

## February 2024

Main fiscal and parafiscal obligations to be fulfilled during this month, until the following dates:

| DAY | TAX                         | ENTITIES COVERED                                  | TAX OBLIGATION   | MODELS AND FORMS   |
|-----|-----------------------------|---|--|--|
| 5   | VAT                         | Taxpayers   | Communication of invoices issued in January 2024   | n/a  |
| 12  | PIT / CIT / Social Security | Taxpayers / Contributing entities                 | Filing of the monthly income statement by entities that are liable to pay employment income, regarding January 2024  | Monthly statement of remuneration  |
| 12  | PIT / CIT                   | Income debtor entities                            | Delivery of form 10, by the income debtors subject to PIT/CIT referring to 2023 (except dependent workers) <sup>1</sup>  | Form 10  |
| 15  | Municipal Property Tax      | Taxpayers married in communion of goods           | Communication of data on the ownership of the buildings that are part of the communion of goods of married taxpayers (common goods), not reflected in the matrix   | n/a  |
| 15  | PIT                         | Taxpayers   | Consultation and updating of data related to the composition of the household and other relevant personal elements   | n/a  |
| 20  | VAT                         | Taxpayers falling under the monthly regime        | Filing of the periodical return regarding the operations that took place in December 2023. The payment of the assessed tax (when applicable) must be made by the 26 <sup>th</sup> of the present month                           | Periodical Return  |
| 20  | VAT                         | Taxpayers falling under the quarterly regime      | Filing of the periodical return regarding the operations that took place in the 4 <sup>th</sup> quarter of 2023. The payment of the assessed tax (when applicable) must be made by the 26 <sup>th</sup> day of the present month | Periodical Return  |
| 20  | VAT                         | Taxpayers   | Filing of January 2024 recapitulative statement <sup>2</sup>   | Recapitulative statement: Intra-Community supplies of goods and services |
| 20  | PIT / CIT                   | Income debtor entities subject to withholding tax | Payment of withholding taxes (corporate and personal income tax), regarding January 2024   | PIT / CIT withholding tax  |
| 20  | Stamp Tax                   | Taxpayers   | Submission of the monthly stamp tax statement by the respective taxpayers, referring to January 2024, and payment of the tax assessed  | Monthly Stamp Tax Statement  |
| 20  | Social Security             | Contributing entities                             | Payment of contributions regarding January 2024  | n/a  |
| 26  | PIT                         | Taxpayers   | Deadline for confirmation and registration of the invoices in the Portuguese Tax Authorities Portal (for PIT tax deduction purposes)   | n/a  |

| DAY | TAX                | ENTITIES COVERED   | TAX OBLIGATION  | MODELS AND FORMS  |
|-----|--------------------|--|---|---|
| 29  | PIT / CIT          | Income debtor entities subjected to withholding tax                      | Communication of income paid and withholdings taxes, regarding 2023   | Form 39   |
| 29  | VAT                | Taxpayers falling under the "Import One Stop Shop" (IOSS) Regime         | Filing of the January 2024 periodical return and the payment of the assessed tax  | Periodical Return (Mini One Stop Shop)                                |
| 29  | PIT / CIT          | Income debtors to non-residents subject to PIT / CIT                     | Filing of the statement with the income paid or placed at the disposal of <b>non-resident entities</b> in December 2023 | Form 30   |
| 29  | VAT                | Taxpayers who paid VAT in another European Member State or Third Country | Filing in, by electronic data transmission, of the VAT refund application <sup>3</sup>                                  | Electronic form (European Member State) Paper support (Third Country) |
| 29  | Annual Vehicle Tax | Taxpayers  | Annual Vehicle Tax payment for vehicles of the month in which license plate was issued                                  | n/a   |

- 1) Ordinance No.4/2024, of January 3<sup>rd</sup>, of the Secretary of State for Tax Affairs.
- 2) Within the normal monthly regime or within the normal quarterly regime when the amount of intra-Community transfers of goods has exceeded EUR 50,000 in the current quarter or in any of the previous four quarters.
- 3) When the amount to be repaid is more than 400 EUR and for a period of three consecutive months or, if less, provided that it ends on 31 December of the immediately preceding calendar year and the value is not less than 50 EUR.

The consultation of this tax calendar does not dispense the consultation of the tax legislation or the resort to specialized support for this purpose. We will be at your disposal for any clarification and support you deem necessary.