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MINISTRY OF FINANCE AND PUBLIC ADMINISTRATION
Ordinance nº 321-A/2007 of the 26th March

The use of electronic data processing systems by companies to record facts relating to assets has been increasing, namely for invoicing purposes.

The latter records are subject to verification by tax audit services within the scope of their competencies to control the taxpayers' tax situation.

Having in view to facilitate such task, due to systems diversity, within the scope of OECD, the development of a standard file has been envisaged aiming at an easy export, and at any time, of a pre-defined set of accounting records, under a readable and common format, independent of the used program, without affecting the internal structure of the program's data base or its functionality.

The adoption of this model offers the companies a tool that makes possible to meet the requisites of data collection by the tax audit services and makes easy their treatment, not being necessary the auditors' specialization in the various systems, by simplifying procedures and fostering the use of new technologies.

Hence, being phased in and beginning with the invoicing and accounting software, the adoption of this data export standard file became compulsory.

The Portuguese Association for Software was consulted about this matter.

Thus:

The Government, through the Minister of State and Finance, under nº 8 of article 115 of Corporate Income Tax Code, approved by Decree-Law nº 442-B/88, of the 30th November orders the following:

- 1 - Taxpayers subject to Corporate Income Tax whose main activity, is one of a commercial, industrial or agricultural nature and who organize their accounting through computerized means shall produce a file, according to the annexed data structure, whenever requested by the Tax Audit Services, within the scope of their competencies.
- 2 - The file must state the data existing in the invoicing and accounting systems.
- 3 - The matters stated in nº1 shall be applied to the invoicing systems, to the operations carried out from the 1st January 2008 onwards and, to the accounting systems, to the recorded data corresponding to the fiscal years of 2008 and following.

The Minister of State and Finance, *Fernando Teixeira dos Santos*, on the 12th March, 2007.

ANNEX

Data Structure

(annex which nº1 of the abovementioned Ordinance refers to)

Note: The Annex to Ordinance n.º 321-A/2007, of the 26th March, was revoked as of 1st October, 2013 by the Ordinance nº 274/2013 of the 21th of August.