



TAX NEWSLETTER

INTRODUTORY NOTE

The purpose of this Tax Newsletter is to draw attention to the relevant aspects of tax /parafiscal obligations of a periodic nature, as well as to highlight those in spite of not being of this nature should be complied during or from this month.

In particular, this month we highlight the Municipal Property Tax.

However, it should be noted that this publication is not exhaustive and does not waive the consultation of the applicable legislation and is intended exclusively to be distributed to Mazars customers and partners.

Good reading!

(Joel Almeida)

MARCH TAX CALENDAR

Deadline	Obligation
Until 10 th	<p>Delivery, in the Directorate of Tax Areas, of the revenues collected by the Public Services in the previous month.</p> <p>Payment of contributions to the National Institute of Social Security (INSS) of the previous month-paragraph. 3, art. 13 of Decree no. 53/2007 of 3rd December.</p>
Until 15 th	<p>Delivery of VAT returns (normal regime) with Recoverable Tax - line a), paragraph 1, art. 32 of CIVA-Law no. 13/2016, of 30th December.</p>
Until 20 th	<p>Payment of PIT (IRPS) and CIT (IRPC) withheld at source in the previous month- paragraph 3 of article 29 of PIT Code Regulation, approved by Decree no. 8/2008, of 16th April and paragraph 5 of article 67 Of the CIT code, approved by Law no. 34/2007, of 31st December.</p> <p>Payment of the Petroleum Production Tax for the previous month, paragraph 2 of article 11 of the Regulation Specific Regime of Petroleum Taxation, approved by decree 32/2015 of December 31.</p> <p>Payment of Mining Tax for the previous month, paragraph 2 of article 9 of the Regulation of the Specific Regime of Mining Activity, approved by Decree 28/2015 of 28 December.</p>
Until the last day of the month	<p>Payment of VAT in respect of the previous month by the taxable persons of the normal regime - line b), paragraph. 1, article 32 of the VAT Code, approved by Law no. 13/2016, of 30th December.</p> <p>Payment of vehicle tax- paragraph 1, article 8 of the ISV regulation approved by Decree No. 19/02 of 23 July.</p> <p>Delivery of the Declaration of communication of Retentions at source- paragraph 1, line c), of article 44 of the CIRPS regulation approved by Decree No. 8/2008 of 16 April – M 20H.</p> <p>Payment of the first installment of the rate by economic activity</p> <p>Delivery by the debtors of the annual income Declaration on income subject to withholding tax at withholding rates whose holders benefit from exemption or reduction of rate - Art. ° 45 of Decree No. 8/2008 of 16 April.</p> <p>Delivery of the annual income statement paid or made available to non-resident entities - Art. ° 44 of the CIRPS regulation approved by Decree No. 8/2008 of 16 April – M20I.</p>
During the month, until 31 May	<p>Final payment of the IRPS concerning the income of the preceding year - Art. 28 of the CIRPS regulation approved by Decree No. 8/2008 of 16 April</p>

Deadline	Obligation
<p>During the month and up to the last working day of the month of May</p>	<p>Delivery of the annual income statement of the previous financial year by the taxable persons of IRPC- Paragraph 1, art. 39 of the CIRPC regulation approved by Decree No. 9/2008 of 16 April M 22/22 ^a.</p> <hr/> <p>Final payment of IRPC and IRPS (excluding subjects who have received only income from the first category) for the income of the preceding year- Paragraph 1, line b), art. ° 27 of the CIRPC regulation approved by Decree No. 9/2008 of 16 April and article 28 of the CIRPS approved by the Decree To No. 8/2009, of April 16th.</p>
<p>During the month until the last working day of June</p>	<p>Delivery of the annual statement of Accounting and Fiscal information for the previous financial year by the taxable persons of the IRPS – 2nd category and taxable persons of IRPC – M 20 and annexes – Paragraph 3, article 40 of the CIRPC regulation, approved by decree 9/2008 of 16 April and art. 39 of the RCIRPS By Decree No. 8/2009 of 16 April.</p>

Municipal Property Tax

The Municipal Property Tax is regulated by Decree n.º 63/2008 of 30 December.

The Municipal Property Tax is levied on the patrimonial value of urban properties located in the territory of the respective Municipality and on the holders of the property right, the people in whose name they are registered in the property matrix or who have possession of them in any capacity.

An urban building is any building incorporated into the ground with the land that serves as a street.

The equity value of urban buildings is the value declared by the owner unless it deviates from the normal market price.

Classification of buildings subject to taxes

For the purposes of assessing and grading the tax rates, buildings subject to the Municipal Property Tax are classified as follows:

- a) Housing;
- b) Commercial, industrial or for independent professional activities, as well as those destined for other purposes.

Who is exempt from the Municipal Property Tax

The State, humanitarian associations and other non-profit entities, foreign States, Municipalities, and any of their services are exempt from Municipal Property Tax.

Newly constructed urban buildings, in the part intended for housing, are exempt for a period of 5 years from the date of the housing permit.

Tax Rates

The rates of the Municipal Property Tax in force are as follows:

- a) 0.4%, in the case of buildings intended for housing;
- b) 0.7%, in the case of buildings intended for activities of a commercial, industrial nature or for independent professional activities, as well as for other purposes.

In cases where the property is intended for more than one purpose, the tax is calculated on the basis of the one with the most burdensome rate.

Deadlines and places of payment of Municipal Property Tax

Municipal Property Tax must be paid in two equal installments, due in January and June, at the Municipal Council Receiving Office or at the Municipal District Administrations.

The resulting installments cannot be less than 200.00MT, and collections of up to 400.00MT must be paid in a single instalment, in the month of January.

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