



## **Application of the VAT treatment of vouchers**

**Country** - Portugal

**Submission Date** - 28/01/2019

The Law no. 71/2018, applicable on 1 January 2019, transposed to the Portuguese legislation Council Directive 2016/1065 regarding the VAT Treatment of vouchers. The subsequent issued Ruling no. 30208 provides guidance on the meaning of the new concepts and the applicable provisions concerning the taxable event and taxable amount.

We remain at your disposal if you wish further information or analysis.