

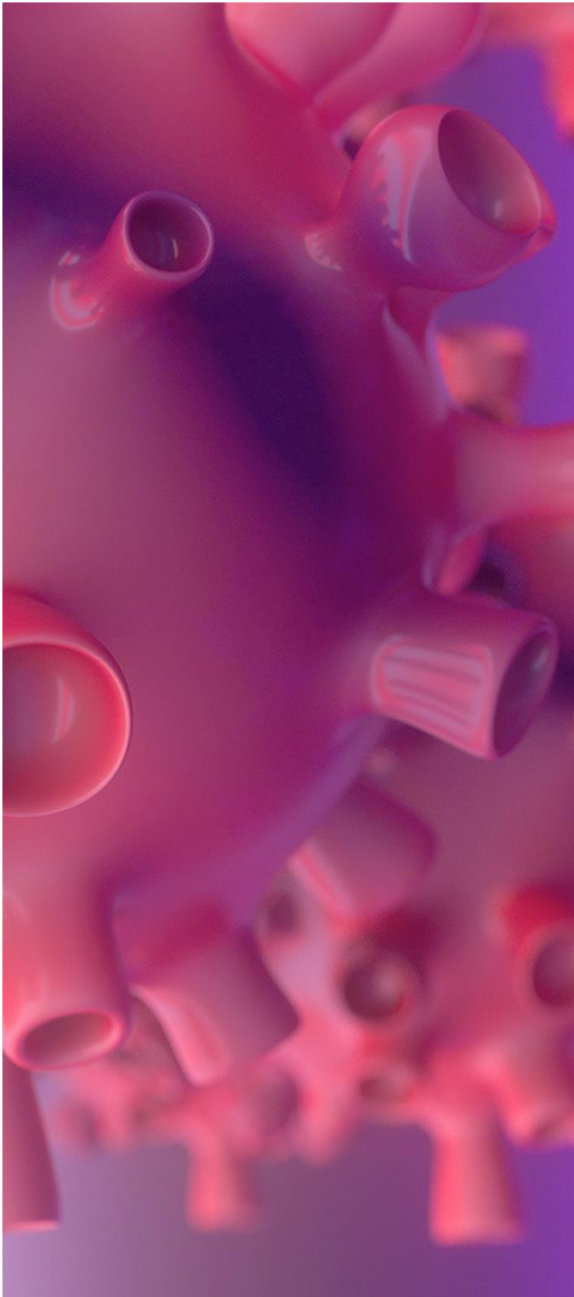
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# COVID-19 (No. 35)

Legal Flash | Portugal

November 12, 2020

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- > **Adjustments to the 2020 and 2021 fiscal calendar: Order 437/2020-XXII of the Secretary of State for Fiscal Affairs of November 9, 2020**



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## Adjustments to the 2020 and 2021 fiscal calendar

Following the measures the government has approved in response to the COVID-19 crisis, the Secretary of State for Fiscal Affairs has issued order 437/2020-XXII of November 9, adjusting the calendar for certain fiscal obligations to be fulfilled in 2020 and 2021, with no charges or penalties for taxpayers.

This measure aims to mitigate the negative effects of the pandemic and ensure taxpayers are able to gradually adapt to the Tax and Customs Authority reporting systems.

### INVOICES IN PDF FORMAT

Until March 31, 2021, invoices in PDF format must be accepted and considered electronic invoices to all purposes stipulated in the fiscal legislation.

### REGULAR VAT STATEMENTS

The deadline to submit regular monthly and quarterly VAT statements is extended to day 20 of the month in question.

For monthly submissions, the extension applies from the regular statement for September 2020 to the regular statement for March 2021. For quarterly submissions, it will apply from the regular statement for the third quarter of 2020 to the regular statement for the first quarter of 2021.

Both in the monthly and in the quarterly system, the tax may be paid as late as day 25 of the month in question.

For example:

- ❖ Monthly system: the regular statement for September 2020 may be submitted up to November 20, 2020, and the corresponding payment may be made up to November 25.
- ❖ Quarterly system: the regular statement for the third quarter of 2020 may be submitted up to November 20, 2020, and the corresponding payment may be made up to November 25.

### REPORTING OF INVENTORIES

The reporting of 2020 inventories will maintain the same file structure as the one used in the 2019 reporting. The reporting deadline remains the same; i.e., January 31, 2021.

The reporting of 2021 inventories will follow the new structure approved in Decree 126/2019 of May 2, with the reporting deadline remaining the same; i.e., January 31, 2022.



## FORM 10

The deadline to submit Form 10 for 2020 is extended to February 25, 2021.

## SIMPLIFIED BUSINESS INFORMATION/ANNUAL STATEMENT

The 2020 Simplified Business Information/Annual Statement may be submitted from January 1, 2021, and it must be made available on the tax authorities' website (*Portal das Finanças*)”.

However, the deadline to submit the 2020 Simplified Business Information/Annual Statement remains unchanged; i.e., it must be submitted on the fifteenth day of the seventh month following the end of the taxation period.

## FORM 22

Until March 1, 2021, the 2020 IRC Form 22 can be submitted to pay any tax due through the tax authorities' website (*Portal das Finanças*)”.



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Cuatrecasas has set up a Coronavirus Task Force, a multidisciplinary team that constantly analyses the situation emerging from the COVID-19 pandemic. For additional information, please contact our Task Force by email [TFcoronavirusPT@cuatrecasas.com](mailto:TFcoronavirusPT@cuatrecasas.com) or through your usual contact at Cuatrecasas. You can read our publications or attend our webinars on our [website](#).

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