

01.

**Until January 31
Submit to Tax Authorities:**

Form Mod. 44 (Rental income - cat. F - without electronic rent receipts)

- Landlords must report all rents paid by their tenants on the Tax Authorities website, whether related to lease contracts, sublease contracts, transfer of use of the property or part of it, as well as the rental of machinery and furniture installed in the leased property

03.

Until February 25

- Consultation, verification, and registration of invoices on the e-fatura app. This includes adding information, registering missing invoices, changing invoice categories if incorrect, and solving any pending issues
- It is also possible to register invoices issued outside Portugal, as long as they relate to health, training, education, or real estate expenses incurred in another EU Member State or within the European Economic Area

02.

**Until February 17
Report to Tax Authorities:**

- School attendance for students considered dependents, who attend an educational institution integrated into the national education system or recognized as having equivalent purposes
- Shared custody arrangement established in a parental agreement
- If the parental custody agreement establishes a different sharing of expenses and determines the percentage corresponding to each taxpayer for the dependent minor, this percentage must be indicated on the tax website for each parent
- Relevant personal details, including changes in family composition (e.g., changes in marital status, dependents, among others)
- Identification of long-term rental contracts for permanent housing, including start date, duration, renewals, termination, and respective reason, for the previous year (applicable to landlords)
- Rental expenses resulting from the transfer of permanent residence to an inland territory (Madeira or Azores) in the previous year
- Education expenses of family members attending educational institutions located in inland regions of the country or in the Autonomous Regions

04.

Until March 31

- The calculation of deductible amounts — provided by Tax Authorities on the website by March 15 — can be disputed until March 31, in accordance with the applicable rules for administrative claims, with the necessary adaptations. Alternatively, other amounts may be included in the IRS tax return
- Communication of the social, religious, environmental, or cultural entity to which 0.5% of IRS and/or VAT is to be allocated (it is also possible to allocate IRS at the time of filing the tax return)
- Request registration as a Non-Habitual Resident (NHR)

05.

From April, 1 until June, 30

- Submission of the 2024 IRS Model 3 tax return
- On the Tax Website, register or update your IBAN (International Bank Account Number), which will be used for receiving any applicable tax refunds

