

STATE BUDGET 2022

NON-RESIDENT REGISTERS

VAT KEY TAKEAWAYS (1/2)



REPORTING OF INVOICES - SAF-T (PT) BY NON-RESIDENT REGISTERS

- This obligation is introduced for non-resident entities VAT registers issuing invoices for operations located in Portugal
- Reporting is monthly, up to day 5 of the month following date of issue
- Invoices will be reported by SAF-T (PT) file, generated by the certified invoicing programme
- Absence of invoices is also to be reported (a new functionality in the tax portal is expected for this)

Entry into force: 01.01.2023

NEW DEADLINES TO REPORT VAT RETURNS



Return	Deadline for submission	Deadline for payment
Monthly period	Day 20 of the 2 nd month following tax period	Day 25 of the 2 nd month following tax period
Quarterly period	Day 20 of the 2 nd month following tax period	Day 25 of the 2 nd month following tax period

Entry into force: 28.06.2022



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VAT KEY TAKEAWAYS (2/2)

NEW REDUCED RATES OF VAT



Product	Reduced VAT rate			
	Entry into force	Mainland Portugal	Azores	Madeira
Cheese-like products, not containing milk and dairy products, produced from dried fruit, cereals, preparations of cereals, fruit, vegetables or vegetables	1.07.2022	6%	4%	5%
Repair services for household appliances	1.07.2022	6%	4%	5%
Delivery and installation of solar thermal and photovoltaic panels	1.07.2022 until 30.06.2025	6%	4%	5%



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[Law no. 12/2022](#) of 27 June, enters into force in 28.06.2022

however

specific entry dates apply depending on the subject and scope