

Resolution nº 31/86

O.B. nº 37/86

of 06 September 1986

(Trade licences fees)

Considering the need of adapting the fiscal regime for trade licences in compliance with the new principles ruling the trade sector and update the respective values according to the monetary devaluation verified since the last fixation;

Being also convenient to proceed to its rationalization, uniformization and concentration in a sole legal document;

In compliance with the provisions of art. 34 of Decree-Law nr. 135/85, of December 6th;

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

Article 1 – 1. For the concession or renewal of the certificate for the trading activity, the under mentioned yearly taxes, one for each type of activity, are due to obtain the respective certificate :

- | | |
|-----------------------------|------------|
| a) Importer | 10 000\$00 |
| b) Exporter | 5 000\$00 |
| c) Wholesale | 10 000\$00 |
| d) Retailer or similar | |
| 2 or less employees..... | 3 000\$00 |
| From 3 to 5 employees | 5 000\$00 |
| More than 5 employees | 7 000\$00 |
| e) Commercial Agent | 10 000\$00 |
| f) Dealer | 4 000\$00 |

2 – For the trade certificate tax payment purposes, according to the norms of nº 3 of article 18 of Decree Law nr. 135/85 of December 6th, the restaurants, hotels, coffee-shops, bars, or similar, are equivalent to Retailers.

Article 2 - 1. In addition to the taxes established in article 1, additional taxes are due by the inclusion of class or classes of products within the type or types of

commercial activities comprised in the certificate, according to the terms of the following articles 3, 4 and 5:

2. The referred in the previous clause does not apply to industrial and services enterprises in what concerns the trading activity certificates relating to their main activity.

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

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

2. The exporter activity is exempt from taxes concerning the inclusion of classes of products.

3. The commercial agent activity, in what concerns imported products, is subject to taxes according to classes, fixed in the previous clause nr. 1, except when the cumulation with the activity of importer is verified, where the taxes due for each class included are twenty per cent of the taxes due by the importer for the same classes.

Article 4 - Additional taxes of 2000\$00 for each additional class are due in what concerns the wholesalers activity.

Article 5 - Yearly additional taxes of 1000\$00 for each class included are due in what concerns addition of products classes in the remaining types of domestic trade activities, except those related with informal traders and street merchants.

Article 6 – Through the payment of an additional tax of 30% over the taxes due in the terms of this Resolution, the renewal of the certificate may be performed in the 30 days following the legal date established, except in what concerns the exporter that will only pay 500\$00 extra.

Article 7 – 1. For the issue of the certificate or its renewal, the emoluments correspond to 10% of the tax due according to article 1 of this Resolution.

2. For the inspection services established in article 26 of Decree Law nr. 135/85 of December 6th, emoluments amounting to 300\$00 in favour of each one of the participating entities, are to be paid by the ones interested, as well as the necessary transport expenses.

3. Emoluments amounting to 200\$00 are to be paid for each registration act performed.

Article 8 – When the importer performs a wholesale activity in addition to his activity, he is not subject to the taxes and emoluments due for this second action.

Article 9 - The street informal traders and merchants are only subject to the taxes established by the municipal emolument tariffs approved by specific Resolution.

Secretary of State for Trade and Tourism, August 25th 1986. –
The Secretary of State, *Virgílio Fernandes*.