

2017 Tax Calendar

A summary of the main regular tax obligations arising for companies and individuals





Due to its general nature, this publication does not cover all existing obligations, it does not waive the need to consult tax legislation and regulations, nor to seek professional advice whenever necessary.

The dates referred are those that result from the tax law and may require to be adjusted based on the interpretation of the legal provision regarding term counting. Therefore, PwC recommends to confirm the deadline for the compliance.

Some deadlines refer to obligations that may not be complied with electronically. Therefore, PwC recommends that it is confirmed before the relevant services which are the exact deadline in the specific case.

PwC will make the best effort to keep the Fiscal Calendar updated, however, some deadlines may change and PwC can't ensure that users receive updates in due time

PwC firms collaborate with organizations and individuals in creating the value they are looking for. We are a network of firms present in 157 countries, with over 223 000 people who are dedicated to delivering quality in assurance, advisory, tax and professional training services.

PwC Portugal, Angola and Cabo Verde relies on 34 partners, and more than 1 200 permanent employees, distributed between the Lisbon, Porto, Luanda and Praia offices.

Taxation is one of the most important aspects of a modern, efficient management. That's why, at PwC, you can find the best partnership not only for a dynamic risk prevention policy, but also for seizing opportunities.

Taxation services at PwC Portugal, Angola and Cabo Verde working closely with over 41 450 tax consultants from all the other global PwC network firms, aim to provide its clients with an appropriate tax management.

Inforfisco

Through Inforfisco, PwC makes updated tax information readily available. Inforfisco includes a website, free of charge, and a database, accessible upon subscription.

The Inforfisco website, in addition to a daily update of tax news and to a tax guide (available in Portuguese and English), also includes the tax codes, as well as a tax information archive.

The website contents are also available via the "Tax @ PT" app for iphone and ipad, and, as such, readily available for users.

The database is a reference in tax in Portugal and contains the tax law, linked to the tax authorities' rulings, to court decisions and to books and articles to be analysed when interpreting the tax law or making a tax related decision. The subscribers receive permanent support of a dedicate team, available to train the users and assist with day-to-day researches.

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2017 Annual overview

Obligations – Corporate entities		JAN	FEV	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN 2018
CIT/PIT/Social Security	Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations (employment income) regarding previous month	10	10	10	10	10	10	10	10	10	10	10	10	10
VAT	Filing of the return and annexes for the taxpayers covered by the monthly VAT regime	10	10	10	10	10	10	10	10	10	10	10	10	10
VAT	Filing of the return and annexes for the taxpayers covered by the quarterly VAT regime		15			15			15			15		
Vacation Schedule	Preparation and posting, by the employer, of the 2017 vacation schedule				15									
IES/ Annual Return	Filing of the 2016 IES / Annual Return and respective annexes							15						
Tax File	Deadline for preparing (or filing, when applicable) the 2016 tax file							15						
Transfer Pricing	Deadline for preparing the 2016 transfer pricing documentation file (when applicable)							15						
CIT/PIT/Stamp Duty	Payment of withholding taxes (corporate and personal income tax), and Stamp Duty	20	20	20	20	20	20	20	20	20	20	20	20	20
Social Security	Payment of contributions	20	20	20	20	20	20	20	20	20	20	20	20	20
VAT	Filing of monthly recapitulative statement (intra-Community supplies of goods and services)	20	20	20	20	20	20	20	20	20	20	20	20	20
VAT	Filing of quarterly recapitulative statement (intra-Community supplies of goods and services)	20			20			20			20			20
CIT/PIT	Statement of income paid, tax withheld and tax deductions regarding 2016	20												20
VAT	Filing of the quarterly VAT return of telecommunications, broadcasting & electronic services rendered to non-taxable persons established in other Member-States				20			20			20			20
VAT	Reporting of invoices issued	25	20	20	20	20	20	20	20	20	20	20	20	20
CIT/PIT	Statement of income paid or placed at the disposal of non resident entities - Form 30	31	28	31	30	31	30	31	31	30	31	30	31	31
CIT/VAT	Inventory communication	31												31
CIT/PIT	Statement of income paid, tax withheld, tax deductions, social security and health contributions, and subscriptions, regarding 2016 (except employment income) – Form 10	31												31
CIT/PIT	Statement of income paid and tax withheld as final withholding regarding 2016 – Form 39		28											
CIT	Special payment on account			31							31			
Real Estate Municipal Tax	Payment of real estate municipal tax (IMI)				30			31				30		
Additional Real Estate Municipal Tax	Payment of additional real estate municipal tax (AIMI)								30					
CIT	Filing of the 2016 CIT return; self-assessment and payment of CIT, Municipal Surtax e State Surtax					31								
Tock Options	Reporting of creation or contributions to stock option/subscription/award/other schemes on behalf of employees and/or board members, regarding 2016						30							
CIT	Additional payment on account							31	30				15	
Securities	Statement of issuance or circulation of securities regarding 2016							31						
CIT	Payment on account							31	30				15	
CIT/PIT	Statement of exempt income, income subject to reduced tax rates or regarding which no withholding tax is required, paid in 2016							31						
CIT	Payment on account on ¼ of the value of the internal results eliminated under Law nr. 30-G/2000, of 29 of December							31						
Transfer Pricing	Statement of the identification and country or fiscal jurisdiction of the reporting entity of the Group - Financial and tax information of multinational groups (Country by Country Reporting)					31								
Tax Planning	Statement of tax planning schemes proposed / accompanied by promoters													Until the 20 th of the following month after that to which they refer
Tax Planning	Tax Planning communication by users													Until the end of month following the month of adoption

2017 Annual overview

Obligations – Corporate entities		JAN	FEV	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN 2018	
Annual Vehicle Tax	Payment of annual vehicle tax														Until the last day of the month in which the license plate was issued
VAT	Communication of transport documents														Taxpayers are obliged to communicate the transport documents prior to the beginning of the transport or until de 5 th following working day, depending on the way of communication
Social Security	Statement of admission of new employees														24 hours before the effectiveness of labour agreement or start of activity

January 2017

S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T
H	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
10	CIT/PIT/Social Security	Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding December 2016 (employment income)	Monthly statement of remuneration	Portuguese Tax Authorities Website	n/a
10	VAT	Filing of the November 2016 return and annexes for the taxpayers covered by the monthly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
20	CIT/PIT/ Stamp Duty	Payment of withholding taxes (corporate and personal income tax) and Stamp Duty, regarding December 2016	PIT, CIT withholding tax and SD statement	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	Social Security	Payment of contributions regarding December 2016	n/a	n/a	Bank Treasury departments of Social Securities offices Internet Post offices/ATM
20	VAT	Filing of December 2016 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to : • VAT taxpayers, covered by the monthly regime; and • VAT taxpayers, covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement exceeds € 50,000 (in the respective quarter or in any of the four previous quarters).
20	VAT	Filing of 4th quarter 2016 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to VAT taxpayers covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement does not exceed € 50,000 (in the respective quarter or in any of the four previous quarters).
20	CIT/PIT	Statement of income paid, tax withheld and tax deductions regarding 2016	Free form	n/a	n/a
25	VAT	Reporting of invoices issued in December 2016	n/a	Portuguese Tax Authorities Website	n/a Submission should be made through: • Electronic transmission in real time, integrated within an Electronic Billing program, using the web service to be made available by the Portuguese Tax and Custom Authorities; • Upload of the SAF-T (PT) monthly file, inserting the data directly onto the Portuguese Tax and Custom Authorities' website; or • By direct collection of the invoice's elements in an option made available on the Portuguese Tax and Custom Authorities' website.

January 2017

S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T
H	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
31	CIT/PIT	Statement of income paid or placed at the disposal of non resident entities in November 2016	Form 30	Portuguese Tax Authorities Website	n/a
31	CIT/PIT	Inventory communication	n/a	Portuguese Tax Authorities Website	n/a
31	CIT/PIT	Statement of income paid, tax withheld, tax deductions, social security and health contributions, and subscriptions, regarding year 2016 (except employment income)	Form 10	Portuguese Tax Authorities Website	n/a

February 2017

W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	H

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
10	CIT/PIT/Social Security	Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding January 2017 (employment income)	Monthly statement of remuneration	Portuguese Tax Authorities Website	n/a
10	VAT	Filing of the December 2016 return and annexes for the taxpayers covered by the monthly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
15	VAT	Filing of 4th quarter 2016 return and annexes for the taxpayers covered by the quarterly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
20	CIT/PIT/Stamp Duty	Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding January 2017	PIT/CIT withholding tax and SD statement	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	Social Security	Payment of contributions regarding January 2017	n/a	n/a	Bank Treasury departments of Social Securities offices Internet Post offices/ATM
20	VAT	Filing of January 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to : • VAT taxpayers, covered by the monthly regime; and • VAT taxpayers, covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement exceeds € 50,000 (in the respective quarter or in any of the four previous quarters).
20	VAT	Reporting of invoices issued in January 2017	n/a	Portuguese Tax Authorities Website	n/a Submission should be made through: • Electronic transmission in real time, integrated within an Electronic Billing program, using the web service to be made available by the Portuguese Tax and Custom Authorities; • Upload of the SAF-T (PT) monthly file, inserting the data directly onto the Portuguese Tax and Custom Authorities' website; or • By direct collection of the invoice's elements in an option made available on the Portuguese Tax and Custom Authorities' website.
28	CIT/PIT	Statement of income paid or placed at the disposal of non resident entities in December 2016	Form 30	Portuguese Tax Authorities Website	n/a
28	CIT/PIT	Statement of income paid and withholding taxes regarding year 2016	Form 39	Portuguese Tax Authorities Website	n/a

March 2017

W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
10	CIT/PIT/ Social Security	Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding February 2017 (employment income)	Monthly statement of remuneration	Portuguese Tax Authorities Website	n/a
10	VAT	Filing of the January 2017 return and annexes for the taxpayers covered by the monthly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
20	CIT/PIT/Stamp Duty	Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding February 2017	PIT/CIT withholding tax and SD statement	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	Social Security	Payment of contributions regarding February 2017	n/a	n/a	Bank Treasury departments of Social Securities offices Internet Post offices/ATM
20	VAT	Filing of February 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to : • VAT taxpayers, covered by the monthly regime; and • VAT taxpayers, covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement exceeds € 50,000 (in the respective quarter or in any of the four previous quarters).
20	VAT	Reporting of invoices issued in February 2017	n/a	Portuguese Tax Authorities Website	n/a Submission should be made through: • Electronic transmission in real time, integrated within an Electronic Billing program, using the web service to be made available by the Portuguese Tax and Custom Authorities; • Upload of the SAF-T (PT) monthly file, inserting the data directly onto the Portuguese Tax and Custom Authorities' website; or • By direct collection of the invoice's elements in an option made available on the Portuguese Tax and Custom Authorities' website.
31	CIT/PIT	Statement of income paid or placed at the disposal of non resident entities in January 2017	Form 30	Portuguese Tax Authorities Website	n/a
31	CIT	1st special payment on account	Form P1	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities If the fiscal year does not match the calendar year, the payment must be made during the 3 rd month and during the 10 th month of the fiscal year. Not applicable in the year of beginning of activity and in the following year.

April 2017

S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S
1	2	3	4	5	6	7	8	9	10	11	12	13	H	15	H	17	18	19	20	21	22	23	24	H	26	27	28	29	30

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
10	CIT/PIT/ Social Security	Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding March 2017 (employment income)	Monthly statement of remuneration	Portuguese Tax Authorities Website	n/a
10	VAT	Filing of the February 2017 return and annexes for the taxpayers covered by the monthly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
15	Vacation Schedule	Preparation and posting by the employer of the 2017 vacation schedule	Free form	n/a	n/a To be affixed at the premises of the company between 15 April and 31 October 2016.
20	CIT/PIT/Stamp Duty	Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding March 2017	PIT/CIT withholding tax and SD statement	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	Social Security	Payment of contributions regarding March 2017	n/a	n/a	Bank Treasury departments of Social Securities offices Internet Post offices/ATM
20	VAT	Filing of March 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to : • VAT taxpayers, covered by the monthly regime; and • VAT taxpayers, covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement exceeds € 50,000 (in the respective quarter or in any of the four previous quarters).
20	VAT	Filing of 1st quarter 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to VAT taxpayers covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement does not exceed € 50,000 (in the respective quarter or in any of the four previous quarters).
20	VAT	Filing of the 1st quarter VAT return of telecommunications, broadcasting & electronic services rendered to non-taxable persons established in other Member-States	Periodical Return (Mini One Stop Shop)	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	VAT	Reporting of invoices issued in March 2017	n/a	Portuguese Tax Authorities Website	n/a Submission should be made through: • Electronic transmission in real time, integrated within an Electronic Billing program, using the web service to be made available by the Portuguese Tax and Custom Authorities; • Upload of the SAF-T (PT) monthly file, inserting the data directly onto the Portuguese Tax and Custom Authorities' website; or • By direct collection of the invoice's elements in an option made available on the Portuguese Tax and Custom Authorities' website.

April 2017

S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S
1	2	3	4	5	6	7	8	9	10	11	12	13	H	15	H	17	18	19	20	21	22	23	24	H	26	27	28	29	30

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
30	CIT/PIT	Statement of income paid or placed at the disposal of non resident entities in February 2017	Form 30	Portuguese Tax Authorities Website	n/a
30	Real Estate Municipal Tax	Payment of the real estate municipal tax (IMI)	Payment slip	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities

May 2017

M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W
H	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
10	CIT/PIT/ Social Security	Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding April 2017 (employment income)	Monthly statement of remuneration	Portuguese Tax Authorities Website	n/a
10	VAT	Filing of the March 2017 return and annexes for the taxpayers covered by the monthly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
15	VAT	Filing of 1st quarter 2017 return and annexes for the taxpayers covered by the quarterly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
20	CIT/PIT/Stamp Duty	Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding April 2017	PIT/CIT withholding tax and SD statement	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	Social Security	Payment of contributions regarding April 2017	n/a	n/a	Bank Treasury departments of Social Securities offices Internet Post offices/ATM
20	VAT	Filing of April 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to : • VAT taxpayers, covered by the monthly regime; and • VAT taxpayers, covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement exceeds € 50,000 (in the respective quarter or in any of the four previous quarters).
20	VAT	Reporting of invoices issued in April 2017	n/a	Portuguese Tax Authorities Website	n/a Submission should be made through: • Electronic transmission in real time, integrated within an Electronic Billing program, using the web service to be made available by the Portuguese Tax and Custom Authorities; • Upload of the SAF-T (PT) monthly file, inserting the data directly onto the Portuguese Tax and Custom Authorities' website; or • By direct collection of the invoice's elements in an option made available on the Portuguese Tax and Custom Authorities' website.
31	CIT/PIT	Statement of income paid or placed at the disposal of non resident entities in March 2017	Form 30	Portuguese Tax Authorities Website	n/a
31	CIT	Filing of the 2016 CIT return; self-assessment and payment of CIT, Municipal Surtax and State Surtax	Form 22 Form P1	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities Filing of return and payment of tax due until last day of the 5th month following the end of the tax year, if different from the calendar year.

May 2017

M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W
H	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS	
31	Transfer Pricing	Statement of the identification and country or fiscal jurisdiction of the reporting entity of the Group - Financial and tax information of multinational groups regarding 2016 (Country by Country Report)	(to define)	Portuguese Tax Authorities Website	n/a	Submission should be made through: <ul style="list-style-type: none"> • Electronically; • By any entity, resident or with permanent establishment in Portugal , which integrates a group subject to the presentation of the country by country report.

June 2017

T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F
1	2	3	4	5	6	7	8	9	H	11	12	H	14	H	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
10	CIT/PIT/Social Security	Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding May 2017 (employment income)	Monthly statement of remuneration	Portuguese Tax Authorities Website	n/a
10	VAT	Filing of the April 2017 return and annexes for the taxpayers covered by the monthly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
20	CIT/PIT/Stamp Duty	Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding May 2017	PIT/CIT withholding tax and SD statement	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	Social Security	Payment of contributions regarding May 2017	n/a	n/a	Bank Treasury departments of Social Securities offices Internet Post offices/ATM
20	VAT	Filing of May 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to : • VAT taxpayers, covered by the monthly regime; and • VAT taxpayers, covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement exceeds € 50,000 (in the respective quarter or in any of the four previous quarters).
20	VAT	Reporting of invoices issued in the May 2017	n/a	Portuguese Tax Authorities Website	n/a Submission should be made through: • Electronic transmission in real time, integrated within an Electronic Billing program, using the web service to be made available by the Portuguese Tax and Custom Authorities; • Upload of the SAF-T (PT) monthly file, inserting the data directly onto the Portuguese Tax and Custom Authorities' website; or • By direct collection of the invoice's elements in an option made available on the Portuguese Tax and Custom Authorities' website.
30	CIT/PIT	Statement of income paid or placed at the disposal of non resident entities in April 2017	Form 30	Portuguese Tax Authorities Website	n/a
30	Stock Options	Reporting of creation or contributions to stock option/subscription/award/other schemes on behalf of employees or board members, regarding 2016	Form 19	Portuguese Tax Authorities Website	n/a

July 2017

S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
10	CIT/PIT/Social Security	Statement of income paid, tax withheld, tax deductions, social security and health contributions, and fees paid to professional associations, regarding June 2017 (employment income)	Monthly statement of remuneration	Portuguese Tax Authorities Website	n/a
10	VAT	Filing of the May 2017 return and annexes for the taxpayers covered by the monthly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
15	IES/Annual Return	Filing of the 2016 IES / annual return and respective annexes	Simplified Business Information (IES)/Annual Return CIT - Annexes A to H PIT - Annex I VAT - Annexes L to P Stamp Duty - Annex Q IE - Annexes R, S and T	Portuguese Tax Authorities Website	n/a Filing of IES due until 15 th day of the 7 th month following the end of the tax year, if different from the calendar year.
15	Tax File	Deadline for preparing (or filing, when applicable) the 2016 tax file	n/a	n/a	n/a The tax file should be delivered to the Tax Authorities by the taxpayers that are included in the Taxpayer Register or that are taxed under the special tax regime for groups of companies.
15	Transfer Pricing	Deadline for preparing (or filing, when applicable) the 2016 transfer pricing documentation	Free form	n/a	n/a Not applicable to taxpayers whose turnover and other profits do not exceed € 3,000,000 with reference to the previous tax year.
20	CIT/PIT/Stamp Duty	Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding June 2017	PIT/CIT withholding tax and SD statement	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	Social Security	Payment of contributions regarding June 2017	n/a	n/a	Bank Treasury departments of Social Securities offices Internet Post offices/ATM
20	VAT	Filing of June 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to : • VAT taxpayers, covered by the monthly regime; and • VAT taxpayers, covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement exceeds € 50,000 (in the respective quarter or in any of the four previous quarters).

July 2017

S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS	
20	VAT	Filing of 2nd quarter 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a	Applicable to VAT taxpayers covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement does not exceed € 50,000 (in the respective quarter or in any of the four previous quarters).
20	VAT	Filing of the 2nd quarter VAT return of telecommunications, broadcasting & electronic services rendered to non-taxable persons established in other Member-States	Periodical Return (Mini One Stop Shop)	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities	
20	VAT	Reporting of invoices issued in June 2017	n/a	Portuguese Tax Authorities Website	n/a	Submission should be made through: <ul style="list-style-type: none"> • Electronic transmission in real time, integrated within an Electronic Billing program, using the web service to be made available by the Portuguese Tax and Custom Authorities; • Upload of the SAF-T (PT) monthly file, inserting the data directly onto the Portuguese Tax and Custom Authorities' website; or • By direct collection of the invoice's elements in an option made available on the Portuguese Tax and Custom Authorities' website.
31	CIT/PIT	Statement of income paid or placed at the disposal of non resident entities in May 2017	Form 30	Portuguese Tax Authorities Website	n/a	
31	Real Estate Municipal Tax	Payment of the real estate municipal tax (IMI)	Payment slip	n/a	Internet Treasury Department of local tax offices Post offices/ ATM Other legal entities	Payment to be made: <ul style="list-style-type: none"> • In one instalment (April) if assessment does not exceed € 250; • In two instalments (April and September), if assessment exceeds € 250, but does not exceed € 500; • In three instalments (April, July and November) if assessment exceeds € 500.
31	CIT	1st additional payment on account	Form P1	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities	If the fiscal year does not match the calendar year, the payment must be made during the 7 th month, 9 th month and up to the 15 th day of the 12 th month of the tax year. Applicable to entities required to make payments on account and special payment on account, which were subject to State Surtax ("Derrama Estadual") in the previous tax year. 3 rd payment may be limited or waived.

July 2017

S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS	
31	Securities	Statement of issuance or circulation of securities regarding 2016	Form 34	Portuguese Tax Authorities Website	n/a	Applicable to entities issuing securities.
31	CIT	1st payment on account	Form P1	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities	If the fiscal year does not match the calendar year, the payment must be made during the 7 th month, 9 th month and up to the 15 th December of the 12 th month of the tax year; 3 rd payment may be limited or waived.
31	CIT/PIT	Statement of exempt income, income subject to reduced tax rates or regarding which no withholding tax is required, paid in 2016	Form 31	Portuguese Tax Authorities Website	n/a	
31	CIT	Payment on account on ¼ of the value of the internal results eliminated under Law nr. 30-G/2000, of 29 of December	Form P1	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities	If the fiscal year does not match the calendar year, the payment must be made during the 7 th month of the tax year.

August 2017

T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T
1	2	3	4	5	6	7	8	9	10	11	12	13	14	H	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
10	CIT/PIT/Social Security	Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding July 2017 (employment income)	Monthly statement of remuneration	Portuguese Tax Authorities Website	n/a
10	VAT	Filing of the June 2017 return and annexes for the taxpayers covered by the monthly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
15	VAT	Filing of 2nd quarter 2017 return and annexes for the taxpayers covered by the quarterly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
20	CIT/PIT/Stamp Duty	Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding July 2017	PIT/CIT withholding tax and SD statement	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	Social Security	Payment of contributions regarding July 2017	n/a	n/a	Bank Treasury departments of Social Securities offices Internet Post offices/ATM
20	VAT	Filing of July 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to : • VAT taxpayers, covered by the monthly regime; and • VAT taxpayers, covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement exceeds € 50,000 (in the respective quarter or in any of the four previous quarters).
20	VAT	Reporting of invoices issued in July 2017	n/a	Portuguese Tax Authorities Website	n/a Submission should be made through: • Electronic transmission in real time, integrated within an Electronic Billing program, using the web service to be made available by the Portuguese Tax and Custom Authorities; • Upload of the SAF-T (PT) monthly file, inserting the data directly onto the Portuguese Tax and Custom Authorities' website; or • By direct collection of the invoice's elements in an option made available on the Portuguese Tax and Custom Authorities' website.
31	CIT/PIT	Statement of income paid or placed at the disposal of non resident entities in June 2017	Form 30	Portuguese Tax Authorities Website	n/a

September 2017

F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
10	CIT/PIT/Social Security	Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding August 2017 (employment income)	Monthly statement of remuneration	Portuguese Tax Authorities Website	n/a
10	VAT	Filing of the July 2017 return and annexes for the taxpayers covered by the monthly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
20	CIT/PIT/Stamp Duty	Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding August 2017	PIT/CIT withholding tax and SD statement	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	Social Security	Payment of contributions regarding August 2017	n/a	n/a	Bank Treasury departments of Social Securities offices Internet Post offices/ATM
20	VAT	Filing of August 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to : • VAT taxpayers, covered by the monthly regime; and • VAT taxpayers, covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement exceeds € 50,000 (in the respective quarter or in any of the four previous quarters).
20	VAT	Reporting of invoices issued in August 2017	n/a	Portuguese Tax Authorities Website	n/a Submission should be made through: • Electronic transmission in real time, integrated within an Electronic Billing program, using the web service to be made available by the Portuguese Tax and Custom Authorities; • Upload of the SAF-T (PT) monthly file, inserting the data directly onto the Portuguese Tax and Custom Authorities' website; or • By direct collection of the invoice's elements in an option made available on the Portuguese Tax and Custom Authorities' website.
30	CIT/PIT	Statement of income paid or placed at the disposal of non resident entities in July 2017	Form 30	Portuguese Tax Authorities Website	n/a

September 2017

F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS	
30	CIT	2nd additional payment on account	Form P1	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities	If the fiscal year does not match the calendar year, the payment must be made during the 7 th month, 9 th month and up to the 15th day of the 12th month of the tax year. Applicable to entities required to make payments on account and special payment on account, which were subject to State Surtax ("Derrama Estadual") in the previous tax year. 3 rd payment may be limited or waived.
30	CIT	2nd payment on account	Form P1	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities	If the fiscal year does not match the calendar year, the payment must be made during the 7 th month, 9 th month and up to the 15th December of the 12th month of the tax year; 3 rd payment may be limited or waived.
30	Additional Real Estate Municipal Tax	Payment of additional real estate municipal tax (AIMI)	Payment slip	n/a	Internet Treasury Department of local tax offices Post offices/ ATM Other legal entities	Applicable to owners, usufructuaries or taxpayers with the surface rights to urban properties in Portugal that are not classified or used for commercial, industrial or services activities.

October 2017

S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T
1	2	3	4	H	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
10	CIT/PIT/Social Security	Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding September 2017 (employment income)	Monthly statement of remuneration	Portuguese Tax Authorities Website	n/a
10	VAT	Filing of the August 2017 return and annexes for the taxpayers covered by the monthly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
20	CIT/PIT/Stamp Duty	Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding September 2017	PIT/CIT withholding tax and SD statement	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	Social Security	Payment of contributions regarding September 2017	n/a	n/a	Bank Treasury departments of Social Securities offices Internet Post offices/ATM
20	VAT	Filing of the 3rd quarter VAT return of telecommunications, broadcasting & electronic services rendered to non-taxable persons established in other Member-States	Periodical Return (Mini One Stop Shop)	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	VAT	Filing of September 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to : • VAT taxpayers, covered by the monthly regime; and • VAT taxpayers, covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement exceeds € 50,000 (in the respective quarter or in any of the four previous quarters).
20	VAT	Filing of 3rd quarter 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to VAT taxpayers covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement does not exceed € 50,000 (in the respective quarter or in any of the four previous quarters).
20	VAT	Reporting of invoices issued in September 2017	n/a	Portuguese Tax Authorities Website	n/a Submission should be made through: • Electronic transmission in real time, integrated within an Electronic Billing program, using the web service to be made available by the Portuguese Tax and Custom Authorities; • Upload of the SAF-T (PT) monthly file, inserting the data directly onto the Portuguese Tax and Custom Authorities' website; or • By direct collection of the invoice's elements in an option made available on the Portuguese Tax and Custom Authorities' website.

October 2017

S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T
1	2	3	4	H	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
31	CIT/PIT	Statement of income paid or placed at the disposal of non resident entities in August 2017	Form 30	Portuguese Tax Authorities Website	n/a
31	CIT	2nd special payment on account	Form P1	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
					If the fiscal year does not match the calendar year, the payment must be made during the 3 th month and during the 10 th month of the fiscal year. Not applicable in the year of beginning of activity and in the following year.

November 2017

W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T
H	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
10	CIT/PIT/Social Security	Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding October 2017 (employment income)	Monthly statement of remuneration	Portuguese Tax Authorities Website	n/a
10	VAT	Filing of the September 2017 return and annexes for the taxpayers covered by the monthly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
15	VAT	Filing of 3rd quarter 2017 return and annexes for the taxpayers covered by the quarterly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
20	CIT/PIT/Stamp Duty	Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding October 2017	PIT/CIT withholding tax and SD statement	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	Social Security	Payment of contributions regarding October 2017	n/a	n/a	Bank Treasury departments of Social Securities offices Internet Post offices/ATM
20	VAT	Filing of October 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to : • VAT taxpayers, covered by the monthly regime; and • VAT taxpayers, covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement exceeds € 50,000 (in the respective quarter or in any of the four previous quarters).
20	VAT	Reporting of invoices issued in October 2017	n/a	Portuguese Tax Authorities Website	n/a Submission should be made through: • Electronic transmission in real time, integrated within an Electronic Billing program, using the web service to be made available by the Portuguese Tax and Custom Authorities; • Upload of the SAF-T (PT) monthly file, inserting the data directly onto the Portuguese Tax and Custom Authorities' website; or • By direct collection of the invoice's elements in an option made available on the Portuguese Tax and Custom Authorities' website.
30	CIT/PIT	Statement of income paid or placed at the disposal of non resident entities in September 2017	Form 30	Portuguese Tax Authorities Website	n/a

November 2017

W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T
H	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
30	Real Estate Municipal Tax	Payment of the real estate municipal tax (IMI)	Payment slip	n/a	Internet Treasury department of local tax offices Post offices /ATM Other legal entities Payment to be made: <ul style="list-style-type: none"> • In one installment (April) if assessment does not exceed € 250; • In two installments (April and November), if assessment exceeds € 250, but does not exceed € 500; • In three installments (Abril, July and November) if assessment exceeds € 500.

December 2017

F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S
H	2	3	4	5	6	7	H	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	H	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
10	CIT/PIT/Social Security	Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding November 2017 (employment income)	Monthly statement of remuneration	Portuguese Tax Authorities Website	n/a
10	VAT	Filing of the October 2017 return and annexes for the taxpayers covered by the monthly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
15	CIT	3rd additional payment on account	Form P1	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities If the fiscal year does not match the calendar year, the payment must be made during the 7 th month, 9 th month and up to the 15th day of the 12th month of the tax year. Applicable to entities required to make payments on account and special payment on account, which were subject to State Surtax ("Derrama Estadual") in the previous tax year. 3 rd payment may be limited or waived.
15	CIT	3rd payment on account	Form P1	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities If the fiscal year does not match the calendar year, the payment must be made during the 7 th month, 9 th month and up to the 15th day of the 12th month of the tax year; 3 rd payment may be limited or waived.
20	CIT/PIT/Stamp Duty	Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding November 2017	PIT/CIT withholding tax and SD statement	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	Social Security	Payment of contributions regarding November 2017	n/a	n/a	Bank Treasury departments of Social Securities offices Internet Post offices/ATM
20	VAT	Filing of November 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to : • VAT taxpayers, covered by the monthly regime; and • VAT taxpayers, covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement exceeds € 50,000 (in the respective quarter or in any of the four previous quarters).

December 2017

F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S
H	2	3	4	5	6	7	H	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	H	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS	
20	VAT	Reporting of invoices issued in November 2017	n/a	Portuguese Tax Authorities Website	n/a	Submission should be made through: <ul style="list-style-type: none"> • Electronic transmission in real time, integrated within an Electronic Billing program, using the web service to be made available by the Portuguese Tax and Custom Authorities; • Upload of the SAF-T (PT) monthly file, inserting the data directly onto the Portuguese Tax and Custom Authorities' website; or • By direct collection of the invoice's elements in an option made available on the Portuguese Tax and Custom Authorities' website.
31	CIT/PIT	Statement of income paid or placed at the disposal of non resident entities in October 2017	Form 30	Portuguese Tax Authorities Website	n/a	

January 2018

M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W
H	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS
10	CIT/PIT/Social Security	Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding December 2017 (employment income)	Monthly statement of remuneration	Portuguese Tax Authorities Website	n/a
10	VAT	Filing of the November 2017 return and annexes for the taxpayers covered by the monthly VAT regime	Periodical Return	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities In case of refund, additional annexes must be submitted.
20	CIT/PIT/Stamp Duty	Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding December 2017	PIT/CIT withholding tax and SD statement	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities
20	Social Security	Payment of contributions regarding December 2017	n/a	n/a	Bank Treasury departments of Social Securities offices Internet Post offices/ATM
20	VAT	Filing of December 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to : • VAT taxpayers, covered by the monthly regime; and • VAT taxpayers, covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement exceeds € 50,000 (in the respective quarter or in any of the four previous quarters).
20	VAT	Filing of 4th quarter 2017 recapitulative statement	Recapitulative Statement: Intra-Community supplies of goods and services	Portuguese Tax Authorities Website	n/a Applicable to VAT taxpayers covered by the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement does not exceed € 50,000 (in the respective quarter or in any of the four previous quarters).
20	CIT/PIT	Statement of income paid, tax withheld and tax deductions, regarding 2017	Free form	n/a	n/a
20	VAT	Filing of the 4th quarter VAT return of telecommunications, broadcasting & electronic services rendered to non-taxable persons established in other Member-States	Periodical Return (Mini One Stop Shop)	Portuguese Tax Authorities Website	Internet Treasury department of local tax offices Post offices /ATM Other legal entities

January 2018

M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W
H	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

DAY	OBLIGATIONS	FORM	DELIVERY POINT	PAYMENT POINT	REMARKS	
20	VAT	Reporting of invoices issued in December 2017	n/a	Portuguese Tax Authorities Website	n/a	Submission should be made through: <ul style="list-style-type: none"> • Electronic transmission in real time, integrated within an Electronic Billing program, using the web service to be made available by the Portuguese Tax and Custom Authorities; • Upload of the SAF-T (PT) monthly file, inserting the data directly onto the Portuguese Tax and Custom Authorities' website; or • By direct collection of the invoice's elements in an option made available on the Portuguese Tax and Custom Authorities' website.
31	CIT/PIT	Statement of income paid or placed at the disposal of non resident entities in November 2017	Form 30	Portuguese Tax Authorities Website	n/a	
31	CIT/VAT	Inventory communication	n/a	Portuguese Tax Authorities Website	n/a	
31	CIT/PIT	Statement of income paid, tax withheld, tax deductions, social security and health contributions, and subscriptions, regarding year 2017 (except employment income)	Form 10	Portuguese Tax Authorities Website	n/a	

2017 Annual overview

Obligations - Individuals		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN 18
CIT/PIT/Social Security	Statement of income paid, tax withheld, tax deductions, social security and health contributions, and subscriptions (employment income)	10	10	10	10	10	10	10	10	10	10	10	10	10
VAT	Filing of the return and annexes for the taxpayers covered by the monthly VAT regime	10	10	10	10	10	10	10	10	10	10	10	10	10
VAT	Filing of the return and annexes for the taxpayers covered by the quarterly VAT regime		15			15			15			15		
IES/Annual Return	Filing of the 2016 IES / Annual Return and applicable annexes (if taxpayer has organized accounts)							15						
Tax File	Deadline to prepare the 2016 tax file (if taxpayer has organized accounts)							15						
PIT/CIT/Stamp Duty	Monthly payment of withholding taxes (corporate and personal income tax), in case the taxpayer has organized accounts, and Stamp Duty	20	20	20	20	20	20	20	20	20	20	20	20	20
Social Security	Monthly payment of contributions	20	20	20	20	20	20	20	20	20	20	20	20	20
VAT	Filing of monthly recapitulative statement (intra-Community supplies of goods and services)	20	20	20	20	20	20	20	20	20	20	20	20	20
VAT	Filing of quarterly recapitulative statement (intra-Community supplies of goods and services)	20			20			20			20			20
CIT/PIT	Statement of income paid, tax withheld and tax deductions regarding 2016	20												20
VAT	Filing of the quarterly VAT return of telecommunications, broadcasting & electronic services rendered to non-taxable persons				20			20			20			20
PIT	Payment on account (self-employment income)							20		20			20	
CIT/VAT	Inventory communication	31												31
PIT/CIT	Filing of the 2016 annual statement of income paid, tax withheld, tax deductions, social security and health contributions, and subscriptions – Form 10	31												31
PIT	Filing of the 2016 annual return and annexes					31 ¹⁾								
Real Estate Municipal Tax	Payment of real estate municipal tax (three instalments when higher than €500)				30			31				30		
Addition to the current property tax (AIMI)	Payment of addition to the current property tax (AIMI)									30				
Social Security	Filing of statement regarding the amount of income received in 2016 for activities performed by self-employees					16								
PIT	Payment of PIT upon assessment by the PTA								31					
PIT	Annual reporting of rental income received in 2016, who are exempt and have not opted for issuing electronic receipt income – Form 44	31												
IRS	Verification, register and confirmation of the invoices on the Tax and Customs Authorities website (for PIT tax deduction purposes)		15											
Tax Planning	Statement of tax planning schemes proposed / accompanied by promoters	Until the 20 th of the following month after that to which they refer												
Tax Planning	Statement of tax planning schemes adopted by users	Until the end of month following the month of adoption												
Annual Vehicle Tax	Payment of annual vehicle tax	Until the last day of the month in which the license plate was issued												
VAT	Communication of transport documents	Taxpayers are obliged to communicate the transport documents prior to the beginning of the transport or until the 5 th following working day, depending on the way of communication												
Social Security	Statement of admission of new employees	24 hours before the effectiveness of labour agreement or start of activity												

1) when foreign source income is obtained, for which there is a tax credit for international double taxation that could be applied, when the amount of tax paid in the state of source is not determined until the end of the personal income tax return's deadline, the deadline for the submission of the referred tax return is extended until December 31st of this year.

www.pwc.pt/tax

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