

Fiscal Calendar 2021



	Obligations	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
VAT	VAT declaration and payment for monthly taxpayers (annual turnover of 650.000 euros or more than this)	20	24	22	20	20	21	20	31	20	20	22	20
	VAT declaration and payment for quarterly taxpayers (annual turnover less than 650.000 euros)		24			20			31			22	
	Intra-community invoicing declaration for monthly tax payers (annual turnover of 650.000 euros or more than this or quarterly intra-community invoicing more than 50.000 euros)	20	22	22	20	20	21	20	31	20	20	22	20
	Intra-community invoicing declaration for quarterly tax payers (annual turnover less than 650.000 euros and quarterly Intra-community invoicing less than 50.000 euros)	20			20			20			20		
	Quarterly VAT declaration of telecommunications, broadcasting & electronic services rendered to non-taxable persons established in other member-states	20			20			20			20		
	Deadline for payment of VAT on a monthly basis	25	25	25	25	25	25	26		6 e 25	25	25	25
	Deadline for payment of VAT on a quarterly basis		25				25			6		25	
CIT	Obligations	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	Tax declaration and payment of withholding taxes (corporate income tax)	20	22	22	20	20	21	20	31	20	20	22	20
	Tax declaration of income paid or placed at the disposal of non resident entities [modelo 30]	31	28	31	30	31	30	31	31	30	31	30	31
	Annual declaration to beneficiaries of income paid, tax withheld and tax deductions	20											
	Annual declaration to tax authorities of income paid, tax withheld and tax deductions to beneficiaries [modelo 10]			1									
	Annual declaration of income paid and tax withheld as final withholding [modelo 39]		28										
	CIT's special advance payments			31							31		
	Tax declaration and payment of previous year's CIT and municipal tax [modelo 22]							19					
	CIT's regular advance payments							31		30			15
	CIT's additional advance payments [modelo P1]							31		30			15
	Annual tax declaration of exempt income, income subject to reduced tax rates or regarding which no withholding tax is required							31					
	Deadline for preparing the tax file							30					
	Deadline for preparing the transfer pricing documentation file							15					
Communication of the reporting entity (country and fiscal jurisdiction) of the group (Country by Country Reporting) [modelo 54]					31								
Declaration of the financial and tax information by country (Country by Country Reporting) [modelo 54]												31	
PIT e Social Security	Obligations	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	Tax declaration of income paid, tax withheld, social security and health contributions, and fees paid to professional associations, related to employees regarding to the previous month [DMR]	11	10	10	12	10	11	12	31	10	11	10	10
	Social security declaration regarding to the previous month	11	10	10	12	10	11	12	10	10	11	10	10
	Work compensation fund (FCT) regarding to the previous month	20	22	22	20	20	21	20	20	20	20	22	20
	Payment of withholding taxes (personal income tax)	20	22	22	20	20	21	20	20	20	20	22	20
	Payment of social security contributions	20	22	22	20	20	21	20	20	20	20	22	20
	Payment of work compensation fund	20	20	20	20	20	20	20	20	20	20	20	20
	Annual declaration to beneficiaries of income paid, tax withheld and tax deductions	31	28	31	30	31	30	31	31	30	31	30	31
	Tax declaration of income paid or placed at the disposal of non resident entities [modelo 30]		28										
	Annual declaration of income paid and tax withheld as final withholding [modelo 39]							31					
Annual declaration of exempt income, income subject to reduced tax rates or regarding which no withholding tax is required	20												
Others	Obligations	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	Preparation and posting of current year vacation schedule					15							
	Employees' annual report [Relatório Único]									30			
	Submission of the financial statements and other annual information related with the previous year [IES]							30					
	Declaration and payment of stamp duty	20	22	22	20	20	21	20	31	20	20	22	20
	Payment of real estate municipal tax					31			31			30	
	Payment of additional real estate municipal tax								30				
	Declaration of stock option/award/other schemes on behalf of employees/board members						30						
	Declaration of issuance or circulation of securities							31					
	Communication of economic activity with foreign entities (more than 350.000 euros on acquisitions and/or 250.000 euros on expeditions) [INTRASTAT]	15	15	15	15	15	15	15	15	15	15	15	15
Communication of operations and balance with foreign entities (for more than 100.000 euros) [COPE]	22	19	19	22	21	23	21	20	21	22	22	23	
Submission of the SAFT file relating to the previous month's invoicing information	12	12	12	12	12	14	12	31	13	12	12	13	