

**This Decree regulates the previous certification of computer invoicing programmes relating to the Corporate Income Tax Code**

The growing use of electronic data processing systems, namely those designed for transmissions of goods invoicing or supply of services invoicing, brings along undeniable advantages in terms of celerity of information treatment.

However, the latter systems bring about new risks in terms of fiscal control, due to the possibility of subsequent adulteration of registered data, potentiating tax evasion situations.

Within this context, it is important to define rules so that the invoicing programmes can fulfil requisites that ensure the non-violation of information once registered. Consequently, only the programmes obeying such requisites are permitted to be used, after certification by the DGCI.

Procedures regarding notification to the European Commission, pursuant to Decree-Law 58/200 of the 18th April, were followed.

Thus:

According to nº 8 of Article 123 of Corporate Income Tax Code, approved by Decree- Law 442-B/88, of the 30th November, by the Minister of State and Finance, the Government decrees the following:

Article 1

Object

The present decree:

- a) Regulates the previous certification of computer invoicing programmes, pursuant to nº 8 of Article 123 of Corporate Income Tax Code, the abbreviation of which is Código do IRC (Corporate Income Tax Code), approved by Decree- Law 442-B/88, of the 30<sup>th</sup> November;
- b) Changes the data structure existing in the Annex of Decree-Law nº 1192/2009, of the 8<sup>th</sup> October.

Article 2

Invoicing Programmes Certification

- 1- The computer programmes, used by taxpayers subject to Personal Income Tax (IRS) or Corporate Income Tax (IRC), to issue invoices or equivalent documents and receipts, according to the terms of articles 36 and 40 of VAT Code (IVA), shall be previously certified by the Directorate General of Taxation (DGCI).

2- In the previous paragraph the invoicing programmes used by taxpayers who have any of the following requisites are not included:

- a) Taxpayers who use a software produced internally or by a company integrated in the same economic group, of which they own the respective copyright;
- b) Taxpayers who operate exclusively with clients who carry out activities relating to production, commerce or supply of services, including those of a professional nature;
- c) Taxpayers who, during the previous taxation period, had a turnover lower than Euro 150 000;
- d) Taxpayers who, during the previous taxation period, have issued a number of invoices, equivalent documents or receipts lower than one thousand units.

### Article 3

#### Requisites

The invoicing programmes certification depends on the cumulative existence of the following requisites:

- a) To have the possibility of exporting the file which Decree 321-A/2007, of the 26<sup>th</sup> March refers to;
- b) To have a system that allows the identification of stored invoices or equivalent documents and receipts, through an asymmetric cipher algorithm and a private key, which is only known by the programme producer;
- c) To have a control to access the electronic system, being compulsory the authentication of each user;
- d) Not to have any function that, at the office or remotely, allows altering, direct or indirectly, the information of a fiscal nature, without generating proof aggregated to the original information.

### Article 4

#### Obligations

The companies that create software, before commercializing the programmes, shall send the following to the DGCI for certification purposes:

- a) A declaration in an official model, approved by the Minister of Finance;
- b) The public key designed for the validation of the authenticity and integrity of the group of data pursuant to article 6, signed by means of the corresponding private key.

### Article 5

#### Certificate Issue

1-The DGCI issues, within 30 days as of the receipt of the aforementioned declaration, the corresponding programme certificate.

2-The certificate issue may be preceded by conformity tests. The programme producer shall be notified of the testing, and the period supplied in the previous paragraph shall be suspended while the aforementioned tests are not concluded.

3-To verify the fulfilling of the requisites pursuant to Article 3, the DGCI may, at any moment, carry out conformity tests and the producer shall supply a copy of the programme and the necessary documentation, including the data dictionary.

4- Users can find an updated list of the programmes and respective certified versions, as well as the identification of the producers, on the DGCI Website.

## Article 6 Identification System

1- The identification system, referred to in b) Article 3, shall use the RSA asymmetric cipher algorithm, receiving the following data, linked together, in the following order, separated by a «;» (semi-colon), which constitute the message to be signed by means of the private key:

a) The invoice issue date, or of the equivalent document or receipt [field 4.1.4.6 - date of the sale document (InvoiceDate) of SAF-T (PT)];

b) Date and hour of the last alteration of the invoice, or of the equivalent document or receipt [field 4.1.4.9 – date of the registration of the sale document (SystemEntryDate) of SAF-T (PT)];

c) The invoice number, or of the equivalent document or receipt [field 4.1.4.1 – the only identification of the sale document (InvoiceNo) of SAF-T (PT)];

d) The invoice amount, or of the equivalent document or receipt [field 4.1.4.15.3 – total of the taxes document (Gross Total) of SAF-T (PT)];

e) Signature generated in the previous document, of the same series [field 4.1.4.3 – document key (Hash) of SAF-T (PT)];

2- The signature resulting from the statement of the previous paragraph and the version of the private key of encryption shall be stored in the database of the invoicing programme.

3-The invoices or equivalent documents and receipts shall bear the following:

a) A group of 4 characters of the signature referred to in the previous paragraph corresponding to the 1<sup>st</sup>, 11<sup>th</sup>, 21<sup>st</sup> and 31<sup>st</sup> positions, and separated by hyphen;

b) The certificate number allocated to the respective programme, using for that purpose the expression «Processed by a certified programme n<sup>o</sup> ...», that substitutes that one pursuant n<sup>o</sup>3 Article 8 of circulation of goods regime, approved by Decree-Law 147/2003, of the 11<sup>th</sup> July.

Article 7  
Certificate Revocation

The Member of the Government responsible for the Finance area, through the DGCI Director-General proposal, may determine the revocation of the certificate issued pursuant to Article 5, whenever the requisites according to Article 3 are not fulfilled.

Article 8  
Alteration of Decree nº 1192/2009

1 -The technical note of field 4.1.4.3 of the data structure existing in the Annex of the Decree nº 1192/2009 of the 8<sup>th</sup> October will have the following wording: «The signature in the terms of the decree that regulates the certification of invoicing computer programmes. The field shall be filled in with '0' (zero), in case the certification is not compulsory.».

2-The format of the aforementioned field will be: «Texto 200».

3-The technical note of field 4.1.4.4 of the aforementioned data structure will read: «Version of private key used in the creation of the signature of field 4.1.4.3».

Article 9  
Transitory measures

The companies that produce the software relating to the programmes in use and susceptible of updating shall submit during the month of September 2010, the declaration pursuant to Article 4.

Article 10  
Compulsory Certification

The use of certified programmes pursuant to the present Decree is compulsory as follows:

- a) From the 1<sup>st</sup> January, 2011 onwards it is compulsory for the taxpayers who, in the previous year, had a turnover higher than Euro 250 000;
- b) From the 1<sup>st</sup> January 2012 onwards, it is compulsory for the taxpayers who, in the previous year, had a turnover Euro 150 000.

The Minister of State and Finance, Fernando Teixeira dos Santos, on the 7<sup>th</sup> of May, 2010.

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