

TAX CALENDAR | FEBRUARY 2018**Until the 12th February****VAT - Periodical Return**

Filing of December 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 January 2018 (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 January 2018 and automatic issuance of the payment references.

Until the 15th February**Intrastat Statement**

Submission of information according to the Intrastat system for the month of January 2018.

VAT - Periodical Return

Filing of 4th Quarter 2017 VAT return and annexes (payment points: Internet, Treasury department of local tax offices, Post offices/ATM or other approved entities)..

PIT - Portal E-Fatura

Consultation, registration and confirmation of invoices on the Portuguese Tax Authorities website (Portal das Finanças - E-Fatura) for deduction purposes to the personal income tax collection.

PIT - Automatic Income Tax Return

The individual taxpayers covered by the automatic income tax return must communicate the relevant personal elements in Portuguese Tax Authorities website "Portal das Finanças", namely the composition of the household as of December 31 of the previous year and identify the property that constituted the taxpayer's permanent residence.

Until the 20th February**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 January 2018.

Social Security - Payment of Contributions

Payment of contributions regarding January 2018 (payment points: Bank, Treasury departments of Social Security offices, Internet, Post offices/ATM).

Until the 20th February (Cont.)**PIT - Withholding Tax (Employment Income)**

Payment of withholding taxes regarding the employment income obtained in January 2018 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 January 2018 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).

VAT - Reporting of Invoices and Payment Receipts

Communication by electronic transmission of data of the invoices issued in January 2018 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 January 2018 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).

Until the 21st February**Bank of Portugal - COPE (Monthly Reporting)**

Communication of balances and transactions with the exterior (COPE) regarding January 2018.

Until the 28th February**CIT - Form 55**

Delivery of the Form 55, by electronic transmission of data, related to the Country-by-Country Report obligations, when the taxation period coincides with the calendar year, by multinational enterprise groups whose total income was equal or higher than 750,000,000.00 euros, regarding the fiscal year of 2016.

Until the 28th February (Cont.)**Assets Abandoned**

Delivery in the Local Tax Office Finance of the list of assets abandoned in favour of the Portuguese State until December 31, 2017, or, when not available, of a certificate where declare its nonexistence.

CIT - Simplified System

Filing of an amendment declaration to exercise the option for simplified regime for determining the tax base for CIT purposes.

PIT - Form 39 - Income taxed by means of the definitive withholding taxes

Entities which have paid income subject to withholding taxes at flat rates to resident individual taxpayers that do not benefit from exemption or reduced rates, shall deliver to Tax Authority a statement, Form 39, of income paid and tax withheld at flat rates regarding the previous year if the amount exceeds 25 euros.

PIT - Forms 35 and 36 - Savings Directive

Delivery of the Form 35 relating to 2017, by electronic transmission of data, by entities that pay or assign savings income in the form of interest to beneficial owners or other entities not resident in Portuguese territory and provided that they are resident in another Member State, as well as in Andorra, Liechtenstein, Monaco, San Marino, Switzerland and the territories of Anguilla, Netherlands Antilles, Aruba, Cayman Islands, Guernsey, Jersey, Isle of Man, Montserrat, Turks and Caicos and the British Virgin Islands.

Delivery of the Form 36 relating to 2017, by electronic transmission of data, by entities that pay or allocate assign income in the form of interest to individuals who can prove that they act on behalf of an entity referred to in art. 3., or 9. of Decree-Law n.º 62/2005 of March 11, since reveal the name and address of that entity.

PIT/CIT - Form 25 - Donations Received

Submission of Form 25 - Donations Received referent to 2017, by electronic transmission of data, by beneficiaries of tax relevant donations under the regime set out in the Portuguese Tax Incentives Statute.

PIT- Share Savings Schemes

Delivery of Form 16 "Share Savings Schemes" relating to 2017 by electronic transmission of data, by entities managing these investment funds whenever the constitution and/or reimbursement of individual share savings schemes occur

Until the 28th February (Cont.)**Real Estate Transactions**

Communication of real estate transactions in 2nd Semester of 2017, at the Office of Construction and Property, IP, through the "Declaration on transactions" available in www.inci.pt.

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 December 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 February.

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.fundoscompensacao.pt until the beginning of execution of the respective labour contracts.