

PORTUGAL - EXTENSION OF MARCH | APRIL | 1Q 2020 | VAT DEADLINES & ANNUAL RETURN 2019

Dear All,

Further to [Dispatch 153/2020 XXII of the Portuguese Secretary of Tax Affairs](#) published on 25.04.2020, the following VAT obligations have been postponed within COVID-19 framework:

PERIODIC VAT RETURNS

VAT Period 2020	New deadline for submission	New deadline for VAT payment ⁽¹⁾
March	18 May 2020 (previously 11 May)	25 May 2020 (previously 15 May)
1 st Quarter	22 May 2020 (previously 15 May)	25 May 2020 (previously 20 May)
April	18 June 2020 (previously 12 June)	25 June 2020 (previously 15 June)

(1) Payment in instalments remains possible (see our communication of 28.03.2020)

ANNUAL RETURN 2019

The deadline to submit the **Annual return for 2019** is postponed to **7 August 2020** (previously 15 July 2020).



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