

# NEWSLETTER

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## I. Approved diplomas

### 1. Personal Income Tax – Monthly Statement of Remuneration – Filing instructions

Ordinance no. 88-A/2020 was published on the State Gazette no. 68/2020, on April 6<sup>th</sup>, 2020, approving the instructions for completing the Monthly Remuneration Statement, approved by Ordinance No. 40/2018, of January 31.

### 2. Excise Tax – Exceptional measures resulting from the COVID-19 epidemic

Ordinance No. 89/2020 was published on the State Gazette no. 69/2020, on April 7<sup>th</sup>, 2020, which adopts exceptional measures resulting from the COVID-19 epidemic, regarding the formalities applicable to production, storage and the sale, with tax exemption, of alcohol intended for the purposes provided for in paragraph 3 of article 67 of the Special Excise Tax Code (CIEC).

Regarding this topic, Ordinance No. 105/2020 was also published on the State Gazette no. 85/2020, on April 30<sup>th</sup>, which extends the above measures until 31 December 2020.

### 3. Corporate Income Tax - Changes the certification by electronic means of micro, small and medium companies

Decree-Law no. 13/2020 was published in the State Gazette no. 69/2020, on April 7<sup>th</sup> 2020, which alters the certification by electronic means of micro, small and medium-sized companies.

### 4. Autonomous Region of the Azores – Provision of financial support for the rehabilitation, repair and improvement works of buildings or, within the scope of the *Casa Renovada, Casa Habitada* program

Regional Regulatory Decree No. 9/2020 / A was published in the State Gazette No. 71/2020, of April 9<sup>th</sup>, 2020, which regulates Regional Legislative Decree No. 11/2019 / A, which establishes the legal regime for granting financial support to rehabilitation, repair and improvement works for buildings or fractions, for permanent own housing or for rent, within the scope of the *Casa Renovada, Casa Habitada* program.

## **5. COVID-19 – Exceptional regime – Late payment of housing rents**

Pursuant to Law no. 4-C / 2020, of April 6<sup>th</sup>, which establishes an exceptional regime for situations of delay in the payment of rents in view of the epidemiological situation caused by the coronavirus SARS-CoV-2 and disease COVID-19, Ordinance No. 91/2020 was published in the State Gazette no. 73/2020 of April 14<sup>th</sup> 2020, which defines the terms in which the demonstration of the loss of income is made for the purpose of applying that regime exception to situations of inability to pay housing rents due from April 1, 2020 and until the month following the expiry of the state of emergency.

## **6. Social Security - COVID-19 - Exceptional support**

Ordinance No. 94-A / 2020 was published in **the State Gazette** No. 75/2020, of April 16<sup>th</sup>, 2020, which regulates the procedures for the allocation of exceptional support to family, extraordinary support for the reduction of the economic activity of self-employed workers and the maintenance of employment contracts in a business crisis situation, the deferral of contributions by self-employed workers and the recognition of the right to the extension of benefits under the social security system.

competition of the following assessments and deliveries, if after the tax is settled the transaction is cancelled or its taxable value is reduced.

- iii) The Stamp Duty settlement and payment obligation for the months of January, February and March 2020 can be fulfilled until April 20, 2020, without interest or penalties.

## **II. Doctrinal Records**

### **1. Stamp Duty – Monthly Statement - Deadline extension**

Circulated Official Letter No. 35,119, of March 26, 2020, was made available, which states that the new Stamp Duty Monthly Statement will only be mandatorily applied with reference to transactions and facts subject to Stamp Duty carried out from January 1, 2021 onwards.

Additionally, the letter clarifies the following issues:

- i) The Stamp Duty payment and settlement obligation for the months of 2020 can be fulfilled through the settlement procedure and model that was in effect until December 31, 2019, that is, by completing and submitting the multi-tax form;
- ii) Until January 20, 2021, taxable persons will be able to offset the tax paid and paid up to the