

Portugal

Portugal Extends Deadline for Reporting in Form Modelo 10

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On 4 January 2023, the Secretary of State for Tax Affairs extended the deadline for filing Form Modelo 10 in 2023. The new deadline in 2023 is 24 February, while the usual deadline is 10 February under Portuguese tax legislation.

Form Modelo 10 is filed by resident individuals or entities declaring income (except employment income) paid to other resident individuals or entities in the previous year (regardless of whether said incomes are taxable, tax exempt or not subject to personal or corporate income tax), as well as the respective tax withheld, whenever applicable.

The full text of the update can be found [here](#) (as a PDF and in Portuguese only).

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