

# NEWSLETTER

January 2022



**Joaquim Mendes**

Managing Partner

**T +351 214 134 630**

**E: [gtc@pt.gt.com](mailto:gtc@pt.gt.com)**

## I. **Approved diplomas**

### **1. Possibility to offset tax debts with credits of the same nature**

Law no. 3/2022 was published in the State Gazette no. 2/2022, Series I of 04.01.2022, which approves the Possibility to offset tax debts with credits of the same nature.

This law establishes the regime for extinguishing of tax debts by offsetting against tax credits, at the taxpayer's initiative, including withholdings, autonomous taxation, and respective refunds, regarding the following taxes

- a) Personal income tax;
- b) Corporate income tax
- c) Value Added Tax;
- d) Excise Taxes
- e) Municipal property tax;
- f) Additional municipal property tax
- g) Municipal Property Transfer Tax;
- h) Stamp duty
- i) Single Circulation Tax
- j) Vehicle Tax.

To make this offsetting, the taxpayer must request, through the Tax Authorities' website, the payment of their tax obligations by offsetting, indicating the credits and debts subject to offsetting. This request can be submitted the moment the tax is assessed and until the extinction of the tax enforcement proceeding.

The deadline for the Portuguese Tax Authorities to issue a decision on the offsetting requested is 10 days. After this period has elapsed and no decision has been issued, the taxpayer's request for offsetting credits is considered tacitly granted.

This law will enter into force on July 1, 2022.

## 2. Incentive to permanent hiring of the unemployed and young people

Ordinance no. 38/2022 was published in the State Gazette no. 11/2022, series I of 17.01.2021, which creates and regulates the Sustainable Employment Commitment measure.

This is a measure of exceptional and transitional nature and consists of an incentive to hire without term of unemployed registered with the Institute of Employment and Vocational Training, I. P. (IEFP), based on the combination of financial support for hiring and financial support for the payment of Social Security contributions, which can be accumulated with employment incentive measures of a fiscal or para-fiscal nature.

Among other requirements, the ordinance requires employers to be able to prove net job creation, and to maintain the employment contract for at least 24 months.

The base value of the support is €5,318.40. However, the ordinance provides for a series of increases in the financial support for hiring in certain situations that can more than double this amount.

This measure comes into force on January 18th, 2022.

## 3. VAT - Nutrition support services in fitness centers - Exemption of article 9 of the VAT Code

Judgment of the Supreme Administrative Court no. 1/2022 was published in the State Gazette no. 14/2022, Series I of 20.01.2021, which unifies the Case-Law in the following terms: "Nutritional services provided through a certified professional, qualified and hired for this purpose, by an entity primarily engaged in the provision of monitoring services for gyms and as a complementary way to provide its users with better physical performance and, in general, maximize the benefits pursued with the sports practice itself, do not have a therapeutic purpose and, therefore, do **not** benefit from the exemption referred to in article 9, 1), of the VAT Code."

---

Grant Thornton Consultores, Lda. – Member firm of Grant Thornton International Ltd. ("Grant Thornton International")  
Grant Thornton International and the member firms are not a worldwide partnership. Services are delivered by the member firms independently.  
This publication has been prepared only as a guide. No responsibility can be accepted by us for loss occasioned to any person acting or refraining from acting as a result of any material in this publication.  
Confidential - All rights reserved

Arquiparque II – Edifício A  
Avenida Cáceres Monteiro, n.º 10 – 5.º Esquerdo  
1495-192 Algés (Lisboa)

T. +351 214 134 630

