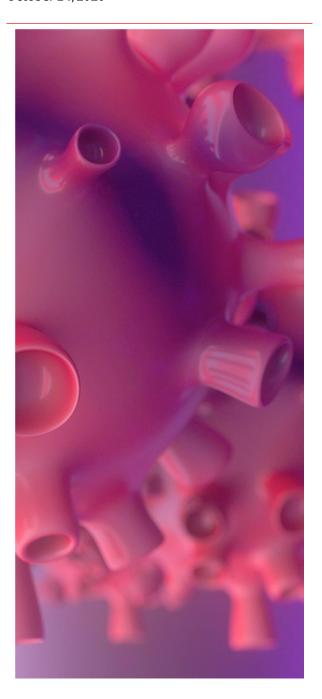


COVID-19 (N.º 30)

Legal Flash | Portugal

October 14, 2020



 Deadlines extended for submitting monthly remuneration declarations and communicating invoices – Order 386/2020/XXII of October 12, of the Secretary of State for Fiscal Affairs

CUATRECASAS

Deadlines extended for submitting monthly remuneration declarations and communicating invoices

In line with the measures approved by the Portuguese government in response to the new COVID-19 epidemiological situation, the Secretary of State for Fiscal Affairs has issued Order 386/2020/XXII of October 12 to extend certain deadlines as a way of supporting businesses by making compliance with the following obligations more flexible:

MONTHLY REMUNERATION DECLARATION ("MRD")

The deadline to submit MRDs under article 119(1)(c)(i) of the Portuguese Individual Income Tax Code (CIRS) has been extended to October 15, 2020.

COMMUNICATION OF INVOICES

The deadline to communicate invoices under articles 3(1) and 3(2) of Decree-Law 198/2012, of August 24, has been extended to October 15, 2020.

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Please note that exercising the right granted by this order will not give rise to any payment increases or sanctions for the taxpayer.

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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 or through your usual contact at Cuatrecasas. You can read our publications or attend our website.

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