

The image shows the cover of a Moore Stephens Country-by-Country Report. The background is a blurred photograph of a modern building with a glass facade, reflecting the sky and other buildings. In the foreground, several people are walking on a bridge or walkway. The text 'MOORE STEPHENS' is in the top right corner, underlined. The date '22 de dezembro de 2017' is in the top left. The title 'Country-by-Country Report' is in large white letters across the middle. The tagline 'PRECISE. PROVEN. PERFORMANCE.' is in a blue bar at the bottom right.

MOORE STEPHENS

22 de dezembro de 2017

Country-by-Country Report

PRECISE. PROVEN. PERFORMANCE.

Declaração financeira e fiscal por país

Foi publicada a Portaria n.º 383-A/2017, de 21 de dezembro, que aprova o modelo da declaração financeira e fiscal por país – Modelo 55 – e respetivas instruções. Esta Portaria prevê ainda a prorrogação por dois meses do prazo para envio da declaração financeira e fiscal por país com referência ao período de 2016.

Foi também publicada a Portaria n.º 383-B/2017, de 21 de dezembro, que aprova a lista das jurisdições participantes no Country-by-Country report.

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The image shows the cover of a report. At the top right, the text 'MOORE STEPHENS' is written in a bold, black, sans-serif font, underlined with a thick blue line. Below this, on the left, is the date '22 december 2017' in a smaller, black, sans-serif font. The main title 'Country-by-Country Report' is centered in a large, white, sans-serif font. The background is a blurred photograph of a modern building with a glass facade, reflecting the sky and other buildings. In the foreground, a blue horizontal bar spans the width of the page, containing the text 'PRECISE. PROVEN. PERFORMANCE.' in a white, sans-serif font. The overall design is clean and professional.

MOORE STEPHENS

22 december 2017

Country-by-Country Report

PRECISE. PROVEN. PERFORMANCE.

Country-by-Country report

It was published the Decree nr. 383-A/2017, of 22 December, that approves the Form 55, and respective instructions, named "Country-by-Country report". This Decree also establishes the extension for additional two months of the due date to submit the Country-by-Country report with reference to the tax year of 2016.

It was also published the Decree nr. 383-B/2017, of 21 December, that approves the list of jurisdictions included in the Country-by-Country report.

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