EU LANDING PROGRAMME · REPORT TO HEAD OFFICE SAMPLE

Quarterly Entity Report, Q3 2026

Period **1 Jul – 30 Sep 2026**
Issued **15 Oct 2026**
Tier **Operating** · Report 2 of 4

Example Group / Example Portugal, Lda

1 Status at a glance

AREA	STATUS	WHAT STANDS BEHIND IT
Corporate	On track	Register extract current. No registration acts this quarter; member and managers unchanged.
Tax	On track	Every return and payment made by its due day. No notices from the tax authority.
VAT	In progress	Q3 return due 20 Nov. Two supplier invoices lack the company's NIF; corrections requested.
Payroll	On track	Payroll declarations, withholding and Social Security filed and paid, July to September.
Banking	In progress	Account operating. Second signatory waits for a head office resolution (decision 1).
Substance	On track	Office lease in force. Managers' meeting held and minuted in Lisbon.

2 Deadlines in the next 90 days

DATE	OBLIGATION	BASIS	STATUS
5 Nov, 7 Dec	Invoice data sent to the tax authority (October, November)	Agenda Fiscal 2026	Scheduled
10 Nov, 10 Dec	Monthly payroll declaration to the tax authority	art. 119.º(1)(c) CIRS	Scheduled
20 Nov, 21 Dec	Income tax withheld from salaries paid over	art. 98.º(3) CIRS	Scheduled
20th, monthly	Social Security: remuneration figures confirmed	DL 127/2025	Scheduled
25th, monthly	Social Security contributions paid	DL 127/2025	Scheduled
20 Nov / 25 Nov	VAT return and payment, third quarter (quarterly regime)	arts. 41.º, 27.º CIVA	In preparation
30 Nov, 31 Dec	Modelo 30: service fee paid to the parent	art. 119.º(7) CIRS	Certificate requested
15 Dec	Third payment on account of corporate tax	art. 104.º(1)(a) CIRC	Not due (first tax year)
31 Dec	Beneficial-owner register (RCBE): annual confirmation	art. 15.º RCBE regime	Not needed (declared 2026)
31 Dec	Financial year ends; closing calendar issued to head office		Planned

Days as published in the tax authority's Agenda Fiscal 2026. The annual cycle for the 2026 accounts, for planning:

31 Mar
Accounts approved by the sole member
art. 65.º(5) CSC

31 May
Modelo 22 filed, corporate tax balance paid
art. 120.º(1) CIRC

15 Jul
IES filed, accounts deposited
art. 121.º(2) CIRC

Jul, Sep, Dec
Payments on account of corporate tax
art. 104.º(1)(a) CIRC

31 Dec
RCBE confirmation, unless confirmed in the IES
art. 15.º RCBE regime

3 Decisions and next steps for head office

DECISION **1. Add a second bank signatory**
The bank needs a parent resolution naming the manager. Draft sent. Needed by 30 Nov.

DECISION **2. Sign the intercompany services agreement**
Service fees to the parent start in November. Agreement and transfer pricing note first.

DECISION **3. Name who signs the 2026 accounts approval**
Approval by the sole member is due by 31 March 2027. Name the parent's signing officer by 31 Jan.

NEXT STEP **4. Treaty rate on the service fee to the parent**
The parent's tax residence certificate, on file before the first payment, applies the treaty rate at source.

4 Numbers ILLUSTRATIVE

Revenue, Q3 € 120,000	Operating costs, Q3 € 95,000	Payroll cost, Q3 € 48,000
Cash at bank, 30 Sep € 210,000	VAT payable, Q3 € 8,000	Owed to the parent, 30 Sep € 40,000

Round example figures, not from any company. Real reports use the quarter's closed books.

5 Memos used

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- Hiring a non-EU employee · 14 Aug
- Withholding on fees to the parent · 22 Sep

ANNEX A SAMPLE

Filings made in the quarter

Every return and payment due between 1 July and 30 September 2026, with the day it was made and the document that proves it. Days follow the 2026 Agenda Fiscal; there is no VAT filing in August, so the second quarter was filed in September.

MADE ON	FILING OR PAYMENT	PERIOD	RESULT	DOC
6 Jul	Invoice data communication	June	Accepted	**D-01**
10 Jul	Monthly payroll declaration	June	Accepted	**D-02**
20 Jul	Withholding tax paid over	June	Paid	**D-03**
20 Jul	Social Security figures confirmed	June	Confirmed	**D-04**
25 Jul	Social Security contributions paid	June	Paid	**D-04**
31 Jul	First payment on account of corporate tax	2026	Not due: first tax year	–
20 Aug	Social Security figures confirmed	July	Confirmed	**D-09**
25 Aug	Social Security contributions paid	July	Paid	**D-09**
31 Aug	Invoice data communication	July	Accepted	**D-07**
31 Aug	Monthly payroll declaration	July	Accepted	**D-08**
31 Aug	Withholding tax paid over	July	Paid	**D-08**
7 Sep	Invoice data communication	August	Accepted	**D-11**
10 Sep	Monthly payroll declaration	August	Accepted	**D-12**
20 Sep	Social Security figures confirmed	August	Confirmed	**D-13**
21 Sep	Withholding tax paid over	August	Paid	**D-12**
21 Sep	VAT return, second quarter	Apr to Jun	Accepted	**D-14**
25 Sep	Social Security contributions paid	August	Paid	**D-13**
25 Sep	VAT payment, second quarter	Apr to Jun	Paid	**D-14**
30 Sep	Second payment on account of corporate tax	2026	Not due: first tax year	–

Registry acts in the quarter: none. **Notices from the tax authority or Social Security:** none. **Every filing:** made on time.

ANNEX B SAMPLE

Commercial register extract, summary

Summary of the permanent certificate dated 8 October 2026 (doc D-20). Bracketed fields are left blank in this sample.

Firm	Example Portugal, Lda
Legal form	Sociedade por quotas, single member (art. 270.º-A CSC)
NIPC (tax and register number)	5XX XXX XXX
Registered office	[street and number], Lisboa
Object	[as in the articles]
Share capital	€ [amount], fully paid
Sole member	Example Group [legal form], [country]
Managers	[Manager A], [Manager B]
How the company is bound	Signature of [one / two] managers
Registered on	[date]
Last registration act	[act and date]
Permanent certificate	Access code on file, valid until [date]
RCBE declaration	Made after registration on [date]; [n] beneficial owners
Pending at the registry	None

ANNEX C

Document log

Selected entries added to the company file since the last report. The full log, and every document in it, is available to head office on request.

DOC	DATE	DOCUMENT	FROM	FILED UNDER
D-01	6 Jul	Invoice data submission receipt, June	Tax authority	Tax / 2026 / 07
D-05	14 Jul	Office lease, signed copy	Landlord	Corporate / Premises
D-06	30 Jul	Minutes: managers' meeting, Q2 review	Managers	Corporate / Minutes
D-10	14 Aug	Memo: hiring a non-EU employee	BCA Portugal	Memos
D-14	21 Sep	VAT return Q2 and payment proof	Tax authority	Tax / VAT / 2026 Q2
D-15	22 Sep	Memo: withholding on payments to the parent	BCA Portugal	Memos
D-16	24 Sep	Draft parent resolution: second bank signatory	BCA Portugal	Banking
D-17	29 Sep	Bank statements, July to September	Bank	Banking / Statements
D-18	30 Sep	Payroll file and payslips, September	BCA Portugal	Payroll / 2026 / 09
D-19	3 Oct	Draft intercompany services agreement	BCA Portugal	Intercompany
D-20	8 Oct	Permanent certificate of the register, updated	Commercial register	Corporate / Register
D-21	10 Oct	Supplier requests: corrected invoices with NIF	BCA Portugal	Tax / VAT

Next report: **Q4 2026**, issued by mid-January 2027 with the year-end closing calendar. Questions on this report: **info@bcaun.pt** · +351 910 104 311.