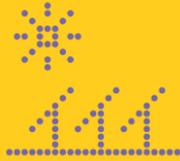


Service Provider Outside The National Territory

28.04.2020



Service Provider Outside The National Territory

28.04.2020



Service Provider - Remote Work

The process of providing services in a remotely way aims to allow a foreign citizen to perform and provide a specific service to ALTRAN Portugal while residing in another country. According to the company needs, these providers can accomplish remote services to improve and make projects development more effective without being a resident in Portugal.



Note: All documents must officially translated in English or Portuguese

How Does it Work?

The candidate will be providing a service to ALTRAN Portugal, working in a project during a certain period of time, residing in a foreign country.

- ✓ There will be a service provider contract, managed by Human Resources, between Mobility Management and Employee Support Teams;
- ✓ DSI will provide all the infrastructure needed to the Service provider be able to work in a remotely way;



What Does it Need?

There are mandatory documents to send ALTRAN Portugal in order to be eligible as a service provider.

- ✓ Open Independent Activity (being taxed on the candidate's country);
- ✓ Occupational Personal Accident Insurance;
- ✓ Civil Liability Insurance (up to 100.000 €);
- ✓ Portuguese Tax ID Number (NIF).



2.

Invoice Issuance & Payment

Invoice Issuance & Payment

In order to be able to issue the first invoice, the service provider needs to submit the **timesheet registration** and then, complete the invoice issuance.

The Invoice should have the following details:

- ✓ Invoice Values in Euros;
- ✓ Name and corporate name of ALTRAN Portugal (including NIF);
- ✓ Name and designation of the service provider;
- ✓ Quantity and designation of services provided;
- ✓ Date of services performed.

After sending the provision of services invoice, the **Payroll team** validates the timesheet registration and the invoice payment is concluded by the **Finance Department**.



Double Taxation

Regarding tax purposes, ALTRAN has to make a withholding tax on the service amount charged, at the rate of 25%.

In order to avoid Double Taxation, ALTRAN has to verify two conditions:

- ✓ Agreement to avoid double taxation between Portugal and the Service Provider Country;
- ✓ Statement issued by the tax authority from the Service Provider Country, proving he/she is going to pay taxes on these services.

3.

Activity Flow Diagram

Activity Flow Diagram



The Recruitment team and the Team Unit Manager accomplish the source, identification of the candidate



The Recruitment contacts the Mobility Management team to understand and validate the candidate's provision service possibility (double taxation agreement)



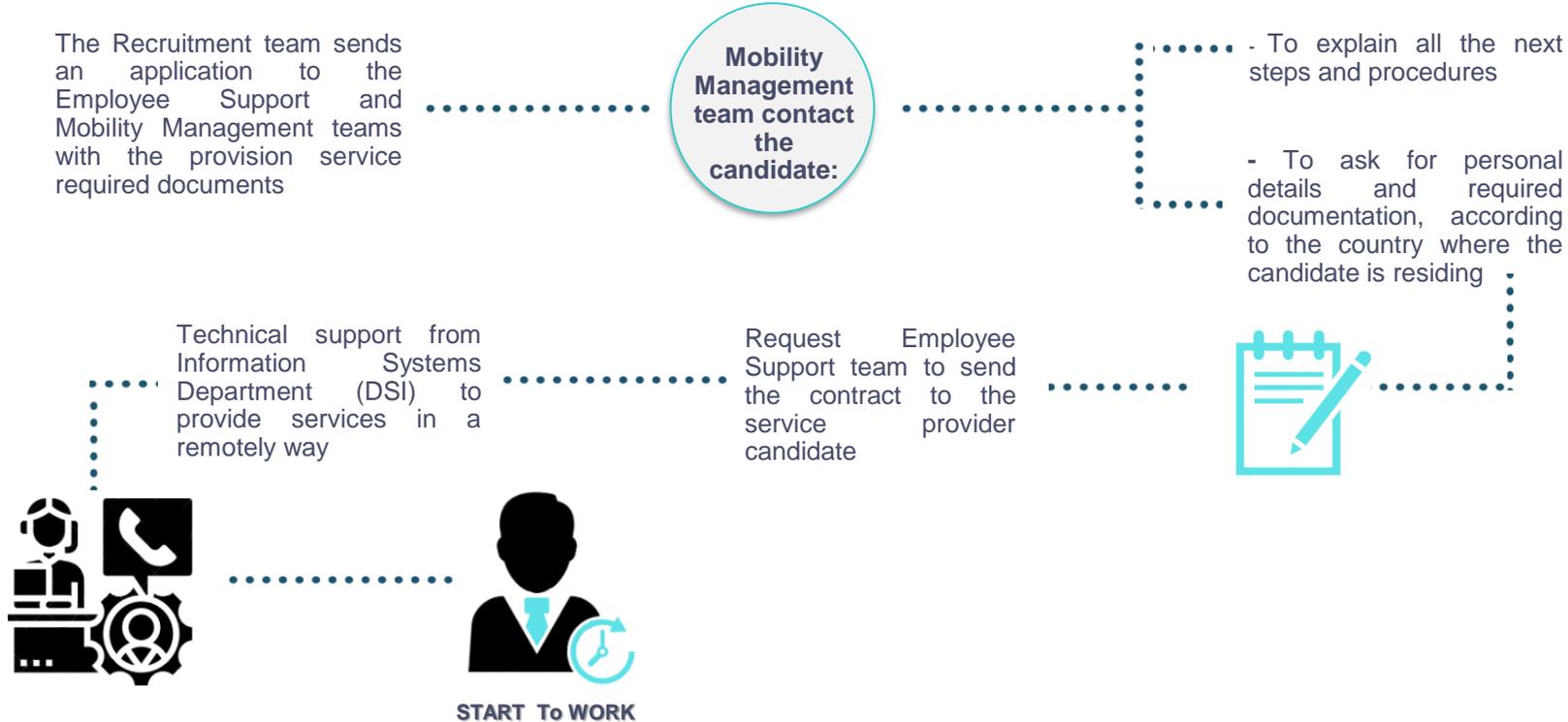
START



The Mobility Management team analyzes and validates each cases and answers to the Recruitment team if we should proceed with the process



Activity Flow Diagram



Activity Flow Diagram

Service provider fills the timesheet registration

Invoice Issuance

Payroll team validates the timesheet registration and the invoice



If the service provider has a tax residence proof in the foreign country and an agreement to avoid double taxation between countries



100% Invoice payment

If the services provider doesn't prove Tax residence



ALTRAN Portugal has to withhold a 25% tax on the amount invoiced

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