

# ABREU & MARQUES

E ASSOCIADOS

SOCIEDADE DE ADVOGADOS, RL

## TAX LAW

### ORDINANCE NO 201-B/2017, OF JUNE 30

**WAS PUBLISHED THE ORDINANCE THAT  
ESTABLISHES THE PROCEDURE FOR  
PAYMENT OF TAX DEBTS AT THE STAGE  
OF COERCIVE RECOVERY**

Ordinance No. 201-B/2017, of June 30, establishes the procedure for payment of tax debts at the stage of coercive recovery, at the taxpayer's initiative, via compensation with non-tax credits on the central direct administration of the State, recognized by a final court decision, which are unequivocal, clearly defined and due for payment, under the Article 90-A, of the Tax Procedure Code.

This procedure consists of the following three step process:

**Application** - The taxpayer, at on its sole initiative, applies to the head of the Tax Administration by electronic means.

The Tax Administration confirms compliance with formal requirements for the application of the suspension of execution provided for in Article 169 (5), of Code of Tax Procedure and Proceedings.

**Confirmation** - The Tax Administration notifies, within a period of 10 days, the body identified in the application to confirm, within the same period, as to the credit to be used in compensation of its respective amount and appropriateness.

Noon failure of confirmation, the Tax Administration notifies the applicant, of the draft decision rejecting all or part of the compensation, under the terms and for the purposes foreseen in Article 60, of General Taxation Law.

**Compensation** - In the event of appropriateness, the Tax Administration notifies the body that confirmed the credit for the payment, within a period of 30 days of the notice; or, in the absence of appropriateness, the Tax Administration notifies the General Secretariat of the Ministry of Finance. If payment has not been made, the Tax and Customs Authority notifies the General Inspection of Finance and the Directorate-General for Budget for due legal purposes.

The tax enforcement entity produces the document evidencing the offset of the tax debt.

Came into force on July 1, 2017.

**July 17, 2017**

*Afonso Barroso / Partner*  
*afonso.barroso@amsa.pt*

*Maria do Rosário Cortez / Trainee Lawyer*  
*maria.cortez@amsa.pt*

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Abreu & Marques e Associados, Sociedade de Advogados, RL  
Rua Filipe Folque, 2 - 4.º andar, 1069-121 Lisboa - Portugal  
Tel: +(351) 213307100 – Fax: +(351) 213147491  
E-mail: [amsa@amsa.pt](mailto:amsa@amsa.pt) – Website: [www.amsa.pt](http://www.amsa.pt)

In Angola:  
Rua da Missão, nº 125 - R/C, Luanda  
Tel: +(244) 222 331 187 – E-mail: [angola@amsa.pt](mailto:angola@amsa.pt)