

Tax Calendar May 2021

Day	Taxes	Obligations	Model / Form	Observations
10	IRS / IRC / Social Security	Statement of income paid and withholdings and of social, health and other contributions for April 2021 (employee)	Statement of monthly income	-
12	VAT	Invoice information for April 2021	n/a	Communication should be made: electronically in real time; <ul style="list-style-type: none"> electronically by sending a standard structured file based on the SAF-T file (PT), created by Ministerial Order no. 321-A/2007, of March 26, in its current form; by direct insertion in the Finance Portal; by other electronic means under the terms defined by Order of the Minister of Finance.
15	Holiday Map	The employer will prepare and display the holiday map for 2021	Non-official form	Displayed at the employer's premises between 15 May and 31 October 2021.
20	VAT	Submission of periodic statement and annexes for the month of March 2021 for taxpayers in the monthly regime	Periodic Statement	Submission of additional annexes in case of refund.
20	Social Security	Payment of contributions for April 2021	n/a	-
20	VAT	Submission of monthly recapitulative statement for April 2021	Recapitulative statement: Intra-Community transfers of goods and assimilated transactions/supplies of service	Applicable to: taxpayers under the monthly regime; and, <ul style="list-style-type: none"> taxpayers under the quarterly regime when the total of intra-community transfers of goods to be included in the recapitulative statement has, in the current quarter or in any of the four previous quarters, exceeded €50,000.
20	VAT	Submission of the periodic statement and annexes for the 1st quarter of 2021 for taxpayers in the quarterly regime	Periodic statement	Electronic transmission of additional information in case of refund.

20	IRS / IRC / Stamp Duty	Payment of IRC and IRS withholdings and Stamp Duty for April 2021	Statement of IRS / IRC withholdings Monthly Stamp Duty Statement (DMIS)	-
25	VAT	VAT payment for the month of March 2021	n/a	Payment document generated in the Finance Portal after submission of the Periodic VAT statement.
25	VAT	VAT payment for the 1st quarter of 2021	n/a	Payment document generated in the Finance Portal after submission of the Periodic VAT statement.
31	IRS / IRC	Statement of income paid or placed at the disposal of non-resident taxpayers in March 2021	Form 30	-
31	Transfer Pricing	Communication of the identification of the reporting entity and its tax jurisdiction regarding 2020 (Country by Country Report)	Form 54	<p>Communication must be made electronically.</p> <ul style="list-style-type: none"> by any entity, resident or with a permanent presence in Portugal, that forms part of a group subject to the presentation of the Country by Country Report).
31	IMI	Payment of the Municipal Property Tax	Collection document	<p>Payment – The IMI is paid:</p> <ul style="list-style-type: none"> in the month of May, when its amount is equal or inferior to €100; in the months of May and November, when the amount is higher than €100 and equal or inferior to €500; in the months of May, August and November, when the amount is higher than €500.