



Portugal extends deadline for filing CbC notification

Global Transfer Pricing Alert 2017-024

Portugal's secretary of state for finance on May 30 released a [Ministerial Order](#) extending the deadline for filing the first notification requirement under Portugal country-by-country (CbC) reporting rules.

For tax year 2016, the deadline to inform the Portuguese tax authorities of which entity will submit the CbC report and of its country of tax residence has been extended to October 31, 2017.

Under Portugal's CbC reporting rules, the deadline to notify the Portuguese tax authorities of which group entity will be the CbC reporting entity was originally the last day of the reporting period. However, for FY2016, a Ministerial Order dated December 12, 2016, extended this deadline to the last day of May 2017. That deadline has now been extended again.

For prior coverage, see [Global TP Alert 17-020](#).

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