

## INSTRUCTIONS FOR ELECTRONIC INVOICE / RECEIPT ISSUING SYSTEM

The invoice / receipt issuing and transmission system is available at [www.portaldasfinancas.pt](http://www.portaldasfinancas.pt), in **SERVIÇOS**, option **Obter** and **Consultar**.



1. The option › [Emitir](#) allows the online invoice / receipt issuing.
2. The option › [Emitir faturas-recibo sem preenchimento](#) allows the invoices / receipts issued in blank to be printed.
3. The option › [Emitir fatura-recibo ato isolado](#) allows the online invoice / receipt issuing of one-off transactions.
4. The option › [Recolher fatura-recibo emitida sem preenchimento](#) allows the collection for the system of invoices / receipts issued in blank at the official tax office website (*Portal das Finanças*).

## Emissão de Faturas-Recibo

### Dados do Prestador de Serviços

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**NIF** Auto fill field

**Nome do Prestador de Serviços** Auto fill field

**Actividade exercida**  
Selecione uma opção ▼ Select the activity in which you have carried out the specific service to which the receiving relates.

**Domicílio Fiscal/Estabelecimento Estável** Auto fill field; the address of the permanent establishment appears by default.

Se os dados não estiverem correctos pode alterá-los em :  
[Entregar -> Declarações -> Actividade](#)

Should you wish to change the activity through which you are registered, to add another activity or register an address of permanent establishment, you are required to submit a statement of changes.

The tax residence field / permanent establishment field is pre-filled with information comprised in the system. In situations where taxpayers indicate an address of the permanent establishment that differs from that of their tax residence on the business start-up statement or change of business statement, the system will retrieve the address of the permanent establishment.

In the table relating to the data of the purchaser of the service, when it comes to a “Purchaser who is not a taxable person (final consumer)”, the TIN (*NIF*) and/or name of purchaser of the service is no longer mandatory.

However, if the value of the invoices / receipts is equal to or exceeds 1000, the name and address are always mandatory, while the TIN is still not mandatory. If you do not fill this field, the following message appears:

Por favor preencha o campo **Nome do adquirente do serviço**.

If the TIN is indicated, and the person is a “Purchaser who is not a taxable person (final consumer)”, the field concerning the “Name” is automatically filled in with the information of the central registry. The field *Address*, if it is a natural person (individual taxpayer), can be optionally filled in by the service provider, and if it

concerns a legal person (company) the address is automatically obtained according the information from the central registry.

**Dados do adquirente do serviço**

NIF Português Nome do adquirente do serviço

Morada Adquirente

Adquirente do serviço não residente em Portugal

When the Tax Identification Number of the purchaser is indicated, the system automatically validates the name

In situations where the purchaser resides abroad, the filling in of the *NIF/Outro doc. Estrangeiro* field, *Name* field and the selection of the country are mandatory.

**Dados do adquirente do serviço**

Número fiscal / Outro doc. Estrangeiro

Nome do adquirente do serviço

País

Adquirente do serviço não residente em Portugal

Please fill in the tax identification number of the country of origin or other identification document.

Please fill in the name of the purchaser of the service.

Please select the country of origin.

As regards the provision of private healthcare services the health subsystem and the social security number must be indicated.

### Dados do adquirente do serviço

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NIF Português

Adquirente do serviço não residente em Portugal

Subsistema de saúde

Selecione uma opção ▼

N.º de beneficiário

In case the purchaser is a legal person, please select the option “*Não aplicável*”.

Subsistema de saúde

Outros ▼

Indique qual

N.º de beneficiário

In case the health subsystem is not on the list, please select “*Outros*” and indicate your health subsystem.

### Dados do serviço

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Serviço prestado

Please describe the service provided, in particular with the common designation of the services provided and related quantities (e.g., number of hours).

In case the transaction or transactions to which the invoice / receipt relates comprise services subject to different tax rates, it must be issued as many invoices / receipts as applicable rates.

**Importância**

Please include the gross total value (or illiquid) of the amount received (before taxation).

**Regime de IVA**  
 Seleccione uma opção

Please select the VAT scheme applying to the transaction and related rate.

**Valor de IVA**

The value in this field is calculated automatically on the basis of the selected amount and VAT scheme.

**Base de incidência em IRS**  
 Seleccione uma opção

Please select the assessment basis of the IRS withholding tax.

**Retenção na fonte de IRS**  
 Seleccione uma opção

Please select the withholding tax rate applying to the type of income.

**Valor de IRS**

The value in this field is calculated automatically on the basis of the selected IRS amount and scheme.

**Imposto do Selo**

This field is designed to include the stamp duty to which income is subject when that duty is charged to the holder of the income under the Stamp Duty Code and related General Chart, namely in respect of the insurance mediation business (fee schedule 22.2).

**Importância recebida**

**Importância recebida (extenso)**

Auto fill fields.

**A título de**  
 Seleccione uma opção

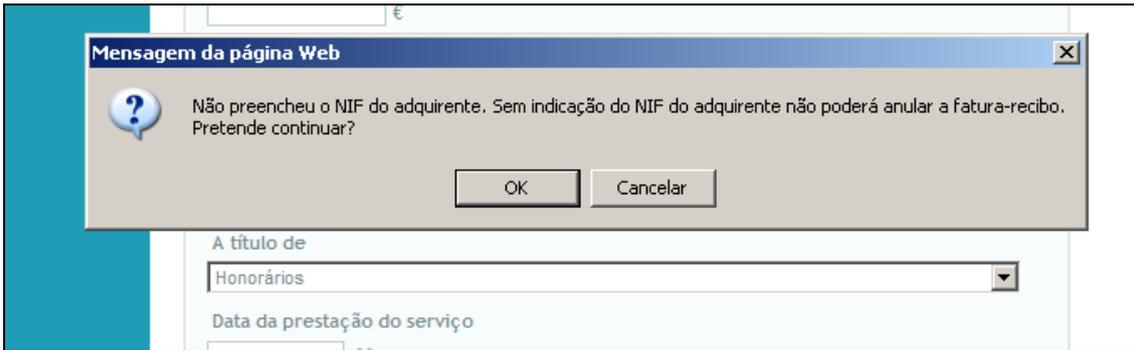
Seleccione uma opção  
 Honorários  
 Adiantamento por conta de honorários  
 Adiantamento para pagamento de despesas por conta e em nome do cliente

Please select "honorários" or "adiantamento por conta de honorários" if the amount received concerns a pecuniary remuneration for a service provided. If the amount concerns "adiantamento para pagamento de despesas em nome e por conta do cliente respeitante a uma remuneração pecuniária por um serviço prestado" (Advanced payment of costs in the name and on behalf of a customer concerning a pecuniary remuneration by a service provided), please select the respective line. Certificates, fees and other charges in the name of the customer are in this position by means of example.

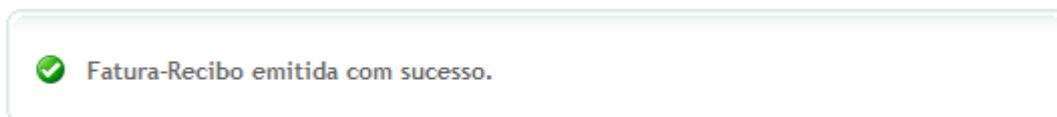
**Data da prestação do serviço**

The issuing date appears by default, however if the date does not match you must change it based on the format AAAA-MM-DD.

If you press the **CONFIRMAR** button, in case of invoices / receipts issuing without TIN, you are informed that in case of mistake you cannot cancel the document. In all other cases, a table containing the registered data will appear, allowing the change of data in the case of mistake during the registration - option **ALTERAR**.



Once you have selected the **EMITIR FATURA-RECIBO** option it is no longer possible to change the invoice / receipt.



## Emissão de Faturas-Recibo Sem Preenchimento

In exceptional situations where the current invoice / receipt issuing is not possible at the official tax office website (*Portal das Finanças*) it is possible to previously issue invoices / receipts with just the data of the service provider, time of printing and numbered sequentially through the “*Emissão de Faturas-Recibo Sem Preenchimento*” option. So that the invoice / receipt is complete and produces legal effects, it is necessary to insert the data concerning the purchaser and provided service into the system.

## Emissão de Faturas-Recibo Sem Preenchimento

Por favor seleccione quantas faturas-recibo deseja:

NIF Prestador Serviços

Atividade exercida

N.º de faturas-recibo sem preenchimento

**CONFIRMAR** **INSTRUÇÕES**

Please indicate the number of blank invoices / receipts you wish to issue.  
50 is the maximum number of available invoices / receipts to be issued in blank. It is necessary to insert the previous invoices / receipts into the system by choosing the “*Recolher fatura-recibo emitido sem preenchimento*” option in order for you to issue further invoices / receipts in blank.

## Emissão de Faturas-Recibo - Ato Isolado

The holders of income from one-off transactions may issue the invoice / receipt concerned through this function. Should a TIN be indicated, the invoice / receipt shall be immediately made available to the purchaser at the official tax office website (*Portal das Finanças*). The rules of issuing are the same as the ones previously described for issuing invoices / receipts.

### Dados do Prestador de Serviços

NIF  Nome do Prestador de Serviços

### Dados do adquirente do serviço

NIF Português   Adquirente do serviço não residente em Portugal

The rules for completing the fields for issuing invoices / receipts of one-off transactions are the same as those of the invoice / receipt.

## Preencher Fatura-Recibo Emitida sem Preenchimento

The invoices / receipts issued in blank must be inserted into the system. It is mandatory to insert the data of these invoices / receipts into the system within no more than 5 working days after the date on which the tax is due.

### Dados da fatura-recibo

N.º	Tipo	Modo Entrega
138	Fatura-Recibo	Internet
Data situação	Situação	
2013-01-18	Sem Preenchimento	

The invoice / receipt completion is sequentially ordered by the system. It is not possible to select the invoice / receipt you wish to get, since the system allows you to always get the older invoice / receipt. The fields for data collecting are identical to those of the invoice / receipt.

After collecting the data, please select , check if the registered data are correct and confirm   the completion of the invoice / receipt.

 Fatura-Recibo preenchida com sucesso.

In case there are more invoices / receipts issued in blank, the system will allow the collection of data of the following invoice / receipt and so on. The option to print the invoice / receipt shall be available at all time (PDF viewing, printing and recording).





### Consultar Recibos Verdes Electrónicos (Faturas-Recibo)

It is possible to search by the service provider's or purchaser's TIN throughout the consultation. In addition to being able to restrict the consultation by year of issue, number of invoice / receipt, type of invoice / receipt (invoice / receipt or one-off transaction) or by situation (issued, cancelled or in blank).

Preencha, por favor, os dados de pesquisa:

Ano de emissão

Data prestação serviços:

De:  a

NIF do Prestador de Serviços

NIF do adquirente do serviço

N.º da fatura-recibo

Tipo

Situação

NIF estrangeiro / Outro Documento Identificação

País

Selecione uma opção

Search fields - provide access to all taxpayer's invoices / receipts, either as service provider or as purchaser.

CONTINUAR

Os seus critérios de pesquisa são:

NIF do Prestador de Serviços

Valores Totais (apenas são considerados documentos emitidos)

Total Valor Base	Total IVA	Total IRS	Total Imp. Selo	Total Importância
14.486,00 €	2.028,16 €	1.122,82 €	0,00 €	15.391,34 €

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N.º	TIPO	ADQUIRENTE SERVIÇO	DATA EMISSÃO	SITUAÇÃO	DATA SITUAÇÃO	DATA PRESTAÇÃO SERVIÇOS	IVA	IRS	IMPORTÂNCIA	
98	Fatura-Recibo		2013-01-11	Anulado	2013-02-08		0,00 €	0,00 €	0,00 €	<a href="#">+ info</a>
97	Fatura-Recibo		2013-01-11	Sem Prench.	2013-01-11					<a href="#">+ info</a>
96	Fatura-Recibo		2013-01-11	Sem Prench.	2013-01-11					
95	Fatura-Recibo		2013-01-11	Sem Prench.	2013-01-11					

To access the invoice / receipt, please select "+ info".

## Invoice's / Receipt's detail

Dados da fatura-recibo		
N.º	Tipo	Modo Entrega
74	Fatura-Recibo	Internet
Data situação	Situação	
2013-01-02	Emitido	

Dados do Prestador de Serviços	
NIF	Nome do Prestador de Serviços
<input type="text"/>	<input type="text"/>
Atividade exercida	
<input type="text"/>	
Domicílio Fiscal/Estabelecimento Estável	
<input type="text"/>	

### Anular Recibos Verdes Electrónicos (Faturas-Recibo)

In case you wish to cancel the invoice / receipt, you must access the option “Consulta” on the invoice's / receipt's detail.

A título de
Honorários
Data da prestação do serviço
2013-01-02

By selecting the  option the following message is displayed:

Confirme a anulação do documento!

After selecting the  option, the invoice / receipt is cancelled and a communication is sent to the purchaser of the service informing that the invoice / receipt has been cancelled by the service provider.

 0 documento foi anulado com sucesso.

### Impossibility to cancel invoices / receipts

Since it is possible to issue an invoice / receipt without TIN, as long as the purchaser of the service does not require its insertion, afterwards it is impossible to cancel it.

When a document is issued in these conditions, an alert will be generated informing of this impossibility.

You can, however, issue a new invoice / receipt in which you should refer the number of the invoice / receipt substituted.

THE END