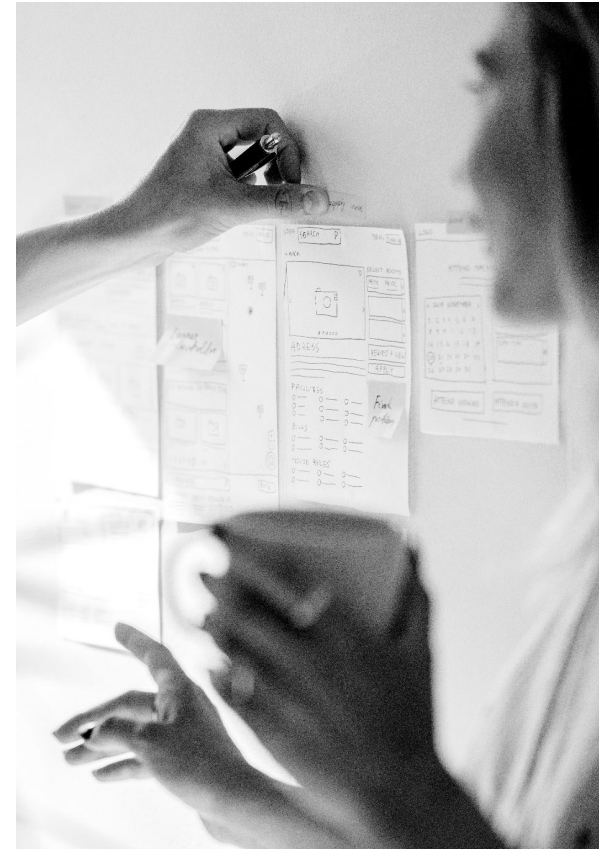
PROCESS OF DISCUSSION WITH THE ECOSYSTEM STAKEHOLDERS

- Process **started in may 2021**;
- It consisted of many hours of listening, studying and **discussion with a broad group of the stakeholders** including investors, founders of startups and already established technological companies, leaders of public institutions that support business, innovation and entrepreneurship, heads of universities, etc.
- Between November 2021 and March 2022, **Startup Portugal's Strategic Council carried out an in-depth analysis** of a first document, both in three plenary meetings and in a more specialised manner in **weekly meetings of the working groups with specialists** that were set up.



PROCESS OF DISCUSSION WITH THE ECOSYSTEM STAKEHOLDERS

- Progress monitored by Startup Portugal and by the Government teams;
- The work was carried out in a totally independent way, in a Strategic Council with which no representative of the ministerial cabinets;
- There was a search for harmony of goals and an open exchange of information in order to align positions and to guide the work so that the design of the measures was consistent with the legislation and the availability of funding sources, so that they could be implemented as soon as possible.



THE NATIONAL STRATEGY FOR ENTREPRENEURSHIP AND THE 20 MEASURES

IMPLEMENTED IN 2022

1. Define the legal concept of Startup
2. Issue Vouchers for Startups
4. Strengthen funding for incubators
9. Strengthen and review public funding instruments – VC Program Fund of Funds
10. Create new lines of investment in the Deal by Deal model – 200M€
13. Review taxation of Stock Options for startups
20. Strengthen support for the internationalisation of Portuguese start-ups

35% [7 Implemented Measures]

TO IMPLEMENT IN 2023

2. (cont'd) Issue new vouchers for startups
3. Support pilot projects through public procurement
4. (cont'd) Increase funding for incubator actions
5. Support incubation and acceleration programmes
6. Promote entrepreneurship in higher education
7. Stimulate entrepreneurship in creative industries
8. Supporting job creation through entrepreneurship – Empreende XXI
- (cont) Strengthen and review public funding instruments
11. Create a New Intellectual Property Fund
12. Create new risk mitigation mechanism
14. Reduce IRS for workers in startups
15. Reinforce support to Business Angels and individual investors
16. Attract and retain talent for startup and technological companies – RRNH for Digital Nomads
17. Improve tax regimes for start-ups and technological companies
18. Train young people with integrated internships in technological companies
19. Launch the international campaign "Portugal Entrepreneur and Technological Portugal".
20. (cont'd) Reinforce the support to internationalisation of Portuguese start-ups

85% [17 Implemented Measures]

TO IMPLEMENT IN 2024

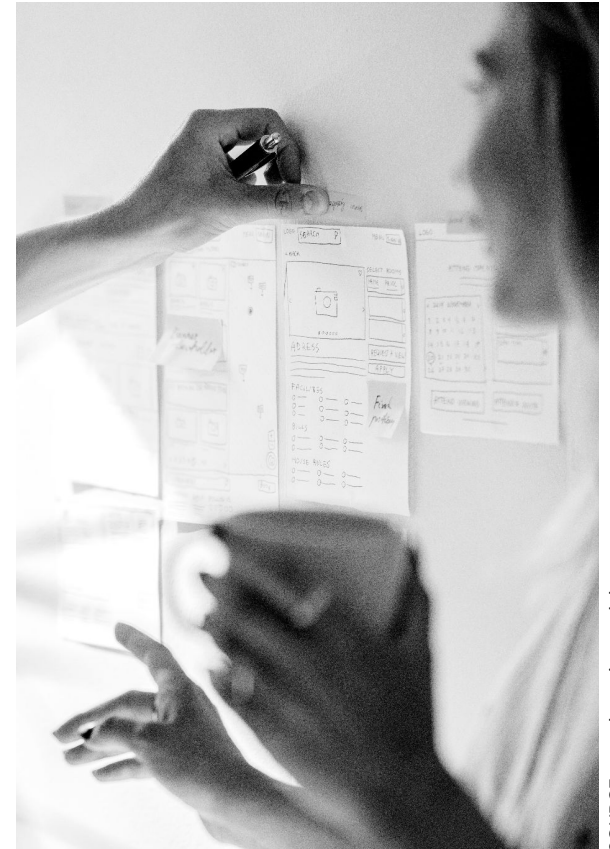
6. (cont'd) Promoting entrepreneurship in higher education;
7. (cont'd) Stimulating entrepreneurship in creative industries;
11. (cont'd) Creating new intellectual property fund.

100% [20 Implemented Measures]

THE NEW LEGISLATION PdL 56/XV

THE STARTUP DEFINITION

- Less than 10 years;
- Employs less than 250 workers;
- An annual turnover that does not exceed 50 million euros;
- Has its head office or at least 25 employees in Portugal;
- Complies with one of the following conditions
 - being an innovative company with high development potential
 - to have concluded at least one round of risk capital financing
 - Having received investment from Banco Português de Fomento
- Exception: declaration by Startup Portugal

SOURCE: www.loremipsumdolor.com

THE SCALE UP DEFINITION

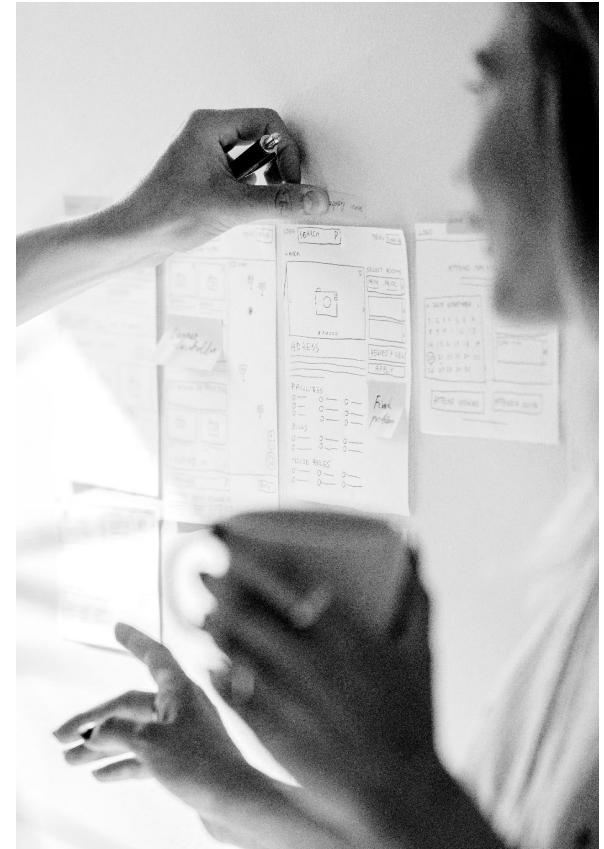
- Has its head office or at least 25 employees in Portugal;
- Complies with one of the following conditions:
 - being an innovative company with high development potential
 - to have concluded at least one round of risk capital financing
 - Having received investment from Banco Português de Fomento
- Complies with [Tech Visa Certification](#)



SOURCE: www.loremipsumdolor.com












TO WHAT STARTUPS DOES IT APPLY TO?

- To workers, founders and governing bodies of any startups, micro and small companies;
- To workers, founders and governing bodies with less than 20% ownership of Scale-ups, Medium or Big Companies with more than 10% expenditures in Research and Development.



SOURCE: www.loremipsumdolor.com

HOW DOES IT COMPARE WITH OTHER COUNTRIES IN EUROPE?

	PORTUGAL 	SPAIN 	FRANCE 	GERMANY 	UK 	ESTONIA 	IRELAND 	ITALY 	SWEDEN 	NORWAY 	DENMARK 
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THE NEW SIFIDE RULES

- Fiscal credit can be recovered until the 12nd year of activity after deduction, via IRC;
- R&D expenses for eco-design increased from 110% to 120%;

Benefit duplication

- End of the incremental rate;
- End of special relations.

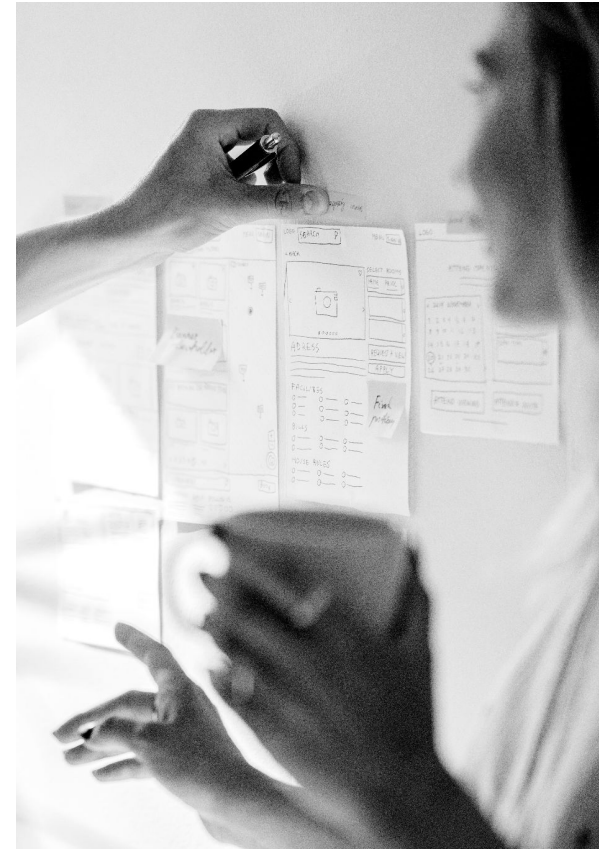


SOURCE: www.loremipsumdolor.com

WHAT IS STILL MISSING?

WHAT IS STILL MISSING?

- **Eliminate the Exit Tax:** this requires the taxation of gains when the employee loses his/her status of resident in Portugal;
- **Adding Scale ups (a concept which, in the new law, includes unicorns) to the group of entities that are not covered by the exclusion of tax benefits** for founders and shareholders with shareholdings exceeding 20% and for governing bodies;
- **Extend the application of the new tax regime to stock option plans issued by national or foreign companies,** in a group relationship with the Portuguese entity employing the beneficiaries.



SOURCE: www.loremipsumdolor.com

NEXT STEPS

NEXT STEPS

- ...

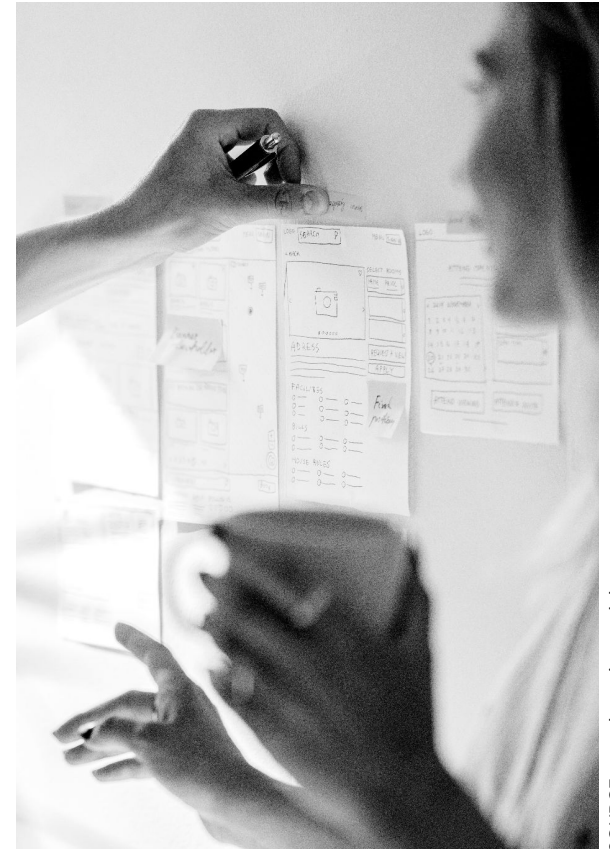


SOURCE: www.loremipsumdolor.com

HOW TO TAKE PART IN THE DISCUSSION

HOW TO TAKE PART IN THE DISCUSSION

- JOIN OUR HANGOUTS
- SEND AN E-MAIL WITH YOUR SUGGESTIONS TO STARTUPLAW@STARTUPPORTUGAL.COM



SOURCE: www.loremipsumdolor.com

TÍTULO DO TEXTO

- Lorem ipsum dolor sit amet, consectetur adipiscing elit.
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SUBTÍTULO DO TEXTO

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