

# NEWSLETTER

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## **I. Approved diplomas**

### **1. SAF-T – New submission procedures**

Decree-Law No. 48/2020 was published in the State Gazette no. 149/2020, on 03.08.2020, which defines the procedures to be adopted regarding the submission of the SAF-T (PT) file related to accounting.

### **2. IEFP support measures – Extension of the suspension of verification of non-existence of debts**

Ordinance no. 184/2020 was published in the State Gazette no. 151/2020, on 05.08.2020, which extends the suspension of verification of non-existence of debts of candidate entities, for the approval of applications and payment of financial support by IEFP, IP to the respective entities, within the scope of the employment and professional training measures in force, determined through Ordinance No. 94-B / 2020, of April 17.

### **3. Autonomous Region of Madeira – Supplementary Budget for 2020**

Regional Legislative Decree no. 12/2020/M was published in the State Gazette no. 154/2020, on 10.08.2020, which proceeds to the first amendment of Regional Legislative Decree no. 1-A /2020/ M, of January 31, which approves the Budget of the Autonomous Region of Madeira for 2020.

### **4. DAC 6 – Postponement of the deadline for communication of internal and cross-border mechanisms with fiscal relevance**

Decree-Law No. 53/2020/ A was published in the State Gazette No. 155/2020, of 11.08.2020, which transposes Directive (EU) 2020/876, in order to defer deadlines for the communication and exchange of information in the field of taxation - DAC 6 - due to the pandemic COVID-19.



## 5. Autonomous Region of the Azores – Supplementary Budget for 2020

Regional Legislative Decree no. 22/2020/A was published in the State Gazette no. 157/2020, of 13.08.2020, which makes the second amendment to the Budget of the Autonomous Region of the Azores for the year 2020.

## 6. COVID-19 – Economic and Social Stabilization Program

Decree-Law no. 58-A/2020 was published in the State Gazette no. 158/2020 of 14.08.2020, which clarifies the exceptional and temporary measures under the Economic and Social Stabilization Program.

According to this measure, workers whose base remuneration in February 2020 has been equal to or less than twice the Minimum Guaranteed Monthly Remuneration and who, between April and June, have been covered for at least 30 days followed by support for the maintenance of the employment contract, provided for in Decree-Law no. 10-G/2020, of 26 March, or for temporary reduction of the normal working period or suspension of the employment contract, pursuant to articles 298 and following of the Portuguese Labour Code, are entitled to a stabilization supplement.

This supplement corresponds to the difference between the declared base remuneration values for February and the 30 consecutive days in which the worker was covered by one of the measures mentioned above, in which the greatest difference was verified.

## 7. COVID-19 – Exceptional regime for situations of late payment of rent in non-housing lease agreements

Law No. 45/2020 was published in the State Gazette no. 162/2020, of 20.08.2020, amending the exceptional regime for late payment situations in non-housing lease contracts, within the scope of the COVID-19 disease pandemic, by making the second amendment to Law no. 4-C / 2020, of 6 April.

## 8. Transposition of EU Directive - Rights of shareholders of listed companies

Law No. 50/2020 was published in the State Gazette no. 165/2020, of 25.08.2020, which transposes Directive (EU) No. 2017/828 of the European Parliament and of the Council, of 17 May 2017, on the rights of shareholders of listed companies with regard to their long-term involvement, amending the

Code of Securities, the General Regime for Collective Investment Undertakings and the General Regime for Credit Institutions and Financial Companies, and repealing Law No. 28/2009, of 19 June.

## 9. ATIVAR PT Incentive – Support for the signing of an employment contract with unemployed persons enrolled in the IEFP

Ordinance No. 207/2020 was published in the State Gazette no. 167/2020, of 27.08.2020, which regulates the ATIVAR PT Incentive, which consists in granting, to the employer, a financial support for the celebration of an employment contract with the unemployed registered at the Institute of Employment and Professional Training, I. P..

## 10. ATIVAR PT Internships – Support for the insertion of young people in the labor market or the professional retraining of the unemployed

Ordinance no. 206/2020 was published in the State Gazette no. 167/2020, of 27.08.2020, which regulates the measure regarding Internships ATIVAR PT, which consists of supporting the insertion of young people in the labour market or the professional retraining of the unemployed.

## II. Doctrinal Records

### 1. CIT – Payments on account - Temporary suspension – Limitation – Special Taxation Regime of Groups of Companies - Certification of conditions

Order No. 338/2020 XXII, dated 24.08.2020 was made available, which determines the conditions for the application of the temporary suspension of Corporate Income Tax ("CIT") payments on account, namely in groups of companies taxed by the Special Taxation Regime of Groups of Companies.

### 2. Forms 21-RFI to 24-RFI – Approval

Order No. 8363/2020 was published in the State Gazette no. 169/2020, of 31.08.2020, approving the forms for the purpose of applying the double taxation treaties - Forms 21-RFI to 24-RFI.

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