

10<sup>TH</sup> OF FEBRUARY OF 2022

## TAX CALENDAR – 1<sup>ST</sup> SEMESTER OF 2022 – RELEVANT OBLIGATIONS

### I. HOUSEHOLD

Declaratory obligation performed in *Portal das Finanças*: consult and update data related to the household's structure and other personal elements of relevance until the 15<sup>th</sup> of February.

### II. MODEL 10 DECLARATION

Declaratory obligation performed in *Portal das Finanças*: by taxpayers who owe income that has not been declared on the monthly declaration of income (for example, income pertaining domestic service contracts that have not been subject to tax withholding), from the 1<sup>st</sup> of January to the 25<sup>th</sup> of February.

### III. INVOICE VALIDATION

Declaratory obligation (*e-fatura*): consult, register and confirm invoices issued in 2021 for the Tax Authority to determine deductions, until the 25<sup>th</sup> of February.

### IV. IRS MODEL 3 DECLARATION

Declaratory obligation performed in *Portal das Finanças*: pertaining income received in 2021, from the 1<sup>st</sup> of April to the 30<sup>th</sup> of June.

### V. VAT

**MONTHLY REGIME – JANUARY TO JUNE 2022 / QUARTERLY REGIME – FEBRUARY TO MAY 2022<sup>1</sup>**

Declaratory obligation: on the 20<sup>th</sup> of each month.

Tax payment: on the 25<sup>th</sup> of each month.

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<sup>1</sup> Cf. Circular Letter no. 30243, of 11/11/2022.

## VAT FLEXIBILIZATION REGIME<sup>2</sup>

When submitting the tax return, tax payers may choose:

- a) The voluntary payment term (*i.e.*, standard term as mentioned above); or
- b) In three or six monthly instalments, of a value equal to or greater than € 25, without interest or penalties.

The foreseen regime applies to taxpayers, whether natural or legal persons, who:

- Have achieved a turnover of up to 50 million euros in 2020 (cf. definition of micro, small and medium enterprise foreseen in the annex of the Decree-Law no. 372/2007, of the 6<sup>th</sup> of November); or
- Have their main activity under the economic activity classification of accommodation, restaurants and similar, or culture; or
- Have started or recommenced operations on or after the 1<sup>st</sup> of January of 2021.

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**PARES | Advogados** is available to provide information on this and other topics in a more adequate and suitable way to the reality of each client and is able to help its clients on any topic regarding tax law.

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<sup>2</sup> Order no. 10/2022-XXII, 07/01/2022.