

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

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Scope

ERP

Frequency

References

[SM37](#); FS10N; S_ALR_87012357;
S_P00_07000221;
S_ALR_87012401;
S_ALR_87012386;
S_P9C_18000044

Forms

[PT VAT Return Template](#)

Attachments

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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
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	5960	to		
Document Number		to		
Fiscal Year		to		

General selections

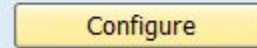
Posting date	01.09.2022	to	30.09.2022	
Reference number		to		

Technical settings

☐ Read items sequentially

	Further selections
	Tax payable posting
	Output control
	Output lists

Output lists

☒ Output tax: Line items	Layout		
☒ Output tax: Total	Layout		
☒ Input tax: Line items	Layout		
☒ Input tax: Total	Layout		
☐ Tax difference: Line items	Layout		
☒ Balance per company code	Layout		
☒ Balance of all company codes	Layout	/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		/	
☒ Posting Date Selection ☐ Tax Reporting Date Selection			
Tax Reporting Date		to	
Reporting country			
Output Tax Code		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.

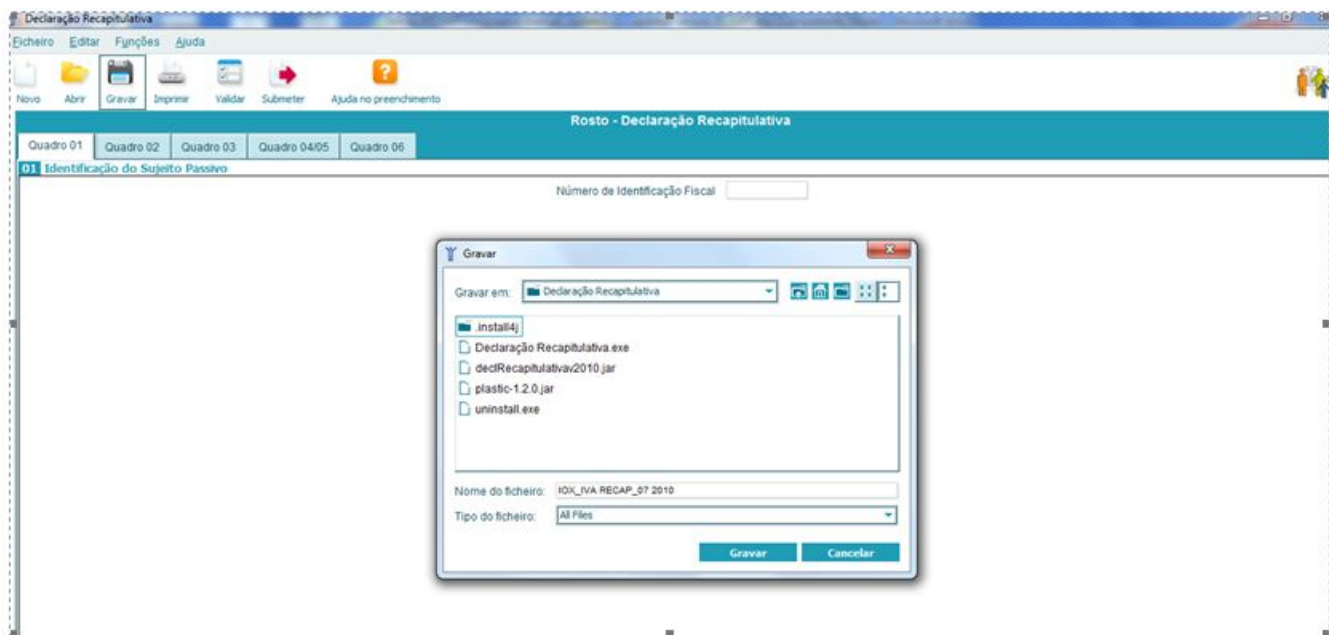
3.4.2. I prepare the draft return

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**.

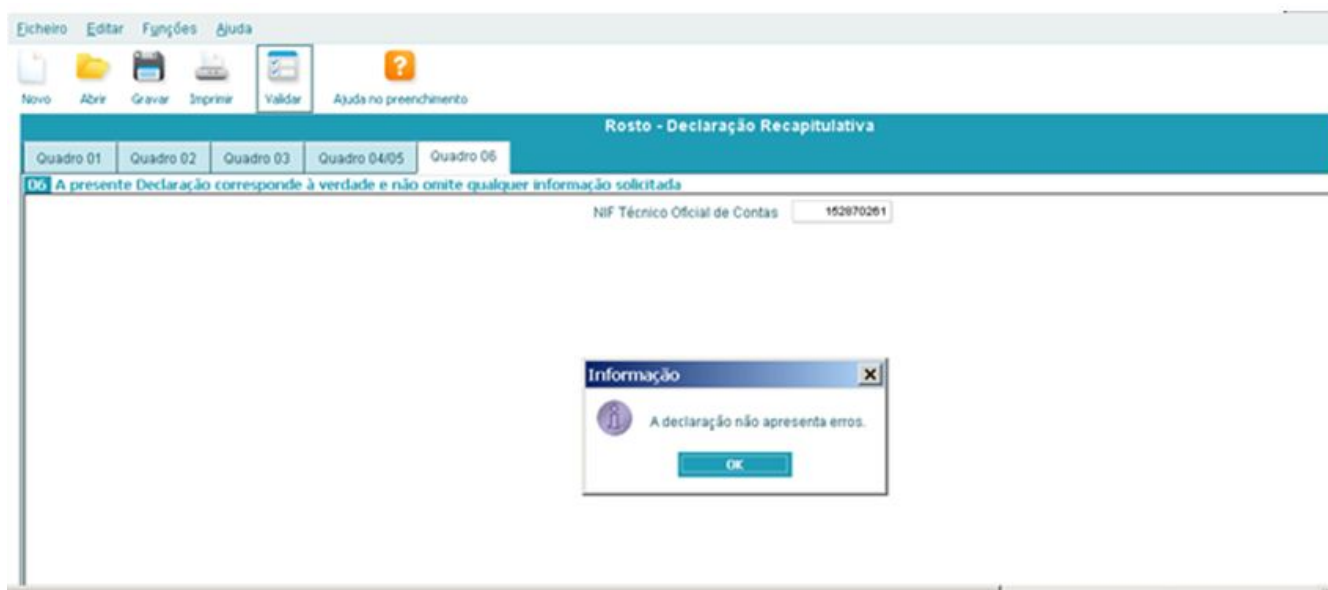
Save the file by clicking **Ficheiro / Gravar como** in the respective folder (e.g. 2010 / IVA DECLARAÇÕES) and name the new file (e.g. IOX_IVA RECAP_07 2010)



❗ 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	PT01	P_VRDET5	PT05
Version for VAT Det2	PT02	P_VRDET6	PT06
Version for VAT Det3	PT03	P_VRDET7	C040
Version for VAT Det4	PT04	P_VRDET8	C041

Version for App R Det1 1		Version for App R Det2 1	
Version for App R Det1 2		Version for App R Det2 2	
Appendix R Detail 1 (3)		Appendix R Detail 2 (3)	
P_VRAPPA		P_VRAPPR	
P_VRAPRB		P_VRAPRD	

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.

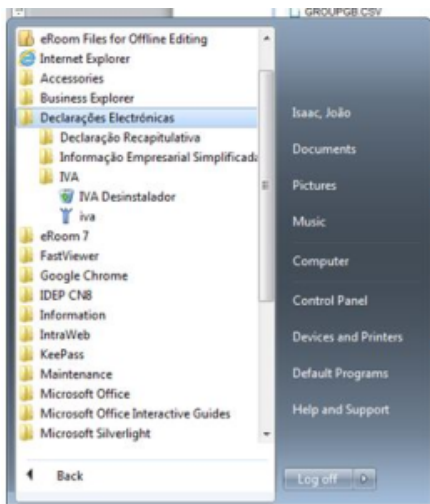
Form for completing sales/purchase tax declaration					Page	1	
Date	25.08.2015	Period	from	01.07.2015 To	31.07.2015	Fiscal year	2015
Frames	Tax code	Deb./Cred.	text		Tax Base Amount	Tax amount	Currency
3			Base Trib bens prest/serv 13%		2.066.090,16-	475.200,75-	EUR
	00	MMS	23% IVA LIQ.-VENDAS PT		1.367.055,65-	314.422,81-	EUR
	05	MMS	23% IVA LIQ. - OP.GERAIS - PT		383.611,97-	88.230,75-	EUR
	08	MMS	IVA autoliquidação (serviços) 23%		313.422,54-	72.087,19-	EUR
	11	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
	06	MMS	IVA VENDAS C/ISENÇÃO-Exist./O.Bens-UE-art 14º RITI		63.099,81-	0,00	EUR
	06	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
	09	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 Renda 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
	18	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
	10	VST	23% IVA DED.-EXISTENCIAS - PT		66.763,96	15.355,75	EUR
	12	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).

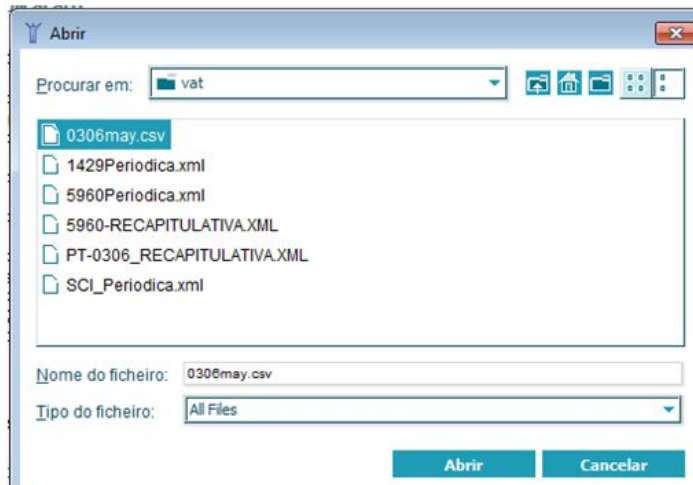
3.5.2. I prepare the draft return

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
01 Número de Identificação Fiscal												
Número de Identificação Fiscal								500140693				
Prazo da declaração								☒ 1 Dentro do prazo ☐ 2 Fora do prazo				

Quadro 02

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



Quadro 03

In it indicates the localization ("Continente")



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			
06 Apuramento do imposto respeitante ao período a que a declaração se refere			
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			
☒ Sim ☐ 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	€	

Quadro 06A

In 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
06A Desenvolvimento do quadro 06												
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**

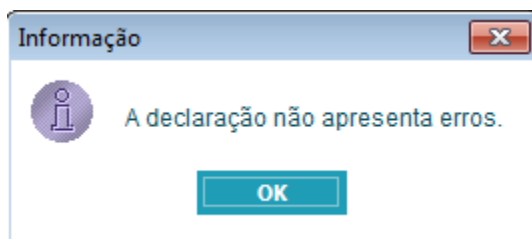


Very Important Note

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	
General selections			
Posting date	01.01.2021	to	31.12.2021
Reference number		to	
Technical settings			
☐ Read items sequentially			
Report parameters			
Tax office responsible			
☐ Substitute return			
Tax Code		to	
Tax Code for Tax Procedure		to	
Special G/L ind.		to	
Document Date		to	
Output control			
☒ Report customer sales			
☐ Report vendor sales			
Amount limit (in thousands)	25.000		
TREE_ID	PT_ANEXO_P_O		
☒ 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			IVA - ANEXO P	Relação dos Fornecedores dos Bens e/ou Serviços				
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	
☐ Continents	
☐ Azores	
☐ Madeira	
☐ Operation in reporting year?	
Not Closed by December 31	
Tax Amount	
Premature Revenues	
Tax Group Versions	
Version Appendix L	L001
Ver. Appendix M (Continents)	
Ver. Appendix M (Azores)	
Ver. Appendix M (Madeira)	
☒ 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	
☒ Tax Groups	
☒ Tax Code	
☐ Documents	
☐ NIF ANEXO 40 & 41	
☐ NIF ANEXO 40 & 41 (FICA)	
☐ 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
☐ 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	/var/extract/PF1/PT-5960_F
File type	***

☒ Delete source file
☒ Copy source file
☐ Change Byte Order

Target file

Target disk drive	H
Subdirectory (hard disk)	
Target file	PT5960.XML

Selection of Path and File

Character Set Conversion

☒ Standard Code Page 1100
☐ SAP Logon Code Page
☐ No Character Set Conversion
☐ Manual Entry of Code Page

Target Code Page

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.

-

End of document.