

Decree 31/86 September 6

Being necessary to adapt the regime of taxes and emoluments of commercial licensing to the new principles that must guide the trade sector and update the respective values, depending on the monetary devaluation verified since its last determination;

Being, also convenient to proceed to its rationalization, standardization and compression into a single legal diploma;

Under the cover of article 34 of Decree-law 135/85 of December 6;

The Government of the Republic of Cape Verde, through its Secretary of State of Trade and Tourism, orders the following:

Article 1

1. For the grant or renovation of a license for the exercise of commercial activity, the following annual taxes are due, one for each type of activity, for the licensing of the dealer:

- a) Importer..... 10 000\$00
- b) Exporter..... 5 000\$00
- c) Wholesaler..... 10 000\$00
- d) Retailers and similar:
 - until 2 employees..... 3 000\$00
 - from 3 to 5 employees..... 5 000\$00
 - with more than 5 employees..... 7 000\$00
- e) Commercial Agent..... 10 000\$00
- f) Dealer..... 4 000\$00

2. For the purposes of payment of commercial licensing taxes, restaurants, hotels, bakeries, bars, taverns and similar are compared to retailers, according to Decree-law 135/85 of December 6, article 18, subparagraph 3.

Article 2

1. Cumulatively with the taxes established in article 1, the additional taxes for the inclusion of class or classes of products in the type or types of

commercial activities covered by the license, are due, according to the following articles 3, 4 and 5.

2. The provision of the previous number doesn't apply to industrial enterprises and service enterprises, in the licensing of the commercial activities inherent to their main activity.

Article 3

1. The following additional, annual taxes are due, one for each included class, for the inclusion of classes of products in the activity of importer:

a) Classes IV, XVI, XVII, XVIII and XX	7 500\$00
b) Classes VIII, XI and XII	6 000\$00
c) Classes XIV and XXI	15 000\$00
d) Other classes	3 000\$00

2. The activity of exporter is exempted from taxes for the inclusion of classes of products.

3. The activity of commercial agent for imported products is subject to taxes for classes fixed in the previous number 1, except in case of accumulation with the activity of importer, in which the taxes due for each included class are 20% of the taxes due by the importer for the same classes.

Article 4

Additional taxes of 2 000\$00 for each included class are due for the inclusion of classes of products in the activity of wholesaler.

Article 5

Annual additional taxes of 1 000\$00 for each included class are due for the inclusion of classes of products in the remaining types of internal trade activities, except the peddler and the marketer.

Article 6

Through the payment of an additional tax of 30% of the taxes due according to the present decree, the renovation of the license may be done in

the 30 days following the legal deadline, except as to the exporter who will pay only an additional 500\$00.

Article 7

1. Emoluments in the amount corresponding to 10% of the tax due under the terms of article 1 of the present decree are due for the emission of the license or its renovation.

2. The 300\$ emolument in favor of each intervenient entity, is due for the execution of inspections provided for in article 26 of Decree-law 135/85 of December 6, and the expenses and the ones related with necessary transportation will be charged to the concerned people.

3. Emoluments in the amount of two hundred escudos for each are due for any legalization.

Article 8

The importer, for accumulating the wholesaler activity with his own activity, by inherence, is not subject to the taxes and emoluments due for this last activity.

Article 9

The peddler and the marketer are subject only to the taxes fixed on the table of municipal emoluments approved by appropriate diploma.

Secretariat of State of Commerce and Tourism, August 25, 1986 –The Secretary of State, *Virgílio Fernandes*.