

NEWSLETTER

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I. Approved diplomas

1. PIT – Automatic Income Return

Regulatory Decree no. 1/2021 was published in the State Gazette no. 46/2021, on 08.03.2021, which establishes the universe of taxpayers covered by the automatic income return.

2. VAT – Model of global monthly declaration of VAT on import

Ordinance no. 58/2021 was published in the State Gazette no. 52/2021, on 16.03.2021, which approves the model of the global monthly declaration aimed at fulfilling the declaratory obligation provided for in paragraph 11 of article 28 of the VAT Code.

With the entry into force of Law no. 47/2020, of August 24, as of July 1, 2021, new rules on value added tax (VAT) apply to services provided to non-taxable people and distance selling in the context of electronic, intra-Community, and cross-border commerce.

Among the simplification measures introduced by Law no. 47/2020, the creation of the VAT declaration and payment regime on the import of goods whose value does not exceed € 150, which are not subject to excise taxes and, not using the special regime applicable to distance selling of imported goods, the customs declaration is delivered on behalf of the recipient of the goods by the person who presents the goods to customs.

This regime, set out in paragraphs 10 and 11 of article 28 of the VAT Code, determines that the person who presents the goods to customs is jointly and severally liable for the payment of the tax with the recipient of the goods and must:

- a) Send by electronic data transmission, until the 10th of the month following the month of import, a declaration with the global amount of VAT charged to the recipients of the goods during the previous calendar month;
- b) Proceed with payment by the 15th of the month following the month in which VAT is charged.

For this purpose, the model of the global monthly VAT declaration on import is created, as well as the respective instructions for filling it out.

3. COVID-19 – Support measures for workers and companies

Decree-law no. 23-A/2021 was published in the State Gazette no. 58/2021, on 24.03.2021, establishing support measures for workers and companies, in the context of the COVID-19 pandemic, which broaden the scope of response from extraordinary support to the reduction of the economic activity of workers, from extraordinary support to the maintenance of employment contracts in situations of business crisis and extraordinary support for the gradual recovery.

4. COVID-19 – Exceptional and temporary arrangements for tax obligations and debts and Social Security contributions

Decree-law no. 24/2021 was published in the State Gazette no. 60/2021, on 26.03.2021, which establishes an exceptional and temporary regime regarding tax obligations and debts and Social Security contributions.

5. COVID-19 – Update on the extraordinary income support and reduction of activity for workers

Decree-law no 26-C/2021 was published in the State Gazette no. 71/2021, of 13.04.2021, which proceeds to the regulation of the measures regarding extraordinary income support and the reduction of activity for workers, updating the previously established measures.

6. Several Tax Codes – Law amendments

Law no. 21/2021 was published in the State Gazette no. 76/2021, of 20.04.2021, which amends the Statute of Tax Benefits, extending the validity of some of its measures and introducing several changes.

Additionally, the Law amends articles in the Vehicle Tax Code, the Single Circulation Tax Code, and the Stamp Duty Code.

Finally, the Law introduces changes to the Investment Tax Code and creates an extraordinary measure for counting the term of benefits in this code within the scope of the CIT.

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