**SUPPORT FOR THE PORTUGUESE FISHERIES AND AQUACULTURE MANUFACTURING SECTOR**

The fisheries sector is excluded from the Investment Tax Code (CFI), and therefore cannot be a beneficiary of support such as the DLRR (Retained Earnings Deduction) and the RFAI (Investment Support Tax Regime).

The General Category Exemption Regime (RGIC), which outlines incentives, applies to most economic sectors. However, the fishery products processor is not packaged.

Numerous and large investment data that the canned fish and frozen sectors are obliged to carry out in order to innovate, continue to carry out minimally effective projects, and guarantee that companies' projects, weakened for the reasons set out above, are treated in this type of unavoidably superior support. similar to other sectors.

With regard to the CFI, based on the opinion of our consultants in the economic, incentives and research and development area, the inclusion of the fish processing sector would be feasible through one (or both) of the following members:

• The inclusion of the sector's CAE's in the CFI/RFAI/DLRR, making an adjustment to the general rules of the RFAI to be “compatible” with the provisions of the “fisheries” regulation;

• Creation of a new section in the RFAI and/or DLRR to include the activities of the processing fisheries sectors and the respective rules of application. This solution may imply, in itself, the need to proceed with the creation of an RFAI and DLRR for fisheries, resulting, in particular, in the possibility of applying quite (or more) generous support fees.

In short:

Companies in the Portuguese fishery and aquaculture manufacturing industry believe that their inclusion as companies in the food sector, in the acceptance of Regulation (EC) 178/2002 of 28 January and in the framework of the tax regime to support investment in Portugal, would constitute a fundamental incentive for the context of promoting investment in the sector, currently, a response to the slowdown in investment and for job creation.

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