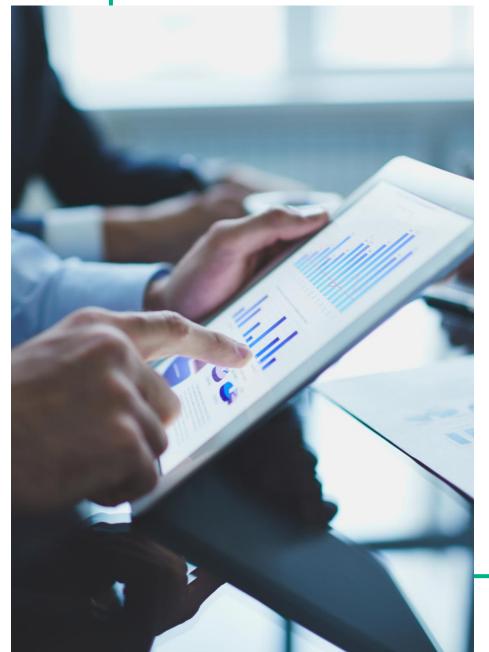


TAX

ADAPTATION AND FLEXIBILIZATION MEASURES REGARDING TAX COMPLIANCE DURING 2023





December 2022



Dispatch no. 8/2022-XXIII, of 13 December, of the Secretary of State for Tax Affairs, approves adaptation and flexibility measures regarding the fulfilment of tax obligations during the year 2023:

Communication of invoices' details and other tax-relevant documents issued in 2023

- The obligation to communicate the details of invoices and other tax relevant documents issued in 2023, as well as the communication of the non-issuance of such documents, may be carried out, without any increases or penalties, up to the 8th of the month following their issue, as opposed to the deadline currently provided for in national legislation, which corresponds to the 5th of the month following their issue.
- During the year 2023, the Portuguese
 Tax Authority will implement a system to
 issue information alerts to and to support
 compliance by taxpayers that do not
 communicate the details of invoices and
 other tax relevant documents by the 5th
 of the month following their issue (or the
 next working day, when applicable).

Communication of inventories for 2022

The obligation to communicate inventories for the year 2022, may be done, without any increases or penalties, until the 28th of February 2023 or until the end of the second month following the end of the tax period.

PDF Invoices

The admissibility of invoices in PDF format as electronic invoices has been extended until 31 December 2023.

Tax Flash News December 2022

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