



SOCIEDADE DE ADVOGADOS, SP,RL
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& ASSOCIADOS



Nº45/22

NEWSLETTER

A FIXAÇÃO DAS TAXAS DO IMPOSTO SOBRE PRODUTOS PETROLIFEROS E ENERGÉTICOS (ISP) EM 2022

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Legal 500 – Band 1 Tax "Portuguese Law Firm"/ Band 1 Tax "RFF Leading Individual" and highlighted in "Hall of Fame", 2013, 2014, 2015, 2016, 2017, 2018, 2019
Chambers & Partners – Band 1 Tax "RFF Ranked Lawyer", 2013, 2014, 2015, 2016, 2017, 2018, 2019 and Band 1 "Private Wealth Law" – HNW "RFF Ranked Lawyer", 2018
International Tax Review – "Best European Newcomer" (shortlisted) 2013 / "Tax Controversy Leaders", 2014, 2015, 2016, 2017, 2018, 2019 / "Indirect Tax Leaders", 2015, 2016, 2017, 2018, 2019 / "Women in Tax Leaders Guide", 2015, 2016, 2017, 2018, 2019 / "European Best Newcomer", 2016 / "Tax Firm of the Year", "European Tax Disputes of the Year" and "European Indirect Tax Firm of the Year", (shortlisted) 2017
Best Lawyers – "RFF Tax Lawyer of the Year", 2014 / "Recommended Lawyers", 2015, 2016, 2017, 2018
Who's Who Legal – "RFF Corporate Tax Adviser of the Year", 2013, 2015, 2016 / "RFF Corporate Tax Controversy Thought Leader", 2017 "Corporate Tax: Advisory and Controversy", 2017, 2018, 2019
Legal Week – RFF was the only Portuguese in the "250 Private Client Global Elite Lawyers" 2018
STEP Private Clients Awards - RFF "Advocate of the Year 2019" (shortlisted)
IBFD Tax Correspondent Angola, Mozambique and East-Timor, 2013, 2014, 2015, 2016, 2017, 2018, 2019



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O Governo tem procurado combater a forte subida do preço de venda ao público dos carburantes (especialmente do gasóleo rodoviário, da gasolina e do gasóleo agrícola), decorrente da guerra motivada pela invasão da Ucrânia, através da baixa das taxas do ISP. Para o efeito e depois de, num período inicial (meses de abril a junho), ter fixado taxas do ISP com periodicidade semanal, passou, a partir do mês de julho, a fixar as taxas do ISP com validade temporal mensal.

Na tentativa de dar uma ajuda a quem não lida com esta matéria no dia-a-dia, apresentam-se os quadros seguintes que resumem a situação ocorrida nos últimos meses:

2022

TRIBUTAÇÃO DOS COMBUSTÍVEIS: ENTRE 1/07/2022 E 3/10/2022

Produtos	ISP	CO2 (2)	CSR(3)	TOTAL	UNIDADE
GASOLINA (1)	316,06	54,34	87,00	457,40	Quilolitro
GASOLEO RODOVIÁRIO (1)	162,80	59,20	111,00	333,00	Quilolitro
GASOLEO COLORIDO (4)	47,19	59,20	-	106,39	Quilolitro
GASOLEO AQUECIMENTO (5)	330,00	59,20	-	396,28	Quilolitro
PETROLEO (6)	337,59	58,69	-	396,28	Quilolitro
PETROLEO COLORIDO (6)	113,18	58,69	-	171,87	Quilolitro
FUELOLEO ≤ 1% ENXOFRE (6)	15,65	74,06		89,71	Tonelada

(1) Portaria 167-D/22, de 1/7; (2) Portarias 277/20, de 4/12, e 167-A/22, de 30/6; (3) Lei 82-B/14, de 31/12;
(4) Portaria 167-C/22, de 30/6; (5) Portaria 84/13, de 27/2; (6) Portaria 320-D/11, de 30/12.

2022

TRIBUTAÇÃO DOS COMBUSTÍVEIS: ENTRE 4/10/2022 E 6/11/2022

Produtos	ISP	CO2 (2)	CSR(3)	TOTAL	UNIDADE
GASOLINA (1)	360,52	54,34	87,00	501,86	Quilolitro
GASOLEO RODOVIÁRIO (1)	163,48	59,20	111,00	333,68	Quilolitro
GASOLEO COLORIDO (4)	47,19	59,20	-	106,39	Quilolitro
GASOLEO AQUECIMENTO (5)	330,00	59,20	-	389,20	Quilolitro
PETROLEO (6)	337,59	58,69	-	396,28	Quilolitro
PETROLEO COLORIDO (6)	113,18	58,69	-	171,87	Quilolitro
FUELOLEO ≤ 1% ENXOFRE (6)	15,65	74,06	-	89,71	Tonelada

(1) Portaria 249-C/22, de 3/10/22; (2) Portarias 277/20, de 4/12, e 167-A/22, de 30/6; (3) Lei 82-B/14, de 31/12;

(4) Portaria 167-C/22, de 30/6 e Portaria 249-B-22, de 30/9; (5) Portaria 84/13, de 27/2; (6) Portaria 320-D/11, de 30/12.

Lisboa, 10 de outubro de 2022

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