



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](#).

[Back to top](#)

Contacts

Rosa Soares
Partner
Deloitte Portugal
rosoares@deloitte.pt

Patrícia Matos
Partner
Deloitte Portugal
pamatos@deloitte.pt

Filipe Moura
Associate Partner
Deloitte Portugal
fmoura@deloitte.pt

[Back to top](#)

Useful links

Resources

- [2016 Global Transfer Pricing Country Guide](#)
- [Arm's length standard](#)
- [Transfer pricing alerts](#)

Get Connected

- [Deloitte tax@hand](mailto:tax@hand)
- [Join Dbriefs](#)
- [Follow @Deloitte Tax](#)
- www.deloitte.com/tax

[Back to top](#)



Get in touch



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

Deloitte provides audit, consulting, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients’ most complex business challenges. To learn more about how Deloitte’s approximately 245,000 professionals make an impact that matters, please connect with us on [Facebook](#), [LinkedIn](#), or [Twitter](#).

© 2017. For information, contact Deloitte Touche Tohmatsu Limited.

30 Rockefeller Plaza
New York, NY 10112-0015
United States



Official Professional Services Sponsor

Professional Services means audit, tax, consulting, and advisory.

Copyright © 2016 Deloitte Development LLC. All rights reserved.
36 USC 220506

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.