

TWO CHANGES IN THE PORTUGUESE TAX WORLD TO KEEP AN EYE ON



By Joel Filipe

Specialized tax courts

The [first change](#) is the entry into operation, next September 1, of **specialized tax courts**, being tax courts segregated between: **(i) common tax courts** (with residual competence) and **(ii) tax foreclosure and infraction courts** (with competence to analyse all the procedures regarding disputes deriving from tax foreclosures and tax infractions).

The purpose of the specialization is to speed up decisions and answer to the high number of tax foreclosures and penalties proceedings.

Taxpayer's support and defence cabinet

The [second change](#) to keep an eye on is the implementation and entry into operation of the "**Directorate for the Support and Defence of the Tax Payer**" [*DSADC - "Direção de Serviços de Apoio e Defesa do Contribuinte"*] that was created last April.

This Directorate will function as an **Ombudsman for taxpayers** and a centre for support and information, expected to act based on **quick feedback, informality, and opportunity**.

The full entry into force of this Directorate is still pending a few procedures (notably the appointment of its responsible officers) but the measure, if correctly implemented, will allow for a better cooperation between Tax Authorities and Tax payers.



By Kovab

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