

NEWSLETTER

July and August 2021



Joaquim Mendes

Managing Partner

T +351 214 134 630

E: gtc@pt.gt.com

I. Approved diplomas

1. COVID-19 – Extension – Extraordinary measures to support workers and companies

Decree-Law no. 56-A/2021 was published in the State Gazette no. 129/2021, 1st supplement, on 06.07.2021, which extends the extraordinary measures to support workers and companies, within the scope of the COVID-19 disease pandemic, for the months of July, August and September 2021.

2. Agreement between the Portuguese Republic and the Community of Portuguese Language Countries – Review in tax matters

Presidential Decree no. 59/2021 was published in the State Gazette no. 139/2021, on 20.07.2021, which ratifies the Agreement between the Portuguese Republic and the Community of Portuguese Language Countries which revises in fiscal matters the Agreement between the Portuguese Government and the Community of Portuguese Language Countries regarding the Establishment of the Community Headquarters in Portugal, signed in Lisbon, on July 3, 1998.

3. VAT – Amendment of the EC Sales List

Ordinance no. 157/2021 was published in the State Gazette no. 141/2021, on 22.07.2021, which amends the EC Sales List referred to in article 29/1/i) of the VAT Code and article 30/1/c) of the VAT Regime on Intra-Community Transactions, as well as the respective filling instructions, providing for the registration, by certified accountants, of the determining fact of a situation of fair impediment of short duration.

4. VAT – Amendment of the request for prior authorization in the VAT regularization procedure

Ordinance no. 158/2021 was published in the State Gazette no. 141/2021, on 22.07.2021, which amends the statement of the request for prior authorization in the regularization procedure provided for in articles 78-B and 78-C of the VAT Code, as well as the respective filling instructions, providing for

the registration, by certified accountants, of the determining factor of a situation of fair impediment of short duration.

5. VAT – Amendment of the VAT Return – Annex R

Ordinance no. 159/2021 was published in the State Gazette no. 141/2021, on 22.07.2021, which amends the periodic VAT return, annex R and respective filling instructions, providing for the registration, by certified accountants, of the determining fact of a situation of fair impediment of short duration, and the declaration of values within the scope of the reverse-charge applicable to the purchase of cork, wood, pinecones and pine nuts with bark.

6. COVID-19 – Adjustment of the 2021 fiscal calendar

Order no. 260/2021 from the Assistant Secretary of State and Tax Affairs, dated 2021.07.27 was made available, which readjusts the 2021 fiscal calendar in the following terms:

- In the VAT returns to be delivered within the legal period provided for in paragraph 1 of article 41 of the VAT Code, the following shall be observed:
 - i. For the monthly regime, the Returns to be submitted in September, October, November and December 2021 (for the periods of July, August, September and October, respectively) can be submitted until the 20th of each month;
 - ii. For the quarterly regime, the Return to be submitted in November 2021 (referring to the 3rd Quarter) may also be submitted by the 20th of that month;
 - iii. The payment of the VAT resulting from the returns referred to in the previous paragraphs can be made until the 25th of each month.
- PDF invoices are considered electronic invoices for all purposes provided for in tax legislation, until December 31, 2021.

7. COVID-19 – Extraordinary support for the progressive resume of activity – Extension

Decree-Law no. 71-A/2021 was published in the State Gazette no. 157/2021, 1st supplement, on 13.08.2021, which extends

the extraordinary support for the progressive resume of activity as long as restrictions on economic activity associated with the pandemic remain, such as rules on matters of opening hours, occupation or capacity of establishments or events, limiting the movement of people in the territory national, or conditioning the access of tourists. Thus, companies that face turnover losses equal to or greater than 25% will be able, in the same way and as long as they keep their establishments open, to continue to access this instrument, until the pandemic situation in our country is normalized.

8. Administrative and Tax Litigation – Control mechanisms for the electronic distribution of cases

Law no. 56/2021 was published in the State Gazette no. 158/2021, on 16.08.2021, which introduces control mechanisms for the electronic distribution of processes in the administrative and tax jurisdiction, changing the Code of Procedure in Administrative Courts and the Code of Procedure and Tax Procedure.

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

T. +351 214 134 630

