

**Until the 10<sup>th</sup> January****VAT - Periodical Return**

Filing of November 2017 VAT return and respective annexes (payment points: Internet, Treasury department of local tax offices, Post offices /ATM or other approved entities).

**Social Security - Statement of Remuneration**

Statement of employment income regarding December 2017 (delivery point: Internet).

**CIT/PIT - Monthly Remuneration Statement**

Statement of income paid, tax withheld, tax deductions, social security and health contributions, and unions subscriptions, regarding the employment income obtained by resident taxpayers, in December 2017 and automatic issuance of the payment references.

**Until the 15<sup>th</sup> January****Intrastat Statement**

Submission of information according to the Intrastat system for the month of December 2017.

**Until the 20<sup>th</sup> January****FCT (or ME) and FGCT - Payments**

Payment of contributions to the Labour Compensation Fund (or Equivalent Mechanism) and to Guarantee Fund for Compensation of Work relative to December 2017.

**Until the 22<sup>nd</sup> January****PIT - Withholding Tax (Employment Income)**

Payment of withholding taxes regarding the employment income obtained in December 2017 by residents taxpayers using the payment reference issued when the Monthly Remuneration Statement was submitted. (Payment points: Internet, Treasury department of local tax offices, Post offices /ATM or other approved entities).

**CIT/PIT/Stamp Duty - Withholding Tax**

Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding December 2017 with the exception of the ones regarding the employment income obtained by residents taxpayers (delivery point: Internet / payment points: Internet, Treasury department of local tax offices, Post offices /ATM or other approved entities).

**Social Security - Payment of Contributions**

Payment of contributions regarding December 2017 (payment points: Bank, Treasury departments of Social Security offices, Internet, Post offices/ATM).

**Until the 22<sup>nd</sup> January (Cont.)****VAT - Reporting of Invoices and Payment Receipts**

Communication by electronic transmission of data of the invoices issued in December 2017 as well as the receipts proving payment issued by taxpayers framed in the VAT cash regime or issued to these taxpayers when they request them, in the same month, by natural or legal persons having their registered office, permanent establishment or domicile for tax purposes in Portuguese territory practicing here transactions subject to VAT.

**VAT - Recapitulative Statement: Intra-Community Supplies of Goods and Services**

Filing of December 2017 recapitulative statement (intra-Community supplies of goods and services), applicable to VAT taxpayers, under the monthly and quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement exceeds 50.000 euros (in the respective quarter or in any month of the quarter).

Filing of the 4<sup>th</sup> quarter 2017 recapitulative statement (intra-Community supplies of goods and services), applicable to VAT taxpayers under the quarterly regime in case the total amount of intra-community supplies of goods to include in the recapitulative statement do not exceeds 50.000 euros (in the respective quarter or in any of the four previous quarters).

**CIT/PIT - Statements of Income, Withholdings and Deductions**

Entities which have paid income in 2017, including any income in kind, must hand over to beneficiaries a statement of those income, withheld tax and deductions made.

Entities that support the expenses, prices or economic benefits regarding stock option plans, subscription or attribution plans, or other awards of equivalent effect, must deliver to taxpayers who earned those income copies of the part of the records that concerns them, including, their taxpayer number and the dates for the exercise of options, or subscription rights or others of equivalent effect, of the sale or waiver or repurchase of the rights and of the values or economic benefits.

Entities which receive or pay any other amounts which may be deducted from income or allowed against the amount of tax payable must hand over the respective supporting documents to the taxpayers.

Credit institutions and insurance companies shall also deliver to taxpayers, confirmation of interest, health insurance premiums and other charges paid by them in the previous year and which may be credited against tax.

Securities custody entities shall deliver to investors a declaration of the records of the movements in 2017.

**Until the 22<sup>nd</sup> January (Cont.)****Bank of Portugal - COPE (Monthly Reporting)**

Communication of balances and transactions with the exterior (COPE) regarding December 2017.

**Until the 31<sup>st</sup> January****CIT/VAT - Inventories Communication**

Inventory communication reported to the last day of the previous financial year by individuals or collective persons which have a tax period coincided with the calendar year, with head office, permanent establishment or tax residence in Portuguese territory, which have organized accounting and had a turnover higher than 100.000,00 euros in 2017.

**VAT - Application for the Refund of VAT Charged in Other Member States**

Submission, by electronic transmission of data, of the application for the refund of VAT by taxable persons whose have supported tax in the previous year in another Member State or third country (in this case in paper), when the amount to be refunded is equal or higher than 50 euros.

**CIT/PIT - Form 30**

Submission of the statement of income paid or placed at the disposal of non-resident entities in November 2017, by electronic transmission of data.

**Single Road Tax (IUC)**

Settlement and payment of the Single Road Tax of vehicles whose registration anniversary occurs in January.

In the year of enrolment or registration of the vehicle in the country, the IUC should be paid within 30 days after the deadline required for registration (60 days from the date of registration).

**CIT - Corrections to the Value of Transfer of Immovable Property**

Submission of an amended return by the alienating taxpayer in case where the final taxable value of real estate was not determined until the deadline for the submission of the income tax return of the tax period of the transmission and the resulting evaluation value is higher than the sales value, as well as payment of tax possibly due.

**VAT - Taxation Regime**

Filing the Statement of changes if the taxpayers had in the previous year exceeded the established limits in the exemption regime.

**Until the 31<sup>st</sup> January (Cont.)****PIT - Form 10 - Income Taxed by Means of the Definitive Withholding Taxes**

Submission of Form Model 10 referring to income subject to tax, exempt and not subject, which has not been declared in the monthly statement of remuneration (DMR), received by PIT taxpayers resident in the Portuguese territory, and respective withholding, as well as income subject to CIT withholding tax.

**PIT - Form 44 - Real Estate Income**

Taxable persons who are exempted and who has not opted for issuing the electronic receipts of rent eligible for deduction to the PIT taxable income, shall deliver the Form 44. This form shall contain the information regarding the income received as well as the identification of the renters.

**PIT - Form 45 - Health Expenses**

The providers of health services which are not required to issue invoices and opted to not issue and communicate them per each services and goods transmissions eligible for deduction to the PIT taxable income, shall deliver the Form 45. This form shall contain the information regarding the services provided as well as the identification of the acquirers.

**PIT - Form 46 - School and Education Expenses**

Entities that have schools integrated into the national education system or recognized as having similar objects by the relevant ministries, who have performed services or goods classifiable transmissions as training and education expenses in the previous year, which are not required to issue invoice, invoice-receipt or receipt, except when issue invoices and communicate them, shall deliver the Form 46. This form shall contain the information regarding the services provided as well as the identification of the acquirers.

**PIT - Form 47 - Retirement Homes Expenses**

The providers of social support for the elderly and disabled, with or without accommodation, which are not required to invoice issuance, invoice-receipt or receipt, except when issue invoices and communicate them, shall deliver the Form 47. This form shall contain the information regarding the acquirers of the social support services as well as the information regarding the service provided.

**Pharmaceutical Industry Contribution**

Delivery of the Form 28 for the 4<sup>th</sup> quarter of 2017, by electronic transmission of data, by pharmaceutical Industrial entities concerning extraordinary contribution.

**Others****CIT/PIT - Security Market**

Submission of the statement of acquisition and/or disposal of securities (Model 4) within 30 days following the transactions when they have been made without the intervention of credit institutions, financial companies, notaries, registrars, judicial secretaries, secretary technicians and justice agencies and professionals with competence to authenticate private documents.

**Social Security**

Communication when hiring additional workers within twenty-four hours prior to the coming into effect of the labour contract.

**FCT**

Communicating the admission of new employees to the FCT through the website [www.fundoscompensação.pt](http://www.fundoscompensação.pt) until the beginning of execution of the respective labour contracts.