

Until the 11th December**VAT - Periodical Return**

Filing of October 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 November 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 November 2017 and automatic issuance of the payment references.

Until the 15th December**Intrastat Statement**

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

CIT – 3rd Payment on Account

Payments owed by resident Entities whose main activities are commercial, industrial or agricultural or non-residents with a permanent establishment in Portugal with a tax period that corresponds to the calendar year.

CIT – 3rd Additional Payment on Account

Applicable to resident Entities whose main activities are commercial, industrial or agricultural or non-residents with a permanent establishment in Portugal which have earned (on the previous year) a taxable income exceeding 1.500.000,00 euros, with a tax period that corresponds to the calendar year.

Rents

Participation of rents of December 2017, by the owners, usufructuaries or surface owners of urban buildings, leased by contracts concluded before the entry into force of the RAU and has been benefiting from the regime provided for in article 15. -N of Decree-Law no. 287/2003 of November 12.

PIT/CIT – Special Autonomous Taxation

2nd Payment of special autonomous taxation, regarding the delivery in 2016 of Model 52, by taxable persons who have opted for the revaluation, for tax purposes, of the elements of their tangible fixed assets, according to Decree-Law no. 66/2016.

Until the 20th December**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 November 2017.

PIT - Withholding Tax (Employment Income)

Payment of withholding taxes regarding the employment income obtained in November 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 November 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 November 2017 (payment points: Bank, Treasury departments of Social Security offices, Internet, Post offices/ATM).

VAT - Reporting of Invoices and Payment Receipts

Communication by electronic transmission of data of the invoices issued in November 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 November 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).

PIT - 3rd Payment on Account

Payments owed by those earning category B income (PIT).

Until the 20th December (Cont.)**Contribution to the Energy Sector**

Delivery of the Form 27, by electronic transmission of data, and payment of the contribution on energy sector by thermoelectric plants of combined cycle natural gas and crude oil refineries which integrate the national energy sector.

Until the 26th December**Bank of Portugal - COPE (Monthly Reporting)**

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

Until the 31st December**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 current year in another Member State or third country (in this case in paper), when the amount to be refunded is equal or higher than 400 euros and concerns a period of three consecutive months.

CIT/PIT - Form 30

Submission of the statement of income paid or placed at the disposal of non-resident entities in October 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 December.

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).

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 until the beginning of execution of the respective labour contracts.