MINISTRY OF FINANCE

Ordinance nº 274/2013 of the 21th of August

The format of the tax audit standard file for data export, SAF -T (PT), has been adapted according to the accounting or tax amendments.

Decree n.º 71/2013, of the 30th of May, approved the VAT cash accounting regime (VAT cash regime), providing for a mandatory report of the receipts provided for under n.º 198/2012, the 24th August.

As the receipts were not part of the existing data structure of the SAF -T (PT) file, a new amendment is made accordingly.

Thus:

The Government, through the Secretary of State for Fiscal Affairs, under nº 8 and 9 of article 123, of the Corporate Income Tax Code, approved by Decree nº 442-B/88, of the 30th November, orders the following:

Article 1

Subject-Matter

The present Ordinance amends the data structure of the annex of ordinance nº 321-A/2007, of the 26th of June.

Article 2

Data structure

The data structure referred to in nº 1 of ordinance nº 321-A/2007, of the 26th of March, with its last amendment created by ordinance nº 160/2013, of the 23rd of April, is replaced by the data structure described in the annex of the present ordinance.

Article 3

Date of entry into force

The data structure provided for the previous article enter into force on the 1st of October of 2013.

The State Secretary for Fiscal Affairs, Paulo de Faria Lince Núncio, on the 2nd of August of 2013.

ANNEX

(Referred to in article 2 of the present Ordinance)

1- Generic features

a) Accounting and/or invoicing applications (including those that issue transport documents provided for under Decree nº 147/2003 of the 11th July and other documents to be presented to the clients as an evidence of the delivered goods and services provided)) and those that issue receipts, shall by themselves, export the pre-defined set of records from the created databases, in a common readable format, using the data structure and correspondent restrictions provided by the validation scheme, without affecting the internal database structure of the program or its functionality.

b) The SAF-T (PT) shall be generated in a standard format for XML documents, respecting both the SAF-T_PT.xsd validation scheme available on http://www.portaldasfinancas.gov.pt and the content specified in the present ordinance.

c) The SAF-T (PT) [Standard Audit File for Tax Purposes - Portuguese Version] shall always be generated for a specific fiscal period, total or partial, from the beginning of that period to its end or to the file generation date, in case it is a previous date.

d) Under the column "Required", the symbol «*» means that it is mandatory to fill in that field and the symbol «**» means that it is an alternate choice field or that it may be mandatory depending on the conditions. All the remaining fields must also be filled in, where the information is available in the application repository, which can be confirmed by the relevant documentation.

e) The SAF-T (PT) regarding the accounts must be one only for the period at stake. In case of SAF-T (PT) files regarding invoicing, there is the possibility of generating one file per establishment, in case they are independent from the invoicing system adopted at a central level. In case the invoicing system of the different establishments is centralized, just one file should be supplied.

f) The invoicing applications, even if used by third parties to issue documents on behalf of the taxable persons and the applications with integrated accounts and invoicing, including those that issue

transport documents as provided for under Decree nº147/2003, of the 11th of July and other documents issued for the clients as a proof of the delivery of goods or services provided should generate a file with all the mandatory tables.

If the accounting and invoicing programs generate independent files, they must contain common information and specific information.

Common information tables for both files:

  1 - Header;

  2.2 - Customer;

  2.5 - TaxTable; and

  4.4. - Payments, if any.

Specific Information Tables:

  For accounting programs:

    2.1 - GeneralLedger;

    2.3 - Supplier; and

    3 - GeneralLedgerEntries;

  For invoicing programs, even if used by third parties to issue documents on behalf of the taxable persons, including those that issue other documents, to be given for the clients as a proof of the delivery of goods or services provided, when they should exist;

    2.3 - Supplier

    2.4. - Product

    4.1 - SalesInvoices

    4.2 - MovementofGoods; and

    4.3 - WorkingDocuments

g) If there is self-billing, the effective issuer is responsible for the generation of the corresponding file and he must make it available whenever a SAF-T (PT) file is demanded from his supplier. In that case, the issuer shall supply a file with the data of the used tables,   in particular:

  - Table 1 - Header with field 1.2 to 1.8 with the data regarding the supplier and field 1.4 - TaxAccountingBasis [accounting system] shall be filled in with code «S»,

  - Table 2.2 - Customer, with data regarding the issuer

- Table 2.4 - Product, showing the record of products/services mentioned in the commercial documents; and

- Table 4.1 - SalesInvoices, with documents regarding the supplier where field 4.1.4.2.1-InvoiceStatus is filled in with code «S».

h) When the invoices are issued by third parties, on behalf of the taxable person the file should include the tables mentioned under f); on table 1 - Header, field 1.4 - TaxAccountingBasis should be filled in with «E» and field 1.18 HeaderComment should be filled in with the effective issuer (tax number and name) and with the place where the correspondent databases are to be found.

i) In case the required files should present extraction problems, due to the size of the Source Documents tables: Tables 4.1. to 4.4, if existing, it is possible to subdivide that extraction into complete one month periods included in the request, complemented, if relevant, with the last shorter than one month period.

If the program is integrated, the files to be extracted shall include following tables, when they should exist:

Tables with information regarding the movements until the date of the last extracted partial file:

1. Header; with field 1.4 - TaxAccountingBasis, filled in with «P»

2.1 - GeneralLedger;

2.2 - Customer;

2.3 - Supplier;

2.4 - Product;

2.5 - TaxTable and

3 - GeneralLedgerEntries.

Tables , if existing, with partial information regarding the extracted month(s);

4.1 - SalesInvoices;

4.2 - MovementOfGoods;

4.3 - WorkingDocuments; and

4.4. - Payments.

If it is an invoicing application (including transport and working documents) the extracting files should include all the tables mentioned before, exception made to following tables:

2.1 GeneralLedger, and

3 - GeneralLedgerEntries

When several months are to be exported, it may be accepted, if duly justified, that tables, 2.2, 2.3, 2.4, and 2.5, and in case the program is integrated, also tables 2.1 and 3 be exported only once during the last extracted period.

j) Dates are indicated in format: «YYYY-MM-DD and the time records in format «YYYY-MM-DDThh:mm:ss, without reference to the time zone and milliseconds.

k) In the "Format" column, the length of the *text* type fields is indicated in number of characters.

l) When exporting values, negative values are not allowed. If there are negative accounting balances or transactions with negative amounts on the sales invoices, their debit or credit representation shall be adjusted and the remaining amount or value fields shall be exported in absolute values.

2- Data structure

1 - * Header.

The item Header contains the general information regarding the taxpayer, whom the SAF-T (PT) refers to.

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
1.1	*	AuditFileVersion	The version of XML scheme to be used is the one available on http://www.portaldasfinancas.gov.pt	String 10
1.2.	*	CompanyID	It is obtained by linking together the name of the commercial registry office and the commercial registration number, separated by a space. When there is no commercial registration, the Tax Registration Number shall be inserted.	String 50
1.3	*	TaxRegistrationNumber	To be filled in with the Portuguese Tax Identification Number/Tax Registration Number without spaces and without country prefixes.	Integer 9

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
1.4	*	TaxAccountingBasis	Shall be filled in with the type of program, indicating the applicable data (including the transport documents, conference documents and issued receipts, if any): «C» - Accounting; «E» - Invoices issued by third parties; «F» - Invoicing; «I» - Invoicing and accounting integrated data; «P» - Invoicing partial data. «R» - Receipts (a); «S» - Self-billing; «T» - Transport documents (a). (a) Type of program should be indicated, in case only this type of documents are issued. If not, fill in with type «C», «F» or «I».	String 1
1.5	*	CompanyName	Social designation of the company or taxpayer's name.	String 100
1.6		BusinessName	Commercial designation of the taxpayer.	String 60
1.7	*	CompanyAddress		N/A
1.7.1		BuildingNumber		String 10
1.7.2		StreetName		String 90
1.7.3	*	AddressDetail	Shall include street name, building number and floor, if applicable.	String 100
1.7.4	*	City		String 50
1.7.5	*	PostalCode		String 8
1.7.6		Region		String 50

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
1.7.7	*	Country	Fill in with «**PT**».	String 2
1.8	*	FiscalYear	Use Corporate Income Tax Code rules, in the case of accounting periods that do not coincide with the calendar year. (E.g. taxation period from 01.10.2012 to 30.09.2013 corresponds to the Fiscal year = 2012).	Integer - 4
1.9	*	StartDate		Date
1.10	*	EndDate		Date
1.11	*	CurrencyCode	Fill in with «**EUR**».	String 3
1.12	*	DateCreated	Date of creation of file XML of SAF-T (PT)	Date
1.13	*	TaxEntity	In the case of an invoicing file, it shall be specified which establishment the produced file refers to, if applicable, otherwise it must be filled in with the specification «**Global**». In the case of an accounting file or integrated file this field must be filled in with the specification «**Sede**».	String 20
1.14	*	ProductCompanyTaxID	Fill in with the Tax Identification Number/Tax Registration Number of the entity that produced the software.	String 20
1.15	*	SoftwareCertificateNumber	Number of the software certificate allocated to the entity that created the software, pursuant to Ordinance nº 363/2010 23th June. If it doesn't apply, the field must be filled in with «**0**» (zero).	Integer
1.16	*	ProductID	Name of the product that generates the SAF-T (PT). The commercial name of the software as well as the name of the company that produced it shall be indicated in the format «Product name/company name».	String.- 255

Field Index	Required	Field's Name	Technical Notes	Format (validated on XSD file)
1.17	*	ProductVersion	The product version shall be indicated	String 30
1.18		HeaderComment		String 255
1.19		Telephone		String 20
1.20		Fax		String 20
1.21		Email		String 60
1.22		Website		String 60

2 - * MasterFiles.

Master Files 2.1, 2.2, 2.3, 2.4 and 2.5 are required under the conditions stated in *f)*, *g)*, *h) and i)* of paragraph 1 of this Annex.

2.1 - GeneralLedger

The table of the General Ledger to be exported is the one mentioned in the accounting normalization system and other legal provisions in force for the relevant sector of activity. In case of aggregating accounts containing sub-accounts with debit and credit balances, the debit and credit balances shall be shown in the aggregating account.

Field Index	Required	Field's Name	Technical Notes	Format (validated on XSD file)
2.1.1	*	AccountID	The file shall contain all the accounts, including the respective integrating accounts, till the Ledger's accounts.	String 30
2.1.2	*	AccountDescription		String 60
2.1.3	*	OpeningDebitBalance	The opening debit balance is always be the balance verified at the beginning of the taxation period.	Monetary
2.1.4	*	OpeningCreditBalance	The opening credit balance is always be the balance verified at the beginning of the taxation period.	Monetary

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
2.1.5.	*	ClosingDebitBalance	The closing debit balance is always the balance verified at the end of the taxation period or the date of creation, if previous.	Monetary
2.1.6	*	ClosingCreditBalance	The closing credit balance is always the balance verified at the end of the taxation period or the date of creation, if previous.	Monetary
2.1.7	*	GroupingCategory	Indicate the account type and category: «**GR**» - 1st degree account of the general accounting «**GA**» - Aggregating or integrating account of the general accounting «**GM**» - Movement account of the general accounting «**AR**» - 1st degree account of the analytic accounting «**AA**» - Aggregating or integrating account of the analytical accounting; and «**AM**» - Movement account of the analytical accounting.	String 2
2.18	**	GroupingCode	Except for 1st degree accounts, indicate the correspondent aggregating account of the immediately upper degree, using therefore the exact structure of the corresponding field 2.1.1. - AccountID).	String 30

2.2   Customer

This table shall contain all the existing records operated during the taxation period in the relevant customers' file, as well as those which may be implicit in the operations and do not exist in the relevant file. If, for instance, there is a sale for cash showing the customer's taxpayer registration number and his address, and not included in the customers file of the application, this client's data shall be exported as client in the SAF-T (PT).

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
2.2.1	*	CustomerID	In the list of clients cannot exist more than one registration with the same CustomerID. In the case of final consumers, a generic client with the designation of «**Consumidor final**» (Final Consumer) shall be created.	String 30
2.2.2	*	AccountID	The respective client's current account must be indicated in the general accounting plan, if it is defined. Otherwise the field shall be filled in with the designation «**Desconhecido**» (Unknown).	String 30
2.2.3	*	CustomerTaxID	It must be indicated without the country's prefix. The generic client, corresponding to the aforementioned «Consumidor final» (Final consumer) shall be identified with the Tax Identification Number «**999999990**».	String 20
2.2.4	*	CompanyName	The generic client shall be identified with the designation «**Consumidor final**» (Final Consumer). In the case of the banking sector, for the activities not subject to VAT, the field must be filled in with the designation «**Desconhecido**» (Unknown).	String 100

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
2.2.5		Contact [Name of the contact person in the company]		String 50
2.2.6	*	BillingAddress	Head office address or the fixed /permanent establishment address, located on Portuguese territory.	N/A
2.2.6.1		BuildingNumber		String 10
2.2.6.2		StreetName		String 90
2.2.6.3	*	AdressDetail	The field shall include the street name, the building number and floor, if applicable. The field shall be filled in with the designation «**Desconhecido**» (Unknown) in the following cases: • Non-integrated systems, if information is not known; • Operations carried out with the «Consumidor final» (Final Consumer); • In the case of banking sector, for activities not subject to VAT.	String 100
2.2.6.4	*	City	The field shall be filled in with the designation «**Desconhecido**» (Unknown) in the following cases: • Non-integrated systems, if information is not known; • Operations carried out with the «Consumidor final» (Final Consumer); • In the case of banking sector, for activities not subject to VAT.	String 50

FIELD INDEX	RE- QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
2.2.6.5	*	PostalCode	The field shall be filled in with the designation «**Desconhecido**» (Unknown) in the following cases: • Non-integrated systems, if information is not known; • Operations carried out with the «Consumidor final» (Final Consumer); • In the case of banking sector, for activities not subject to VAT.	String 20
2.2.6.6		Region		String 50
2.2.6.7	*	Country	If it is known, the field shall be filled in according to norm **ISO 3166-1-alpha-2.** The field shall be filled in with the designation «**Desconhecido**» (Unknown) in the following cases: • Non-integrated systems, if information is not known; • Operations carried out with the «Consumidor final» (Final Consumer); • In the case of banking sector, for activities not subject to VAT.	String 12
2.2.7		ShipToAddress		N/A
2.2.7.1		BuildingNumber		String 10
2.2.7.2		StreetName		String 90

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
2.2.7.3	*	AdressDetail	The field shall include the street name, the building number and floor, if applicable. The field shall be filled in with the designation «**Desconhecido**» (Unknown) in the following cases: • Non-integrated systems, if information is not known; • Operations carried out with the «Consumidor final» (Final Consumer); • In the case of banking sector, for activities not subject to VAT.	String 100
2.2.7.4	*	City	The field shall be filled in with the designation «**Desconhecido**» (Unknown) in the following cases: • Non-integrated systems, if information is not known; • Operations carried out with the «Consumidor final» (Final Consumer); • In the case of banking sector, for activities not subject to VAT.	String 50
2.2.7.5	*	PostalCode	The field shall be filled in with the designation «**Desconhecido**» (Unknown) in the following cases: • Non-integrated systems, if information is not known; • Operations carried out with the «Consumidor final» (Final Consumer); • In the case of banking sector, for activities not subject to VAT.	String 20
2.2.7.6		Region		String 50

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
2.2.7.7	*	Country	The field shall be filled in according to norm **ISO 3166-1-alpha-2**. The field shall be filled in with the designation «**Desconhecido**» (Unknown) in the following cases: • Non-integrated systems, if information is not known; • Operations carried out with the «Consumidor final» (Final Consumer); • In the case of banking sector, for activities not subject to VAT.	String 12
2.2.8		Telephone		String 20
2.2.9		Fax		String 20
2.2.10		Email [Company's e-mail]		String 60
2.2.11		Website [Company's website]		String 60
2.2.12	*	SelfBillingIndicator	Indicator of the existence of a self-billing agreement between the customer and the supplier. The field shall be filled in with «**1**» if there is an agreement and with «**0**»(zero) if there is not one.	Integer

2.3 - **Supplier**

This table shall contain all the records operated during the tax period in the relevant database.

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
2.3.1	*	SupplierID	In the list of suppliers cannot exist more than one record with the same SupplierID.	String 30

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
2.3.2	*	AccountID	The respective supplier's current account must be indicated in the general accounting plan, if it is defined. Otherwise the field shall be filled in with the designation «**Desconhecido**» (Unknown).	String 30
2.3.3	*	SupplierTaxID	It must be indicated without the prefix of the country.	String 20
2.3.4	*	CompanyName		String 100
2.3.5		Contact [Name of the contact person in the company]		String 50
2.3.6	*	BillingAddress	Head office address or the fixed /permanent establishment address, located on Portuguese territory.	N/A
2.3.6.1		BuildingNumber		String 10
2.3.6.2		StreetName		String 90
2.3.6.3	*	AddressDetail	The field shall include the street name, the building number and floor, if applicable.	String 100
2.3.6.4	*	City		String 50
2.3.6.5	*	PostalCode		String 20
2.3.6.6		Region		String 50
2.3.6.7	*	Country	The field shall be filled in according to norm **ISO 3166-1-alpha-2**.	String 2
2.3.7		ShipFromAddress		N/A
2.3.7.1		BuildingNumber		String 10
2.3.7.2		StreetName		String 90

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
2.3.7.3	*	AddressDetail	The field shall include the street name, the building number and floor, if applicable.	String 100
2.3.7.4	*	City		String 50
2.3.7.5	*	PostalCode		String 20
2.3.7.6		Region		String 50
2.3.7.7	*	Country	The field shall be filled in according to norm **ISO 3166-1-alpha-2**.	String 2
2.3.8		Telephone		String 20
2.3.9		Fax		String 20
2.3.10		Email [Company's e-mail].		String 60
2.3.11		Website [Company's website]		String 60
2.3.12	*	SelfBillingIndicator	Indicator of the existence of a self-billing agreement between the customer and the supplier. The field shall be filled in with «**1**» if there is an agreement and with «**0**»(zero) if there is not one.	Integer

2.4 - **Product** [Table of products/services].

This table shall present the catalogue of products and types of services used in the invoicing system, which have been operated, and also the records, which are implicit in the operations and do not exist in the table of products/services of the application. If, for instance, there is an invoice with a line of freights that does not exist in the articles' file of the application, this file shall be exported and represented as a product in the SAF-T (PT).

This table shall also show taxes, tax rates, eco taxes, parafiscal charges mentioned in the invoice and contributing or not to the taxable basis for VAT or Stamp Duty [except VAT and Stamp duty, which shall be showed in 2.5 - TaxTable (Table of taxes)].

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
2.4.1	*	ProductType	The field shall be filled in with: «**P**» - Products; «**S**» - Services; «**O**» - Others (e.g. charged freights, advance payments received or sale of assets); «**I**» - Taxes, tax rates and parafiscal charges except VAT and Stamp Duty which shall appear in table 2.5 - TaxTable.	String 1
2.4.2	*	ProductCode	The unique code in the list of products.	String 60
2.4.3		ProductGroup		String 50
2.4.4	*	ProductDescription		String 200
2.4.5	*	ProductNumberCode	The product's EAN Code (bar code) shall be used. If the EAN Code does not exist, fill in with the content of field 2.4.2 - ProductCode.	String 50

2.5 - TaxTable [Table of taxes].

This table shows the VAT regimes applied in each fiscal area and the different types of stamp duty to be paid, applicable to the lines of documents recorded in table 4 - SourceDocuments.

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
2.5.1	*	TaxTableEntry		N/A
2.5.1.1	*	TaxType	This field shall be filled in with the tax type: «**IVA**» - Value Added Tax; «**IS**» - Stamp Duty. «**NS**» - Not subject to VAT or IS.	String 3

FIELD INDEX	RE- QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
2.5.1.2	*	TaxCountryRegion	This field must be filled in with the norm **ISO 3166-1-alpha-2** In the case of the Autonomous Regions of the Azores and Madeira Island the field must be filled in with: «**PT-AC**» - Fiscal area of the Autonomous Region of the Azores; «**PT-MA**» - Fiscal area of the Autonomous Region of the Madeira Island.	String 5
2.5.1.3	*	TaxCode	In the case field 2.5.1.1 - TaxType = VAT, the field must be filled in with: «**RED**» - Reduced tax rate; «**INT**» - Intermediate tax rate «**NOR**» - Normal tax rate; «**ISE**» - Exempted; «**OUT**» - Others, applicable to the special VAT regimes. In case field 2.5.1.1 - TaxType = IS, to fill in with the correspondent code of the Stamp Duty's table. In case it is not subject to tax to fill in with **«NS»**.	String -10
2.5.1.4	*	Description [Tax description]	In the case of Stamp Duty, the field shall be filled in with the respective table code description.	String 255
2.5.1.5		TaxExpirationDate	The last legal date to apply the tax rate, in the case of alteration of the same, at the time of the taxation period in force.	Date
2.5.1.6	**	TaxPercentage	It is required to fill in this field, if we are dealing with a tax percentage. In case of exemption or not subject to tax, fill in with «**0**» (zero).	Decimal
2.5.1.7	**	TaxAmount	It is required to fill in this field, if it is a fixed stamp duty amount.	Monetary

3   -   GeneralLedgerEntries.

This table shows the accounting operations corresponding to the export period regarding the SAF-T(PT) at stake, and the opening operations shall not be object of export, as they are only showed on the table 2.1 - General Ledger, fields 2.1.3 - OpeningDebitBalance and 2.1.4 - OpeningCreditBalance.

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
3.1	*	NumberOfEntries		Integer
3.2	*	TotalDebit	Total debit of all the transactions of the selected period, entered in field 3.4.3.11.6 - DebitAmount	Monetary
3.3	*	TotalCredit	Total credit of all the transactions of the selected period, entered in field 3.4.3.11.7 - CreditAmount	Monetary
3.4		Journal		N/A
3.4.1	*	JournalID		String 30
3.4.2	*	Description		String 60
3.4.3		Transaction		N/A
3.4.3.1	*	TransactionID	The key must be built in such a way that it is unique and the only one that corresponds to the number of the accounting document, which is used to detect the physical document in the archive. So it shall result from linking together, separated by spaces, the following elements: TransactionDate, JournalID and DocArchivalNumber.	String 70
3.4.3.2	*	Period	The number of the month of the taxation period shall be indicated, from «1» to «12», counted as of the date of the start. It may also be filled in with «13», «14», «15» or «16» for transactions carried out in the last month of the taxation period, related with the assessment of the result. E.g. transactions of assessments of inventories, depreciations, adjustments or assessments of results.	Integer

FIELD INDEX	RE- QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
3.4.3.3	*	TransactionDate	The date on the supporting document shall be indicated.	Date
3.4.3.4	*	SourceID		String 30
3.4.3.5	*	Description		String 60
3.4.3.6	*	DocArchivalNumber	The number of the document in the journal shall be indicated, making possible the access to the document that generated the record.	String 20
3.4.3.7	*	TransactionType	The field shall be filled in with the following: «**N**» - Normal; «**R**» - Regularizations in the taxation period; «**A**» - Results assessment; «**J**» - Adjustments transactions.	String 1
3.4.3.8	*	GLPostingDate	Date of the transaction's record to the second. Date and time type:«**YYYY-MM-DDThh:mm.ss**». When the records are made in procedures such as in *Batch*, they may show the start date or the date of the processing ending.	Date and time
3.4.3.9	**	CustomerID	This field is required, if the transaction represents a sale to a non resident or that must be shown in Annex O of the IES/annual tax return, or a transaction that must be shown in annex I of the VAT periodic return. The record key shall be showed in table 2.2 - Customer, in field 2.2.1 - Customer ID.	String 30

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
3.4.3.10	**	SupplierID	This field is required, if the transaction represents a purchase to a non resident or that must be shown in the annex P of the IES/annual tax return. The record key shall be showed in table 2.3 - Supplier, in field 2.3.1 - Supplier ID.	String 30
3.4.3.11	*	Line		N/A
3.4.3.11.1	*	RecordID	The unique key of the record of lines of the document shall be indicated.	String 30
3.4.3.11.2	*	AccountID		String 30
3.4.3.11.3		SourceDocumentID	The type and number of the commercial document related with this line shall be showed.	String - 30
3.4.3.11.4	*	SystemEntryDate	Date of the transaction's record to the second. Date and time type: «**YYYY-MM-DDThh:mm:ss**».	Date and time
3.4.3.11.5	*	Description		String 60
3.4.3.11.6	**	DebitAmount	This field is required, if we are dealing with a debit amount.	Monetary
3.4.3.11.7	**	CreditAmount	This field is required, if we are dealing with a credit amount.	Monetary

4 - SourceDocuments

Lines without fiscal relevance must not be exported, in particular technical descriptions, installation instructions and guarantee conditions.

4.1 - SalesInvoices

This table shall present all sales documents and correcting documents issued by the company, including cancelled documents, duly marked, enabling a verification of the of the documents' numbering sequence within each documental series, which should have an annual numbering at least.

For entries until 2012-12-31, when there is a record of a sale receipt or devolution receipt or another record of an invoice or corresponding credit note, the receipt shall be indicated in the field 4.1.4.2.1 - InvoiceStatus as «F», in order to avoid a sale or cancelling duplication.

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.1		SalesInvoices	Type of documents to be exported: all documents mentioned in field 4.1.4.7 - InvoiceType	N/A
4.1.1	*	NumberOfEntries	The field shall contain the total number of documents, including the documents which content in field 4.1.4.2.1 - InvoiceStatus is «A» or «F».	Integer
4.1.2	*	TotalDebit	The field shall contain the control sum of field 4.1.4.18.11 - DebitAmount, excluding the documents which content in field 4.1.4.2.1 - InvoiceStatus is «A» or «F».	Monetary
4.1.3	*	TotalCredit	The field shall contain the control sum of field 4.1.4.18.12 - CreditAmount, excluding the documents which content in field 4.1.4.2.1 - InvoiceStatus is «A» or «F».	Monetary
4.1.4		Invoice		N/A
4.1.4.1	*	InvoiceNo	It is made of the document type internal code, followed by a space, followed by the identifier of the document series, followed by (/) and by a sequential number of the document within the series. In this field cannot exist records with the same identification. The same document type internal code can not be used for different types of documents (InvoiceType).	String 60
4.1.4.2	*	DocumentStatus		N/A

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.1.4.2.1	*	InvoiceStatus	The field must be filled in with: «**N**» - Normal; «**S**» - Self-billing; «**A**» - Cancelled document; «**F**» - Invoiced document «**R**» - Summary document for other documents created in other applications and generated in this application.	String 1
4.1.4.2.2	*	InvoiceStatusDate	Date of the last record of the document status to the second. Date and Time type: **YYYY-MM-DDThh:mm:ss**	Date and Time
4.1.4.2.3		Reason	Give the reason for the changes in the document status.	String 50
4.1.4.2.4	*	SourceID	Responsible user for the current document status.	String 30
4.1.4.2.5	*	SourceBilling	To fill in with: «**P**» - Document created in the invoicing program «**I**» - Document integrated and produced in a different invoicing program «**M**» - Recovered or manually issued document	String 1
4.1.4.3	*	Hash	The signature according to Ordinance nº 363/2010 of the 23rd of June. The field shall be filled in with «**0**» (zero), in case the certification is not required.	String 172
4.1.4.4		HashControl	Version of private key used in the creation of the signature of field 4.1.4.3. - Hash	String 40
4.1.4.5		Period	The month of the taxation period shall be indicated from «**1**» to «**12**», counting from the start.	Integer

FIELD INDEX	RE- QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.1.4.6	*	InvoiceDate	Sale document's issue date.	Date
4.1.4.7	*	InvoiceType	The field shall be filled in with: «**FT**» - Invoice; «**FS**» - Simplified Invoice issued according to article 40 of the VAT code; «**FR**» - Invoice/receipt; «**ND**» - Debit note; «**NC**» - Credit note; «**VD**» -Sale for cash and invoice/sales ticket; (a) «**TV**» - Sale ticket; (a) «**TD**» - Devolution ticket; (a) «**AA**» - Assets sales; (a) «**DA**» - Assets returns. (a) As for the insurance companies sector, the field can also be filled in with: «**RP**» - Premium or premium receipt; «**RE**» - Return insurance or receipt of return insurance; «**CS**» - Imputation to co-insurance companies; «**LD**» - Imputation to a leader co-insurance company; «**RA**» - Accepted re-insurance. (a) For data up to 2012-12-31.	String 2
4.1.4.8		SpecialRegimes		N/A
4.1.4.8.1	*	SelfBillingIndicator	The field shall be filled in with «**1**» if it concerns self-billing and otherwise with «**0**» (Zero).	Integer
4.1.4.8.2	*	CashVATSchemeIndicator	Accession indicator to the VAT cash method. Should be filled in with «**1»** in case the method has been accessed and with «**0»** (zero) if not.	Integer
4.1.4.8.3	*	ThirdPartiesBillingIndicator	Should be filled in with «**1»** for invoices issued on behalf of third persons and with «**0**» (zero) if not.	Integer

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.1.4.9	*	SourceID	User who created the document.	String 30
4.1.4.10	**	EACCode [Economic activity code]	Code of the economic activity to which the document relates shall be indicated.	String 5
4.1.4.11	*	SystemEntryDate	Date of the last time the record was saved at the time of signing. Shall include hour, minute and second. Date and time type: **«YYYY-MM-DDThh:mm:ss».**	Date and time
4.1.4.12	**	TransactionID	It is required to fill in this field, if it is an integrated system with field 1.4 - TaxAccountingBasis =«I». The unique key of table 3 - GeneralLedgerEntries of the transaction where this document was entered, respecting the rule defined for field 3.4.3.1 - TransactionID.	String 70
4.1.4.13	*	CustomerID	The unique key of table 2.2 - Customer, respecting the rule defined for field 2.2.1 - CustomerID.	String 30
4.1.4.14		ShipTo	Information about the place and delivery date of the products that are sold to the client, or anyone assigned by him in the case of triangular transactions.	N/A
4.1.4.14.1		DeliveryID	In case of triangular transactions the delivery place and tax number of the recipient should be mentioned.	String 255
4.1.4.14.2		DeliveryDate		Date
4.1.4.14.3		WarehouseID [Identification of the destination warehouse]		String 50
4.1.4.14.4		LocationID [Location of goods in the warehouse]		String- 30
4.1.4.14.5		Address		N/A

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.1.4.14.5.1		BuildingNumber		String 10
4.1.4.14.5.2		StreetName		String 90
4.1.4.14.5.3	*	AddressDetail	This field shall include the street name, building number and floor, if applicable.	String 100
4.1.4.14.5.4	*	City		String 50
4.1.4.14.5.5	*	PostalCode		String 20
4.1.4.14.5.6		Region		String 50
4.1.4.14.5.7	*	Country	This field shall be filled in according to norm **ISO 3166-alpha-2**.	String 2
4.1.4.14.15		ShipFrom	Information about the place and date of the shipping of the goods sold to the customer.	N/A
4.1.4.15.1		DeliveryID		String 255
4.1.4.15.2		DeliveryDate		Data
4.1.4.15.3		WarehouseID [Identification of the departure warehouse]		String 50
4.1.4.15.4		LocationID [Location of goods in the warehouse]		String 30
4.1.4.15.5		Address		N/A
4.1.4.15.5.1		BuildingNumber		String 10
4.1.4.15.5.2		StreetName		String 90
4.1.4.15.5.3	*	AddressDetail	This field shall include the street name, building number and floor, if applicable.	String 100
4.1.4.15.5.4	*	City		String 50
4.1.4.15.5.5	*	PostalCode		String 20
4.1.4.15.5.6		Region		String 50

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.1.4.15.5.7	*	Country	This field shall be filled in according to norm **ISO 3166-alpha-2**.	String 2
4.1.4.16		MovementEndTime [Date and time of the end of the transport]	Date and time type «**YYYY-MM-DDThh:mm:ss**», «**ss**» may be «**00**» if no specific information is available.	Date and Time
4.1.4.17		MovementStartTime [Date and time of the beginning of the transport]	Date and time type «**YYYY-MM-DDThh:mm:ss**», «**ss**» may be «**00**» if no specific information is available.	Date and Time
4.1.4.18	*	Line		N/A
4.1.4.18.1	*	LineNumber	Lines shall be exported following the same order of the original (and must be unique within the document).	Integer
4.1.4.18.2		OrderReferences	When more than one reference is needed, this field may be created as many times as needed.	N/A
4.1.4.18.2.1		OriginatingON	The type, series and number of the document shall be indicated.	String 60
			In case the document is included in SAF-T (PT), the numbering structure of the field of origin shall be used.	
4.1.4.18.2.2		OrderDate		Date
4.1.4.18.3	*	ProductCode	Record Key related to table 2.4 - Product in field 2.4.2 - ProductCode.	String 60
4.1.4.18.4	*	ProductDescription	Description of the invoice line, related to table 2.4 - Product in field 2.4.4 - ProductDescriptiom.	String 200
4.1.4.18.5	*	Quantity		Decimal
4.1.4.18.6	*	UnitOfMeasure		String 20
4.1.4.18.7	*	UnitPrice	Price per Unit without tax, and after the deduction of the line and header discounts.	Monetary
4.1.4.18.8	*	TaxPointDate	Date of the dispatch of the goods or of the delivery of the service.	Date
			The field shall be filled in with the date of shipment note/dispatch, if there is one.	
			If there is more than one shipment note/dispatch, the oldest date should be indicated.	

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.1.4.18.9		References	References to invoices on the correspondent correcting documents.	N/A
4.14.18.9.1		Reference	Reference to the invoice or simplified invoice, using its unique identification if existing in the respective systems. The numbering structure of the field of origin shall be used.	String 60
4.14.18.9.2		Reason	Reason for issuing the document	String 50
4.1.4.18.10	*	Description	Line description of the document	String 200
4.1.4.18.11	**	DebitAmount	Value of the line of the documents to be entered as debit on the sales account. Amount after the deduction of the line and header discounts.	Monetary
4.1.4.18.12	**	CreditAmount	Value of the line of the documents to be entered as credit on the sales account. Amount after the deduction of the line and header discounts.	Monetary
4.1.4.18.13	*	Tax		N/A
4.1.4.18.13.1	*	TaxType	This field shall be filled in with the tax type: «**IVA**» - Value Added Tax; «**IS**» - Stamp Duty. «**NS**» - Not subject IVA or IS	String 3
4.1.4.18.13.2	*	TaxCountryRegion	The field shall be filled in according to norm **ISO 3166-1-alpha-2.** In the case of the Autonomous Regions of the Azores and Madeira Island it must be filled in with: «**PT-AC**» - Fiscal area of the Autonomous Region of the Azores; «**PT-MA**» - Fiscal area of the Autonomous Region of the Madeira Island.	String 5

FIELD INDEX	RE- QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.1.4.18.13.3	*	TaxCode	Tax rate code in the table of taxes. In case the 4.1.4.18.13.1 - TaxType = «VAT», the field must be filled in with: «**RED**» - Reduced tax rate; «**INT**» - Intermediate tax rate; «**NOR**» - Normal tax rate; «**ISE**» - Exempted; «**OUT**» - Others, applicable to the special VAT regimes. In the case of field 4.1.4.18.13.1 - TaxType = «**IS**», the field shall be filled in with the correspondent code. In case it is not subject to tax, fill in with «**NS**».	String 10
4.1.4.18.13.4	**	TaxPercentage	When it deals with a tax rate percentage it is required to fill in this field. Percentage of the tax rate corresponding to the tax applicable to field 4.4.4.18.11 - DebitAmount or to field 4.1.4.18.12 - CreditAmount. In case of exemption or not subject to tax, fill in with «**0**» (zero).	Decimal
4.1.4.18.13.5	**	TaxAmount	In case of a stamp duty fixed amount, it is required to fill in this field.	Monetary
4.1.4.18.14	**	TaxExemptionReason	When field 4.1.4.18.13.4 - TaxPercentage or field 4.1.4.18.13.5 - TaxAmount are equal to zero, it is required to fill in this field. Reference to the applicable legal rule/procedure must be referred. This field shall also be filled in, for the cases not subject to tax mentioned on table 2.5 - TaxTable.	String 60

FIELD INDEX	RE- QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.1.4.18.15		SettlementAmount	Shall present all the discounts (the proportion of global discounts for this line and the specific of the same line) affecting the amount on field 4.1.4.19.3 - GrossTotal.	Monetary
4.1.4.19		DocumentTotals		N/A
4.1.4.19.1	*	TaxPayable		Monetary
4.1.4.19.2	*	NetTotal	This field shall not include the amounts regarding to the taxes existing in table 2.5 - TaxTable.	Monetary
4.1.4.19.3	*	GrossTotal	This field shall not include eventual withhold amounts mentioned in field 4.1.4.20 - WithholdingTax.	Monetary
4.1.4.19.4		Currency	This structure is mandatory if the document is issued in a foreign currency.	N/A
4.1.4.19.4.1	*	CurrencyCode	In the case of foreign currency, the field shall be filled in according to norm **ISO 4217**.	String 3
4.1.4.19.4.2	*	CurrencyAmount	Value of field 4.1.4.19.3 - GrossTotal in the original currency of the document.	Monetary
4.1.4.19.4.3		ExchangeRate	The exchange rate used in the conversion into EUR shall be mentioned.	Decimal
4.1.4.19.5		Settlement	Agreements or payment methods	N/A
4.1.4.19.5.1		SettlementDiscount	To fill in with the discount agreements to apply in the future on the current value.	String 30
4.1.4.19.5.2		SettlementAmount	Value of the future discount not affecting the present document value indicated in field 4.1.4.19.3 - GrossTotal.	Monetary

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.1.4.19.5.3		SettlementDate	To fill in the date agreed for the payment with discount.	Date
4.1.4.19.5.4		PaymentTerms	Agreements, payment deadline or deadlines for special VAT schemes.	String 100
4.1.4.19.6		Payment	Payment method used. In case of mixed payments, the amounts shall be indicated by type of mean of payment and date of payment.	N/A
4.1.4.19.6.1	*	PaymentMechanism	The field shall be filled in with: «**CC**» - Credit Card; «**CD**» - Debit card; «**CH**» - Bank cheque; «**CO**» - Gift cheque or gift card; «**CS**» - Balance compensation in current account; «**DE**» - Electronic Money, for example, on fidelity or points cards; «**LC**» - Commercial Bill; «**MB**» - Payment references for ATM; «**NU**» - Cash; «**OU**» - Other means not mentioned; «**PR**» - Exchange of goods; «**TB**» - Banking transfer or authorized direct debit; «**TR**» - Restaurant ticket.	String 2
4.1.4.19.6.2	*	PaymentAmount	Amount for each mean of payment.	Monetary

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.1.4.19.6.3	*	PaymentDate		Date
4.1.4.20		WithholdingTax		N/A
4.1.4.20.1		WithholdingTaxType	This field shall be filled in with the type of withheld tax: «**IRS**» - Personal income tax «**IR**C» - Corporate income tax «**IS**» - Stamp Duty	String-3
4.1.4.20.2		WithholdingTaxDescription	Indicate the applicable legal framework. In the case of Stamp Duty, the field shall be filled in with the corresponding table code. In case the TaxType code = «**IS»**, fill in the code of the correspondent table code description.	String 60
4.1.4.20.3	*	WithholdingTaxAmount	To fill in with the withheld tax amount.	Monetary

4.2 - MovementOfGoods

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.2		MovementOfGoods [Movement of Goods]	The documents to be exported are in particular transport guides or delivery notes, that serve as transport documents, as provided for under the "Regime de bens em circulação" [Goods Circulation Regime], approved by the Decree n.º 147/2003 of the 11th of July. The documents listed under table 4.1 –SalesInvoices also used as transport documents (invoices for example) shall not be exported here.	N/A
4.2.1	*	NumberOfMovementLines	The field shall contain the total number of lines relevant for tax purposes, regarding the documents of the period, including the lines of the documents which content in field 4.2.3.2.1. - MovementStatus, is type «A».	Integer
4.2.2	*	TotalQuantityIssued	The field shall contain the control sum of field 4.2.3.20.5 - Quantity, excluding the lines of the documents which content in field 4.2.3.2.1. - MovementStatus, is type «A».	Decimal
4.2.3		StockMovement		N/A
4.2.3.1	*	DocumentNumber	This identification is sequentially composed by following elements: the document type internal code, followed by a space, followed by the identifier of the document series, followed by (/) and by the sequential number of that document within the series. This field does not allow records with the same identification. For different document types (MovementType), it is not possible to use the same document type internal code.	String 60

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.2.3.2	*	DocumentStatus		N/A
4.2.3.2.1.	*	MovementSatus	The field must be filled in with: «**N**» - Normal; «**T**» - On behalf of third parties; «**A**» - Cancelled document; «**F**» - Document issued, when for the same document there is also on table 4.1. - SalesInvoices the corresponding invoice or simplified invoice. «**R**» - Summary document for other documents created in other applications and generated in this application.	String 1
4.2.3.2.2	*	MovementstatusDate	Date of the last record of the document status to the second.. Date and time type: YYYY-MM-DDThh:mm:ss	Date and time
4.2.3.2.3		Reason	The reason leading to a change of document status shall be given.	String 50
4.2.3.2.4.	*	Source ID	User responsible for the current document status.	String 30
4.2.3.2.5.	*	SourceBilling	Shall be filled in with: «**P**» - Document produced in the application; «**I**» - Document integrated and produced in another application; «**M**» - Recovered or manually issued document.	String 1
4.2.3.3.	*	Hash	The signature in the terms of Ordinance nº 363/2010 of the 23rd of June. The field shall be filled in with «**0**» (zero), in case the certification is not required.	String 172
4.2.3.4.		HashControl	Version of the private key used in the creation of signature of field 4.2.3.3. - Hash.	String 40

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.2.3.5.		Period	The month of the taxation period shall be indicated from «**1**» to «**12**», counting from the start.	Integer
4.2.3.6.	*	MovementDate	Date of issue of the transport document	Date
4.2.3.7.	*	MovementType	Shall be filled in with: «**GR**» - Delivery note; «**GT**» - Transport guide (include here the global transport documents); «**GA**» - Transport document for own fixed assets «**GC**» - Consignment note «**GD**» - Return note	String 2
4.2.3.8.	*	SystemEntryDate	Date of the last time the record was saved at the time of signing. Shall include hour, minute and second. Date and time type: «**YYYY-MM-DDThh:mm:ss**».	Date and time
4.2.3.9.	**	TransactionID	It is required to fill in this field, if it is an integrated system with a permanent inventory with field 1.4. - TaxAccountingBasis = «**I**». The unique key of table 3 - GeneralLedgerEntries shall be indicated, where this stock movement document has been entered, complying with the rule defined for field 3.4.3.1 - TransactionID.	String 70
4.2.3.10	**	CustomerID	The unique key of table 2.2 - Customer complying with rule defined for field 2.2.1 - CustomerID. In case of bills/notes without recipient, the generic customer of table 2.2 - Customer shall be used. This field shall also be filled out in case of transport documents referring to movements of goods of the sender himself.	String 30

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.2.3.11	**	SupplierID	The unique key of table 2.3 - Supplier, complying with rule defined for field 2.3.1 - SupplierID, in case of return notes or transport notes regarding movable assets produced or assembled according to an order of materials supplied for this purpose by the owner (work from materials supplied without the ownership being transferred).	String 30
4.2.3.12	*	SourceID	User who created the document	String 30
4.2.3.13		EACCode	Code of the economic activity to which the document relates shall be indicated.	String 5
4.2.3.14.		MovementComments		String 60
4.2.3.15.		ShipTo	Information about the delivery place and date, where and when the goods have been made available for the client, or anyone assigned by him in the case of triangular transactions.	N/A
4.2.3.15.1.		DeliveryID	For triangular operations, the delivery place and tax number of the recipient should be indicated.	String 30
4.2.3.15.2		DeliveryDate		Date
4.2.3.15.3		WarehouseID [Identification of the destination warehouse]		String 50
4.2.3.15.4		LocationID [Location of goods in the warehouse]		String 30
4.2.3.15.5		Address		N/A
4.2.3.15.5.1.		BuildingNumber		String 10
4.2.3.15.5.2.		StreetName		String 90
4.2.3.15.5.3	*	AddressDetail	This field shall include the street name, building number and floor, if applicable.	String 100

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.2.3.15.5.4	*	City		String 50
4.2.3.15.5.5	*	PostalCode		String 20
4.2.3.15.5.6		Region		String 50
4.2.3.15.5.7	*	Country	This field shall be filled in according to norm **ISO 3166-alpha-2**.	String 2
4.2.3.16		ShipFrom	Information about the place and date of the shipping of the articles sold to the customer.	N/A
4.2.3.16.1		DeliveryID	License plate number of the transport vehicle should be indicated in this field.	String 255
4.2.3.16.2		DeliveryDate		Date
4.2.3.16.3		WarehouseID [Identification of the departure warehouse]		String 50
4.2.3.16.4		LocationID [Location of goods in the warehouse]		String 30
4.2.3.16.5		Address		N/A
4.2.3.16.5.1.		BuildingNumber		String 10
4.2.3.16.5.2		StreetName		String 90
4.2.3.16.5.3	*	AddressDetail	This field shall include the street name, building number and floor, if applicable.	String 100
4.2.3.16.5.4	*	City		String 50
4.2.3.16.5.5	*	PostalCode		String 20
4.2.3.16.5.6		Region		String 50
4.2.3.16.5.7	*	Country	This field shall be filled in according to norm **ISO 3166-alpha-2**.	String 2
4.2.3.17		MovementEndTime	Date and time: «**YYYY-MM-DDThh:mm:ss**», where «ss» may be «**00**», in case of lack of precise information.	Date and time

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.2.3.18	*	MovementStartTime	Date and time: «**YYYY-MM-DDThh:mm:ss**», where «ss» may be «**00**», in case of lack of precise information.	Date and time
4.2.3.19		ATDocCodeID	Identification code given by the TaxAuthority to the document, according to Decree nº 147/2003, of the 11th of July.	String 200
4.2.3..20	*	Line		N/A
4.2.3..20.1	*	LineNumber	Lines shall be exported following the same order of the original.	Integer
4.2.3.20.2		OrderReferences	In case more than one reference is needed, this field may be created as many times as needed.	N/A
4.2.3.20.2.1		OriginatingON	In case the document is included in SAF-T (PT) the number structure of the field of origin should be used.	String 60
4.2.3.20.2.2		OrderDate		Date
4.2.3.20.3	*	ProductCode	Record Key in table 2.4 - Product in field 2.4.2 - ProductCode	String 60
4.2.3.20.4	*	ProductDescription	Description of the invoice line, related to table 2.4. - Product in field 2.4.4. - ProductDescription table.	String 200
4.2.3.20.5	*	Quantity		Decimal
4.2.3.20.6	*	UnitOfMeasure		String 20
4.2.3.20.7	*	UnitPrice	Price per Unit without tax, and after the deduction of the line and header discounts. Documents without a value shall be filled in with «**0.00**».	Monetary
4.2.3.20.8	*	Description	Description of the document line.	String 200
4.2.3.20.9	**	DebitAmount	To fill in for entries of goods with a value. If no value, fill in with «**0.00**».	Monetary
4.2.3.20.10	**	CreditAmount	To fill in for exit of goods. If no value, fill in with «**0.00**».	Monetary

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.2.3.20.11	**	Tax	Only for documents with a value.	N/A
4.2.3.20.11.1.	*	TaxType	This field shall be filled in with: «**VAT**» - Value Added Tax, «**NS**» - Not subject to VAT.	String 3
4.2.3.20.11.2.	*	TaxCountryRegion	The field shall be filled in according to norm **ISO 3166-1-alpha-2.** In the case of the Autonomous Regions of the Azores and Madeira Island it must be filled in with: «**PT-AC**» - Fiscal area of the Autonomous Region of the Azores; «**PT-MA**» - Fiscal area of the Autonomous Region of the Madeira Island.	String 5
4.2.3.20.11.3	*	TaxCode	Tax rate code in the table of taxes. Shall be filled in with: «**RED**» - Reduced tax rate; «**INT**» - Intermediate tax rate; «**NOR**» - Normal tax rate; «**ISE**» - Exempted; «**OUT**» - Other, applicable to the special VAT regimes. In case of not subject to tax, to fill in with «**NS**».	String 10
4.2.3.20.11.4	*	TaxPercentage	Percentage of the tax rate corresponding to the tax applicable to the field 4.2.3.20.9 - Debitamount or to field 4.2.3.20.10 - CreditAmount. In case of exemption or not subject to tax, fill in with «**0**» (zero).	Decimal

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.2.3.20.12	**	TaxExemptionReason	When the TaxPercentage field - 4.2.3.20.11.4 is equal to «**0**» (zero), it is required to fill in this field, referring to the applicable legal rule/procedure. When the documents have not yet a determined or mentioned tax amount, to fill in with the designation «**Documento sem imposto calculado**» (document without calculated tax).	String 60
4.2.3.20.13		SettlementAmount	Shall present all the discounts (the proportion of global discounts for this line and the specific of the same line) affecting the amount on field 4.2.3.21.3 - GrossTotal.	Monetary
4.2.3.21	*	DocumentTotals		N/A
4.2.3.21.1	*	TaxPayable	In case the document has not a value, fill in with «**0.00**».	Monetary
4.2.3.21.2	*	NetTotal	This field shall not include the amounts regarding the taxes referred to in the TaxTable. In case the document has not a value, fill in with «**0.00**».	Monetary
4.2.3.21.3	*	GrossTotal	In case the document has not a value, fill in with «**0.00**».	Monetary
4.2.3.21.4		Currency	This structure is mandatory if the document is issued in a foreign currency.	N/A
4.2.3.21.4.1	*	CurrencyCode	In the case of foreign currency, the field shall be filled in according to **ISO 4217**.	String 3
4.2.3.21.4.2	*	CurrencyAmount	Value of field 4.2.3.21.3 - GrossTotal in the original currency of the document.	Monetary
4.2.3.21.4.3		ExchangeRate	The exchange rate used in the conversion into EUR shall be mentioned.	Decimal

4.3 - WorkingDocuments.

In this table shall be exported any other documents issued, apart from its designation, to be presented to the costumer as a proof of delivery of the goods of providing of services, even when subject to later invoicing.

This table shall not include the documents required to be exported in tables:

      4.1 - SalesInvoices

      4.2 - MovementOfGoods.

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.3		WorkingDocuments		N/A
4.3.1	*	NumberOfEntries	The field shall contain the total number of documents, including documents which content in field 4.3.4.2.1 - WorkStatus is «**A**».	Integer
4.3.2	*	TotalDebit	The field shall contain the control sum of the field 4.3.4.12.10 -DebitAmount, excluding the documents which content in field 4.3.4.2.1 - WorkStatus is «**A**».	Monetary
4.1.3	*	TotalCredit	The field shall contain the control sum of the field 4.3.4.12.11 -CreditAmount, excluding the documents which content in field 4.3.4.2.1 - WorkStatus is «**A**»..	Monetary
4.3.4		WorkDocument		N/A
4.3.4.1	*	DocumentNumber	This identification is a sequential composition of following elements: the document type internal code, followed by a space, followed by the identifier of the document series, followed by (/) and by a sequential number of the document within the series. Records with the same identification are not allowed in this field. The same document type internal code cannot be used for a different type of document (WorkType).	String 60

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.3.4.2	*	DocumentStatus		N/A
4.3.4.2.1	*	WorkStatus	The field must be filled in with: «**N**» - Normal; «**A**» - Cancelled document; «**F**» - Invoiced document, when for the same document there is also on table 4.1. - SalesInvoices, the corresponding invoice or simplified invoice.	String 1
4.3.4.2.2.	*	WorkStatusDate	Date of the last storage of the document status to the second. Date and time type: «**YYYY-MM-DDThh:mm:ss**».	Date and Time
4.3.4.2.3		Reason	The reason leading to the change in the document status shall be presented.	String 50
4.3.4.2.4	*	SourceID	User responsible for the current document status.	String 30
4.3.4.2.5	*	SourceBilling	To fill in with : «**P**» - Document produced in the application; «**I**» - Document integrated and produced in a different application; «**M**» - Recovered or manually issued document.	String 1
4.3.4.3	*	Hash	The signature according to ordinance nº 363/2010 of the 23rd of June. The field shall be filled in with «**0**» (zero), in case no certification is required.	String 172
4.3.4.4		HashControl	Version of private key used in the creation of the signature of field 4.3.4.3. - Hash	String 40
4.3.4.5		Period	The month of the taxation period shall be indicated from «**1**» to «**12**», counting from the start.	Integer

FIELD INDEX	RE- QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.3.4.6	*	WorkDate	Document's issue date.	Date
4.3.4.7	*	WorkType	The field shall be filled in with: «**DC**» - Issued documents to be presented to customers as a proof of delivery of goods or services. «**FC»** - Consignment invoice according to art. 38 of the Portuguese VAT Code.	String 2
4.3.4.8	*	SourceID	User who created the document	String 30
4.3.4.9		EACCode	Code of the economic activity to which the document relates shall be indicated.	String 5
4.3.4.10	*	SystemEntryDate	Date of the last time the record was saved at the time of signing. Shall include hour, minute and second. Date and time type: «**YYYY-MM-DDThh:mm:ss**».	Date and Time
4.3.4.11	*	CustomerID	The unique key of the table 2.2 - Customer respecting the rule defined for 2.2.1 - CustomerID.	String 30
4.3.4.12	*	Line		N/A
4.3.4.12.1	*	LineNumber	The lines shall be exported in the same order as they appear on the original document.	Integer
4.3.4.12.2		OrderReferences	In case more than one reference is needed, this field may be generated as many times as necessary.	N/A
4.3.4.12.2.1		OriginatingOn	In case the document is in the SAF-T(PT) the number structure of the field of origin should be used.	String 60
4.3.4.12.2.2		OrderDate		Date
4.3.4.12.3	*	ProductCode	Key of the record in table 2.4 - Product, in field 2.4.2 - ProductCode	String 60
4.3.4.12.4	*	ProductDescription	Description of the invoice line linked to table 2.4 - Product, in field 2.4.4. - ProductDescription.	String 200

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.3.4.12.5	*	Quantity		Decimal
4.3.4.12.6	*	UnitOfMeasure		String 20
4.3.4.12.7	*	UnitPrice	Price per Unit without tax, and after the deduction of the line and header discounts	Monetary
4.3.4.12.8	*	TaxPointDate	Date of the dispatch of the goods or of the delivery of the service.	Date
4.3.4.12.9	*	Description	Description of the line of the document.	String 200
4.3.4.12.10	**	DebitAmount	Amount of the line of the debit documents. This amount is without tax, after the deduction of the line and header discounts.	Monetary
4.3.4.12.11	**	CreditAmount	Amount of the line of the credit documents. This amount is without tax, after the deduction of the line and header discounts.	Monetary
4.3.4.12.12	**	Tax	This structure shall only be created for documents with a value.	N/A
4.3.4.12.12.1	*	TaxType	This field shall be filled in with the tax type. It must be filled in when the field 4.3.4.12.12.4 - TaxPercentage or field 4.3.4.12.12.5 - TaxAmount are different from zero. It shall be filled in with: «**IVA**» - Value Added Tax; «**IS**» - Stamp Duty. «**NS**» - Not subject to VAT or Stamp Duty	String 3
4.3.4.12.12.2	*	TaxCountryRegion	The field shall be filled in according to norm **ISO 3166-1-alpha-2.** In the case of the Autonomous Regions of the Azores and Madeira Island it must be filled in with:	String 5

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
			«**PT-AC**» - Fiscal area of the Autonomous Region of the Azores;	
			«**PT-MA**» - Fiscal area of the Autonomous Region of the Madeira Island.	
4.3.4.12.12.3	*	TaxCode	Tax rate code in the table of taxes.	String 10
			In case the field 4.3.4.12.12.1.-TaxType = «**IVA**», must be filled in with:	
			«**RED**» - Reduced tax rate;	
			«**INT**» - Intermediate tax rate;	
			«**NOR**» - Normal tax rate;	
			«**ISE**» - Exempted;	
			«**OUT**» - Others, applicable to the special VAT regimes.	
			In the case of TaxType = «**IS**», the field shall be filled in with the respective table code.	
			In case of amount not subject to tax, to fill in with «**NS**».	
4.3.4.12.12.4	**	TaxPercentage	When dealing with a tax percentage it is required to fill in this field.	Decimal
			The tax percentage corresponds to the tax applicable to field 4.3.4.12.10 - DebitAmount or to field 4.3.4.12.11 - CreditAmount.	
			In case the amount is not subject to tax, fill this field in with «**0**».	
4.3.4.12.12.5	**	TaxAmount	In the case of a stamp duty fixed amount, it is required to fill in this field.	Monetary

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.3.4.12.13	**	TaxExemptionReason	When fields 4.3.4.12.12.4 - TaxPercentage or 4.3.4.12.12.5 - TaxAmount fields are equal to zero, it is required to fill in this field. It must be referred to the applicable legal rule/procedure. In case of documents without determined or mentioned tax, the field shall be filled in with the designation «**Documento sem imposto calculado»** (Document without calculated tax). This field should also be filled in, for the cases not subject to tax mentioned on table 2.5 - TaxTable.	String 60
4.3.4.12.14		SettlementAmount		Monetary
4.3.4.13	*	DocumentTotals		N/A
4.3.4.13.1	*	TaxPayable	When the document has not a value, this field should be filled in with «**0»**	Monetary
4.3.4.13.2	*	NetTotal [Total of the document without taxes]	This field shall not include the amounts regarding the taxes existing in table 2.5 - TaxTable. When the document has not a value, this field shall be filled in with «**0.00»**.	Monetary
4.3.4.13.3	*	GrossTotal [Total of the Documents with taxes]	When the document has not a value, this field shall be filled out with «**0.00»**.	Monetary
4.3.4.13.4		Currency	This structure is mandatory if the document is issued in a foreign currency.	N/A
4.3.4.13.4.1	*	CurrencyCode	In the case of foreign currency, the field shall be filled in according to **ISO 4217**.	String 3
4.3.4.13.4.2	*	CurrencyAmount	Value in field 4.3.4.13.3 - GrossTotal in the original currency of the document.	Monetary
4.3.4.13.4.3		ExchangeRate	To fill in the rate used in the exchange into EUR.	Decimal

4.4 - Payments

Receipts issued after the entry into force of this structure should be exported on this table.

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.4.		Payments	Export the documents mentioned on field 4.4.4.5. - PaymentType.	N/A
4.4.1.	*	NumberOfEntries	The field shall contain the total number of issued receipts, including the documents which content in field 4.4.4.8.1 - PaymentStatus is type «**A**».	Integer
4.4.2.	*	TotalDebit	The field shall contain the control sum of field 4.4.4.13.4 - DebitAmount, excluding the documents which content in field.4.4.8.1. - PaymentStatus is «**A**».	Monetary
4.4.3.	*	TotalCredit	The field shall contain the control sum of field 4.4.4.13.5 - CreditAmount, excluding the documents which content in field 4.4.4.8.1. - PaymentStatus is «**A**».	Monetary
4.4.4.		Payment		N/A
4.4.4.1.	*	PaymentRefNo	This identification is a sequential composition of following elements: the receipt type internal code created by the application, space, receipt series identifier, slash (/) and sequential number of the receipt within the series. Records with the same identification are not allowed in this field. The same receipt type internal code cannot be used in different types of receipts (PaymentType).	String 60
4.4.4.2.		Period	The month of the taxation period shall be indicated from «1» to «12», counting from the start.	Integer

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.4.4.3.	**	TransactionID	It is required to fill in this field, if it is an integrated system with field 1.4 - TaxAccountingBasis =«I». The unique key of table 3 - GeneralLedgerEntries of the transaction where this document has been recorded, according to the rule defined for field 3.4.3.1-TransactionID.	String 70
4.4.4.4.	*	TransactionDate	Receipt's issuing date.	Date
4.4.4.5.	*	PaymentType	To fill in with: «RC» - Receipt issued according to the Cash VAT regime (including advance payments in this regime); «RG» - Other issued receipts.	String 2
4.4.4.6.		Description		String 200
4.4.4.7.		SystemID	Unique receipt number generated internally by the application.	String 35
4.4.4.8.	*	DocumentStatus		N/A
4.4.4.8.1.	*	PaymentStatus	To fill in with: «N» - Normal receipt in force; «A» - Cancelled Receipt.	String 1
4.4.4.8.2.	*	PaymentStatusDate	Date of the last record of the receipt status to the second. Date and time type: «YYYY-MM-DDThh:mm:ss».	Date and Time
4.4.4.8.3.		Reason	Reason for changing the receipt status.	String 50
4.4.4.8.4.	*	SourceID	User responsible for the current receipt status.	String 30
4.4.4.8.5.	*	SourcePayment	To be filled in with: «P» - Receipt created in the application; «I» - Receipt integrated and produced in a different application; «M» - Recovered or manually issued receipt.	String 1

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.4.4.9.		PaymentMethod	Indicate the payment method. In case of mixed payments, the amounts should be mentioned by payment type and date.	N/A
4.4.4.9.1.	*	PaymentMechanism	Should be filled in with: «**CC**» - Credit Card; «**CD**» - Debit Card; «**CH**» - Bank cheque; «**CO**» - Gift cheque or gift card; «**CS»** - Balance compensation in the current account; **«DE**» - Electronic cash, for example, on fidelity or points cards; **«LC**» - Commercial Bill; «**MB**» - Payment references for ATM «**NU**» - Cash; **«OU»** - Other means not mentioned; **«PR»** - Exchange of goods; «**TB**» - Banking transfer or authorized direct debit; «**TR»** - Restaurant ticket.	String 2
4.4.4.9.2.	*	PaymentAmount	Amount for each mean of payment.	Monetary
4.4.4.9.3.	*	PaymentDate		Date
4.4.4.10.	*	SourceID	User who created the document.	String 30
4.4.4.11.	*	SystemEntryDate	Date of the last time the record was saved. Shall include hour, minute and second. Date and time type: «**YYYY-MM-DDThh:mm:ss»**.	Date and Time
4.4.4.12.	*	CustomerID	Unique key of table 2.2. - Customer respecting the rule defined for field 2.2.1. - CustomerID.	String 30

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.4.4.13.	*	Line		N/A
4.4.4.13.1.	*	LineNumber	Lines should be exported in the same order as on the original receipt.	Integer
4.4.4.13.2.	*	SourceDocumentID	When more than one reference is necessary, this field may be generated as many times as necessary.	N/A
4.4.4.13.2.1.	*	OriginatingON	Indicate type, series and number of the invoice or document amending the latter, to be paid.

In case the mentioned document is included in the SAF-T(PT) the number structure of field 4.1.4.1 - InvoiceNo on table 4.1. - SalesInvoices.should be used. | String 60 |
4.4.4.13.2.2.	*	InvoiceDate	Mention the date on the invoice or any amendment document for payment.	Date
4.4.4.13.2.3.		Description	Description line of the receipt.	String 200
4.4.4.13.3.		SettlementAmount	Discounts granted upon payment of this document.	Monetary
4.4.4.13.4.	**	DebitAmount	Amount of the line of the receipt regarding the amending document without taxes or discounts.	Monetary
4.4.4.13.5.	**	CreditAmount	Amount of the line of the receipt regarding the invoice or amending document without taxes or discounts.	Monetary
4.4.4.13.6.		Tax	On the receipts of the VAT cash regime a line should be mentioned for each different VAT rate on the correspondent invoice.	N/A

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.4.4.13.6.1.	*	TaxType	This field shall be filled in with the tax type. Fill in with: «**IVA**» - Value Added Tax, for the VAT cash regime; «**IS**» - Stamp duty; and «**NS»** - Not subject to VAT or Stamp Duty.	String 3
4.4.4.13.6.2.	*	TaxCountryRegion	Fill in according to norm **ISO 3166 - 1- alpha-2**. In the case of the Autonomous Regions of the Azores and Madeira Island it must be filled in with: «**PT-AC**» - Fiscal area of the Autonomous Region of the Azores; «**PT-MA**» - Fiscal area of the Autonomous Region of the Madeira Island.	String 5
4.4.4.13.6.3.	*	TaxCode	Tax rate code in the table of taxes. In case the field 4.4.4.13.16.1. - TaxType = «**IVA**», fill in with: «**RED**» - Reduced rate; «**INT**» - Intermediate Rate; «**NOR»** - Normal rate; «**ISE**» - Exempted; «**OUT**» - Other, applicable to the special VAT regimes. In case field 2.5.1.1. - TaxType = «**IS**», fill in with the correspondent table code. In case of non taxable amounts fill in with «**NA**».	String 10

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.4.4.13.6.4.	**	TaxPercentage	Mandatory when regarding a tax percentage. The tax percentage corresponds to the tax applicable to field 4.4.4.13.4. - DebitAmount or to field 4.4.4.13.5. - CreditAmount. In case of exemption or if not taxable fill in with «0» (zero).	Decimal
4.4.4.13.6.5.	**	TaxAmount	Mandatory field when regarding a fixed stamp duty amount.	Monetary
4.4.4.13.7.	**	TaxExemptionReason	Mandatory field when fields 4.4.4.13.6.4 - TaxPercentage or 4.4.4.13.6.5 - TaxAmount are equal to zero («0»). Reference to the applicable legal rule/procedure must be referred. This field shall also be filled in, in cases not subject to tax mentioned on table 2.5 - TaxTable	String 60
4.4.4.14.	*	DocumentTotals		N/A
4.4.4.14.1.	*	TaxPayable		Monetary
4.4.4.14.2.	*	NetTotal	This field shall not include the amounts regarding the taxes existing in table 2.5 - TaxTable.	Monetary
4.4.4.14.3.	*	GrossTotal	This field should not reflect any withholdings mentioned in field 4.4.4.17. - WithholdingTax	Monetary
4.4.4.15.		Settlement	Agreements regarding payment discounts.	N/A
4.4.4.15.1.1.	*	SettlementAmount	Total of the awarded discounts regarding this payment.	Monetary
4.4.4.16.		Currency	This structure is mandatory in case the document is issued in a foreign currency.	N/A
4.4.4.16.1.	*	CurrencyCode	In case of foreign currency, fill in according to norm ISO 4217.	String 3
4.4.4.16.2.	*	CurrencyAmount	Value of field 4.4.4.14.3. - GrossTotal in the document's original currency.	Monetary

FIELD INDEX	RE-QUIRED	FIELD'S NAME	TECHNICAL NOTES	FORMAT (VALIDATED ON XSD FILE)
4.4.4.16.3.	*	ExchangeRate	Indicate the exchange rate used for EUR conversion.	Decimal
4.4.4.17.		WithholdingTax		N/A
4.4.4.17.1.		WithholdingTaxType	Indicate the type of withholding tax in this field, filling in: «**IRS**» - Personal income tax; «**IRC»** - Corporate income tax; «**IS»** - Stamp Duty.	String 3
4.4.4.17.2.		WithholdingTaxDescription	Indicate the applicable legal framework. In case TaxType = IS, fill in with the corresponding table code.	String 60
4.4.4.17.3.	*	WithholdingTaxAmount	Fill in withheld tax amount.	Monetary