



VERBO**CHAVE**
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tax calendar

Jan/Dec**2018**

<u>January</u>	02
<u>February</u>	04
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<u>October</u>	16
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 day

January'18

10**VAT**

Filing of the November 2017 return and annexes for the taxpayers covered by the monthly VAT regime

15**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)

INTRASTAT

Submission of the monthly declaration for the month of December 2017 and annexes

20**CIT/PIT/ STAMP DUTY**

Payment of withholding taxes (corporate and personal income tax) and Stamp Duty, regarding December 2017

SOCIAL SECURITY

Payment of contributions regarding December 2017

FCT AND FGCT

Payment of the Worker's Compensation Fund and the Worker's Compensation Guarantee Fund for December 2017

VAT

Filing of December 2017 recapitulative statement

Filing of 4th quarter 2017 recapitulative statement

Reporting of invoices issued in December 2017

CIT/PIT

Statement of income paid, tax withheld and tax deductions regarding 2017

22**COPE**

Communication of operations and positions with the exterior for the month of December 2017 - Bank of Portugal

day

January'18

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CIT/PIT

Statement of income paid or placed at the disposal of non resident entities in November 2017

CIT/VAT

Inventory communication

CIT/PIT

Statement of income paid, tax withheld, tax deductions, social security and health contributions, and subscriptions, regarding year 2017 (except employment income)

ANNUAL VEHICLE TAX

Payment of annual vehicle tax

VAT

Request for repayment of the amount incurred in the previous year in another Member State or third country

day

February'18

10**VAT**

Filing of the December 2017 return and annexes for the taxpayers covered by the monthly VAT regime

CIT/PIT/SOCIAL SECURITY

Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding January 2018 (employment income)

15**INTRASTAT**

Submission of the monthly declaration for the month of January 2018 and annexes

VAT

Filing of 4th quarter 2017 return and annexes for the taxpayers covered by the quarterly VAT regime

20**CIT/PIT/ STAMP DUTY**

Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding January 2018

STAMP DUTY

Monthly return regarding January 2018

SOCIAL SECURITY

Payment of contributions regarding January 2018

FCT AND FGCT

Payment of the Worker's Compensation Fund and the Worker's Compensation Guarantee Fund for January 2018

VAT

Filing of January 2018 recapitulative statement

Reporting of invoices issued in January 2018

21**COPE**

Communication of operations and positions with the exterior for the month of January 2018 - Bank of Portugal

February'18

day

28

CIT/PIT

Statement of income paid or placed at the disposal of non resident entities in December 2017

Statement of income paid and withholding taxes regarding year 2017

TRANSFER PRICING

Filing of the financial and tax information by country for 2016 (Country by Country Reporting)

ANNUAL VEHICLE TAX

Payment of annual vehicle tax

VAT

Request for repayment of the amount incurred in the previous year in another Member State or third country

March'18

 day

10**VAT**

Filing of the January 2018 return and annexes for the taxpayers covered by the monthly VAT regime

CIT/PIT/SOCIAL SECURITY

Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding February 2018 (employment income)

15**INTRASTAT**

Submission of the monthly declaration for the month of February 2018 and annexes

20**CIT/PIT/ STAMP DUTY**

Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding February 2018

STAMP DUTY

Monthly return regarding February 2018

SOCIAL SECURITY

Payment of contributions regarding February 2018

FCT AND FGCT

Payment of the Worker's Compensation Fund and the Worker's Compensation Guarantee Fund for February 2018

VAT

Filing of February 2018 recapitulative statement

Reporting of invoices issued in February 2018

21**COPE**

Communication of operations and positions with the exterior for the month of February 2018 - Bank of Portugal

31**CIT/PIT**

Statement of income paid or placed at the disposal of non resident entities in January 2018

ANNUAL VEHICLE TAX

Payment of annual vehicle tax

VAT

Request for repayment of the amount incurred in the previous year in another Member State or third country

CSC

Approval or modification of the 2017 accounts

CIT

1st special payment on account

April'18

 day

10**VAT**

Filing of the February 2018 return and annexes for the taxpayers covered by the monthly VAT regime

CIT/PIT/SOCIAL SECURITY

Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding March 2018 (employment income)

15**INTRASTAT**

Submission of the monthly declaration for the month of March 2018 and annexes

VACATION SCHEDULE

Preparation and posting by the employer of the 2018 vacation schedule

SINGLE REPORT

Social activity of the company for 2017

20**CIT/PIT/ STAMP DUTY**

Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding March 2018

STAMP DUTY

Monthly return regarding March 2018

SOCIAL SECURITY

Payment of contributions regarding March 2018

FCT AND FGCT

Payment of the Worker's Compensation Fund and the Worker's Compensation Guarantee Fund for March 2018

VAT

Filing of March 2018 recapitulative statement

Filing of 1st quarter 2018 recapitulative statement

Filing of the 1st quarter 2018 VAT return of telecommunications, broadcasting & electronic services rendered to non-taxable persons established in other Member-States

Reporting of invoices issued in March 2018

COPE

Communication of operations and positions with the exterior for the month of March 2018 - Bank of Portugal

April'18

day

30**CIT/PIT**

Statement of income paid or placed at the disposal of non resident entities in February 2018

ANNUAL VEHICLE TAX

Payment of annual vehicle tax

VAT

Request for repayment of the amount incurred in the previous year in another Member State or third country

REAL ESTATE MUNICIPAL TAX

Payment of the real estate municipal tax (IMI)

May'18

day

10**VAT**

Filing of the March 2018 return and annexes for the taxpayers covered by the monthly VAT regime

CIT/PIT/SOCIAL SECURITY

Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding April 2018 (employment income)

15**INTRASTAT**

Submission of the monthly declaration for the month of April 2018 and annexes

VAT

Filing of 1st quarter 2018 return and annexes for the taxpayers covered by the quarterly VAT regime

20**CIT/PIT/ STAMP DUTY**

Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding April 2018

STAMP DUTY

Monthly return regarding April 2018

SOCIAL SECURITY

Payment of contributions regarding April 2018

FCT AND FGCT

Payment of the Worker's Compensation Fund and the Worker's Compensation Guarantee Fund for April 2018

VAT

Filing of April 2018 recapitulative statement

Reporting of invoices issued in April 2018

22**COPE**

Communication of operations and positions with the exterior for the month of April 2018 - Bank of Portugal

May'18

day

31

CIT/PIT

Statement of income paid or placed at the disposal of non resident entities in March 2018

ANNUAL VEHICLE TAX

Payment of annual vehicle tax

VAT

Request for repayment of the amount incurred in the previous year in another Member State or third country

CIT

Filing of the 2017 CIT return; self-assessment and payment of CIT, Municipal Surtax and State Surtax

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 2017 (Country by Country Report)

June'18

day

10**VAT**

Filing of the April 2018 return and annexes for the taxpayers covered by the monthly VAT regime

CIT/PIT/SOCIAL SECURITY

Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding May 2018 (employment income)

15**INTRASTAT**

Submission of the monthly declaration for the month of May 2018 and annexes

20**CIT/PIT/ STAMP DUTY**

Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding May 2018

STAMP DUTY

Monthly return regarding May 2018

SOCIAL SECURITY

Payment of contributions regarding May 2018

FCT AND FGCT

Payment of the Worker's Compensation Fund and the Worker's Compensation Guarantee Fund for May 2018

VAT

Filing of May 2018 recapitulative statement

Reporting of invoices issued in the May 2018

21**COPE**

Communication of operations and positions with the exterior for the month of May 2018 - Bank of Portugal

30**CIT/PIT**

Statement of income paid or placed at the disposal of non resident entities in April 2018

ANNUAL VEHICLE TAX

Payment of annual vehicle tax

VAT

Request for repayment of the amount incurred in the previous year in another Member State or third country

STOCK OPTIONS

Reporting of creation or contributions to stock option/subscription/award/other schemes on behalf of employees or board members, regarding 2017

July'18

day

10

VAT

Filing of the May 2018 return and annexes for the taxpayers covered by the monthly VAT regime

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 2018 (employment income)

15

INTRASTAT

Submission of the monthly declaration for the month of June 2018 and annexes

IES/ANNUAL RETURN

Filing of the 2017 IES / annual return and respective annexes

TAX FILE

Deadline for preparing (or filing, when applicable) the 2017 tax file

TRANSFER PRICING

Deadline for preparing (or filing, when applicable) the 2017 transfer pricing documentation

20

CIT/PIT/ STAMP DUTY

Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding June 2018

STAMP DUTY

Monthly return regarding June 2018

SOCIAL SECURITY

Payment of contributions regarding June 2018

FCT AND FGCT

Payment of the Worker's Compensation Fund and the Worker's Compensation Guarantee Fund for June 2018

VAT

Filing of June 2018 recapitulative statement

Filing of 2nd quarter 2018 recapitulative statement

Filing of the 2nd quarter 2018 VAT return of telecommunications, broadcasting & electronic services rendered to non-taxable persons established in other Member-States

Reporting of invoices issued in June 2018

COPE

Communication of operations and positions with the exterior for the month of June 2018 - Bank of Portugal

July'18

day

31

CIT/PIT

Statement of income paid or placed at the disposal of non resident entities in May 2018

Statement of exempt income, income subject to reduced tax rates or regarding which no withholding tax is required, paid in 2017

REAL ESTATE MUNICIPAL TAX

Payment of the real estate municipal tax (IMI)

CIT

1st additional payment on account

1st payment on account

Payment on account on 1/4 of the value of the internal results eliminated under Law nr. 30-C/2000, of 29 of December

ANNUAL VEHICLE TAX

Payment of annual vehicle tax

VAT

Request for repayment of the amount incurred in the previous year in another Member State or third country

SECURITIES

Statement of issuance or circulation of securities regarding 2017

day

August'18

10

VAT

Filing of the June 2018 return and annexes for the taxpayers covered by the monthly VAT regime

CIT/PIT/SOCIAL SECURITY

Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding July 2018 (employment income)

15

INTRASTAT

Submission of the monthly declaration for the month of July 2018 and annexes

VAT

Filing of 2nd quarter 2018 return and annexes for the taxpayers covered by the quarterly VAT regime

20

CIT/PIT/ STAMP DUTY

Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding July 2018

STAMP DUTY

Monthly return regarding July 2018

SOCIAL SECURITY

Payment of contributions regarding July 2018

FCT AND FGCT

Payment of the Worker's Compensation Fund and the Worker's Compensation Guarantee Fund for July 2018

VAT

Filing of July 2018 recapitulative statement

Reporting of invoices issued in July 2018

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Communication of operations and positions with the exterior for the month of July 2018 - Bank of Portugal

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ANNUAL VEHICLE TAX

Payment of annual vehicle tax

VAT

Request for repayment of the amount incurred in the previous year in another Member State or third country

CIT/PIT

Statement of income paid or placed at the disposal of non resident entities in June 2018

day

September'18

10

VAT

Filing of the July 2018 return and annexes for the taxpayers covered by the monthly VAT regime

CIT/PIT/SOCIAL SECURITY

Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding August 2018 (employment income)

15

INTRASTAT

Submission of the monthly declaration for the month of August 2018 and annexes

20

CIT/PIT/ STAMP DUTY

Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding August 2018

STAMP DUTY

Monthly return regarding August 2018

SOCIAL SECURITY

Payment of contributions regarding August 2018

FCT AND FGCT

Payment of the Worker's Compensation Fund and the Worker's Compensation Guarantee Fund for August 2018

VAT

Filing of August 2018 recapitulative statement

Reporting of invoices issued in August 2018

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Communication of operations and positions with the exterior for the month of August 2018 - Bank of Portugal

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CIT/PIT

Statement of income paid or placed at the disposal of non resident entities in July 2018

ANNUAL VEHICLE TAX

Payment of annual vehicle tax

VAT

Request for repayment of the amount incurred in the previous year in another Member State or third country

ADDITIONAL REAL ESTATE MUNICIPAL TAX

Payment of additional real estate municipal tax (AIMI)

CIT

2nd payment on account

2nd additional payment on account

October'18

 day

10**VAT**

Filing of the August 2018 return and annexes for the taxpayers covered by the monthly VAT regime

CIT/PIT/SOCIAL SECURITY

Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding September 2018 (employment income)

15**INTRASTAT**

Submission of the monthly declaration for the month of September 2018 and annexes

20**CIT/PIT/ STAMP DUTY**

Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding September 2018

STAMP DUTY

Monthly return regarding September 2018

SOCIAL SECURITY

Payment of contributions regarding September 2018

FCT AND FGCT

Payment of the Worker's Compensation Fund and the Worker's Compensation Guarantee Fund for September 2018

VAT

Filing of September 2018 recapitulative statement

Filing of 3rd quarter 2018 recapitulative statement

Reporting of invoices issued in September 2018

Filing of the 3rd quarter 2018 VAT return of telecommunications, broadcasting & electronic services rendered to non-taxable persons established in other Member-States

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Communication of operations and positions with the exterior for the month of September 2018 - Bank of Portugal

31**CIT/PIT**

Statement of income paid or placed at the disposal of non resident entities in August 2018

ANNUAL VEHICLE TAX

Payment of annual vehicle tax

VAT

Request for repayment of the amount incurred in the previous year in another Member State or third country

CIT

2nd special payment on account

November'18

 day

10**VAT**

Filing of the September 2018 return and annexes for the taxpayers covered by the monthly VAT regime

CIT/PIT/SOCIAL SECURITY

Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding October 2018 (employment income)

15**INTRASTAT**

Submission of the monthly declaration for the month of October 2018 and annexes

VAT

Filing of 3rd quarter 2018 return and annexes for the taxpayers covered by the quarterly VAT regime

20**CIT/PIT/ STAMP DUTY**

Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding October 2018

STAMP DUTY

Monthly return regarding October 2018

SOCIAL SECURITY

Payment of contributions regarding October 2018

FCT AND FGCT

Payment of the Worker's Compensation Fund and the Worker's Compensation Guarantee Fund for October 2018

VAT

Filing of October 2018 recapitulative statement

Reporting of invoices issued in October 2018

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Communication of operations and positions with the exterior for the month of October 2018 - Bank of Portugal

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Statement of income paid or placed at the disposal of non resident entities in September 2018

ANNUAL VEHICLE TAX

Payment of annual vehicle tax

VAT

Request for repayment of the amount incurred in the previous year in another Member State or third country

REAL ESTATE MUNICIPAL TAX

Payment of the real estate municipal tax (IMI)

December'18

day

10

VAT

Filing of the October 2018 return and annexes for the taxpayers covered by the monthly VAT regime

CIT/PIT/SOCIAL SECURITY

Statement of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, regarding November 2018 (employment income)

15

INTRASTAT

Submission of the monthly declaration for the month of November 2018 and annexes

CIT

3rd payment on account

3rd additional payment on account

20

CIT/PIT/ STAMP DUTY

Payment of withholding taxes (corporate and personal income tax), and Stamp Duty, regarding November 2018

STAMP DUTY

Monthly return regarding November 2018

SOCIAL SECURITY

Payment of contributions regarding November 2018

FCT AND FGCT

Payment of the Worker's Compensation Fund and the Worker's Compensation Guarantee Fund for November 2018

VAT

Filing of November 2018 recapitulative statement

Reporting of invoices issued in November 2018

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COPE

Communication of operations and positions with the exterior for the month of November 2018 - Bank of Portugal

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ANNUAL VEHICLE TAX

Payment of annual vehicle tax

TRANSFER PRICING

Filing of the financial and tax information by country for 2017 (Country by Country Reporting)

VAT

Request for repayment of the amount incurred in the previous year in another Member State or third country

CIT/PIT

Statement of income paid or placed at the disposal of non resident entities in October 2017



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