Madeira: Global Solutions for Wise Investments

Moving to Madeira
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I – INTRODUCTION

1 - Objectives of the guide

Further to all the formalities to incorporate a company in the International Business Centre of Madeira, one of the difficulties which many investors face is to gather information on the necessary steps to move to and live in Madeira. Obtaining the proper documentation, finding a home to rent or buy, or even small formalities such as contracting water, energy and gas supply may sometimes become difficult tasks if you do not understand the language or do not know whom to contact.

This guide aims at making all these steps somewhat easier for all those moving to Madeira by providing useful information on the formalities to be followed when setting up in our island. It also compiles information on the local traditions, main events and activities, as well as places to visit and things to do in Madeira so that integration becomes a pleasant experience rather than an obstacle to overcome.

It is by no means a complete guide and we look forward to receiving any suggestions to improve, update or complete it.

Welcome to Madeira!

2 - About Madeira

Madeira, an integral part of Portugal fully integrated in the E.U., is located in the Atlantic Ocean, 900 km southwest of Lisbon. The archipelago, with a total population of over 250,000 inhabitants, has the city of Funchal as its most important centre. Funchal is a very cosmopolitan city due to a long-established tradition in tourism.

The Portuguese Constitution of 1976 granted political and administrative autonomy to Madeira. From a political point of view, such fact means that Madeira has its own government and legislative assembly (parliament). However, this autonomy cannot override the supreme power and political unity of the Portuguese Republic.

The Madeira Regional Assembly is elected by the residents of the island and has the power to create laws in areas of special importance to the region, provided such laws do not contradict the Constitution and the general laws of the Republic. This power is also restricted by the fact that the Regional Assembly can only create laws in areas where the Assembly of the Portuguese Republic has no exclusive powers.

The Regional Government is politically responsible before the Regional Assembly and its President is appointed by the Representative of the Portuguese Republic in Madeira, having considered the results of the elections to the Regional Assembly. The Regional Government defines the political course of Madeira, namely creating regional regulatory decrees and supervising the public services.

One of the main characteristics of Madeira is its political stability, with the Social Democratic Party in power with an absolute majority since 1976. The President of the Regional Government has remained unchanged since 1978.
Madeira has observed a significant development in social and economic terms in the last decade, with substantial investments in infrastructure. Examples of this development are the International Airport, which was expanded in 2000, the new road network and the new harbour, recently concluded.

This growth has been accompanied by a sustained increase in the levels of productivity and GDP per capita, which reached, respectively, 116% and 121% of the national average in 2003.

It should also be noted that Madeira has been classified as an ultra-peripheral region of the E.U., as recognised by article 349º of the Treaty on the Functioning of the European Union, granting a special status to Madeira.
II – INITIAL FORMALITIES

1 - Residence permits (visas)

Citizens of non-EEA countries or Switzerland

The entrance of foreigners in Portuguese territory is regulated by Decree-Law n.º 244/98, of the 8th of August as amended by Law n.º 97/99, of the 26th of July, Decree-Law n.º 4/2001, of the 10th of January and Decree-Law n.º 34/2003, of the 25th of February.

As part of the E.U. and of the Schengen Agreement, Portugal abides by Article 9º of the Convention for the Application of the Schengen Agreement, namely regarding the regime of the concession of visas.

The working visa will allow the entrance in Portuguese territory of foreign citizens, of countries other than the members of the European Economic Area (EEA) or Switzerland, for the undertaking of their professional activities for a maximum of three years (allowing for multiple entrances). Visas should be applied for from a Portuguese consulate or embassy in the country of residence and the following documentation will be required:

- Specific form duly filled and signed;
- 3 color photographs;
- Valid traveling documentation (e.g. passport);
- Working contract, preceded by information sent by the employing entity to the IEFP - Instituto do Emprego e Formação Profissional [Portuguese Employment Institute], confirming the working contract and the approval by the IGT – Inspecção Geral do Trabalho (Portuguese Work Inspection Institute);
- Proof of accommodation and subsistence conditions or presentation of declaration from a Portuguese or foreign entity residing in Portugal guaranteeing such conditions, duly filled in specific form and authenticated by SEF – Serviço de Estrangeiros e Fronteiras (Portuguese Institute for Foreigners and Frontiers);
- Criminal record;
- Certificate of health;
- Health insurance.

Further to the presentation of the above-mentioned documentation, the applicant will be subject to an interview at the Portuguese Consulate.

Citizens of the E.U., E.E.A. and Switzerland

According to Law n.º 37/2006, of the 9th of August, all citizens from the EU, EEA and Switzerland are allowed to enter, remain and live in Portugal, up to three months, without formalities other than holding a valid passport or identity card. Relatives accompanying such citizens, irrespective of their nationality, are also allowed to enter, remain and live in Portuguese territory.

If the three months period is exceeded, such citizens must proceed with a registration at the SEF - Foreigners and Frontiers Services, to formalize the right to reside in Portugal. The registration must be made no later than 30 days after the three months period expires.

The following documentation will be required:

- Specific form duly filled and signed;
- ID card or passport;
- Declaration, under word of honour, that the applicant fulfills one of the following conditions:
1. Undertakes a professional activity, under working contract or independently, in Portuguese territory;
2. Has enough financial resources for himself and his relatives, as well as health insurance in the case such condition is required in the Member State of his nationality to Portuguese citizens;
3. Is enrolled in a private or public teaching institution, officially recognized, as long as he can prove, by declaration or other mean of proof, the possession of enough financial resources for himself and his relatives, as well as health insurance in the case such condition is required in the Member State of his nationality to Portuguese citizens.

Relatives, of EU or non-EU citizenship, are also required to register at the SEF. The following documentation will be required to obtain a Registration Certificate (EU relatives) or a Residence Card (non-EU relatives):

- Specific form duly filled and signed;
- ID card or passport;
- Document proving the relationship, if not evident in the ID card or passport;
- Registration certificate of the EU citizen he/she is accompanying or reuniting with;
- Documental proof that he/she is under the responsibility of the EU citizen (for direct descendents under 21 years of age, spouses and direct ascendants), share a common residency or that there is a health condition that demands the personal assistance from the EU citizen.

Permanent Residence
Citizens of the EU and their relatives, who have resided legally in Portuguese territory for a period of more than 5 years, have the right to permanent residence in Portugal. A Permanent Residence Certificate must be requested to the SEF services through a specific form.

2 - Fiscal identification number

When moving to Madeira, one of the first concerns must be the registration for tax purposes and the issue of the fiscal card (cartão de contribuinte). This card will allow to proceed with small formalities such as requiring water, energy or gas supply or to rent or buy a house.

The fiscal card may be requested at any tax office, by any Portuguese, EU or third country citizen or by his legal representative. A provisional fiscal card will be issued at the time of the request. The definitive card will be sent to the domicile of the card owner or of his legal representative.

The applicant must present a valid identification document, such as a ID card or passport.

3 - Social security

The Portuguese National Health System (SNS) provides access to medical consultation in hospitals and health centres distributed throughout Madeira, subject to a small fee (called the “taxa moderadora”), and free internment and surgery in public hospitals, as well as a co-participation in the costs of a list of medication prescribed by public or private medical institutions. In addition, workers will benefit from illness and maternity leave subsidies.

The registration at the SNS is the responsibility of the employing company which must inform the local Social Security centre of the admission of new employees. However, the worker must request the issue of the user card (“cartão de utente”) at the local health centre. In the case of non-EU workers, a working visa or a document proving the authorization of permanence or residence (as seen above) will be required.
Citizens Bureau
Most of the above described formalities may be carried out at the recently implemented “Loja do Cidadão” or “Citizen’s Bureau”. This is a network of “shops” that provide integrated services to citizens in different areas such as tax, visas, social security and other matters. It is a very convenient way of starting all the formalities to move to Madeira as it reunites several services in one common desk. The citizens bureau in Funchal is very conveniently located in the center of the city, at Avenida Arriaga, near the office and shopping areas.

4 – Bank accounts

The requirements and formalities for opening bank accounts in Portugal are set by the Bank of Portugal, according to its Organic Law and to article 7º of Decree-Law 454/91, of the 28th of December.

In the case of private individuals, the following information and documentation must be provided to the bank:

1. Full name, signature, date and place of birth and nationality: through the presentation of I.D. (or equivalent document), passport or residence permit (in the case of residents), or passport, I.D. or any identification document with the full name and photograph of the bearer and issued by a competent public entity (in the case of non-residents);
2. Filiation: through the presentation of the documentation listed in n.º 1 or, in alternative, through the presentation of a public registration certificate, or, in the case of foreign citizens, through the presentation of an equivalent public document;
3. Full address: through the presentation of any document considered suitable and sufficient by the bank;
4. Professional activity and employer: through the presentation of a business card, wage receipt or any other corroborative documentation;
5. Fiscal number: through the presentation of the fiscal card or certified copy;
6. Public offices held: does not require any supporting documentation.

In the case of companies, the following information and documentation must be provided to the bank:

1. Company name, activity and headquarters: through the presentation of the commercial registration certificate or equivalent public document;
2. Company identification number: through the presentation of the identification card issued by the National Company Registrar (RNPC) or, in the case of non-resident companies, through the presentation of an equivalent document;
3. Company fiscal number: through the presentation of the company’s fiscal card or certified copy;
4. Identification of shareholders with participations and voting rights equal to or above 25% and of managers or directors of the company: by the presentation of a declaration issued by the company.

The above-listed information and documentation must also be provided in cases where the bank has not a direct and personal contact with the account holder or his legal representative. In such cases, certified copies of the requested documentation or a written declaration issued by a bank in which the interested entity already holds a bank account must be sent through registered mail.

Most banks have an Internet Banking facility, allowing easy access to accounts, money transfers, payments, stock exchange and other operations on-line. In addition, the use of ATM terminals is widely spread in Portugal and banks have either offices in other European capitals or agreements with other banks in most countries, allowing access to bank accounts through the use of debit or credit cards in international ATM terminals.
5 – Relevant Contacts

**Instituto Regional do Emprego / Regional Employment Institute**
Rua da Boa Viagem, 36 9060-027 Funchal
Tel.: +351291200130 Fax: +351291220014
www.ire.gov.pt

**Inspecção Regional do Trabalho / Regional Work Inspection**
Rua da Boa Viagem, 36, 3º floor 9060-027 Funchal
Tel.: +351291200140 Fax: +3512912200141
E-mail: irt.srrh@gov-madeira.pt

**SEF – Serviço de Estrangeiros e Fronteiras / SEF- Foreigners and Frontiers Services**
Rua Nova da Rochinha, 1 – B 9064-509 Funchal
Tel.: +351291214150/ 214160 Fax: +351291214188 E-mail: dir.madeira@sef.pt
www.sef.pt

**DRAF - Direcção Regional dos Assuntos Fiscais / Regional Tax Office**
Rua 31 de Janeiro, 29 – 2º andar - 9054-533 Funchal
Tel: +351.291212600 Fax: +351.291212674 ddffunchal@dgci.min-financas.pt

**Loja do Cidadão/ Citizen’s Bureau**
Edifício Arriaga Av. Arriaga n.º42 – A 9000 – 064 Funchal
Tel.: +351.291212200 Fax: + 351.291212220 E-mail: lojadocidadao@lc.gov-madeira.pt
III – IMPORTATION OF GOODS

1 – Formalities

From Non-EU countries

The importation of personal goods from non-EU Member States into the EU is regulated by Regulation [CEE] n.º 918/83 of the Council. This regulation allows certain goods to be exempt from import duties when imported from third countries by citizens moving their permanent residence into EU countries. Included in these goods are the following:

- Furniture, home equipment and provisions;
- Personal objects, home clothing and other domestic articles for personal use and needs of the owner;
- Private motorcycles or cars, yachts or turistic planes;
- Domestic pets;
- Other personal goods not intended to be commercialized.

Excluded from the above-mentioned exemption are tobacco and alcoholic products, commercial vehicles and materials for professional use with the exception of portable instruments for mechanical arts or liberal professions.

The exemption will only be conceded to citizens residing in the country of origin for more than 12 months and owning the imported goods for more than 6 months.

It is recommended that the owner sends the goods from the country of origin to the port of Funchal through a freight system called “frete corrido” or “straight through freight”. In this freight system the goods are transported from their initial embarking point to their final destination in the means of transportation specified in the respective “bill of landing” or “airway bill”. The owner may then agree with the local representative of the freight company the delivery of the goods at his residence in Madeira. This usually avoids additional handling and transhipment expenses in intermediary ports, but it is always advisable to compare different freight systems and companies.

The reception and clearance of the goods in Madeira will require the support of a customs clearance agent who will, under a fee, take care of all the formalities and paperwork with the customs authorities in Madeira.

The following documentation will be required:

- Passport or ID card;
- Fiscal card;
- Ticket of the flight from the country of origin;
- Certificate of settlement of residence (issued by the local “Junta de Freguesia”, which is one of the sections of the municipality);
- Consul certificate, issued by the Portuguese Consul of the country of origin;
- Renting contract or Deed of Sale of the permanent residence in Madeira. In the case of free letting, a declaration of the entity owning the property will be required.

From EU countries

The shipment of personal goods and equipment to Madeira from EU countries is not subject to any specific formality at the local customs authorities due to the principle of free circulation of goods and persons between European Union countries. Once again, it is advisable that the owner sends the goods
from the country of origin to Madeira’s port using the “frete corrido” or “straight through freight” to lower freight costs and fees.

2 – Estimated freight costs

Freight costs may vary considerably, depending on aspects such as the origin/destination of the freight, weight and type of cargo (bulk, container, refrigerated), as well as other aspects. Therefore, below is an estimation of the costs of transportation between Funchal and mainland Portugal for 20’ and 40’ containers. These costs may suffer adjustments over time.

<table>
<thead>
<tr>
<th>20’ container</th>
<th>Freight</th>
<th>THC</th>
<th>BAF</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>From mainland to Madeira</td>
<td>€910</td>
<td>€135</td>
<td>€47,50</td>
<td>€1,092,50</td>
</tr>
<tr>
<td>From Madeira to mainland</td>
<td>€368</td>
<td>€135</td>
<td>€47,50</td>
<td>€550,50</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>40’ container</th>
<th>Freight</th>
<th>THC</th>
<th>BAF</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>From mainland to Madeira</td>
<td>€1,430</td>
<td>€135</td>
<td>€95</td>
<td>€1,660</td>
</tr>
<tr>
<td>From Madeira to mainland</td>
<td>€562</td>
<td>€135</td>
<td>€95</td>
<td>€792</td>
</tr>
</tbody>
</table>

THC: Terminal Handling Charges
BAF: Bunker Adjustment Factor

For other destinations or types of cargo, it is advisable to contact any forwarding agent in Madeira, many of which are branches of international freight companies or have offices in mainland Portugal or internationally.

5 – Sea and air connections

Madeira has regular sea cargo connections on a twice-a-week basis with Lisbon, on a weekly basis with New York, and every fortnight with European ports such as Bremen, Hamburg, Antwerp, Felixtowe, Rotterdam and London.

The recent improvements made to the local airport included the extension of the runway to 2,781 meters and the increase of the traffic capacity to 3,500,000 passengers per year. The cargo capacity has also been increased to 16,000 tons per year with the improvement of the cargo terminal. Several international airlines fly to and from Madeira, with 10 daily flights to Lisbon and direct flights to international destinations such as London and Paris.
6 – Relevant contacts

APRAM – Madeira’s Port Administrator
Av. Sá Carneiro, 3, 4 and 5 - 9004-518 Funchal
Tel: +351.291208600 Fax: +351.291220196 E-mail: marketing@apram.pt
www.apram.pt

ANAM – Madeira’s Airport Administrator
Edif. VIP/DAM, Aeroporto Internacional da Madeira 9100-105 Santa Cruz
Tel.: +351.291520760 Fax: +351.291520761 E-mail: anam@anam.pt
www.anam.pt

Customs Clearance Agents

MT – Despachantes Unipessoal, Lda.
Rua São Francisco, 3 R/C B 9000-054 Funchal
Tel.: +351.291242612 Fax: +351.291241049 E-mail: mtdespachantes@sapo.pt

Forwarding Agents

Arnaud Transitários Ilhas, S.A.
Caminho do Palheiro Ferreiro, nº 2 9125-158 Caniço
Tel.: +351.291790220 Fax: +351.291790229

David José Pinho e Filhos, Lda.
Caminho da Ribeira Grande, 53 9020-114 Funchal
Tel.: +351.291742121 Fax: +351.291753398

Marfrete – Agência de Navegação e Trânsitos, Lda.
Rua da Alfândega, 64 4º 9000-059 Funchal
Tel.: +351.291226727 Fax: +351.291226708 E-mail: marfrete.madeira@marfrete.net4b.pt
www.marfrete.pt

Intermadeira – Trânsito e Navegação, Lda.
Piornais, São Gonçalo 9060-236 Funchal
Tel.: +351.291795191 Fax: +351.291795185 E-mail: internadeira@mail.telepac.pt

Customs

Alfândega do Funchal/ Funchal’s Customs
Avenida do Mar e das Comunidades Madeirenses, 26 9000-054 Funchal
Tel.: +351.291211550 Fax: +351.291211595
IV – PURCHASE AND RENTAL OF PROPERTY

1 – Purchase of property

There is a wide availability of properties for sale in Madeira. A list of the main real estate agents in Madeira is available at the end of this section. These entities may provide further information and assistance in the acquisition of property in Madeira.

There are no restrictions on the acquisition of real estate by foreigners. The purchase of property generally follows the steps described hereinafter:

**Promise of Sale and Purchase Contract**

Although not mandatory by law, this contract is usually adopted as a security measure for both parties involved in the transaction. The terms and conditions of the transaction, agreed between the seller and the buyer of the property, are laid down in a Promise of Sale and Purchase Contract, signed by both parties. This is a private contract that precedes and defines conditions for the actual transfer of ownership. The signing of this contract is generally accompanied by a deposit payment, which is freely established between the parties, but is usually a minimum of 20% of the purchase price.

A typical Promise of Sale and Purchase Contract includes:

- Full legal descriptions of the seller, the buyer and of the property;
- Purchase price of the property and payment conditions, stating the amount of deposit;
- Intermediate payment amounts and dates if applicable, and final payment date;
- Completion date, i.e., date of title transfer, and conditions for hand-over of property (possession);
- Other specific clauses agreed upon by both parties.

**Deed of Sale**

When the conditions set out in the Promise of Sale and Purchase Contract have been met, the document of transfer of the deed of sale is drawn up at a Public Notary Office, where it is signed by the parties. At this time the final payment is usually made. The original document will remain with the Public Notary, and a copy is registered with the Public Records office. The purchaser requests a certified copy to prove ownership in applying for the connection of utilities, etc.

Necessary documentation:

- Identification documents and Portuguese tax numbers of the parties involved (the tax number of a foreign purchaser is obtained prior to the act);
- Property docket of the property, issued by the Tax Office of the area in which the property is located;
- Registration Certificate issued by the Property Registry Office of the area in which the property is located;
- Housing License: issued by the local City Council certifying that the property is licensed for use;
- Proof of payment (or exemption) of the purchase taxes issued by the respective Tax Office.

**Property Registration**

The buyer of the property must register the purchase at the Property Registry Office of the area in which the property is located, and at the respective Tax Office with the purpose of establishing the annual property taxes, which are based on the property’s estimated value.
Companies operating within the legal framework of the MIBC will be exempt from tax on the transfer of property, death and legacy duties due on the acquisition of immovable property for their establishment.

_bank loan and mortgage_

It is very common to resort to a bank loan for the purchase of property in Madeira. The loan is approved through a mortgage on the property. The mortgage is registered simultaneously with the property registration. The following personal documentation is generally requested for the approval of the loan by the bank:

- Copy of ID/ Passport and Portuguese fiscal number of borrowers and guarantors, when required;
- Annual income or, if self-employed, letter of Inland Revenue stating income and tax paid (last available year);
- Copies of four last pay slips and three last monthly bank statements.

Additionally, the following property documents are required:

- Copy of the Promise of Sale and Purchase Contract detailing the conditions of sale;
- Property docket;
- Property full Record Certificate;
- Property Plans;
- Housing License;
- Construction License (only for home building loans);
- Approved property plan and building specifications (only for home building loans);
- Home Insurance;
- Tax Office document certifying settlement of Municipal Transfer.

2 – Taxes, fees and other costs

Property in Portugal is subject to two different taxes: the Municipal Transaction Tax (IMT), payable on the moment of transmission of ownership of the property, and the Municipal Property Tax (IMI) payable annually.

IMT – Municipal Transaction Tax

The IMT tax is applied on the transaction price or on the Taxable Value of the property (calculated by the tax authorities), whichever is higher. Normally, the transaction price is the higher of the two and hence the IMT will usually be applicable to the purchase price. The tax rate will vary according to the type and value of the property:

- Urban property for residential use [villas and apartments]: ranges from 0% to a maximum of 6%, as shown in the following table:

<table>
<thead>
<tr>
<th>Purchase Price/ Taxable Value</th>
<th>Tax Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to €100,000</td>
<td>Exempt</td>
</tr>
<tr>
<td>€100,000 to €137,500</td>
<td>(Price/ Value x 2%) - €2,000</td>
</tr>
<tr>
<td>€137,500 to €187,500</td>
<td>(Price/ Value x 5%) - €6,125</td>
</tr>
<tr>
<td>€187,500 to €312,500</td>
<td>(Price/ Value x 7%) - €9,875</td>
</tr>
<tr>
<td>€312,500 to €625,000</td>
<td>(Price/ Value x 8%) - €13,000</td>
</tr>
<tr>
<td>Above €625,000</td>
<td>Price/ Value x 6%</td>
</tr>
</tbody>
</table>
Urban property not used for residential purposes, such as plots of land for construction, office spaces and other commercial property will be taxed at the rate of 6.5% of the purchase price or Taxable Value. It must be noted, in this particular case, that property purchased for the set up of companies operating within the legal framework of the International Business Centre of Madeira will be exempt from IMT.

**IMI – Municipal Property Tax**

The IMI tax is due annually and is applicable to the Taxable Value of the Property. The tax rate is set by the local Council and depends on the type of property:

<table>
<thead>
<tr>
<th>Property</th>
<th>Tax Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Existing urban property</td>
<td>Between 0.4% and 0.8% of Taxable Value</td>
</tr>
<tr>
<td>New urban property</td>
<td>Between 0.2% and 0.5% of Taxable Value</td>
</tr>
<tr>
<td>Rural property</td>
<td>0.8% of Taxable value</td>
</tr>
</tbody>
</table>

The payment of the IMI tax is due in April, if the amount payable is under €250, or in two installments, in April and September, if the amount payable is above €250.

**Fees and other costs**

Notary and registration fees are due, respectively, on the date of the deed of sale and on the date of the registration of the property.

The notary fees are payable at the Public Notary for drawing up and witnessing the signing of the Title Transfer. In addition, a stamp duty of 0.08% applied on the purchase price or taxable value will be applied.

The registration fees are payable on the moment of the registration of the property at the local Tax Office. If the property has been purchased through a bank loan, the mortgage will also be registered and subject to a registration fee.

**3- Property rental**

Real estate agencies are a very convenient way of finding properties to rent. It is also very common to find alternatives publicized in the local newspapers. Generally speaking, these refer to furnished apartments located in the center or around Funchal. After all the conditions such as the monthly rent and rental period are agreed between the parties, a written contract will be signed. The property must be duly licensed for residential purposes by the local Council and that license must be evidenced in the renting contract.

The contract must be of at least 5 years and may not exceed 30 years in duration, unless it relates to a non-permanent residence or to special transitional purposes namely professional, educational or touristic purposes, in which case the renting period may be less than 5 years.

The landlord will be responsible for all the conservation works and, unless otherwise stipulated in the contract, also for the expenses related to common areas in the case of condominiums. On the other hand, the tenant will be responsible for the payment of all expenses related to services supplied, such as water, energy and gas connections. If mediated by a real estate agency, the prospective tenant will have full support in the fulfilling of all the necessary formalities.

It is always advisable to resort to the legal support of a local lawyer, either on the purchase or rental of property.
4 - Price estimate

The costs of housing in Madeira may vary according to the location and type of property. As a reference, the rent of a 2 bedroom apartment will be approximately 750€ per month in the centre of Funchal and 650€ in the outskirts. The rent of a 3 bedroom apartment will cost approximately 850€ and 750€, respectively, in the centre and outskirts of Funchal. All these costs refer to furnished apartments.

The cost of purchase of a 4 bedroom apartment in a residential area in Funchal will cost between 250.000€ and 400.000€.

5 – Relevant contacts

Real Estate Agents

AT&T – Sociedade de Mediação Imobiliária, Lda.
Conj. Monumental do Infante, loja 218, Avenida Arriaga - 9000- 060 Funchal
Tel: +351.291220880/ Fax: +351.291282033/ sandratalhadas@gmail.com
www.talhadas.pt

EFEBE – Investimentos Imobiliários, Lda.
Rua 31 de Janeiro, 87 - 1º N, Edifício Ponte Nova - 9050-011 Funchal
Tel: +351.291229696/ Fax: +351.291226810/ geral@imobiliariaefebe.com
www.imobiliariaefebe.com

ERA Madeira – Sociedade de Mediação Imobiliária, Lda.
Rua Alto do Pico, nº 18, Edf. Colina da Achada, Loja BP – 9000-208 Funchal
Tel: +351.291753365/ Fax: +351.29175268/ madeira@era.pt
www.era.pt/madeira-achada

Futurmad – Sociedade de Mediação Imobiliária, Lda.
Rua Conde Canavial, nº 18 A, - 9000-024 Funchal
Tel: +351.291221248/ Fax: +351.291231350/ futurmad@futurmad.com
www.futurmad.com

Ilhocasa – Sociedade de Mediação Imobiliária, Lda.
Rua da Alfândega, nº 10, - 3º D- 9000-059 Funchal
Tel: +351.291200990/ Fax: +351.291200201/ prime@ilhocasa.com
www.ilhocasa.com

Imocaires – Mediação Imobiliária
Rua Serpa Pinto, nº 2 - 9000-029 Funchal
Tel: +351.291201170/ Fax: +351.291201179/ comercial@imocaires.com
www.imocaires.com

Madeira Plus Property-Sociedade de Mediação Imobiliária
Rua São Francisco, 3 – 1C/ 9000-050 Funchal
Tel: +351.291282180/ Fax: +351.291282182/ info@madeiraplus.com
www.madeiraplus.com

REMAX
Rua do Gorgulho, nº 2, Centro Comercial Éden Mar, loja 26, S. Martinho, 9000-107 Funchal
Tel: +351.291707200/ Fax: +351.291707210/ funchal@remax.pt
V - UTILITIES

1 - Water, energy and gas

Water
Water is contracted and supplied by the local municipality. The consumption is charged monthly by kiloliter.

Electricity
Madeira uses a 220 volts system, with individual metering per household, which means that most European appliances work perfectly here. The consumption is charged per kilowatt-hour plus a fixed fee. The supply of electricity is contracted directly with the Madeira Electricity Company or at the local branch of the company.

Gas
Gas is the most common source of energy for water heating and cooking in Madeira. All new properties include piped gas connections sourced from a common container supplied by any of the local private gas companies. The consumption is charged by cubic meter. Old properties or isolated houses resort to bottled gas.

2 - Cable TV, internet, others

Cable TV
The local cable provider offers over 60 channels, depending on the chosen decoder and package. There are channels in English (CNN, MTV, VH1, BBC World, BBC prime, SKY News, Travel, CNBC, Bloomberg, Cartoon Channel, Disney, etc.), German, French, Spanish and Portuguese.

Internet
There are a number of Internet Service Providers (ISP’s) in Madeira with various connection options available, namely:

- Analogue telephone line (up to 56Kbps) or ISDN (64Kbps) telephone line.
- ADSL connection which works as a parallel data transfer over the normal telephone line. Connection speeds start at 256Kbps and can go as high as 1000Kbps.
- Cable Internet, which works through the Cable TV connection. Connection speeds depend on the number of users that are online, but may reach 1MBps.

Telephone connection
There are various options available, including fixed and mobile. In the fixed lines, both analogue and ISDN are commonly used. The ISDN line offers 3 possible numbers for phone, fax and modem internet access. There are currently three mobile phone operators in Madeira, with a variety of pricing options and packages.

Foreign Press
The highest selling newspapers in the UK, Germany and France are available in Madeira, either on the date of print or on the following day. These may be bought in most news stands in and around Funchal.
3 - Relevant contacts

Gas suppliers

**FunchalGás – Instalações de Redes de Gás, Montagens de Aparelhos de Queima, Lda**
Rua das Pretas, 38 9000-049 Funchal
Tel.: +351.291759047 Fax: +351.291742193 E-mail: funchalgas@mail.telepac.pt

**Gás Insular - Combustíveis do Atlântico, S.A.**
Rua Ribeira João Gomes, Ed. Corama 9050-563 Funchal
Tel.: +351 291201450 Fax: +351 291201495

Electricity

**Empresa de Electricidade da Madeira SA**
Avenida do Mar e das Comunidades Madeirenses, 32 Funchal
Tel.: +351.291211300 Fax: +351.291233324
www.eem.pt

Cable TV and Telephone

**Zon TVCabo Madeirense SA**
Avenida Estados Unidos da América, Nazaré - S. Martinho - 9000-090 Funchal
Tel: +351.291700800 Fax: +351.291766132 E-mail: tvcabob@zonmadeira.pt
www.zonmadeira.pt

**PT – Centro de Telecomunicações SA**
Rua Tenente Coronel Sarmento, 16 - 9000-020 Funchal
Tel: +351.291230300 Fax: +351.291228336 E-mail: ecsfu@telepac.pt

Council of Funchal

**Câmara Municipal do Funchal**
Praça do Município, 9000-072 Funchal
Tel.: +351.291211000 Fax: +351.291222973 E-mail: datendimento@mail.cm-funchal.pt
VI – LOCAL PUBLIC AND PRIVATE SERVICES

1 – Health services

Hospitals, health centres and private clinics
Madeira has 2 hospitals located in Funchal. The Cruz de Carvalho Hospital is located near the centre of Funchal and has a 24 hour emergency service, external consultation, internment and surgery. The Marmeleiros hospital is located in the village of Monte, north of Funchal, and is dedicated to the internment of patients with infectious diseases.

Madeira has also a network of 67 public health centres, distributed throughout the island, which provide medical consultation and, in some case, urgency services until 24h00. The resort to the public health system in Madeira must be made firstly through the local health centre. In the case that the health centre is not equipped or prepared to deal with a specific case, the patient will be directed to the central hospital in Funchal. As mentioned before, in order to access the public health system, citizens must request their user card at the local health centre at which time it is advisable to get information about the services and procedures in place.

There are, in addition, several private clinics which offer medical consultation, internment and surgery in areas such as dental care, orthopaedics, genealogy, ophthalmology and others. Some of the clinics in Funchal offer urgency services.

Pharmacies
There are more than 30 pharmacies in Funchal alone and many more spread throughout Madeira, recognizable by a green cross sign. In each village there will always be a pharmacy open after hours, the location of which will be displayed on every pharmacy’s entrance door.

2 – Security

Police
The authority responsible for urban security, traffic control and emergencies is the PSP – Polícia de Segurança Pública. Every council in Madeira has at least one police station responsible for the local security.

3 – Education

Portuguese for foreigners
A number of language institutes offer Portuguese lessons to foreign residents. Courses are given both during the day and in the evenings. Private lessons can also be arranged through private tutors. The University of Madeira will also be introducing in the short-term Portuguese courses for foreigners residing in Madeira.

English schools
There are two schools in Madeira teaching in English and Portuguese. These are the British School, and the International School. Both schools teach in Portuguese and English and are recognized by the Regional Secretary of Education. Pupils leaving the school may enter any Portuguese official school without further requirements.

The British and International Schools will accept pupils, of any nationality, respectively, from 3 to 15 years old and from 2 to 10 years old.

Public and private schools and nurseries
There are many public and private schools in all councils of Madeira, as well as nurseries which can accept children as young as 4 months old. In the Portuguese educational system, children start official school attendance at the age of 6 and the minimum mandatory scholarity is of 9 years. Students usually enrol University (4 years) or bacharel (3 years) courses at the age of 18 after 12 years of school attendance.

In Madeira, the school activities start at the end of September through to the end of June with interruptions of 2 weeks in Christmas, 3 days in the Carnival festivities and 2 weeks in Easter.

Public nurseries are open for 11 months, whilst some private institutions remain open for 12 months. The holidays month for public nurseries must take place between July and September, divided in two equal periods chosen by the parents. Private nurseries usually close in August, yet a few remain open all year.

The enrolment in nurseries should be made as early as possible (usually one year in advance) to guarantee vacancies are available. In the official school, the enrolment period is usually in July.

**University and technical schools**

The University of Madeira (UMa) was created in 1988 and presently has a wide range of courses in areas such as economics, business administration, computer science, engineering, mathematics and social sciences, amongst others. Bachelor and master degrees, as well as doctorate degrees are also ministered at UMa.

### 4 – Relevant contacts

**National Emergency Number:** 112  
**Police:** 291 208 400  
**Airport:** 291 524 941  
**Hospital:** 291 705 600  
**Red Cross:** 291 741 115  
**National Information Service:** 118

**Hospitals**

- **Cruz de Carvalho Hospital**  
  Avenida Luís de Camões, 57 9000-168 Funchal  
  Tel.: +351.291705600

- **Marmeleiros Hospital**  
  Estrada dos Marmeleiros – Monte 9050 Funchal  
  Tel.: +351.291782933

**Health Centres**

- **Centro de Saúde do Bom Jesus/ Bom Jesus Health Centre**  
  Rua das Hortas, n.º 65 9054-526 Funchal  
  Tel.: +351.291208700 Fax: +351.291208888 E-mail: cs.bomjesus@srs.pt

**Clinics**

- **Centro Médico Infante Lda**  
  Avenida Arriaga 75, 2º - Sala 207 9000-060 Funchal  
  Tel.: +351.291230900; Fax: +351.291230916
Clínica Santa Luzia
Rua da Torrinha, 5 9054-516 Funchal
Tel.: +351.291200000; Fax: +351.291200005 clinicastaluzia@grupostluzia.com
www.grupostluzia.com

Clínica Hospitalar da Madeira, Lda.
Rua dos Murças, 42 - 2º 9000-058 Funchal
Tel.: +351.291524524

Clínica St.ª Catarina
Rua 5 de Outubro, 115/116 9000-216 Funchal
Tel.: +351.291741127 Fax: +351.291745780
www.clinicasantacatarina.pa-net.pt

Police

PSP – Public Security Police
Rua da Infância, 28 9050-039 Funchal
Tel.: +351.291208400

University and technical schools

Madeira University

Headmaster’s Office
Colégio dos Jesuitas, Rua dos Ferreiros - 9000-081 Funchal
Tel.: +351.291209400 Fax: +351.291209470 Email: gabinetedoreitor@uma.pt

University Campus
Caminho da Penteada - 9000 - 390 Funchal
Tel.: +351.291705000 Fax: +351.291705149
www.uma.pt

ISAL - Instituto Superior de Administração e Línguas
Rua do Comboio, n.º 5 - 9050 - 054 FUNCHAL
Tel.: +351.291705705 Fax: +351.291705709 E-mail: isal@isal.pt
www.isal.pt

Language and international schools

British School
Caminho dos Saltos, 6 - 9050-219 Funchal
Tel: +351.291773218 Fax: +351.291757206 E-mail: ebsdamadeira@hotmail.com
www.britishschoolmadeira.com

International School of Madeira
Caçada do Pico, 5 – 9000-206 Funchal
Tel./Fax: +351.291225870 E-mail: info@madeira-international-school.com
www.madeira-international-school.com

Academia de Línguas da Madeira
Rua do Ribeirinho de Baixo, 33-B 2º – 9050-447 Funchal
Tel: +351.291231069/Fax: +351.291230211/ alm@netmadeira.com

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VII – TAXATION AND SOCIAL CONTRIBUTIONS

1 - Personal income taxes

All individuals residing in Portugal or with income generated in Portuguese territory will be subject to personal income tax (IRS). In the case of families, IRS will be due on all income received by the household. Residents in Portugal will be subject to IRS on all income received, including income obtained outside of Portuguese territory, whilst non-residents will only be taxed on the income obtained in Portugal.

Although there are other criteria which must also be taken into account, generally speaking, for tax purposes, individuals remaining in Portuguese territory for more than 183 days in one year, consecutively or in interrupted periods, will be considered to be residents. Another relevant factor to be considered is whether or not the individual has a permanent residence in Portugal.

The taxable income is the result of the conglobation of all types of income earned in each year, after deductions allowed by the tax law. There are 6 main types of income including salaries, professional income, capital income, property income, patrimony increases and pensions. Some of the deductible expenses include education expenses of the individual or direct descendants, health expenses and union quotas. IRS taxes are retained on the monthly wages paid to workers and are variable according to the level of income earned. You may consult the tables with the withholding taxes for 2006 in Madeira in the Document Library section of our site http://www.ibc-madeira.com/.

The taxpayer must fill annual returns, accompanied by all the relevant attachments, regarding the income earned in the previous year. In the case of married individuals, a common declaration must be filled including all income earned by the couple. These declarations may be delivered to the local tax office or through the internet. Based on this declaration, the tax authorities will calculate if tax has been paid in excess by the taxpayer and consequently if any reimbursement must be made.

2 - Social security

Employees will be subject to a 11% withholding on their monthly wages as social security contribution whilst the company will pay an additional 23.75%. The social security rates applicable to Directors are of 21.25% paid by the company and 10% paid by the Director.

3 - VAT

The standard VAT rate in Madeira is of 15%, applicable to the majority of goods and services. A reduced rate of 4% applies to essential goods such as food products and some medicinal products, and an intermediary rate of 9% will be applicable to services such as hotel accommodation.
VIII – LEISURE AND OTHER ACTIVITIES

1 – Cultural activities

Museums and art exhibitions
If you enjoy art, history and cultural exhibitions, or even photography and botanics, you may find it worthwhile to visit the following museums and institutions.

Museum of Contemporary Art - This museum is in São Tiago Fort and houses a collection of contemporary Portuguese art from the 1960s to the present day. It also has temporary exhibitions of works from different artists and institutions.

Religious Art Museum: This museum has an important collection of Flemish paintings from the 16th to the 18th century, religious sculptures from the 16th to the 18th century and objects in gold from the 17th and 18th centuries.

Natural History Museum: This museum is in the Madeira Botanical Gardens and houses a valuable collection of documents attesting the wealth of the archipelago’s natural heritage and its dynamics in this area.

Quinta das Cruzes Museum: This baroque-style quinta was once the home of the second donee of Funchal. Today it houses a decorative art museum with a vast collection of Portuguese and foreign furniture from the 16th to the 19th century, porcelain from Europe and the Portuguese East India Company, 17th to 19th century Portuguese pottery, Indo-Portuguese and European ivory, Flemish and Portuguese sculpture from the 15th to the 18th century, nativity scenes from the 18th and 19th centuries and paintings and prints from the 16th to the 19th century.

Funchal Municipal Museum (Natural History): In the 19th century, this baroque-style palace was the home of the Counts of Carvalhal and was famous for its receptions. Today, it houses a valuable exhibition of the archipelago’s fauna, flora and geology. It also conducts important scientific research into the Macaronesia region. The same building houses the Municipal Library and the Madeira Regional Archives.

Vicentes Photography Museum: This building consists of the former home and studio of Vicente Gomes da Silva, the pioneer of photography in Portugal. The museum houses backdrops, cameras and negatives collected over a period of more than 100 years by the four generations of photographers in the Vicente family. It also has archives of photographs from a number of other sources.

Wine Museum: This neoclassic 19th century palace houses the Madeira Wine Institute and its museum and is of great importance to the region’s history. The museum has an exhibition of prints, photographs, paraphernalia and machines picturing the different phases of Madeira wine production.

Madeira Wine Museum: The museum is in a series of baroque-style buildings where Madeira wine used to be made, stored, sold and exported and includes the oldest Madeira wine cellars. The museum’s collection includes letters from famous personalities, documents from the British companies that founded the Madeira Wine Company, books, utensils, a 17th century wine press and antique machinery. There is also a bar where visitors can taste and buy wine.

City Sugar Museum: Located at the former residence of the Flemish merchant, João Esmeraldo, this museum is dedicated to the manufacture and export of sugar in Madeira in the 15th and 16th centuries.
IBTAM Museum (Embroidery): This museum shows how Madeira embroidery was made and has an exhibition of valuable pieces of embroidery, tapestry and inlaid wood. The embroidery is displayed in different outfits and with other items such as furniture.

Monte Palace Museum: This museum is located in the Monte Palace Tropical Garden and houses two permanent collections, one of minerals and the other of contemporary Zimbabwean sculpture. The sculptures are from the 1950s and 1960s and include works by artists from Tengenenge, such as Henry Munyaradzi and Bernard Matemera. The collection of minerals is organized on the basis of its aesthetic value. Most of the exhibits are from Brazil, Portugal, Peru or North America.

Casa das Mudas Arts Centre: This cultural facility in Calheta is divided into two parts, a mansion built in the 16th century that belonged to a granddaughter of João Gonçalves Zarco, the discoverer of Madeira, and a new, modern wing that blends in perfectly with the surrounding scenery. This cultural centre is designed to house a variety of exhibitions, musical performances, plays, conferences and many other events. Recently, works by famous artists as Francis Bacon, David Salle, Eric Fischl, Picasso and Dali were displayed.

Churches and historical buildings
Some buildings and churches in Madeira date back to the 15th century and are representative of specific historical architectural styles, justifying therefore a visit. An example of this is the Cathedral (Sé), inspired by the Hispano-Arabic and gothic-Romanesque styles. It was built in 1514 and has one of the most beautiful ceilings in Portugal, carved from local wood. The bishop’s throne in the chancel is in Flemish style, the main door is gothic, and the 17th-century gold-leaf has some of the features of the Manueline style. Other interesting churches and buildings include the Church of the Jesuits of the 17th century or Palace of S. Lourenço, of the 15th Century.

Local cuisine
Madeira has a diverse gastronomic offer including traditional dishes such as the black swordfish, the tuna steak or the meat brochettes. Drinks and refreshments include Madeira’s fortified wine and typical cocktails. International cuisine restaurants may also be found in the island, as well as Indian, Japanese and Italian restaurants.

2 - Sports and outdoor activities
Golf
Golf has been played in Madeira since 1937, when the first nine-hole course was built. Presently, Madeira offers excellent conditions to golf enthusiasts by offering two courses in the island: Palheiro Golf with 18 holes and Clube de Golfe do Santo da Serra with 27, both surrounded by the tranquility of nature and amazing views. Both Palheiro Golf and Clube Santo da Serra are easily reached by car.

The island of Porto Santo, 40 km from Madeira, has also recently built its own 27-hole course. Porto Santo is within easy access of Madeira, either by plane or ferry.

The Madeira Open is the most important annual golf tournament in Madeira and is part of the European PGA.

Levada walks
Levadas are water courses running through the mountains of Madeira, built by the first settlers to carry water to inaccessible farmland. There are more than 200 levadas in Madeira, along which it is possible to come across rare species of fauna and flora specific to Madeira’s Laurissilva Forest, declared a World Natural Heritage Site. Most of the routes are accessible, though there are varying degrees of difficulty. It is recommended to resort to agencies or specialized companies to organize the walks. They use the proper equipment and avail professional mountain guides.
Water Sports
There is a wide range of water sports in Madeira. The most commonly practiced are deep sea fishing, surfing, windsurfing, diving, sailing, canoeing or water skiing. All these activities may be planned and scheduled at the local clubs and companies with adequate equipment and guidance.

Land sports
Madeira’s steep terrain and abundance of creeks makes it an ideal place for land sports such as canyoning, climbing, trekking and cycling. Once again it is advisable to contact the local clubs or specialized companies to obtain information on the best places and equipment to undertake such activities.

Football
If you are a football fan, you will be glad to know that Madeira has two football teams playing in the major Portuguese league, Marítimo and Nacional. They both have their own stadiums and enjoy a healthy rivalry between them. Marítimo and Nacional often qualify for the UEFA Cup, which means that you will be able to watch live some international matches every season.

3 - Events and traditions

Christmas celebrations and New Year’s Eve
Recently awarded the title of “largest firework display in the world” by Guiness World Records, the New Year’s fireworks celebration in Madeira is internationally renowned for its beauty. It is the high point of Christmas celebrations in Madeira, when the streets of Funchal are decorated with more than 250,000 lights filling Funchal with color and a festive ambience.

Flower festival
The flower festival takes place every April. It is a celebration consisting of a street parade through Funchal, exhibiting innumerable flower species endogenous to Madeira. The day before the parade, thousands of children gather by the Town Hall to lay a flower to build the so-called “Wall of Hope”. There are also other activities in Funchal at the same time, such as making carpets of flowers in the streets, performances by folklore groups, flower shows, classical music concerts and variety shows.

Atlantic Festival
Taking place in June, the Atlantic Festival is a combination of a Music Festival, an International Fireworks Competition and performances by philharmonic bands in the city centre.

During this festival classical music performances are held at important sites in the region, such as the local theatre Balthazar Dias and several churches.

Recently, an International Fireworks Competition has been also added to the Atlantic Festival in which contestants organize firework displays to accompany the music on every Saturday in June.

Madeira Wine Festival
The Wine Festival takes place in September during the grape harvest and it is a celebration of the population’s old customs since the island was first settled. The festival begins with the live grape harvest in the crops nearby Funchal followed by all the traditional process of wine making. In the centre of Funchal there are associated events invoking the social and economic importance of the Madeira wine.

Jazz Festival
The jazz festival, which has gained more and more prestige every year, brings together musicians from Madeira and famous national and international jazz players and groups for three days of concerts. The main event takes place at the gardens of Quinta Magnólia, but several small gigs are held in streets and bars.
4 – Clubs, associations and consuls

Clubs and associations
Local clubs and associations are sometimes an excellent opportunity to establish new contacts with other people sharing the same interests and hobbies, becoming therefore a shortcut for integration in Madeira. Hereinafter are some of the local clubs of various natures, some of them part of an international network.

Classic Cars Club/ Clube de Automóveis Clássicos da Madeira
Centro Turístico Artesanal do Porto do Funchal Lojas 15 e 16
9000 - 007 Funchal
Tel.: +351291229510/ Fax: +351291227808/ Mob.: +351919965824
info@cacmadeira.com

Lions Clube do Funchal
Rua Imperatriz D. Amélia 84 A Funchal
Tel.: +351291225339

Rotary Club do Funchal
Hotel Tivoli Ocean Park
Rua Simplício dos Passos Gouveia, 29 9000-100 Funchal
Tel.: +351291702702

The English Church
Rua do Quebra Costas, 22 Funchal
Tel.: +351291220674

Consuls
Hereinafter are the contact details of the honorary consuls in Madeira, which may provide the necessary support in the formalities required when moving to Madeira.

Brazil
Rua da Ponte São Lázaro, nº 7 - 1º 9000-027 Funchal
Tel: +351291227250/ Fax: +351291227844

United States of America
Rua da Alfândega, 10 – 2º Andar, Salas A e B 9000-059 Funchal
Tel: +351291235636/ Fax: +351291229360

The Netherlands
Rua da Alfândega, nº 1 - 2º 9000-059 Funchal
Tel: +351291223830

Czech Republic
Rua Joaquim José de Freitas, 24, Quinta do Faial 9000 Funchal
Tel: +351291228.654

Venezuela
Rua do Aljube, nº 7 - 2º 9000-067 Funchal
Tel: +351291224050/ Fax: +351291230640

South Africa
a/c Madeira Carlton, Praça António Nobre 9004-531 Funchal
Tel: +351291223521/ Fax: +351291227314

Belgium
Praça do Município, 8 - 1º Direito 9000-072 Funchal
Tel: +351291221833 Fax: +351291228548

Greece
Rua da Alfândega, 1 - 2º 9000-059 Funchal
Tel: +351291223830

Italy
Rua do Bom Jesus, 14-1º D 9050-028 Funchal
Tel: +351291223890/ Fax: +351291224388

Norway
Rua das Maravilhas, 23 9000-177 Funchal
Tel: +351291741515/ Fax: +351291741514

Slovenia
Estrada Monumental, Edif. Brás, 368 - 2ºB 9000-100 Funchal
Tel: +351291763439

United Kingdom
A/c Blandy Brothers , Avenida Zarco, 2 - 2º 9001-956 Funchal
Tel: +351291212860/ Fax: +351291212869

Sweden
Rua Pde. Gonçalves da Câmara, 26 - 1º 9000-085 Funchal
Tel: +351291233603/ Fax: +351291220634

France
Avenida Infante, 58 9004-526 Funchal
Tel: +351291200750/ Fax: +351291200769

Germany
Largo do Phelps, n° 6 - 1º Andar 9050-025 Funchal
Tel: +351291220338