

Study of Litigation Between Taxpayers and the Tax Authority in the Application of the Tax Incentive for Investment Regime (RFAl)

The purpose of this internship report is to thoroughly understand how litigation between taxpayers and the Portuguese Tax Authority in the application of the Tax Incentive for Investment Regime (RFAl) is characterized, from both a normative and practical perspective. The following specific objectives were defined: first, to conduct a detailed analysis of the RFAl, including its application requirements, eligibility criteria, tax benefits granted, and reporting obligations; and second, to identify and characterise the main factors underlying disputes between taxpayers and the Tax Authority. The report also describes the activities carried out in the internship host entity in accordance with Article 10° of the RIEEP from the Ordem dos Contabilistas Certificados (OCC).

The research follows a qualitative, descriptive, explanatory, and exploratory approach, and the methodology is based on case studies. It will select arbitration decisions concerning the RFAl to identify the factors that led the CAAD (Arbitration court) to rule in favour of the taxpayer or the Tax Authority. The study further incorporates documentary and interpretative analysis of the legal framework governing the RFAl, including the Investment Tax Code and related complementary legislation, as well as court rulings.

Rather than merely identifying the causes of conflict, this Internship Report seeks to go beyond them. Through a methodical examination of the Arbitration Court case law, the findings aim to contribute to a more informed, consistent, and successful application of the RFAl. The results may prove valuable not only to taxpayers but also to the Tax Authority and policymakers seeking to strengthen legal certainty in the field of tax incentives.

Keywords: Accounting; Litigation; RFAl; Tax Arbitration; Tax Authority.

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