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Competition and Regulation in Professional Services – Note by Portugal

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www.oecd.org/competition/competition-and-regulation-in-professional-services.htm

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1. Introduction

1. Self-regulated liberal professions play a central role in the Portuguese economy. Their professionals provide services across 21 professions - legal, economical-financial, technical-scientific, health and social security¹ - for companies and individuals. Many of these services are used as inputs in other economic sectors and therefore have an impact across the economy. Any inefficiencies or gains will, thus, likely spread to other sectors of the economy.
2. Removing unnecessary or disproportionate legal or regulatory barriers to access to and the exercise of self-regulated liberal professions promotes increased supply, competition and strengthens the conditions for innovation and new business models. This contributes to an increase in the quality of services, a better adjustment of supply to the needs of demand and more competitive prices for consumers. Consumers of these services also include businesses, generating a multiplier effect on the economy. The removal of unnecessary barriers to access to professions is also crucial so that individuals are not restricted in their ability to redirect their professional careers and, if necessary, re-enter the labour market.
3. The Portuguese Competition Authority (Autoridade da Concorrência – AdC) has been actively contributing to a pro-competitive legislative and regulatory reform of self-regulated liberal professions. In that context, the AdC has been advocating for the removal of unnecessary or disproportionate legal or regulatory barriers to access to and the exercise of self-regulated liberal professional activities, in Portugal.
4. This note focuses on the AdC’s advocacy efforts into the self-regulated liberal professions and multidisciplinary activity in Portugal (Section II). The note also flags the main reforms implemented concerning framework-laws and the By-Laws of all public professional associations (Section III). Moreover, the note informs on the expected competitive benefits of the implemented reforms in Portugal (Section IV). Section V concludes with final remarks.

¹ See Annex A with the list of the 21 self-regulated liberal professions (grouped within 20 public professional associations): legal (lawyer, solicitor, enforcement agent, notary); economic-financial (certified accountant, auditor, customs broker, economist); technical-scientific (architect, engineer, technical engineer); health (nutritionist, pharmacist, doctor, dentist, veterinarian, nurse, psychologist, biologist, physiotherapist) and social security (social worker).

2. AdC's advocacy efforts regarding self-regulated liberal professions

2.1. AdC/OECD Cooperation Project (2016-2018)

5. The AdC/OECD Cooperation Project (2016-2018)² assessed the legislation and regulation of a set of 13 self-regulated liberal professions³, resulting in OECD recommendations (2018)⁴ and an *AdC's Action Plan* (2018)⁵, with a set of legislative and regulatory proposals.

6. The *AdC's Action Plan* (2018) contains 9 priority proposals addressed to the public decision-maker (Box 1), namely regarding the amendment of two framework laws⁶ - Law No. 2/2013⁷ (legal regime of the public professional associations) and Law No. 53/2015 (legal regime of the professional societies)⁸ - and the amendment of the By-Laws of the public professional associations and other relevant legislation.⁹

7. Following the AdC/OECD Project, the AdC published the *AdC's Guidelines for competition impact assessment* (2018).¹⁰

Box 1. AdC's Action Plan (2018): 9 Priority Proposals

1. All professions - Separation of the regulatory and representative function for all self-regulated professional associations. Independent supervisory body, external or internal, regulating access to and the exercise of the profession. Representatives of the profession and other high-profile individuals.
2. All professions - Reevaluate all reserved/tasks granted to the specific categories of professionals. Abolish when they are disproportionate, overprotective or obsolete.
3. All professions - Reevaluate and identify alternative routes to obtain the necessary and adequate academic qualifications for the exercise of a self-regulated profession.

² See AdC's webpage on the [AdC's Impact 2020 Project](#) (2016-2018).

³ List of the 13 self-regulated professions: legal (lawyers, solicitors, notaries, bailiffs); technical and scientific (engineers, technical engineers, architects); economic and financial (auditors, certified accountants, customs brokers, economists); and health (pharmacists and nutritionists).

⁴ See OECD, [Competition Assessment Project: Portugal](#) (2018), [Vol. II – Self-regulated professions](#).

⁵ See [AdC's Action Plan](#) (2018) and [AdC's key-proposals](#) for the self-regulated liberal professions.

⁶ See [AdC's Action Plan](#) (2018), Annex 2; and [AdC's key-proposals](#).

⁷ See [Law No. 2/2013](#), of 10.01.2013 (consolidated version).

⁸ See [Law No. 53/2015](#), of 11.06.2015 (consolidated version).

⁹ See [AdC's Action Plan](#) (2018), Annexes 3 to 14, and [AdC's key-proposals](#).

¹⁰ See AdC (2018), *Guidelines for competition impact assessment (CIA) of public policies* ("[Linhas de Orientação da AdC sobre a Avaliação de Impacto Concorrencial de Políticas Públicas](#)", of July, 2018), which contains a CIA Checklist, based on the OECD Checklist in its OECD Guide to CIA ([Competition Assessment Toolkit](#)).

4. All professions - Reevaluate the proportionality of the characteristics of traineeships required to join a professional association. Duration, Purpose, Evaluation model & Charges.
5. All professions – Elimination of restrictions on the ownership and partnership of all professional firms. Open it to non-professionals (totality or majority), if decided by the firms.
6. All professions - Elimination of restrictions on the management of all professional firms. Open it to include only non-professionals members, if decided by the firms.
7. All professions - Allow multidisciplinary practice in all professional firms. Eliminate the possibility to derogate the non-prohibition rule. Reevaluate the proportionality of incompatibilities and impediments.
8. Notaries - Abolish the quotas and territorial limitations for notaries to allow for competition between notarial offices (at least where demand and economic activity are high).
9. Auditors - Eliminate rules requiring notification to the professional association of auditors of strategic information in contracts related to the exercise of public interest functions.

2.2. AdC's efforts towards the implementation of its recommendations (2019-2023)

8. From 2019 until 2023, the AdC has focused on the implementation of the AdC/OECD recommendations and to contribute for the decision-making process at the Government and the Parliamentary level. The AdC's advocacy efforts have not only regarded the 13 self-regulated professions that were the subject of the AdC/OCDE Cooperation Project, but also the legislative and regulatory reforms to the wider range of 21 self-regulated.

9. To ensure the implementation of our recommendations, the AdC has adopted several advocacy strategies, namely:

1. promoting contacts with private and public stakeholders, namely via meetings with Ministries, political parties represented at the Parliament with legislative initiative powers and with the public professional associations for follow-up;
2. contributing with opinions to the legislative initiatives put forward by the Government, or the Parliament, proposing to amend the framework-laws applicable to all public professional associations and professional and multidisciplinary societies, as well as proposing specific amendments to the By-laws of public professional associations (several initiatives were in discussion at the Parliamentary level, since 2021);
3. participation in Parliamentary hearings, within the scope of the Working Group - Professional Associations;
4. publication of further notes or reports highlighting the implementation status of the AdC's recommendations; and
5. participation in public events with stakeholders, such as conferences.

10. In 2023, the Parliament approved relevant legislative amendments, based on Government proposals. The adoption of [Law No. 12/2023](#) of 28 March¹¹ resulted in the amendment of two framework laws applicable to all 20 public professional associations and professional and multidisciplinary societies (Law No. 2/2013 and Law No. 53/2015).

11. In May 2023, the AdC adopted a *Follow-up Note of the AdC's Action Plan for the Legislative and Regulatory Reform*,¹² describing the provisions contained in Law No. 12/2023 that implemented some of the key proposals from the *AdC's Action Plan* (2018). In this note, the AdC mentioned that following Law No. 12/2023, the 20 By-Laws of the public professional associations would have to be revised in accordance, thus creating a window of opportunity for the public decision-maker to implement other key-proposals from the *AdC's Action Plan* (2018).

12. In the context of Law No. 12/2023, in April 2023, the AdC issued a *Report on the reserved activities of self-regulated liberal professions*¹³ with the aim to contribute to the Government's revision process of the 20 By-Laws. In the *Report*, the AdC highlighted a set of key competition principles to help with the reassessment of the reserved matters. The AdC recognised how complex this assessment is, requiring a diverse set of technical and scientific knowledge.

13. In the last quarter of 2023, the Portuguese Parliament approved: (i) proposals for amendment of the 20 By-Laws of the public professional associations and other relevant legislation^{14,15}; (ii) as well as proposals for amendment of the regime for the offer of multidisciplinary activities, which amended, for the second time, Law No. 53/2025, following its first amendment by Law No. 12/2023^{16,17}. By January 2024, all amendments had been promulgated by the President of the Portuguese Republic and published in the Official Journal (see Annex A).

¹¹ See [Law No. 12/2023](#), of 28.03.2023, which amends [Law No. 2/2013](#), of 10.01.2013 and [Law No. 53/2015](#), of 11.06.2015. It entered into force on 26.04.2023 and produced effects on 26.06.2023.

¹² See AdC (2023) «*Follow-up Note of the AdC's Action Plan for the Legislative and Regulatory Reform. Competition in the Self-regulated Liberal Professions*», of 17.05.2023, available [here \(in English\)](#).

¹³ See AdC (2023) «*AdC's report in the framework of Law No. 12/2023 on the reserved activities of self-regulated liberal professions*», of 04.2023, available [here](#).

¹⁴ See Portuguese Government Draft Law No. 96/XV/1.^a “*Amends the By-Laws of the 20 Public Professional Associations*” and the procedure towards its approval by the Portuguese Parliament, available [here](#).

¹⁵ See AdC (2023) «*AdC's Comments and Recommendations on Draft Law No. 96/XV/1.^a (GOV) amending the By-Laws of 20 Public Professional Organisations and other relevant legislation*», of 29.08.2023, available [here](#).

¹⁶ See Portuguese Government Draft Law No. 98/XV/1.^a “*Amends the legal framework for the constitution and operation of professional societies covered by public professional associations and multidisciplinary societies*” and the procedure towards its approval by the Portuguese Parliament, available [here](#). The Draft Law No. 98/XV/1.^a (GOV) amended, for the second time, Law No. 53/2025, following its first amendment by Law No. 12/2023.

¹⁷ See AdC (2023) «*AdC's Comments and Recommendations on Draft Law No. 98/XV/1.^a (GOV) amending Law No. 53/2015, as amended by Law No. 12/2023, which presents a proposal for a "legal framework for multidisciplinary societies"*», of 03.10.2023, available [here](#).

14. These reforms implemented important key proposals and recommendations for which the AdC has been advocating since the adoption of its *AdC's Action Plan* (2018) (see Section III).

15. Furthermore, the Portuguese Government's Recovery and Resilience Plan (2021)¹⁸ included reforms to reduce unnecessary regulatory restrictions to the access of and the exercise of self-regulated professions.¹⁹ In 2021, in its note on the role of competition in ensuring an economic recovery,²⁰ the AdC stressed the importance of implementing the proposals of its *AdC's Action Plan* (2018) and further opinions addressed to the public decision-maker (mainly in 2021-2023).

2.3. The role of the EC in the implementation of AdC's recommendations

16. The European Union (EU) has urged Member States to reform the regulation of professional services to remove barriers and encourage growth, innovation, and employment. This includes recommendations from the European Commission (EC) in 2017²¹ and the 2021²², which assess a "*Restrictiveness Indicator*" for various professions, including lawyers, architects, civil engineers, and accountants²³. This indicator concerns the restrictiveness of several regulations, including qualification requirements, shareholding and voting requirements, and restrictions on joint exercise of professions and on reserved activities.

17. Directive (EU) No. 2018/958²⁴, transposed into the national legal system by Law No. 2/2021²⁵, requires a proportionality assessment before enacting laws that restrict access to, or the exercise of, a regulated or to be regulated profession, including those in the health

¹⁸ See <https://recuperarportugal.gov.pt/plano-de-recuperacao-e-resiliencia/>

¹⁹ RE-r16: "*Reducing restrictions in highly regulated professions*."

See <https://recuperarportugal.gov.pt/qualifications-and-skills-c6/?lang=en>

²⁰ See AdC (2021), "*The Role of Competition in Implementing the Economic Recovery Strategy*", of 15.06.2021.

²¹ See [COM\(2016\) 820 final](#) ("*Reform recommendations for regulation in professional services*") and [SWD\(2016\) 436 final](#), of 10.01.2017.

²² See [COM\(2021\) 385 final](#) ("*On taking stock of and updating the reform recommendations for regulation in professional services of 2017*") and [SWD\(2021\) 185 final](#), of 09.07.2021.

²³ According to the 2021 EC Communication: (i) lawyers: Portugal was the 9th EU country with the most restrictions on access to and exercise of the profession, above the EU average; (ii) architects: Portugal was the 7th EU country with the most restrictions on access to and exercise of the profession, above the EU average; (iii) civil engineers: Portugal was the 12th EU country with the most restrictions on access to and exercise of the profession, above the EU average; (iv) accountants: Portugal was the 2nd EU country with the most restrictions on access to and exercise of the profession, above the EU average.

²⁴ See [Directive \(EU\) No. 2018/958](#), of 28.06.2018 ("*Proportionality test before adoption of new regulation of professions*").

²⁵ See [Law No. 2/2021](#), of 21.01.2021 ("*Regime applicable to the assessment of proportionality prior to the adoption of legislative provisions limiting access to or exercise of a regulated profession, or to be regulated, transposing Directive (EU) No. 2018/958*").

sector²⁶. Articles 4 and 10 of Law No. 2/2021 set principles and criteria for this assessment²⁷.

18. This proportionality assessment was important considering the specific legal attributions contained in Law No. 12/2023. The Parliament has requested the Government to amend the By-Laws of all public professional associations and other relevant laws to align with Law No. 12/2023.²⁸ The Parliament has also requested the Government to submit a draft law on the legal framework of multidisciplinary societies.

19. In this context, the Parliament has delegated to the AdC the task of sending to the Government a report with a recommendation regarding the maintenance, modification, or revocation of the reservation of activity regimes in force.²⁹

3. Main reforms implemented concerning framework-laws and By-Laws

3.1. Separation of regulatory and representative functions in the By-Laws of all 20 public professional associations

20. One of the key proposals³⁰ put forward by the AdC regards the separation of the regulatory and representative functions, assigned to public professional associations, to avoid conflicts of interest inherent in self-regulation, which can lead to the adoption of disproportionate regulations that favour private or corporate interests.

21. The AdC proposed that such separation could be overseen by an independent body, separated from the other bodies of the public professional association. This body would regulate key matters, such as access to, and exercise of, the profession, with a board comprising professionals and non-professionals of outstanding merit, (e.g., from other regulatory bodies or organisations; representatives of consumer organisations; academic representatives).

22. [Law No. 12/2023](#), amending the Law No. 2/2013, strengthens the competences and independency of an already foreseen internal supervisory body within all professional associations to mitigate conflicts of interest.^{31,32} This body was attributed with competence in regulatory matters over aspects as professional internships (when compulsory; regarding

²⁶ See Art. 2 (4) and Art. 10 (7) of Law No. 2/2021.

²⁷ See Art. 4 and Art. 10 of Law No. 2/2021. Restrictions must be provided for by law and be preceded by a proportionality assessment, which must be proportionate, non-discriminatory and well-founded. The reasoning for restrictions must be based on grounds of public policy, public security or public health, or on overriding reasons relating to the public interest, or to the personal capacity of individuals.

²⁸ See Art. 5 (8), “*Transitional provision*”, of Law No. 12/2023. It entered into force on 26.04.2023.

²⁹ See Art. 5 (4), “*Transitional provision*”, of Law No. 12/2023. It entered into force on 26.04.2023.

³⁰ Priority Proposal No. 1 in AdC’s Action Plan (2018).

³¹ See new Art. 15 (A) of Law No. 12/2023, as amended by Law No. 12/2023.

³² See Art. 15 (2) (c) (10) and Art. 18 (7) of Law No. 2/2013, in its original version. The “supervisory body” was already provided for in the framework-law, assuming a set of characteristics and competences not innovative in relation to Law No. 12/2023, such as: independence in the performance of its functions; possibility to include non-professionals; exercise of supervisory powers.

its object, duration, evaluation model and associated costs) with a focus on proportionality³³ and disciplinary matters (namely competence to regularly monitor the activity of the disciplinary body³⁴, although losing its competence of instance of appeal in disciplinary matters^{35,36}).

23. This body was reinforced with independency, e.g.: *(i)* reaffirming the independence in the performance of its functions³⁷; *(ii)* reaffirming the competence for “*supervising over the legality of the activity carried out by the [other] bodies of the public professional association*”³⁸; *(iii)* attributing “*powers of control, namely with regard to the regulation in matters of exercise of the profession*”³⁹; *(iv)* imposing a mandatory composition of a majority of non-registered members in a public professional association (40% registered; 40% non-registered, from the academic world; and 20% co-opted, non-registered, personalities of recognised merit)⁴⁰, whose president will be elected from among the non-registered members.⁴¹

24. Law No. 12/2023 limits the regulatory powers of public professional associations to matters explicitly outlined by law⁴², focusing on matters of access, i.e., recognition of professional qualifications and, where appropriate, traineeships and disciplinary and ethical matters⁴³ (e.g., excluded reserved activities⁴⁴).

25. Following the Parliament’s approval of Draft-Law No. 96 (GOV) in 2023, the revised By-Laws of all the public professional associations have this internal supervisory body, aligning with the competences and independence foreseen in Law No. 2/2013.⁴⁵

3.2. Revaluation of reserved activities deemed unnecessary or disproportionate

26. In its *AdC’s Action Plan* (2018), the AdC adopted Priority Proposal No. 2,⁴⁶ highlighting concerns that protected titles with reserved tasks could exclude other professionals, limiting competition and increasing costs for consumers. The AdC recommended reevaluating reserved activities across all professions to reduce exclusive and

³³ See new Art. 15-A (2) (a) (b) (d) of Law No. 2/2013, as amended by Law No. 12/2023.

³⁴ See new Art. 15-A (2) (c) of Law No. 2/2013, as amended by Law No. 12/2023.

³⁵ See Art. 15 (2) (c) and Art. 18 (7) of Law No. 2/2013, in its original version.

³⁶ See Art. 15 (2) (e) of Law No. 2/2013, as amended by Law No. 12/2023: it was also ensured that the (new) disciplinary body would have (also) to include non-professionals, as personalities of recognised merit with knowledge and experience relevant to the respective activity.

³⁷ See Art. 15 (10) and new Art. 15-A (1) of Law No. 2/2013, as amended by Law No. 12/2023.

³⁸ See new Art. 15-A (1) of Law No. 2/2013, as amended by Law No. 12/2023.

³⁹ See new Art. 15-A (1) of Law No. 2/2013, as amended by Law No. 12/2023.

⁴⁰ See new Art. 15-A (3) of Law No. 2/2013, as amended by Law No. 12/2023.

⁴¹ See new Art. 15-A (6) of Law No. 2/2013, as amended by Law No. 12/2023.

⁴² See Art. 5 (1) (c) (3) of Law No. 2/2013, as amended by Law No. 12/2023.

⁴³ See Art. 5 (1) (c) (3) of Law No. 2/2013, as amended by Law No. 12/2023.

⁴⁴ See Art. 30 *new* (4) and Art. 8 (1) (e) of Law No. 2/2013, as amended by Law No. 12/2023.

⁴⁵ See, for further information, Annex A.

⁴⁶ See [AdC’s Action Plan](#) (2018), p. 14.

shared acts and promote openness based on the criteria of necessity, adequacy, and proportionality. This could involve allowing professions from the same group (e.g., between legal, technical, and scientific professions, and between the financial and economic professions) to perform certain tasks previously exclusive.

3.2.1. Highlight of implemented pro-competitive reforms

27. Following the AdC reports highlighted in paragraphs 12 and 19, the Parliament approved the revised By-Laws of the public professional associations reflecting the revaluation exercise of reserved activities.⁴⁷ Regarding this reassessment of reserved activities, a significant amount of the AdC's proposals and recommendations have been implemented.

28. For example, [Law No. 10/2024](#), revoking Law No. 49/2004, on the Legal Framework for the Acts of Lawyers and Solicitors:

- Reduced the exclusive acts of lawyers and solicitors to a single one, that of the legal mandate (without prejudice to the provisions of the laws of procedure)⁴⁸;
- Mandated the sharing of other acts with other professionals, such as notaries and enforcement agents, namely regarding drawing contracts and carrying out preparatory acts for the constitution, amendment or cancellation of legal transactions⁴⁹ and legal consultation⁵⁰, and with companies, namely on negotiating for the recovery of debts⁵¹;
- These reserved shared acts are expressly previewed in the amended By-Laws of these legal professions⁵² (see Annex A).

29. For instance, [Law No. 68/2023](#), amending the By-Laws of the Certified Accountants:

- Reduced the exclusive acts of the certified accountants to a single one, that of assuming the responsibility for the technical regularity in the accounting area, including the signing of financial statements and tax returns based on accounting information, of public or private entities, which should have organized accounts in accordance with the officially applicable charts of accounts or the accounting standardization system.⁵³
- Other acts became shared with other professionals, such as the exercise of consultancy functions in the areas of accounting and taxation, the intervention on behalf of the taxable persons for whose accounts they are responsible in the administrative phase of the tax procedure and in the tax proceedings, up to the limit

⁴⁷ See, for further information, Annex A.

⁴⁸ See Art. 4 (2)(3)(7) and Art. 5 of the Legal Framework for the Acts of Lawyers and Solicitors.

⁴⁹ See Art. 4 (4)(a) and Art. 8 (1)(a) of the Legal Framework for the Acts of Lawyers and Solicitors.

⁵⁰ See Art. 4 (4)(d)(8) and Art. 7 (1)(a) of the Legal Framework for the Acts of Lawyers and Solicitors.

⁵¹ See Art. 4 (4)(b) and Art. 9 (1) of the Legal Framework for the Acts of Lawyers and Solicitors.

⁵² See Art. 66(A), Art. 67, Art. 68, Art. 69(A) and Art. 70 of the By-Laws of the Lawyers; see Art. 136 of the By-Laws of the Solicitors; see Art. 4 and Art. 7 of the Notaries Statute.

⁵³ See Art. 10 (1) (b) of the By-Laws of the Certified Accountants.

beyond which, under the terms of the law, it is compulsory to appoint a lawyer, in the context of issues related to their specific competences.⁵⁴

30. As for [Law No. 67/2023](#), amending the By-Laws of the Customs Brokers:
- Eliminates all the exclusive acts of the customs brokers.⁵⁵
 - Other acts became may also be performed by other professionals, competing for the service, namely regarding: the representation of economic operators before the Tax and Customs Authority and other public or private organisations, directly or indirectly involving the fulfilment of customs formalities for goods and their means of transport; also carrying out the acts and other formalities provided for in customs legislation, including the submission of declarations for the allocation of customs-approved treatment or use, declarations with customs implications for goods and their means of transport and declarations relating to goods subject to excise duty.⁵⁶
 - In addition, a customs representative, who is an authorised economic agent, granted under EU law or established in another EU Member-State, no longer has to be mandatorily registered within the public professional association as a customs broker in order to exercise the profession⁵⁷. In fact, the EU Customs Code states that clients can carry out customs acts themselves or appoint a customs representative if they prefer.⁵⁸

3.2.2. *Examples of pro-competitive reforms lacking implementation*

31. Disproportionate legal barriers remain in certain self-regulated liberal professions, particularly regarding reserved activities within technical and scientific professions, e.g., between architects, engineers, and technical engineers. These professions require specific scientific knowledge, practical skills and operational methods used in construction, communications, industry, and transport. In addition, these professions share a common legislative framework, which stipulate activities reserved for and between these three professions.

32. For example, in the *AdC's Report* from 2023⁵⁹, the AdC recommended the need for reevaluation of the reserved activities, shared between these three professions. There are different requirements for these professions to carry the same activities, based on the number of years of experience or the maximum value of the works.

33. The AdC suggests focusing on outcome-based criteria for reserved activities shared between different professionals, as to foster competition among professionals. Additionally, the AdC advocates reassessing the criteria associated with the maximum values of the works (9 classes), namely whether these are an appropriate and proportional proxy for considering the level of complexity or whether there are other more appropriate

⁵⁴ See Art. 10 (2)(a)(b) of the By-Laws of the Certified Accountants.

⁵⁵ See Art. 63 (a), Art. 66 (5) and Art. 94 (2) of the By-Laws of the Customs Brokers.

⁵⁶ See, e.g., Art. 66 (1)(a)(b) (5) of the By-Laws of the Customs Brokers.

⁵⁷ See Art. 60 (4) of the By-Laws of the Customs Brokers.

⁵⁸ See Art. 18 (3) of the [Regulation \(EU\) No. 952/2013](#), of 09.10.2013, amended by Regulation (EU) No. 2022/2399, of 23.11.2022.

⁵⁹ See AdC (2023) *Report on the reserved activities of self-regulated liberal professions – Box 23 - Annex II of Law No. 31/2009 – Professional Qualifications for carrying out the competencies as a Work Manager or a Work Supervision Manager*, pp. 40-41.

and proportional ways of safeguarding safety and quality in these contexts. Though complex, this reassessment promises to remove unnecessary restrictions.

3.3. Revaluation of professional internships towards their proportionality

34. In its *AdC's Action Plan* (2018), the AdC adopted Priority Proposal No. 4⁶⁰, highlighting the need to reassess the proportionality of professional internships, particularly on their duration, purpose, assessment model and associated costs. The criteria should be aimed at certifying that candidates have acquired the professional and ethical training required for proper access to and exercise of a self-regulated liberal profession.

3.3.1. Highlight of implemented pro-competitive reforms

35. [Law No. 12/2023](#) introduced relevant changes to professional internships, in line with AdC's recommendations. These amendments are now enshrined in the By-Laws of the various public professional associations, where applicable⁶¹.

36. A notable amendment requires professional internships' characteristics to be defined in the law, specifically, within each professional association's By-Laws, amended by the Parliament. If adopted regulation, at the public association level, it cannot derogate any disposition enriched in the By-Laws.⁶²

37. Amendments ensure that internships are necessary, avoiding duplication of traineeships (academic and professional) with the same content⁶³, and that these may be offered via distance learning⁶⁴ and not hindered based on qualifications obtained abroad.⁶⁵ Duration is capped at 12 months, extendable to 18 months in exceptional cases or as required by EU law (e.g., for auditors),^{66,67} with at least one training period per semester.⁶⁸ Evaluation model involves an independent jury, which must include personalities of recognised merit, who are not members of the professional public association.⁶⁹ Fees must be proportional.⁷⁰

38. The "supervisory body" was reinforced with competences over internship characteristics, namely, to evaluate its necessity, verify the non-overlapping of the

⁶⁰ See [AdC's Action Plan](#) (2018), pp. 15-16.

⁶¹ See, for further information, Annex A.

⁶² See Art. 8 (1) (c)(d) and Art. 24 (6) (a)(c) of Law No. 2/2013, as amended by Law No. 12/2023.

⁶³ See Art. 8 (1) (c) of Law No. 2/2013, as amended by Law No. 12/2023.

⁶⁴ See Art. 8 (5) of Law No. 2/2013, as amended by Law No. 12/2023.

⁶⁵ See Art. 8 (10) of Law No. 2/2013, as amended by Law No. 12/2023.

⁶⁶ See Art. 8 (2) (a) of Law No. 2/2013, as amended by Law No. 12/2023.

⁶⁷ See Art. 68 (7) of Draft Law No. 96/XV/1.^a (GOV) (2023). With the entry into force of the amended By-Laws, a transitory disposition grants the applicability of the most favouring regime in terms of its duration.

⁶⁸ See Art. 8 (1) (d) of Law No. 2/2013, as amended by Law No. 12/2023.

⁶⁹ See Art. 8 (9) and Art. 24 (6) (c) of Law No. 2/2013, as amended by Law No. 12/2023.

⁷⁰ See Art. 8 (7) of Law No. 2/2013, as amended by Law No. 12/2023.

curricular units, evaluation model determination and fixing any fee,⁷¹ while also regularly monitoring internships and competency recognition procedures.⁷²

39. For example, [Law No. 6/2024](#), amending the By-Laws of the Lawyers:

- Foresees a maximum duration of the traineeship of 12 months, instead of the previous 18 months⁷³; expressly recognises a non-overlapping of the curricular units to be taught during the training period with the ones assessed in the academic qualification course⁷⁴; foresees an evaluation model with independent jury members, in a proportion of not less than one third, including persons of recognized merit who are not members of the Bar Association⁷⁵; and ensures proportionality of the fees, allowing for an exemption of its payment in the event of proven economic difficulty.⁷⁶

40. [Law No. 79/2023](#), amending the By-Laws of the Auditors:

- Expressly recognises that the entrance exam, which is previous to the access to the professional internship, must ensure that it does not overlap with the curricular units that form part of the course leading to the necessary academic qualification⁷⁷. The AdC advocated that such entrance exam would exempt candidates from providing certain theoretical knowledge, when holding a university degree or equivalent qualification in one or more of the subjects, and have received practical training in those subjects, certified by an examination or diploma recognised by the State, in the light of the EU Audit Directive⁷⁸. The removal of unnecessary requirements can lead to a reduction in the opportunity costs that the internship entails, with an increase in supply and competitive prices.

41. As for [Law No. 11/2024](#), amending the By-Laws of the Engineers:

- Revokes dispositions concerning the professional internship⁷⁹. The figure of the professional internship is no longer provided for in the By-Laws.
- The initial phase of entry into the engineering profession was replaced by the “*First Year as a Full Member*”. The public professional association has issued a Draft Regulation - *First Year as a Full Member of the Order of Engineers*, which is currently under public consultation⁸⁰. Candidates must successfully complete an ethics and deontology course for the exercise of the profession, but already being able to develop competences in terms of the exercise of engineering acts. It is also

⁷¹ See new Art. 15-A (2) of Law No. 2/2013, as amended by Law No. 12/2023.

⁷² See new Art. 15-A (2) of Law No. 2/2013, as amended by Law No. 12/2023.

⁷³ See Art. 195 (2) of the By-Laws of the Lawyers.

⁷⁴ See Art. 195 (1) of the By-Laws of the Lawyers.

⁷⁵ See Art. 195 (10) of the By-Laws of the Lawyers.

⁷⁶ See Art. 194-A of the By-Laws of the Lawyers.

⁷⁷ See Art. 151 (2) of the By-Laws of the Auditors.

⁷⁸ See Art. 153 (3) (4) of the By-Laws of the Auditors; see Art. 9 (1) (2) of the [EU Audit Directive](#) (Directive No. 2006/43/CE, of 17.05.2006) (consolidated version).

⁷⁹ See, e.g., the revocation of Art. 20 of the By-Laws of the Engineers.

⁸⁰ See the webpage of the public professional association, available [here](#) (consulted in 30 April, 2024).

foreseen the withdrawal of the previous Professional Internship Regulation (2016), in line with an AdC's proposal that advocated for the reduction of the maximum duration of an engineering graduate's traineeship (24 months to up to 18 months).

3.4. Reduction of restrictions on the offer of multidisciplinary activities by professional and multidisciplinary societies

42. The AdC has advocated for reducing legal restrictions on multidisciplinary activities.⁸¹

43. Although framework-laws, Law No. 2/2013 and Law No. 53/2015, recognised that multidisciplinary was not prohibited, derogations from the rule were allowed within the By-Laws of the specific public professional associations. This was particularly restrictive in the case of the four legal professions (lawyers, solicitors, enforcement agents, notaries), where the exclusive corporate purpose would only allowed for the provision of those legal services, in the only model allowed for the collective exercise of the profession. The AdC proposed amending both framework-laws and By-Laws to allow for multidisciplinary.

44. The AdC signalled the pro-competitive benefits of this proposal, emphasising the potential for different professionals to collaborate within the same professional society, offering clients a wider range of services, at the convenience of a "one-stop shop" and at competitive prices, thus promoting innovation and efficiency.⁸²

3.4.1. Highlight of implemented pro-competitive reforms

45. The framework-law, Law No. 53/2015, was amended twice: firstly, by [Law No. 12/2023](#), which also amended Law No. 2/2013; and subsequently, by [Law No. 64/2023](#), focusing specifically on reducing restrictions on multidisciplinary practice to comply with Article 25 of the EU Services Directive.⁸³

46. Since 2006, Article 25 has mandated that Member States ensure service providers can offer multidisciplinary activities, including between providers of regulated professions, jointly or in partnership, with professionals from professions organised in public professional associations and others. Article 25 also emphasises the need to prevent conflicts of interest and incompatibilities between certain activities, the need to secure independence and impartiality for certain activities, and that "*rules governing professional ethics and conduct for different activities are compatible with one another, especially as regards matters of professional secrecy*".

47. This model of multidisciplinary societies has been implemented in several EU Member States (e.g., Germany, France, Spain, Belgium, Italy and Austria).⁸⁴ It has also been under scrutiny by the Court of Justice of the European Union (CJEU)⁸⁵, yielding valuable insights from EU landmark judgements, e.g., *Wouters* (restrictions on multidisciplinary activities between lawyers and auditors)⁸⁶, *Commission/Belgium* (restrictions on the multidisciplinary activities of civil engineers

⁸¹ Priority Proposal No. 7. See [AdC's Action Plan](#) (2018), pp. 17-18.

⁸² See [AdC's Action Plan](#) (2018), pp. 17-18.

⁸³ See [EU Services Directive](#) (Directive 2006/123/EC, of 12.12.2006).

⁸⁴ See AdC (2023), Comments and Recommendations on Draft Law No. 98 (GOV) (2023) – "*Box 6 - Examples of the implementation of multidisciplinary between various regulated professions in some EU Member States*".

⁸⁵ See AdC (2023), Comments and Recommendations on Draft Law No. 98 (GOV) (2023) – "*Box 7 - Examples of CJEU rulings on restrictions on the exercise of multidisciplinary activities*".

⁸⁶ See Judgement of the CJEU, in Case [C-309/99 - Wouters and o.](#), of 19.02.2002.

societies and patent agents)⁸⁷ and *Commission/Austria* (restrictions on the multidisciplinary activities of accountants)⁸⁸.

48. The Parliamentary amendments to both framework-laws ensured, namely *(i)* the maintenance of the general rule that multidisciplinary activity is not prohibited⁸⁹; *(ii)* the maintenance of the possibility of creation of “professional societies”⁹⁰; *(iii)* and the possibility of creation of “multidisciplinary societies”⁹¹, subject to cumulative conditions.⁹²

49. These Parliamentary amendments are in line with AdC’s proposals and are now enshrined in the By-Laws of the various public professional associations.⁹³

50. For example, [Law No. 6/2024](#), amending the By-Laws of the Lawyers:

- Provides that lawyers can set up or join professional law firms or multidisciplinary societies, as partners or associates⁹⁴.
- Moreover, amendments to the regime of sharing of fees, provides that lawyers can share fees, by way of commission or other form of compensation, with lawyers, trainee lawyers and solicitors with whom they collaborate or who have collaborated with them, or in professional practice in a multidisciplinary firm⁹⁵.

51. [Law No. 7/2024](#), amending the By-Laws of the Solicitors and Enforcement Agents:

- Solicitors and enforcement agents may set up or join professional societies of solicitors or enforcement agents or multidisciplinary societies, as partners or associates⁹⁶.

3.4.2. *Examples of pro-competitive reforms lacking implementation*

52. [Law No. 69/2023](#), amending the By-Laws of the Notaries and the Notaries Statute, still restricts notaries to set up or joining professional notary societies only as partners,

⁸⁷ See Judgement of the CJEU, in Case [C-209/18 – Commission/Austria](#), of 29.07.2019.

⁸⁸ See Judgement of the CJEU, in Case [C-384/18 - Commission/Belgium](#), of 27.02.2020.

⁸⁹ See Art. 25 (1), Art. 26 (4), Art. 27 (1)(2) and Art. 29 of Law No. 2/2013; see Art. 2, Art. 7 and Art. 52 (A) of Law No. 53/2015; and revocation of Art. 55 of Law No. 53/2015.

⁹⁰ See Art. 2 (1) (a), Art. 7 (1)(2) of Law No. 53/2015; see Art. 27 (1) of Law No. 2/2013.

⁹¹ See Art. 2 (1) (b), Art. 7 (3)(4) and Art. 52(A) of Law No. 53/2015; see Art. 27 (2) of Law No. 2/2013.

⁹² In order to ensure compliance with incompatibilities and impediments regimes; ensure procedures and mechanisms to prevent conflicts of interest; guarantee the technical independence, the protection of client information and the observance of the deontological duties applicable to each professional activity developed; have an internal system to safeguard professional secrecy; and the need to guarantee a permanent risk control function with the power to implement the policy and procedures previously mentioned. See Art. 7 (3), Art. 52(A) (a)-(f) and Art. 52(F) of Law No. 53/2015; see Art. 27 (2) of Law No. 2/2013.

⁹³ See, for further information, Annex A.

⁹⁴ See Art. 212(A) (1) of the By-Laws of Lawyers. See, also, the revocation of Art. 213 of the By-Laws of the Lawyers which only permitted the exercise of the profession with exclusive corporate social object.

⁹⁵ See Art. 107 of the By-Laws of Lawyers.

⁹⁶ See Art. 223(A) (1) of the By-Laws of the Solicitors and Enforcement Agents.

barring them from exercising in a multidisciplinary society⁹⁷. This example illustrates how the scope of the reforms implemented, at the level of the framework-laws may, nonetheless, be diminished, at the level of the adoption of the By-Laws.

3.5. Reduction of restrictions on the ownership and on the management of professional and multidisciplinary societies

53. Since the *AdC's Action Plan* (2018), the AdC has advocated for eliminating restrictions on capital ownership and management in professional and multidisciplinary societies (Priority Proposals No. 5 and 6⁹⁸). The AdC have defended, on the one hand, the separation of capital from the exercise of the activity (allowing all or the majority of the share capital, as well as the majority of the voting rights, to be held by non-professionals or investing entities⁹⁹) and, on the other hand, a professionalised management (open to non-professionals and accountable to the shareholders). These limitations, deemed unnecessary and disproportionate, hinder the potential benefits for clients of these services.

3.5.1. Highlight of implemented pro-competitive reforms

54. Important steps have been made through legislative amendments to both framework-laws, Law No. 2/2013 and Law No. 53/2015, by [Law No. 12/2023](#), and by [Law No. 64/2023](#), the latter focusing on further amendments to reduce the restrictions on the ownership and on the management of (new type) multidisciplinary societies.

55. The Parliamentary amendments promoted the possibility of setting up two types of societies: the (existing type) professional societies and the (new type) multidisciplinary societies (§ 48).

56. These types of societies benefit from pro-competitive amendments, including (i) allowing non-professionals (that is, those not having professional qualifications for the exercise of professions organised in a public professional association), to be a share capital partner or a manager, being subject to the “*deontological duties, namely the duty of secrecy, and the jurisdiction and disciplinary regimes of the public professional associations to which the activities that form part of their corporate purpose relate*”¹⁰⁰; (ii) revoking the obligation for the majority of the voting share capital or a majority of the voting rights, as applicable, to be owned by its professional members^{101,102}; (iii) revoking the possibility for the By-Laws of the public professional associations to derogate the general rule and adopt restrictions¹⁰³.

⁹⁷ See Art. 86 (1) of the By-Laws of the Notaries; see Art. 5 (3) of Decree-Law No. 26/2004 (Notaries Statute).

⁹⁸ See [AdC's Action Plan](#) (2018), pp. 16-17.

⁹⁹ In compliance with the EU Audit Directive, Art. 3 (4)(b), although the majority of voting rights must be held by auditors, the majority of the share capital can be held by non-professionals or by investing entities.

¹⁰⁰ See Art. 27 (4) of Law No. 2/2013; and see new Chapter XI, and Art. 52(C) (2) of Law No. 53/2015.

¹⁰¹ See new drafting of Art. 27, that has eliminated previous wording of Art. 27 (3) (a) of Law No. 2/2013; and Art. 7 (b), “*Repeal provision*”, of Law No. 12/2023, that repealed Art. 9 (2) of Law No. 53/2015.

¹⁰² See, for auditors, footnote 99.

¹⁰³ See new drafting of Art. 27, eliminating previous wording of Art. 27 (4) of Law No. 2/2013; and Art. 7 (b), “*Repeal provision*”, of Law No. 12/2023, repealing Art. 9 (2) and Art. 55 of Law No. 53/2015.

3.5.2. Examples of pro-competitive reforms lacking implementation

57. While ownership and management of professional societies and multidisciplinary societies have been opened up to some extent, the AdC has observed certain legal restrictions on holding the capital and management of the professional societies remained, and that new legal barriers have been introduced in the new type of multidisciplinary societies. These aspects, though less restrictive, warrant reevaluation by the public decision-maker to ensure they are necessary and proportional, to not limit the benefits for clients of these services.

58. In terms of the composition of the (pre-existing type of) professional societies:

- The professional society must have, at least, two professional partners; being admitted the possibility to have non-professional partners unless the articles of association derogate from the possibility of having non-professional partners¹⁰⁴; and
- It is required that, at least, one of the managers or directors carrying out executive duties be legally established in Portugal.¹⁰⁵

59. In terms of the composition of the (new type of) multidisciplinary societies:

- Their partners must include at least one professional partner from each of the public professional associations whose activity is included in the company's corporate social object¹⁰⁶; and
- Their (professional and non-professional) partners must make up the majority of the members of the administrative and management bodies of the respective societies¹⁰⁷.

3.6. Persistence of legal barriers on the free establishment of the notarial activity

60. The AdC has long advocated reforms in the notarial sector since Recommendation No. 1/2007¹⁰⁸ and continuing in *AdC's Action Plan* (2018) with Priority Proposal No. 8¹⁰⁹. These initiatives aimed at addressing legal barriers hindering access and exercise of the notarial activity, namely on the free establishment of the notarial activity.

61. One key concern is the dual licensing requirement for opening notarial offices, which is limited by a quota allocation regime and geographical jurisdiction. The AdC advocates for the creation of areas of free establishment, to allow competition between notarial services, increasing professional mobility and freedom of choice for clients.

62. Alternatively, the AdC proposed a reassessment of the organisation of the notarial services, to ensure adequacy, necessity, and proportionality. Access could remain limited

¹⁰⁴ See Art. 8 (1) of Law No. 53/2015, as amended by Law No. 64/2023.

¹⁰⁵ See Art. Art. 9 (3) of Law No. 53/2015, as amended by Law No. 64/2023.

¹⁰⁶ See Art. 52(B) (2) of Law No. 53/2015, as amended by Law No. 64/2023.

¹⁰⁷ See Art. 52(B) (1) of Law No. 53/2015, as amended by Law No. 64/2023.

¹⁰⁸ See AdC (2007) «*Recommendation addressed to the Government on measures to reform the legal framework of notaries, with a view to promoting competition in notary services*», of 01.01.2007, available [here](#).

¹⁰⁹ See [AdC's Action Plan](#) (2018), pp. 18-19.

in low-density and sparsely populated areas (e.g., rural areas), where it is necessary to safeguard the public interest in the demand for these notarial services.

63. Despite AdC's recommendations, the legal barriers on the free establishment of the notarial activity persist. [Law No. 69/2023](#), amending the By-Laws of the Notaries, the Notaries' Code and the Notaries Statute, maintain the access and the exercise of the notarial profession subject to a dual licensing system (geographical segmentation of notarial offices and notarial activity quotas).¹¹⁰

64. The AdC remains committed to advocating for reforms to address these issues, as to promote a more competitive and accessible notarial sector.

3.7. Persistence of legal barriers imposed on auditors

65. The AdC has proposed to amend various co-related financial regimes including the By-Laws of the Auditors¹¹¹. One key concern relates to the need to eliminate a legal obligation imposed on the auditors to share sensitive and strategic information, contained in contracts signed for the provision of services relating to public interest functions, with their public professional association¹¹². The AdC proposed the elimination of such provisions and the creation of an independent and impartial body, not composed of auditors, limited to the supervision of strictly necessary information, for the purpose of monitoring the public policy objective.

66. The type of information prescribed is, by nature, strategic and confidential about the business, market, and customers. This obligation puts professionals who are not members of the public professional association bodies at a competitive disadvantage given the inherent conflict of interests. It is also likely to favour the conditions for the coordination of behaviour by promoting the exchange of strategic and sensitive information.

67. However, [Law No. 79/2023](#), amending the By-Laws of the Auditors, did not eliminated such circuit containing sensitive and strategic information between the public professional association and its members.

68. AdC's proposals are still relevant and so, the AdC will continue to advocate for its implementation.

4. Expected competitive benefits of the implemented reforms

69. The publication of the amended framework-laws and By-Laws of all public professional associations occurred recently, between 2023 and January 2024. These reforms are expected to yield competitive benefits, both qualitatively and quantitatively.

¹¹⁰ See Law No. 155/2015, Annex I, e.g., Art. 34 (1)(3); and Decree-Law No. 26/2004, e.g., Art. 6 (1)(2), Art. 7, Art. 34 (1)(2)(3), Art. 35 (2)(3), Art. 40-A (4), all as amended by [Law No. 69/2023](#), 07.12.2023.

¹¹¹ See the AdC's Action Plan (2018), p. 19, Priority Proposal No. 9. See also AdC (2021), «*Comments and recommendations to Draft Law No. 94/XIV/2nd that proceeds to the revision of the CVM and of the CMVM Statutes, and proposes amendments to the RJSA, to the OROC Statutes, to the RGOIC, to the RGICSF, to the CIRE, to the CSC and to the related legislation*», of 17.08.2021, available [here](#).

¹¹² See Art. 55 (1)(2) and Art. 57 of the By-Laws of Auditors.

70. Qualitatively, the removal of barriers to entry and the exercise of self-regulated liberal professions is expected to lead to, namely: *(i)* an increase in the number of professionals and professional and multidisciplinary societies offering these services; *(ii)* a wider range of services and new types of business; *(iii)* improvements in the quality of the services provided, as well as consumer trust, attracting new clients; *(iv)* competitive prices for consumers; and *(v)* benefits in general for the Portuguese economy, namely in terms of productivity growth, increased investment and innovation and job creation.

71. Quantitatively, it is still early to quantify the benefits from the implemented reforms. Within the scope of the AdC/OECD Project, it was estimated a total positive impact on the Portuguese economy of around EUR 128 M€/year (2015 data), limited to the 13 self-regulated liberal professions analysed at the time, and a multiplier effect of 1.49€ in the GVA of Portugal.¹¹³

5. Conclusion

72. The implementation of the legislative and regulatory reforms in Portugal, carried out by the public decision-maker, aligns with key proposals advocated by the AdC, the OECD and the EC.

73. By removing unnecessary or disproportionate legal barriers to accessing and exercise self-regulated liberal professions, these reforms foster increased supply, competition, and the emergence of new business models. It also contributes to a better adjustment of supply to the needs of demand and more competitive prices for consumers. And it is crucial so that individuals are not restricted in their ability to redirect their professional careers and, if necessary, re-enter the labour market.

74. The AdC remains committed to advocating for the adoption of the proposals that have not yet been implemented, highlighting the benefits for consumers and the economy.

¹¹³ The AdC/OECD Project estimated a positive impact on the national economy, in view of the implementation of the proposals for the 13 self-regulated liberal professions of 128 M€/year (demand elasticity of - 2 and price reduction of 2.5%). Underestimated value, not including figures for health professions. The AdC/OECD Project also estimated the potential economic multiplier effects on the national economy, given the available data, in relation to the provision of "*legal and accounting services*", (Eurostat NACE M.69). In 2013, this value was 1.49€ (1€ of additional demand and 1.49€ in the GVA of Portugal).

Annex A. : IMPLEMENTED REFORMS IN PORTUGAL

Groups of professions	Professions	Amended the By-Laws of the 20 public professional associations	
Legal	Lawyer	By-Laws of the Lawyers	Law No. 145/2015 , 14.09.2015, amended by Law No. 6/2024 , 19.01.2024
		Legal Framework for the Acts of Lawyers and Solicitors	Law No. 10/2024 , 19.01.2024, which revoked Law No. 49/2004 , 24.08.2004
	Solicitor	By-Laws of the Solicitors and Enforcement Agents	Law No. 154/2015 , 14.09.2015, amended by Law No. 7/2024 , 19.01.2024
		Legal Framework for the Acts of Lawyers and Solicitors	Law No. 10/2024 , 19.01.2024, which revoked Law No. 49/2004 , 24.08.2004
	Enforcement Agent	By-Laws of the Solicitors and Enforcement Agents	Law No. 154/2015 , 14.09.2015, amended by Law No. 7/2024 , 19.01.2024
		Monitoring Committee of the Auxiliary Officers of Justice (CAAJ)	Law No. 77/2013 , 21.11.2013, amended by Law No. 7/2024 , 19.01.2024 and by Decree-Law No. 27/2024 , 03.04.2024
	Notary	By-Laws of the Notaries	Law No. 155/2015 , 15.09.2015, amended by Law No. 69/2023 , 07.12.2023
		Notaries' Code	Decree-Law No. 207/95 , 14.08.1995, amended by Law No. 69/2023 , 07.12.2023
		Notaries Statute	Decree-Law No. 26/2004 , 04.02.2004, amended by Law No. 69/2023 , 07.12.2023
Technical and scientific	Architect	By-Laws of the Architects	Decree-Law No. 176/98, 03.07.1998, republished by Law No. 113/2015 , 28.08.2015, amended by Law No. 12/2024 , 19.01.2024
	Engineer	By-Laws of the Engineers	Decree-Law No. 119/92, 30.06.1992, republished by Law No. 123/2015 , 02.09.2015, amended by Law No. 11/2024 , 19.01.2024
	Technical Engineer	By-Laws of the Technical Engineers	Decree-Law No. 349/99, 02.09.1999, republished by Law No. 157/2015 , 17.09.2015, amended by Law No. 70/2023 , 12.12.2023
Financial and economic	Certified Accountant	By-Laws of the Certified Accountants	Decree-Law No. 452/99, 05.11.1999, republished by Law No. 139/2015 , 07.09.2015, amended by Law No. 68/2023 , 07.12.2023
	Auditor	By-Laws of the Auditors	Law n.º 140/2015 , 07.09.2015, amended by Law No. 79/2023 , 20.12.2023
	Customs Broker	By-Laws of the Customs Brokers	Decree-Law No. 173/98, 26.06.1998, republished by Law No. 112/2015 , 27.08.2015, amended by Law No. 67/2023 , 07.12.2023
	Economist	By-Laws of the Economists	Decree-Law No. 174/98, 27.06.1998, republished by Law No. 101/2015 , 04.06.2015, amended by Law No. 75/2023 , 18.12.2023
Health	Nutritionist	By-Laws of the Nutritionists	Law No. 51/2010, 14.09.2010, republished by Law No. 126/2015 , 03.09.2015, as amended by Law No. 78/2023 , 20.12.2023
	Pharmacist	By-Laws of the Pharmacists	Decree-Law No. 288/2001, 10.11.2001, republished by Law No. 131/2015 , 04.09.2015, amended by Law No. 74/2023 , 18.12.2023
	Doctor	By-Laws of the Doctors	Decree-Law No. 282/77, 05.07.1977, republished by Law No. 117/2015 , 31.08.2015, amended by Law No. 9/2024 , 19.01.2024
	Dentist	By-Laws of the Dentists	Law No. 110/91, 29.08.1991, republished by Law No. 124/2015 , 02.09.2015, amended by Law No. 73/2023 , of 12.12.2023

	Veterinarian	By-Laws of the Veterinarians	Decree-Law No. 368/91, 04.10.1991, republished by Law No. 125/2015 , 03.09.2015, amended by Law No. 77/2023 , 20.12.2023
	Nurse	By-Laws of the Nurses	DL No. 104/98 , 21.04.1998, republished by Law n.º 156/2015 , 16.09.2015, amended by Law No. 8/2024 , of 19.01.2024
	Psychologist	By-Laws of the Psychologists	Law No. 57/2008, 04.09.2008, republished by Law n.º 138/2015 , 07.09.2015, amended by Law No. 72/2023 , of 12.12.2023
	Biologist	By-Laws of the Biologists	Decree-Law No. 183/98, 04.07.1998, republished by Law No. 159/2015 , 18.09.2015, amended by Law No. 76/2023 , of 18.12.2023
	Physiotherapist	By-Laws of the Physiotherapists	Law No. 122/2019 , 30.09.2019, amended by Law No. 71/2023 , 12.12.2023
Social security	Social Worker	By-Laws of the Social Workers	Law No. 121/2019 , 25.09.2019, amended by Law No. 66/2023 , 07.12.2023

Source: Portuguese Electronic Official Journal (DRE, I), available [here](#).

Note: In the context of the approval, by the Parliament, of: [Draft-Law No. 96 \(GOV\) \(2023\)](#) and [Draft-Law No. 98 \(GOV\) \(2023\)](#); and the amendments to the framework-laws [Law No. 2/2013](#) (public professional associations) and [Law No. 53/2015](#) (multidisciplinary societies).