

## EXTENSION OF FEBRUARY VAT RETURN SUBMISSION AND PAYMENT DEADLINE | OTHER IMPORTANT MEASURES

Dear All,

Please take note of the latest COVID-19 measures with impact in VAT compliance for Portugal:

1. The deadline to **submit** the (monthly) February 2020 VAT return was [postponed](#) from 13<sup>th</sup> to **17<sup>th</sup> April**;
2. The deadline to **pay** the (monthly) February 2020 VAT was [postponed](#) from 15<sup>th</sup> to **20<sup>th</sup> April**;
3. The deadline to adopt **e-invoicing** in public contracts (B2G) was [postponed](#) from 31 December 2020 to **30 June 2021** for SME's;
4. During the months of April, May and June 2020, **invoices** can be accepted in [pdf](#), with the same value as electronic invoices.
5. During the pandemic period, the [donation of PPE](#) to the Portuguese State, Private Social Security Institutions and non-profit NGO's is VAT exempt with right of deduction of input VAT.

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