



PORTUGAL

Legal Shots

by SRS LEGAL

● TAX

Exceptional Extension of Tax Deadlines | Storm “Kristin”

Exceptional fiscal measures to mitigate the impacts of the storm

The State Secretary for Tax Affairs has published Order No. 7/2026-XXV, dated 7 February 2026, which establishes an exceptional extension of deadlines for the fulfilment of tax obligations, applicable to taxpayers and/or their certified accountants whose registered office or domicile is located in municipalities affected by Storm “Kristin”.

From a tax perspective, this Order provides for the waiver of surcharges, interest, or penalties for late compliance with tax, reporting, and payment obligations, provided that the following conditions are cumulatively met:

- (i) The tax obligations had statutory deadlines falling between 28 January and 31 March 2026;
- (ii) Such obligations are regularised by 30 April 2026;
- (iii) The taxpayer, or the respective certified accountant, has a registered office or domicile in one of the municipalities covered by the declaration of calamity.

This Order may be subject to reassessment depending on the evolution of the situation.

Meet our Team:

