

CAE and Activity Registration

What you need to register before driving with Uber in Portugal.

The CAE (Código de Atividade Económica) is the business activity code registered with the Portuguese commercial registry. For TVDE activity, the CAE is an operator-level requirement — not an individual driver requirement. What you need to do depends on how you work with Uber.

PATH A

Driver under a fleet partner

You work under an existing fleet operator. **You do not need to register a CAE.** The operator's company already holds it. You only need your personal TVDE driver documents and an AT activity registration.

PATH B

Independent operator (own company)

You want to operate under your own company. **Your company must include the correct CAE** in its commercial registry certificate, in addition to the IMT TVDE Operator Licence.

PATH A — FLEET DRIVER

1

STEP 1

Register your activity with AT

As a self-employed worker (trabalhador independente) providing services to a fleet operator, you must open an activity at the Tax and Customs Authority (AT) through the Portal das Finanças or in person at a local tax office.

i WHAT TO DECLARE

Select **"Passenger transport services"** as your activity. Most drivers qualify for the simplified IRS regime (regime simplificado) for annual income below €200,000. AT automatically notifies Social Security.

Social Security

After opening your activity, Social Security is automatically notified by AT. New self-employed workers typically benefit from a **12-month contribution exemption period**. After this period, contributions are calculated based on your declared income.

⚠ REGISTER BEFORE YOUR FIRST RECEIPT

The activity declaration at AT must be submitted **before issuing your first invoice or receipt**. Late registration can result in backdated tax penalties.

PATH B — INDEPENDENT OPERATOR (OWN COMPANY)

Incorporate your company with the correct CAE

Your company must be incorporated with one of the accepted TVDE activity codes, explicitly stated in the company's articles of association (objeto social).

CAE CODE	DESCRIPTION	STATUS
49320	Occasional passenger transport in light vehicles	Primary
49392	Other land passenger transport, n.e.c.	Alternative

i WHERE TO INCORPORATE

You can incorporate at a Conservatória do Registo Comercial or online via the **Empresa na Hora** service (eportugal.gov.pt). The CAE is registered at this stage as part of the company's articles.

2

STEP 2

Obtain the Certidão de Registo Comercial

The Certidão de Registo Comercial is the document issued by the IRN (Instituto dos Registos e do Notariado) that proves your company's incorporation and business purpose — including its CAE code. This is the document **Uber requires from fleet operators** to validate activity.

✓ VERIFIED BY UBER

The Certidão de Registo Comercial is a **required document to activate your fleet account** on Uber. It must show CAE 49320 or 49392 and be within its validity period.

3

STEP 3

Tax Registration at AT

Submit a **Declaração de Início de Atividade** on the Portal das Finanças (financas.pt) or at a local tax office. Declare your IRC (corporate income tax) regime and the applicable VAT status for passenger transport activity.

4

STEP 4

TVDE Operator Licence from IMT

To operate legally as a TVDE entity, your company must hold a **TVDE Operator Licence** issued by the IMT (Instituto da Mobilidade e dos Transportes). Uber verifies this licence weekly through a direct API integration with the IMT system — you cannot drive on the platform without it.

⚠ TWO SEPARATE DOCUMENTS

The Certidão de Registo Comercial (from IRN) and the TVDE Operator Licence (from IMT) are distinct documents. **Both are mandatory.** Presenting one in place of the other is a common mistake.