

# PT - VAT Return

## Tasks to be completed when documenting an operation (from creation to publication)

1. Enter the **Title of the operation / page**

2. Add the following Labels:

- Scope of applicability: ww, country\_accounting
- Country or group of countries (if applicable): belux, china, france, italy, lam, nam,uk\_ie, bulgaria, dach, netherlands, iberia, poland, latvia, australia, india, japan, south\_korea, thailand, singapore, new\_zealand, emea\_transversal, apac\_transversal
- Unit and Domain according to the [List of labels to be used in the Finance Service Line space](#)
  - E.g. 1: WW Operation in Financial Accounting under domain "Central Finance Processes & Compliance":
    - Labels to be used: **ww, financial\_accounting, central\_fin\_proc\_compliance**
  - E.g. 2: France Operation in Financial Accounting:
    - Labels to be used: **country\_accounting, france, financial\_accounting**  
(for country operations, the Domain is always country\_accounting)

3. Fill in all fields as described above

4. Name the title of each section using OPD methodology naming convention - **Infinitive verb without the "to", mainly action verb...something) -" I do something..."**

5. Once the description of the operation is completed, ensure it is approved and published by launching the [SBS-Finance approval workflow](#)

**Domain:** Country Accounting

**Responsibility area:** N/A

## Table of contents

- [Tasks to be completed when documenting an operation \(from creation to publication\)](#)
- [1. Enter the Title of the operation / page](#)
- [2. Add the following Labels:](#)
- [Scope of applicability: ww, country\\_accounting](#)
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### • [Table of contents](#)

#### • [1. Objective and Scope](#)

- [1.1. Objective of this Operation](#)
- [1.2. Scope](#)

#### • [2. Definitions](#)

#### • [3. Tasks description](#)

##### • [3.1. Periodicity](#)

##### • [3.2. I pre-check VAT codes](#)

##### • [3.3. I prepare the VAT Return Template / Quality Check](#)

##### • [3.4. I prepare the ESL / Declaração Recapitulativa](#)

- [3.4.1. I run SAP ledgers](#)
- [3.4.2. I prepare the draft return](#)

- 3.4.3. I perform quality checks
  - 3.4.4. I finalize - preparation for submission
- 3.5. I prepare the VAT Return / Declaração Periódica
- 3.5.2. I prepare the draft return
- 3.6. I prepare the Annual VAT Return
- 3.6.1. I prepare Annexes O and P
  - 3.6.2. I prepare Annex L
  - 3.6.4. I perform quality checks / notes

## Scope

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## ERP

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## Frequency

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## References

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[SM37](#); FS10N; S\_ALR\_87012357;  
S\_P00\_07000221;  
S\_ALR\_87012401;  
S\_ALR\_87012386;  
S\_P9C\_18000044

## Forms

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[PT VAT Return Template](#)

## Attachments

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*Previous OP << PT - VAT Return >>  
Next OP*

# 1. Objective and Scope

## 1.1. Objective of this Operation

This document is to be used as a step-by-step guideline to facilitate the VAT reporting by SBS of the operations made by Solvay entities in Portugal. It describes the compliance process for the preparation of the VAT Return / Declaração Periódica, ESL / Declaração Recapitulativa and Annual Return (VAT and Annexes O and P) / Declaração Anual – IES (IVA e Anexos O e P).

It also includes in the appendixes for your information:

- The list of tax codes for Portugal
- The included Visio overviews per return process in landscape.

For any general questions with respect to the Portuguese VAT compliance requirements, please refer to the general VAT compliance manual for Portugal.

This manual is subject to be amended to reflect the legislative changes and the IT/system optimizations that may be implemented in the future.

## 1.2. Scope

The entities for which SBS will be responsible for the preparation of the VAT and Intrastat compliance in Portugal are listed below:

|  | Company code | Name | VAT n° | On SAP | Foreign VAT n° | VAT resp. | Site |
|--|--------------|------|--------|--------|----------------|-----------|------|
|--|--------------|------|--------|--------|----------------|-----------|------|

|   |      |                                                      |              |     |    |                |           |
|---|------|------------------------------------------------------|--------------|-----|----|----------------|-----------|
| 1 | 6414 | SOLVAY BIOTECNOLOGIA PORTUGAL – UNIPESSOAL, LIMITADA | PT 517094320 | Yes | No | Carla Oliveira | Carnaxide |
| 2 | 6424 | SLV SPECIALTIES PORTUGAL, UNIPESSOAL, LIMITADA       | PT 517159325 | Yes | No | Carla Oliveira | Carnaxide |

## 2. Definitions

See Finance Glossary:

- [ESL](#)
- [Intrastat](#)

## 3. Tasks description

This section explain the process of:

- Preparation of VAT reports in SAP;
- How to extract those reports;
- Were to include them in excel file for preparation of VAT Return and ESL reports;
- Quality and Congruence checks necessary to ensure good reporting.

### 3.1. Periodicity

The VAT reporting obligations in scope for Portugal are the following:

- VAT Return / Declaração Periódica
- ESL / Declaração Recapitulativa
- Annual Return (VAT and Annexes O and P) / IES ("Informação Empresarial Simplificada")
- Intrastat (arrivals and dispatches) returns are currently prepared by VAT & Indirect Tax Team (explained in another procedure)

Below the deadlines for each obligation:

|                      | Closing               | Package sent to Solvay local       | Internal payment date              | Statutory deadline for return and/or payment |
|----------------------|-----------------------|------------------------------------|------------------------------------|----------------------------------------------|
| VAT return           | 6 WD after the period | 3 WD before the statutory deadline | 2 WD before the statutory deadline | 20th of the month following the period       |
| Transactions listing | 6 WD after the period | 3 WD before the statutory deadline | N/A                                | 20th of the month following the period       |
| ESL                  | 6 WD after the period | 3 WD before the statutory deadline | N/A                                | 20th of the month following the period       |
| Annual VAT return    | 6 WD after the period | 8 WD before the statutory deadline | N/A                                | 30th January of the following year           |

### 3.2. I pre-check VAT codes

**Periodicity:** Monthly

- VAT & Indirect Tax Team will run the report S\_ALR\_87012357, to check if there are VAT postings on codes that are no longer used in the PT companies.
- SBS - Procurement based on the output from VAT & Indirect Tax Team will correct the errors with the VAT codes

These checks must be done twice a month:

1. Check should be done at D+1 at evening
2. Check should be done at D+2 at noon

For checking Advance return for tax on sales / Purchase with old vat codes no longer used in PT, VAT & Indirect Tax Team will run transaction **S\_ALR\_87012357**:

**Choose variant:** 3S BLOCKED VAT (includes Cod 5960)

**Posting date:** 01.MM.YYYY to 31.M+1.YYYY (last two months)

Tax on sales/purchases code (already included in the variant)



Click on execute

After executing, VAT & Indirect Tax Team will obtain a list of posting with old vat codes no longer used in PT.

Go to the end and on the balance column should be no amount for the period you are analyzing.

| put tax: Line items |   |      |            |            |             |    |     |                 |                 |              |            |     |
|---------------------|---|------|------------|------------|-------------|----|-----|-----------------|-----------------|--------------|------------|-----|
| Cd                  | M | Year | Pstng Date | DocumentNo | Reference   | Tx | Trs | Tax base amount | Output Tax Pay. | Gross amount | Output tax | Alt |
| 06                  | 5 | 2012 | 09.05.2012 | 3070000471 | 7770258932I | QW | ESA | 6,93-           | 1,46-           | 8,39-        | 1,46-      |     |
| 06                  | 5 | 2012 | 31.05.2012 | 3070000495 | 7770258932I | QW | ESA | 6,93            | 1,46            | 8,39         | 1,46       |     |
| 06                  |   |      |            |            |             | QW |     | 0,00            | 0,00            | 0,00         | 0,00       |     |
| 06                  |   |      |            |            |             |    |     | 0,00            | 0,00            | 0,00         | 0,00       |     |

After finding the document with the wrong tax code, you need to create a case to Procurement Team in order for them to correct it. This document needs to be corrected in the respective month.

After correction the balance must be zero.



#### Remark

If the report does not show amount it's ok as it means no document was posted with an incorrect tax code.

### 3.3. I prepare the VAT Return Template / Quality Check

The file [PT VAT Return Template](#) helps to do a congruence check to the information that comes from SAP. It is needed so we can compare the reports that will be extracted in SAP and are showed in IVA Program (Quadro6 and Quadro 6A) with this template in Excel, and if there is any problem we can easily understand what is wrong.

1. Open the Template File (there is one file for all the year, a new file is only required when it is a new year). If it is a clear file, select the **Year** and the **Company** desired.
2. Select the month which we are reporting.
3. To extract the information go to **S\_ALR\_87012357**, and select the **variant** depending on the company use (CCCC stands for company code): **VAT\_CCCC\_CHECK** (for company 5960 will be VAT\_5960\_CHECK)

## Advance Return for Tax on Sales/Purchases

    Data Sources

|                 |                                   |    |                      |                                                                                     |
|-----------------|-----------------------------------|----|----------------------|-------------------------------------------------------------------------------------|
| Company code    | <input type="text" value="5960"/> | to | <input type="text"/> |  |
| Document Number | <input type="text"/>              | to | <input type="text"/> |  |
| Fiscal Year     | <input type="text"/>              | to | <input type="text"/> |  |

### General selections

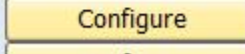
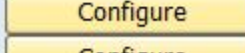
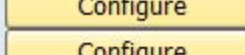
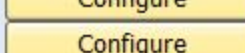
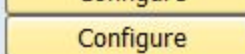
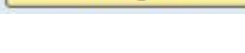
|                  |                                         |    |                                         |                                                                                     |
|------------------|-----------------------------------------|----|-----------------------------------------|-------------------------------------------------------------------------------------|
| Posting date     | <input type="text" value="01.09.2022"/> | to | <input type="text" value="30.09.2022"/> |  |
| Reference number | <input type="text"/>                    | to | <input type="text"/>                    |  |

### Technical settings

☐ Read items sequentially

|                                                                                   |                     |
|-----------------------------------------------------------------------------------|---------------------|
|  | Further selections  |
|  | Tax payable posting |
|  | Output control      |
|  | Output lists        |

### Output lists

|                                                                  |        |                                           |                                                                                       |
|------------------------------------------------------------------|--------|-------------------------------------------|---------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Output tax: Line items       | Layout | <input type="text"/>                      |  |
| <input checked="" type="checkbox"/> Output tax: Total            | Layout | <input type="text"/>                      |  |
| <input checked="" type="checkbox"/> Input tax: Line items        | Layout | <input type="text"/>                      |  |
| <input checked="" type="checkbox"/> Input tax: Total             | Layout | <input type="text"/>                      |  |
| <input type="checkbox"/> Tax difference: Line items              | Layout | <input type="text"/>                      |  |
| <input checked="" type="checkbox"/> Balance per company code     | Layout | <input type="text"/>                      |  |
| <input checked="" type="checkbox"/> Balance of all company codes | Layout | <input type="text" value="/VAT_PT_CHEC"/> |  |

Example:

| Balance of all company codes |      |     |    |             |      |                 |                 |            |             |
|------------------------------|------|-----|----|-------------|------|-----------------|-----------------|------------|-------------|
| Curr.                        | CoCd | Trs | Tx | Description | Rate | Tax base amount | To be paid over | Deductible | Balance     |
| * EUR                        |      | MWS | 25 |             |      | 1.800,00-       |                 |            |             |
| * EUR                        |      | MWS | GQ |             |      | 1.367.055,65-   | 314.422,81-     |            | 314.422,81- |
| * EUR                        |      | MWS | GR |             |      | 7.865,47-       | 1.809,06-       |            | 1.809,06-   |
| * EUR                        |      | MWS | GS |             |      | 383.611,97-     | 88.230,75-      |            | 88.230,75-  |
| * EUR                        |      | MWS | H9 |             |      | 343.609,61-     |                 |            |             |
| * EUR                        |      | MWS | HB |             |      | 313.422,54-     | 72.087,19-      |            | 72.087,19-  |
| * EUR                        |      | MWS | HD |             |      | 1.580,54-       | 363,52-         |            | 363,52-     |
| * EUR                        |      | MWS | HG |             |      | 63.099,81-      |                 |            |             |
| * EUR                        |      | MWS | HP |             |      | 297,89-         |                 |            |             |
| * EUR                        |      | MWS | HR |             |      | 154.779,07-     | 35.599,19-      |            | 35.599,19-  |
| * EUR                        |      | MWS | HU |             |      | 1,68-           | 0,22-           |            | 0,22-       |
| * EUR                        |      | MWS | I# |             |      | 214,50-         | 49,34-          |            | 49,34-      |
| * EUR                        |      | MWS | I1 |             |      | 2.000,00-       | 460,00-         |            | 460,00-     |
| * EUR                        |      | MWS | IE |             |      | 45.159,81-      |                 |            |             |
| * EUR                        |      | MWS | I2 |             |      | 215.757,74-     | 49.624,26-      |            | 49.624,26-  |
| * EUR                        |      | MWS | QL |             |      | 157.716,72-     |                 |            |             |
| * EUR                        |      | MWS | X7 |             |      | 1.340,00-       |                 |            |             |
| ** EUR                       |      | MWS |    |             |      | 3.059.313,00-   | 562.646,34-     |            | 562.646,34- |
| * EUR                        |      | NVV | I# |             |      | 214,50          |                 |            |             |
| ** EUR                       |      | NVV |    |             |      | 214,50          |                 |            |             |
| * EUR                        |      | VST | GA |             |      | 12.966,37       |                 |            |             |
| * EUR                        |      | VST | GK |             |      | 337.568,13      |                 | 77.640,69  | 77.640,69   |
| * EUR                        |      | VST | GM |             |      | 120.887,82      |                 |            |             |
| * EUR                        |      | VST | GP |             |      | 406,77          |                 | 52,88      | 52,88       |
| * EUR                        |      | VST | H5 |             |      | 5.584,66        |                 |            |             |
| * EUR                        |      | VST | H7 |             |      | 7.632,27        |                 |            |             |
| * EUR                        |      | VST | HB |             |      | 313.422,54      |                 | 72.087,19  | 72.087,19   |
| * EUR                        |      | VST | HD |             |      | 1.580,54        |                 | 363,52     | 363,52      |
| * EUR                        |      | VST | HR |             |      | 154.779,07      |                 | 35.599,19  | 35.599,19   |
| * EUR                        |      | VST | IQ |             |      | 66.763,96       |                 | 15.355,75  | 15.355,75   |
| * EUR                        |      | VST | IR |             |      | 42.651,64       |                 | 9.809,89   | 9.809,89    |
| * EUR                        |      | VST | I2 |             |      | 215.757,74      |                 | 49.624,26  | 49.624,26   |
| * EUR                        |      | VST | QO |             |      | 5.719,54        |                 | 343,17     | 343,17      |
| * EUR                        |      | VST | X9 |             |      | 338,98          |                 |            |             |
| ** EUR                       |      | VST |    |             |      | 1.286.060,03    |                 | 260.876,54 | 260.876,54  |
| ***EUR                       |      |     |    |             |      | 1.773.038,47-   | 562.646,34-     | 260.876,54 | 301.769,80- |

Extract the Information to a XLS.

1) Import the table to Sheet "SAP DATA\_MMM" beginning in cell J5

2) The report will calculate the VAT automatically by formula

3) Go to sheet "Report\_MMM" and insert in:

6a. Check on FS10N - account 2411000000 / 2451000000 - insert balance carried forward, or the amount that was transferred into account 2451000000 "Transf to VAT payable" in cell I41.

6b. Check on FS10N the amount on column "Cum. Balance" of the reporting month in account 2411000000 / 2451000000 - If we have VAT to Receive/Pay - and insert the amount in cell I49.

4) Go to sheet "CHECK" and see if there is any difference:

7a. In "VAT Codes check" , you need to see if there is any VAT Code that shouldn't be use in the company we are reporting. See Annex.

7b. In "Check\_SAP\_DATA" , you need to analyse in sheet SAP\_DATA\_MMM to check what is the VAT code or related that isn't being well retrieved from the formulas.

7c. In "Final\_Check" if there is any difference, it may be related to the 2 checks above, or VAT was paid in that month.

5) This Template will be used to compare with the reports extracted from SAP that are submitted in the Website.

6) In "SAP DATA\_MMM" please insert print screen from transaction S\_ALR\_87012357 and S\_P00\_07000221.

### 3.4. I prepare the ESL / Declaração Recapitulativa

### 3.4.1. I run SAP ledgers

Step by step process

Run the transaction **S\_P00\_07000221** after selecting the appropriate variant "**CCCC**" ("5960" for Solvay Shared Services) and the appropriate reporting period (closing month).



#### Note

This transaction will not generate any file. The file will be only generated after the transaction S\_ALR\_87012401 runs. (please mention the variants)

In the field "File name in the system" enter the name under which you wish to save the file that will be generated. Please save this in **H**.

## EC Sales List in Data Medium Exchange Format

    Data Sources

**Technical settings**

☐ Read items sequentially

**Further selections**

Reportg Quarter  /   
 Reporting Period  9 / 2022  
☒ Posting Date Selection  
☐ Tax Reporting Date Selection  
 Tax Reporting Date  to    
 Reporting country  PT  
 Output Tax Code  HG to    
 VAT Registration No.  to    
 Taxes on Sales/Purchases Group  to    
☒ Select Goods Delivery  
☒ Select Service

**Contract A/R + A/P**

☐ Data from Contract A/R and A/P  
 RFC Destination   
☐ Line Item Transfer

**Output control**

☒ Base amount from tax items  
☒ Line item display  
☐ Separate list  
☐ Print microfiche line  
☒ Read VAT No from Master Record  
☐ Separation by +/- Sign  
☐ Display Down Payments  
  
☐ Only List Output  
☒ Creation of DME File  

**File name in file system**  
 DMEE Format Tree

 Additional Parameters

☐ Electronic Transmission

In  **Additional Parameters**

is indicated the Tax ID of the accountant and selected "first periodic declaration":

Make a "print screen" of the outcome of this transaction. Insert in sheet "SAP DATA\_MMM" of [PT VAT Return Template](#) for the company.

Run the second transaction **S\_ALR\_87012401** after selecting the appropriate variant by company code (select \*CCCC\*, where CCCC is the company code) and the appropriate reporting period. Note that this can only be done once the first transaction is completed and you have to exit.

The field "Source file" and "Target file" have to be saved in H and under the following structure: entity\_Type of return\_year\_month

In the field "Source file" enter the name of the file that was created with the 1st transaction.

In the field "Target file" enter the drive where the generated file will be saved as well as the name of the file.



#### Note

Every month, this file will replace the one from the previous month.

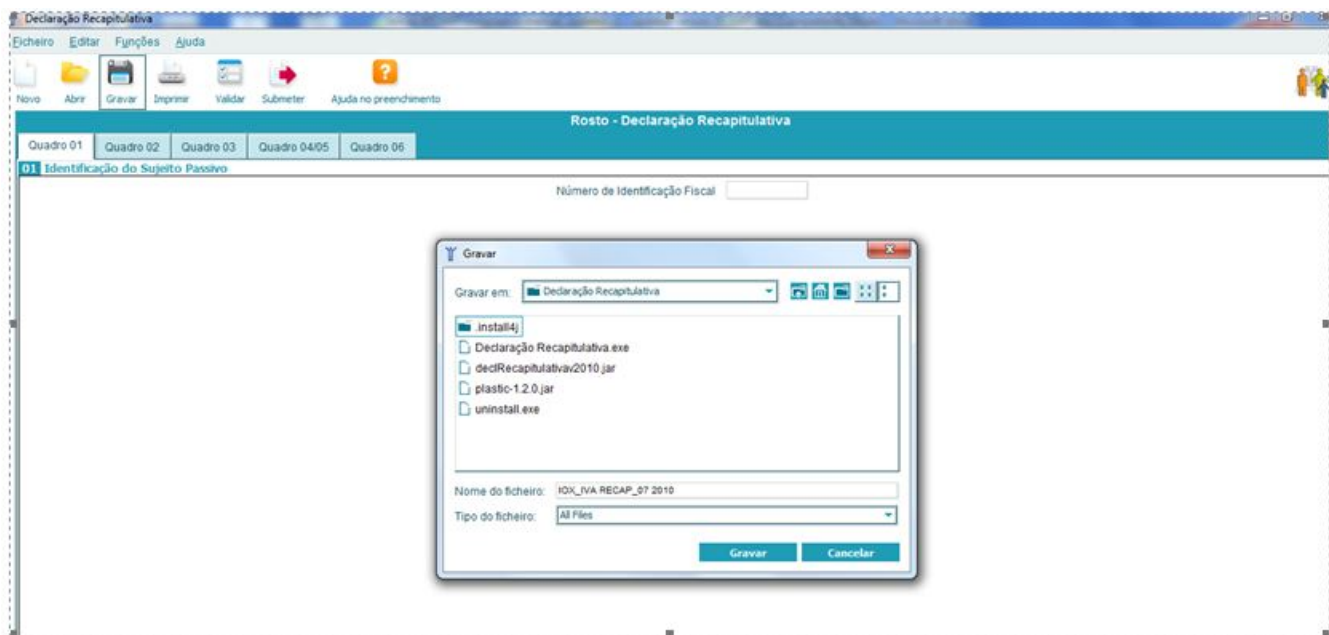
### 3.4.2. I prepare the draft return

Go to the offline program installed in your Desktop, called Declaração Recapitulativa.



Select **Abrir** (=open) the file, in this case **PT-5960.XML** which is in **H**.

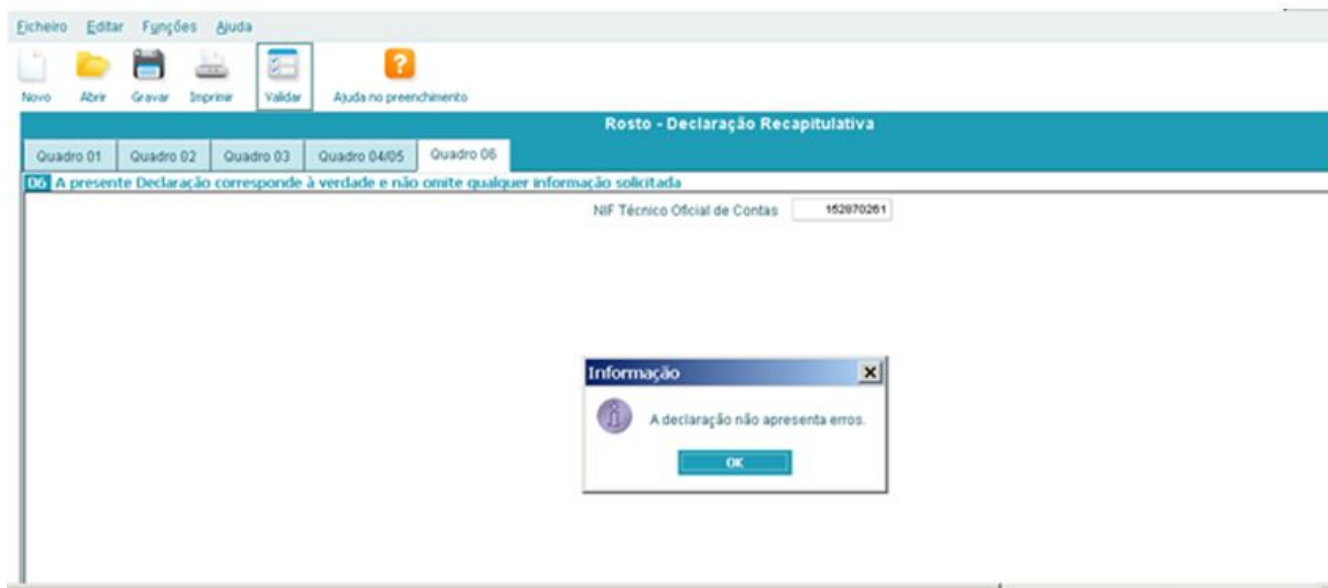
Save the file by clicking **Ficheiro / Gravar como** in the respective folder (e.g. 2010 / IVA DECLARAÇÕES) and name the new file (e.g. IOX\_IVA RECAP\_07 2010)



❗ If we need to submit "Declaração de Substituição" (Replacement Declaration) it's necessary to select the option "Substituição":



Click **Validar** to confirm that the system does not show any errors



By the end of the process, please click **Gravar** to save the file. Please note that once you click on "Gravar", the open return (with the changes inserted) will become the latter version and will automatically replace the last file.

### 3.4.3. I perform quality checks

Total amount per client should be reported without any decimals and should not be negative. In case of negative total amount, please remove this amount from the ESL / Declaração Recapitulativa and from box 7 of the VAT return / Declaração Periódica. The reason is that the total of the ESL return / Declaração Recapitulativa should be exactly the same as box 7 of the VAT return / Declaração Periódica. Please also make a comment in the review package.

Verify that all data are correct by comparing the information of the Program with SAP report **S\_P00\_07000221** in Point **3.4.1**.

Compare the Total amount in the Program "Decl. Recap." with the amount in [PT VAT Return Template](#), sheet "Report\_MMM" in field 7 (Cell G8), the amount must be the same.

### 3.4.4. I finalize - preparation for submission

Create as per above the file to be uploaded on the website of the Portuguese tax authorities and check whether modifications are necessary.

Examples of modifications required are:

- Missing VAT numbers: in this case, check the underlying invoices and complete the missing information;
- VAT number is from a Portuguese customer: as this listing relates to European transactions, this is not correct and the system will detect this as an error. In this case, check the underlying invoices. If it appears that a sale to a Portuguese customer was wrongfully included as an EU sales of goods / services, please amend the posting. Note that this amendment will also have an impact on the VAT return / Declaração Periódica and probably on the Intrastat reporting.

Finalize the ESL / Declaração Recapitulativa review package, i.e. the draft ESL return / Declaração Recapitulativa, the agreed reconciliation, the print screen of the outcome of the SAP transaction, the list of adjustments and the list of issues (if any). The review package should be sent to CAM for review.

- If something needs to be changed, the package will be returned to SBS back office VAT & Indirect Tax Team for reworking.
- If no changes are necessary, the review package will be submitted by Solvay contact person in Portugal.
- If the Solvay local contact person approves the draft ESL return / Declaração Recapitulativa, he / she will proceed with the submission of the return.

Follow up with the Solvay local contact person to confirm receipt of the package and get back a copy of the submitted ESL return/ Declaração Recapitulativa for archiving.

The ESL / Declaração Recapitulativa return submission will be done in Portugal by the Solvay local contact person.

### *3.5. I prepare the VAT Return / Declaração Periódica*

For the creation of the file to submit in the Portuguese authorities' website follow the steps bellow on a monthly basis.

#### *3.5.1. I run SAP ledgers*

Run transaction **S\_ALR\_87012386**; enter the variant per entity, the appropriate release date to determine the reporting period, message type must be "Monthly Return" and the File Name – Local where to save the file. Press to choose the variant.

The Variants for the Transaction are divided by company: "**CCCC - VAT MON**", where CCCC stands for the company code.

**Specific Remark:**

Transaction **S\_ALR\_87012386**, after selecting the variant and before running the report, insert on field "Exceeding To Be Reported" the amount of field 61.

To retrieve the amount of Field 61, go to transaction FS10N, select account 2411000000 and company code, and copy the balance carried forward amount of previous period.

Company 0005 never has balance carried forward, so we don't insert. 5960 always has, and the others have sometimes.

Example:

Document Number  to    
Fiscal Year  to  

#### General selections

Posting date  to    
Reference number  to  

#### Technical settings

☐ Read items sequentially

#### Mess. type

- ☐ List Without Tax Return  
☐ Annual Return  
☒ Monthly Return

Language

Periodic File O Annual File O/P

Period / Year  /  ☒ Within deadline ☐ P\_EXDLNE

#### Company Headquarter Location

☒ Continents ☐ Azores ☐ Madeira

#### Transaction in Area Other than Headquarters

☒ Continents ☐ Azores ☐ Madeira

#### Tax Group Versions

|                      |                                   |          |                                   |
|----------------------|-----------------------------------|----------|-----------------------------------|
| Version for VAT Det1 | <input type="text" value="PT01"/> | P_VRDET5 | <input type="text" value="PT05"/> |
| Version for VAT Det2 | <input type="text" value="PT02"/> | P_VRDET6 | <input type="text" value="PT06"/> |
| Version for VAT Det3 | <input type="text" value="PT03"/> | P_VRDET7 | <input type="text" value="C040"/> |
| Version for VAT Det4 | <input type="text" value="PT04"/> | P_VRDET8 | <input type="text" value="C041"/> |

|                          |                      |                          |                      |
|--------------------------|----------------------|--------------------------|----------------------|
| Version for App R Det1 1 | <input type="text"/> | Version for App R Det2 1 | <input type="text"/> |
| Version for App R Det1 2 | <input type="text"/> | Version for App R Det2 2 | <input type="text"/> |
| Appendix R Detail 1 (3)  | <input type="text"/> | Appendix R Detail 2 (3)  | <input type="text"/> |
| P_VRAPPA                 | <input type="text"/> | P_VRAPPR                 | <input type="text"/> |
| P_VRAPRB                 | <input type="text"/> | P_VRAPRD                 | <input type="text"/> |

#### Detail Parameters DPIVA

☒ Activities with Fixed Ass ☒ Operation Ref to Art. 3  
☒ VAT Sys. Intra Com Transa ☒ Operation Ref to Art. 3 (App)  
☒ First periodic declaration ☐ Last periodic declaration  
Starting Date in VAT System  Date for Ending Activity   
FISCAL-ID of Chartered Acct   
Exceeding To Be Reported   
Tax Rebate on Basis of DSCIV   
Refund Request   
P\_PRFVAT   
☐ No Op. in Referred Period  
☐ PAR\_FICA  
PAR\_DEST

File Name - Local   
File Name - Application Server   
☐ Integrate ECSL file?  
Vrsn - Transportation Means   
ECSL File Name (AS)



#### Notes

- Modify posting date and period/year according to the month for reporting;(this should be automatically but check)
- For monthly report the "mess. type" must be "Monthly return"; (this should be automatically but check)
- If there is exceeding to be report indicate the value;
- In the field File Name – Local indicate the target where to save the file (the file type must be csv or txt and then must be saved under the same structure: entity\_Type of return\_year\_month)

Check that the options:

- "Activities with Fixed Ass", "VAT Sys. Intra Com Transa", "Operation Ref to Art. 3" and "Operation Ref to Art. 3 (App)" are selected when it's necessary.



Run the report pressing . (For SCI because there is more than 1 company it gives a warning, please continue)

The output return shows the tax base amount and tax amount for each tax code and grouped by field in the declaration.

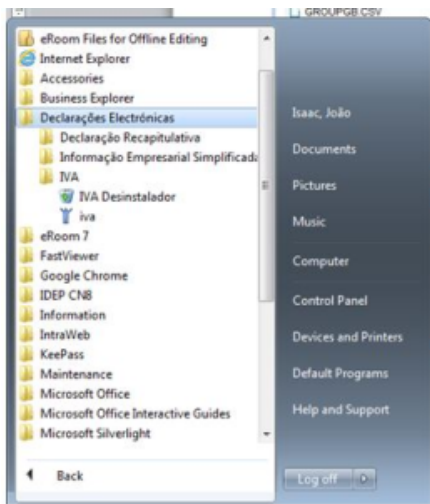
| Form for completing sales/purchase tax declaration |            |            |                                                    |            |                 | Page       | 1                   |
|----------------------------------------------------|------------|------------|----------------------------------------------------|------------|-----------------|------------|---------------------|
| Date                                               | 25.08.2015 | Period     | from                                               | 01.07.2015 | To              | 31.07.2015 | Fiscal year 2015    |
| Frames                                             | Tax code   | Deb./Cred. | text                                               |            | Tax Base Amount |            | Tax amount Currency |
| 3                                                  |            |            | Base Trib bens prest/serv 13%                      |            | 2.066.090,16-   |            | 475.200,75- EUR     |
|                                                    | 00         | MMS        | 23% IVA LIQ.-VENDAS PT                             |            | 1.367.055,65-   |            | 314.422,81- EUR     |
|                                                    | 05         | MMS        | 23% IVA LIQ. - OP.GERAIS - PT                      |            | 383.611,97-     |            | 88.230,75- EUR      |
|                                                    | HB         | MMS        | IVA autoliquidação (serviços) 23%                  |            | 313.422,54-     |            | 72.087,19- EUR      |
|                                                    | I1         | MMS        | IVA DED. TX NORMAL C/RETENÇÃO IRC 25%              |            | 2.000,00-       |            | 460,00- EUR         |
| 7                                                  |            |            | Base Isenta -Transm intracom                       |            | 220.816,53-     |            | 0,00 EUR            |
|                                                    | HG         | MMS        | IVA VENDAS C/ISENÇÃO-Exist./O.Bens-UE-art 14º RITI |            | 63.099,81-      |            | 0,00 EUR            |
|                                                    | QL         | MMS        | EU SERV IVA-AUTOLIQUIDAÇÃO art6/6a) contrario CIVA |            | 157.716,72-     |            | 0,00 EUR            |
| 8                                                  |            |            | Base Isenta Oper b) nº1 artº20                     |            | 343.609,61-     |            | 0,00 EUR            |
|                                                    | H9         | MMS        | IVA Autoliquidação                                 |            | 343.609,61-     |            | 0,00 EUR            |
| 9                                                  |            |            | Base Isenta-Op n conf dir ded                      |            | 3.140,00-       |            | 0,00 EUR            |
|                                                    | 25         | MMS        | Iva Isento Rendas art.9º, al.29) CIVA, ret IRC 25% |            | 1.800,00-       |            | 0,00 EUR            |
|                                                    | X7         | MMS        | ISENTO IVA - rendas (artº 9º/29 CIVA)              |            | 1.340,00-       |            | 0,00 EUR            |
| 20                                                 |            |            | Imposto Dedutível Imobilizado                      |            | 42.651,64       |            | 9.809,89 EUR        |
|                                                    | IR         | VST        | 23% IVA DED.-IMOBILIZADO-PT                        |            | 42.651,64       |            | 9.809,89 EUR        |
| 22                                                 |            |            | Imposto Dedutível Existén 13%                      |            | 282.521,70      |            | 64.980,01 EUR       |
|                                                    | IQ         | VST        | 23% IVA DED.-EXISTENCIAS - PT                      |            | 66.763,96       |            | 15.355,75 EUR       |
|                                                    | I2         | VST        | Op.Intracomu.Exist. Auto-Liquidado 23%             |            | 215.757,74      |            | 49.624,26 EUR       |

The file has been now generated successfully to folder "H:\vat" (default, this can be changed if you want).

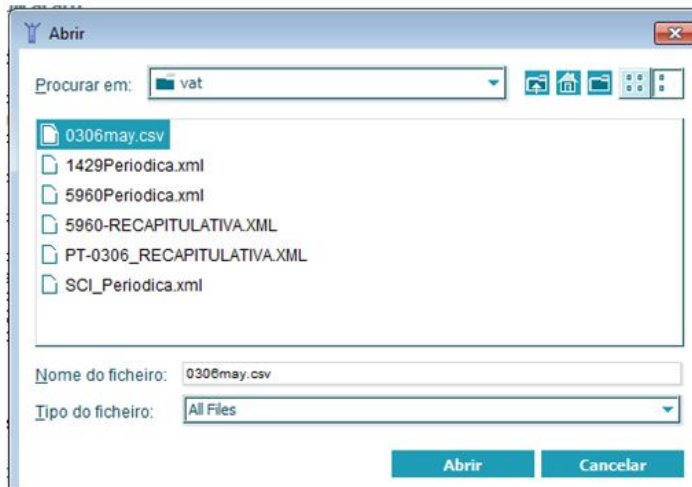
### 3.5.2. I prepare the draft return

After running the transaction **S\_ALR\_87012386**

Go to the offline application on your Computer called IVA.



Select **Abrir** and choose the file previous created:



Click **Abrir**

### Quadro 01

In **Quadro 01** it appears the VAT identification number and when the VAT return / Declaração Periódica is submitted within the legal deadline ("dentro do prazo")

| Rosto - IVA                              |           |           |           |           |            |           |           |                                                                                          |           |           |           |           |
|------------------------------------------|-----------|-----------|-----------|-----------|------------|-----------|-----------|------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| Quadro Início                            | Quadro 01 | Quadro 02 | Quadro 03 | Quadro 04 | Quadro 04A | Quadro 05 | Quadro 06 | Quadro 06A                                                                               | Quadro 09 | Quadro 10 | Quadro 13 | Quadro 20 |
| <b>01 Número de Identificação Fiscal</b> |           |           |           |           |            |           |           |                                                                                          |           |           |           |           |
| Número de Identificação Fiscal           |           |           |           |           |            |           |           | 500140693                                                                                |           |           |           |           |
| Prazo da declaração                      |           |           |           |           |            |           |           | <input checked="" type="radio"/> 1 Dentro do prazo <input type="radio"/> 2 Fora do prazo |           |           |           |           |

## Quadro 02

In it shows the year and the month that the VAT refers:

Rosto - IVA

Quadro Início Quadro 01 **Quadro 02** Quadro 03 Quadro 04 Quadro 04A Quadro 05 Quadro 06 Quadro 06A Quadro 09 Quadro 10 Quadro 13 Quadro 20

02 Período a que respeita a declaração

Ano 2012 Mensal 01 ou Trimestral

## Quadro 03

In it indicates the localization ("Continente")

Rosto - IVA

Quadro Início Quadro 01 Quadro 02 **Quadro 03** Quadro 04 Quadro 04A Quadro 05 Quadro 06 Quadro 06A Quadro 09 Quadro 10 Quadro 13 Quadro 20

03 Serviço de Finanças Competente

Localização da Sede

## Quadro 04A

In the option indicates if in the period in question the entity filed an ESL / Declaração Recapitulativa.

### Check

If field 7 of Board 06 is filled in, this option must be flagged.

## Quadro 05

In Normally this does not have to be filled in.

## Quadro 06

In shows the amounts of the VAT return / Declaração Periódica by field.

Declaração Periódica - IVA - H:\vaf\2306may.csv

Arquivo Editar Funções Apêxos Ajuda

Novo Abrir Gravar Imprimir Validar Submeter Ajuda no preenchimento

**Impressos**

Novo Anexo  
Apagar Anexo

IVA  
Rastreio  
Anexo Campo

**Resto - IVA**

| Quadro Início                                                                                                  | Quadro 01   | Quadro 02                                                      | Quadro 03 |
|----------------------------------------------------------------------------------------------------------------|-------------|----------------------------------------------------------------|-----------|
| Quadro 04                                                                                                      | Quadro 04-A | Quadro 05                                                      | Quadro 06 |
| Quadro 06-A                                                                                                    | Quadro 09   | Quadro 10                                                      | Quadro 13 |
| Quadro 20                                                                                                      |             |                                                                |           |
| <b>06 Apuramento do imposto respeitante ao período a que a declaração se refere</b>                            |             |                                                                |           |
| Efectuou operações desta natureza? (valores incluídos nos campos 1, 5, 3 ou 9)                                 |             |                                                                |           |
| Em que, na qualidade de adquirente, liquidou o imposto                                                         |             |                                                                |           |
| A que se referem as alíneas a), b) e c) do artigo 42.º do CIVA                                                 |             |                                                                |           |
| A que se referem as alíneas f) e g) do n.º 3 do art.º 3.º e alíneas a) e b) do n.º 2 do art.º 4.º do CIVA      |             |                                                                |           |
|                                                                                                                |             | <input checked="" type="radio"/> Sim <input type="radio"/> Não |           |
| Base Tributável                                                                                                |             | Imposto a favor do Estado                                      |           |
| 1. Transmissões de bens e prestações de serviços efectuados em que liquidou imposto                            |             |                                                                |           |
| - À taxa reduzida                                                                                              | 1           | €                                                              | 2         |
| - À taxa intermédia                                                                                            | 5           | €                                                              | 6         |
| - À taxa normal                                                                                                | 3           | 2.000.000,16 €                                                 | 4         |
| - Isentas ou não tributadas                                                                                    |             |                                                                |           |
| Transmissões intracomunitárias de bens e prestações de serviços mencionadas nas declarações recapit.           | 7           | 229.817,00 €                                                   |           |
| Operações que conferem direito à dedução                                                                       | 8           | 343.609,61 €                                                   |           |
| Operações que não conferem direito à dedução                                                                   | 9           | 3.140,00 €                                                     |           |
| 2. Aquisições intracomunitárias de bens e operações assimiladas                                                |             |                                                                |           |
| - cujo imposto foi liquidado pelo declarante                                                                   | 10          | 217.338,28 €                                                   | 11        |
| - abrangidas pelos artigos 15.º do CIVA ou do RITI                                                             | 12          | 217.338,28 €                                                   | 13        |
| - abrangidas pelos n.ºs 3, 4 e 5 do artigo 22.º do RITI                                                        | 14          | €                                                              |           |
| 3. Prestações de serviços efectuadas por Suj. Passivos de outros Estados Membros, cujo imp. foi liquidado pelo | 15          | €                                                              |           |
|                                                                                                                | 16          | 154.993,57 €                                                   | 17        |
| Total da base tributável (1 + 5 + 3 + ... + 10 + 16)                                                           | 90          | 3.005.988,62 €                                                 |           |
| 4. Imposto dedutível                                                                                           |             |                                                                |           |
| Imobilizado                                                                                                    |             |                                                                |           |
| Existências                                                                                                    |             |                                                                |           |
| - À taxa reduzida                                                                                              | 21          | €                                                              |           |
| - À taxa intermédia                                                                                            | 23          | €                                                              |           |

In **Quadro 06A** shows the amounts of the VAT return / Declaração Periódica.

Arquivo Editar Funções Apêxos Ajuda

Novo Abrir Gravar Imprimir Validar Submeter Ajuda no preenchimento

**Impressos**

Novo Anexo  
Apagar Anexo

IVA  
Rastreio

**Resto - IVA**

| Quadro Início                                                                                                                                                                     | Quadro 01 | Quadro 02 | Quadro 03 | Quadro 04 | Quadro 04A | Quadro 05 | Quadro 06 | Quadro 06A | Quadro 09 | Quadro 10 | Quadro 13 | Quadro 20 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|------------|-----------|-----------|------------|-----------|-----------|-----------|-----------|
| <b>06A Desenvolvimento do quadro 06</b>                                                                                                                                           |           |           |           |           |            |           |           |            |           |           |           |           |
| A. Operações localizadas em Portugal em que, na qualidade de adquirente, liquidou o IVA devido (Valores das bases tributáveis, incluídos nos campos 1, 5 e 3)                     |           |           |           |           |            |           |           |            |           |           |           |           |
| Efectuadas por entidades residentes em países                                                                                                                                     |           |           |           |           |            |           |           |            |           |           |           |           |
| - Comunitários (não inclui operações mencionadas no campo 16)                                                                                                                     |           |           |           |           |            |           |           |            |           |           |           |           |
| 97                                                                                                                                                                                |           |           |           |           |            |           |           |            |           |           |           |           |
| - Ou territórios terceiros                                                                                                                                                        |           |           |           |           |            |           |           |            |           |           |           |           |
| 98                                                                                                                                                                                |           |           |           |           |            |           |           |            |           |           |           |           |
| B. Operações em que liquidou o IVA devido por aplicação da regra de inversão do sujeito passivo (Valores das bases tributáveis, incluídos nos campos 1, 5 e 3)                    |           |           |           |           |            |           |           |            |           |           |           |           |
| - Ouro (Decreto-Lei 362/99)                                                                                                                                                       |           |           |           |           |            |           |           |            |           |           |           |           |
| 99                                                                                                                                                                                |           |           |           |           |            |           |           |            |           |           |           |           |
| - Aquisições de imóveis com renúncia à isenção (Decreto-Lei 21/2007)                                                                                                              |           |           |           |           |            |           |           |            |           |           |           |           |
| 100                                                                                                                                                                               |           |           |           |           |            |           |           |            |           |           |           |           |
| - Sucatas (Alínea I) do n.º 1 do art.º 2.º do CIVA                                                                                                                                |           |           |           |           |            |           |           |            |           |           |           |           |
| 101                                                                                                                                                                               |           |           |           |           |            |           |           |            |           |           |           |           |
| - Serviços de construção civil (Alínea j) do n.º 1 do art.º 2.º do CIVA                                                                                                           |           |           |           |           |            |           |           |            |           |           |           |           |
| 102                                                                                                                                                                               |           |           |           |           |            |           |           |            |           |           |           |           |
| C. Operações referidas nas alíneas f) e g) do n.º 3 do artigo 3.º e alíneas a) e b) do n.º 2 do artigo 4.º do CIVA (Valores das bases tributáveis, incluídos nos campos 1, 5 e 3) |           |           |           |           |            |           |           |            |           |           |           |           |
| Se efectuou operações desta natureza, indique o seu valor                                                                                                                         |           |           |           |           |            |           |           |            |           |           |           |           |
| 103                                                                                                                                                                               |           |           |           |           |            |           |           |            |           |           |           |           |
| D. Operações referidas nas alíneas a), b) e c) do artigo 42.º do CIVA (Valores das bases tributáveis, incluídos nos campos 1, 5, 3 e 9)                                           |           |           |           |           |            |           |           |            |           |           |           |           |
| Se efectuou operações desta natureza, indique o seu valor                                                                                                                         |           |           |           |           |            |           |           |            |           |           |           |           |
| 104                                                                                                                                                                               |           |           |           |           |            |           |           |            |           |           |           |           |
| Soma do quadro 06-A (97 + ... + 104)                                                                                                                                              |           |           |           |           |            |           |           |            |           |           |           |           |
| 105                                                                                                                                                                               |           |           |           |           |            |           |           |            |           |           |           |           |



1) In case there are no amounts to be reported in **Quadro 06A**, the answer to the question "Efectuou operações desta natureza? (valores incluídos os campos 1,5,3 ou 9)" in **Quadro 06** is **NAO**

2) If it gives an error enter the amount "0.00" in any field and then enter.

Please note that this will be the usual situation for SCI (but this option has to be always checked).

3) In case there are amounts to be reported in **Quadro 06A**, the answer to the question "Efectuou operações desta natureza? (valores incluídos os campos 1,5,3 ou 9)" in **Quadro 06** is **SIM**

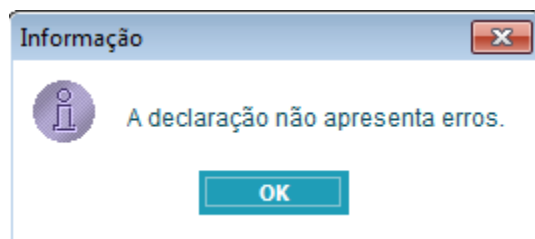


#### Very Important Note

For Congruence check, this Table needs to be compared to Sheet "Report\_MMM" of [PT VAT Return Template](#), it must have the same amounts, if not, there must be a problem with a VAT code that isn't being considered correctly. The template has normally the most updated VAT codes and adjustments. If there is nothing wrong at first sight please contact the CAM.



Click **Validar** to confirm that the system does not show any errors:



Click **Gravar** to save the file. Please note that once you click on Gravar, the open return (with the changes inserted) will become the latter version and will replace the last file.



If necessary select **Imprimir** to print the draft return and make sure everything is okay.

## 3.6. I prepare the Annual VAT Return

### 3.6.1. I prepare Annexes O and P

Run transaction S\_P9C\_18000044, enter the variants mentioned below, per entity, and select the appropriate posting date to determine the reporting period.

- Annex O is the report for Customers
- Annex P is the report for Vendors



#### Very Important Note

To be able to extract the data for Annex L (point 3.6.2 from the procedure) it is mandatory to run first this transaction S\_P9C\_18000044, for both options (customers and vendors).



Press  to choose the variant.

There are five possible variants depending on the entity

- PT-6414 for reporting entity 6414 SOLVAY BIOTECNOLOGIA PORTUGAL - UNIPessoal, LDA,
- PT-6424 for reporting entity 6424 SLV SPECIALTIES PORTUGAL, UNIPessoal, LIMITADA

For example, choose PT-6387, select "Report Customer Sales" only for Customer:

| Annual Sales Return to Tax Office (Portugal) -> File      |                          |    |            |
|-----------------------------------------------------------|--------------------------|----|------------|
| Company code                                              | 6387                     | to |            |
| Document Number                                           |                          | to |            |
| Fiscal Year                                               | 2021                     | to |            |
| <b>General selections</b>                                 |                          |    |            |
| Posting date                                              | 01.01.2021               | to | 31.12.2021 |
| Reference number                                          |                          | to |            |
| <b>Technical settings</b>                                 |                          |    |            |
| <input type="checkbox"/> Read items sequentially          |                          |    |            |
| <b>Report parameters</b>                                  |                          |    |            |
| Tax office responsible                                    |                          |    |            |
| <input type="checkbox"/> Substitute return                |                          |    |            |
| Tax Code                                                  |                          | to |            |
| Tax Code for Tax Procedure                                |                          | to |            |
| Special G/L ind.                                          |                          | to |            |
| Document Date                                             |                          | to |            |
| <b>Output control</b>                                     |                          |    |            |
| <input checked="" type="checkbox"/> Report customer sales |                          |    |            |
| <input type="checkbox"/> Report vendor sales              |                          |    |            |
| Amount limit (in thousands)                               | 25.000                   |    |            |
| TREE_ID                                                   | PT_ANEXO_P_O             |    |            |
| <input checked="" type="checkbox"/> File output           |                          |    |            |
| Output file name                                          | /var/extract/PF1/PT-6387 |    |            |

For Vendors Select "Report Vendor Sales" only.

Extract both files to XLS.

Prepare for both Reports a XLS like the following example

| I9 |      |      |                      |                                                        |   |   |   |   |
|----|------|------|----------------------|--------------------------------------------------------|---|---|---|---|
|    | A    | B    | C                    | D                                                      | E | F | G | H |
| 1  |      |      | <b>IVA - ANEXO P</b> | <b>Relação dos Fornecedores dos Bens e/ou Serviços</b> |   |   |   |   |
| 2  |      |      |                      |                                                        |   |   |   |   |
| 3  | Type | Line | SIsTaxID             | Sales                                                  |   |   |   |   |
| 4  |      |      |                      |                                                        |   |   |   |   |
| 5  | P02  | 1    | 118101765            | 47866                                                  |   |   |   |   |
| 6  | P02  | 2    | 152848290            | 87426                                                  |   |   |   |   |
| 7  | P02  | 3    | 193461242            | 34655                                                  |   |   |   |   |
| 8  | P02  | 4    | 500007233            | 224094                                                 |   |   |   |   |
| 9  | P02  | 5    | 500024006            | 44960                                                  |   |   |   |   |
| 10 | P02  | 6    | 500031975            | 57084                                                  |   |   |   |   |
| 11 | P02  | 7    | 500064504            | 232083                                                 |   |   |   |   |
| 12 | P02  | 8    | 500079420            | 224453                                                 |   |   |   |   |
| 13 | P02  | 9    | 500106070            | 180502                                                 |   |   |   |   |
| 14 | P02  | 10   | 500126623            | 226961                                                 |   |   |   |   |
| 15 | P02  | 11   | 500140693            | 68755                                                  |   |   |   |   |
| 16 | P02  | 12   | 500142866            | 26640                                                  |   |   |   |   |
| 17 | P02  | 13   | 500147426            | 41233                                                  |   |   |   |   |
| 18 | P02  | 14   | 500158908            | 185464                                                 |   |   |   |   |
| 19 | P02  | 15   | 500192600            | 36110                                                  |   |   |   |   |
| 20 | P02  | 16   | 500194670            | 48575                                                  |   |   |   |   |
| 21 | P02  | 17   | 500197814            | 632829                                                 |   |   |   |   |
| 22 | P02  | 18   | 500200874            | 57671                                                  |   |   |   |   |
| 23 | P02  | 19   | 500205698            | 31361                                                  |   |   |   |   |

### 3.6.2. I prepare Annex L

| Declarações Periódicas de IVA entregues ao longo de YYYY |           |               |              |            |          |               |           |          |           |
|----------------------------------------------------------|-----------|---------------|--------------|------------|----------|---------------|-----------|----------|-----------|
| IES                                                      |           |               | L03          |            |          |               | L41       | L47      | L53       |
| IVA                                                      | Campo 41  | Base Campo 41 | Campo 3      | Campo 4    | Campo 40 | Base Campo 40 | Campo 7   | Campo 22 | Campo 24  |
| Janeiro                                                  | 1.983,80  | 8.625,21      |              |            |          |               |           |          |           |
| Fevereiro                                                | 8.916,02  | 38.765,33     | 54.454,91    | 12.524,63  |          |               |           |          |           |
| Março                                                    |           |               | 87.190,85    | 20.053,90  | 240,85   | 1.047,17      |           |          |           |
| Abril                                                    |           |               | 0,00         | 0,00       |          |               |           |          |           |
| Maio                                                     | 3.341,32  | 14.527,46     | 93.990,26    | 21.617,76  | 2.370,98 | 10.308,59     | 10.334,00 |          | 88,84     |
| Junho                                                    | 148,03    | 643,59        | 170.083,69   | 39.119,25  |          |               |           |          |           |
| Julho                                                    | 10.686,09 | 46.461,27     | 138.810,93   | 31.926,51  |          |               | 3.142,00  |          |           |
| Agosto                                                   |           |               | 124.173,00   | 28.559,79  |          |               | 10.822,00 |          |           |
| Setembro                                                 |           |               | 231.533,56   | 53.252,72  |          |               | 14.532,00 |          | 4.487,46  |
| Outubro                                                  |           |               | 14.544,01    | 3.345,12   |          |               | 9.882,00  |          | 58.727,96 |
| Novembro                                                 | 3.701,39  | 16.093,00     | 154.457,40   | 35.525,20  |          |               | 28.471,00 |          | 22.139,76 |
| Dezembro                                                 |           |               | 337.259,11   | 77.569,60  | 1.819,90 | 7.912,62      |           |          |           |
|                                                          | 28.776,65 | 125.115,86    | 1.406.497,72 | 323.494,48 | 4.431,73 | 19.268,38     | 77.183,00 | 0,00     | 85.444,02 |



#### Very Important Note

To be able to extract the data for Annex L it is mandatory to run first the point before: transaction S\_P9C\_18000044, for both options (customers and vendors) (explained in step above when retrieving data for Annexes O and P

Run transaction **S\_ALR\_87012386**, enter the variant **PT\_CCCC** per entity (CCCC stands for company code), the appropriate release date to determine the reporting period, message type must be "Annual Return" and the File Name – Local where to save the file.



Press to choose the variant.

For example, for company 6387, choose PT-6387:

## Advance Return for Tax on Sales/Purchases (Portugal)



Company code  to   
Document Number  to   
Fiscal Year  to

### General selections

Posting date  to   
Reference number  to

### Technical settings

☐ Read items sequentially

### Mess. type

- ☐ List Without Tax Return  
☒ Annual Return  
☐ Monthly Return

Language

From Period   
To Period   
ID of Tax Authority   
Indicator of Business Activity   
Sales Revenue   
☒ First Message  
☐ Substitution Return  
Tax No.: Company Representative   
Tax Number: Tax Consultant

| Detail Parameter (App M)                              |                                                       |
|-------------------------------------------------------|-------------------------------------------------------|
| Transaction in Area Other than Headquarters           |                                                       |
| <input type="checkbox"/> Continents                   |                                                       |
| <input type="checkbox"/> Azores                       |                                                       |
| <input type="checkbox"/> Madeira                      |                                                       |
| <input type="checkbox"/> Operation in reporting year? |                                                       |
| Not Closed by December 31                             | <input type="text"/>                                  |
| Tax Amount                                            | <input type="text"/>                                  |
| Premature Revenues                                    | <input type="text"/>                                  |
| Tax Group Versions                                    |                                                       |
| Version Appendix L                                    | L001                                                  |
| Ver. Appendix M (Continents)                          | <input type="text"/>                                  |
| Ver. Appendix M (Azores)                              | <input type="text"/>                                  |
| Ver. Appendix M (Madeira)                             | <input type="text"/>                                  |
| <input checked="" type="checkbox"/> XML File Output   |                                                       |
| Format Tree                                           | PT_ANEXO_L_M                                          |
| XML File App. OP                                      | /var/extract/PF1/PT-6387                              |
| File Name - Local                                     | Y:\SU_FA_Other EMEA_ADM\CONTABILIDADE\MODELO 10 & 19_ |
| File Name - Application Server                        | /var/extract/PF1/PT-6387_F                            |
| OutputType                                            |                                                       |
| <input checked="" type="checkbox"/> Tax Groups        |                                                       |
| <input checked="" type="checkbox"/> Tax Code          |                                                       |
| <input type="checkbox"/> Documents                    |                                                       |
| <input type="checkbox"/> NIF ANEXO 40 & 41            |                                                       |
| <input type="checkbox"/> NIF ANEXO 40 & 41 (FICA)     |                                                       |
| <input type="checkbox"/> Error Log for Anexo 40 & 41  |                                                       |

Run the report pressing F9 (Background Processing).

**Background Print Parameters**

Output Device:  

Number of copies:

**Number of pages**

☒ Print all

☐ Print from page  To

Storage Mode:

Time of print:

Click "Immediate" and .

**Start Time**

**Date/Time**

☒ Immediate start

**After job**

**At operation mode**

**After event**

☐ Periodic job

The output return shows the tax base amount and tax amount for each tax code and grouped by field in the declaration.

|                                                    |            |            |                                                    |      |                 |            |             |          |
|----------------------------------------------------|------------|------------|----------------------------------------------------|------|-----------------|------------|-------------|----------|
| Form for completing sales/purchase tax declaration |            |            |                                                    |      |                 | Page       | 1           |          |
| Date                                               | 28.05.2012 |            | Period                                             | from | 01.01.2011 To   | 31.12.2011 | Fiscal year | 2011     |
| Frames                                             | Tax code   | Deb./Cred. | text                                               |      | Tax Base Amount |            | Tax amount  | Currency |
| L03                                                |            |            | Liquidado Taxa Normal Existênc                     |      | 6.207,30-       |            | 1.427,68-   | EUR      |
|                                                    | GQ         | MWS        | 23% IVA LIQ.-VENDAS PT                             |      | 6.207,30-       |            | 1.427,68-   | EUR      |
| L28                                                |            |            | Outros                                             |      | 29,58           |            | 0,00        | EUR      |
|                                                    | H7         | VSI        | Op.Inter.Pass. Out.B. Outros só base 23%           |      | 29,58           |            | 0,00        | EUR      |
| L41                                                |            |            | Transmissões Intracomunitárias                     |      | 6.108,50-       |            | 0,00        | EUR      |
|                                                    | HG         | MWS        | IVA VENDAS C/ISENÇÃO-Exist./O.Bens-UE-art 14º RITI |      | 6.108,50-       |            | 0,00        | EUR      |

|                                   |
|-----------------------------------|
| JobName                           |
| <input type="checkbox"/> RFUVPT00 |

Go to [SM37](#), and then go to Spool of job ☐ RFUVPT00 . Extract the information to XLS.

To save the file in the computer go to S\_ALR\_87012401.

Press  to choose the variant PT-5960ANNUAL, then update with the data from the company code you are working.

## Electronic Tax Returns - Copy DME File to PC

| Source file                                                                                                                                                  |                                                                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| Source file                                                                                                                                                  | <div style="border: 1px solid red; background-color: yellow; padding: 2px;">/var/extract/PF1/PT-5960_F</div> |
| File type                                                                                                                                                    | <div style="border: 1px solid gray; padding: 2px;">***</div>                                                 |
| <input checked="" type="checkbox"/> Delete source file<br><input checked="" type="checkbox"/> Copy source file<br><input type="checkbox"/> Change Byte Order |                                                                                                              |

| Target file                                                                                                  |                                                                     |
|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| Target disk drive                                                                                            | <div style="border: 1px solid gray; padding: 2px;">H</div>          |
| Subdirectory (hard disk)                                                                                     | <div style="border: 1px solid gray; height: 20px;"></div>           |
| Target file                                                                                                  | <div style="border: 1px solid gray; padding: 2px;">PT5960.XML</div> |
| <div style="background-color: yellow; padding: 5px; display: inline-block;">Selection of Path and File</div> |                                                                     |

| Character Set Conversion                                                                                                                                                                                      |                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| <input checked="" type="radio"/> Standard Code Page 1100<br><input type="radio"/> SAP Logon Code Page<br><input type="radio"/> No Character Set Conversion<br><input type="radio"/> Manual Entry of Code Page |                                                                        |
| Target Code Page                                                                                                                                                                                              | <div style="border: 1px solid gray; width: 40px; height: 20px;"></div> |

Run the report pressing . The file will be created in H:\

### 3.6.3. I send the files

The final step for the Annual VAT Return (Annexes L, O and P), is to send to CAM & Accounting Platform the files and the information.

You need to send the XML of Annex L, and the O and P XLS files.

CAM & Accounting Platform will submit the IES/Annual Vat Return.

### 3.6.4. I perform quality checks / notes

- Check that the inter-companies flows are correct, for example: sales from Solvay entity A to B should equal purchases from Solvay entity B to A. In case of differences, please inform CAM.
- The annual VAT return summarizes all figures reported in the monthly VAT returns / Declaração Periódica. Reconcile the amounts reported in the periodical VAT returns / Declaração Periódica with the year-end amounts to be reported in the annual VAT return. There should be no differences between the VAT positions of the periodical VAT returns / Declaração Periódica and the final result of the annual VAT return. The following template can be used for the preparation of the annual VAT return: [PT VAT Return Template](#).
- No corrections can be made in the annual VAT return. Any corrections required need to be made in the related periodical VAT returns / Declaração Periódica.

- Manual additions need to be made to Annex L to include specific transactions such as exempt supplies or nondeductible purchases - to be completed in the annual declaration.
- Follow up with the CAM to confirm receipt of the package and get back a copy of the submitted Annual VAT return for archiving.

The Annual VAT return submission will in principle be done in Portugal by the Solvay local contact person.

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End of document.