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FINANCE

Ordinance No. 195/2020, of August 13th

[Decree-Law No 28/2019](#) of February 15th provides for the consolidation and modernisation of invoicing rules, by regulating the obligations relating to the processing of invoices and other tax-relevant documents, as well as book preservation obligations, records and their supporting documents, concerning VAT taxable persons.

This Act introduces innovative aspects, such as the document unique code and the two-dimensional bar code (QR code), which aim at simplifying the reporting of invoices by natural persons to determine their deductible expenditure on Personal Income Tax (IRS), while increasing the control of transactions carried out by taxable persons in order to combat the informal economy, fraud and tax evasion.

In this regard, the mentioned Act states that, invoices and other tax-relevant documents, must include a two-dimensional bar code (QR code) and a document unique code, according to the conditions to be defined by an Ordinance of the member of the Government responsible for Finance.

Therefore, the Government, by the Secretary of State Assistant and of Tax Affairs, under Article 7(3) of Decree-Law No 28/2019 of February 15th, decrees the following:

Article 1

Object

This Ordinance regulates the requirements for the creation of the two-dimensional bar code (QR code) and the document unique code (ATCUD), referred to in Article 7(3) of [Decree-Law No 28/2019](#) of February 15th.

Article 2

Communication of documentary series for obtaining the validation code

In order to obtain the validation code for the documentary series provided for in Article 35(2) of [Decree-Law No 28/2019](#) of February 15th, taxable persons must communicate, as stated in paragraph 1 of the mentioned article, by each mean of processing used, as a way of identifying the series:

- a) The document series identifier;
- b) The type of document, according to the documentary typologies defined in the data structure referred to in [Ordinance No. 321-A/2007](#), of March 26th, in the technical notes corresponding to the fields «*InvoiceType*», «*MovementType*», «*WorkType*» and «*PaymentType*» of the data group «*SourceDocuments*»;
- c) The beginning of the sequential numbering to be used in the series as defined in Article 3(3);
- d) The expected date for starting the use of the series for which the validation code is requested.

Article 3

Composition of the document unique code (ATCUD)

- 1 - The validation code of the series to be assigned by Tax and Customs Authority is composed of a string, with a minimum length of eight (8) characters.
- 2 - The ATCUD is composed by the concatenation of the following elements, separated by the character «-», without quotation marks:
 - a) The series validation code as defined in paragraph 1;
 - b) The sequential number of the document within the series.
- 3 - For the purposes of subparagraph (b) of the previous paragraph, the sequential number to be used is the sequence of numeric characters and, in the case of invoicing software, it is the one immediately after the bar (/), as defined in the data structure referred to in [Ordinance No 321 - A/2007](#) of March 26th, in the technical notes corresponding to the fields «*InvoiceNo*», «*DocumentNumber*» and «*PaymentRefNo*» of the data group «*SourceDocuments*».

Article 4

Mention of the document unique code (ATCUD)

- 1 - The ATCUD, in the format «ATCUD: seriesvalidationcode-documentsequentialnumber, must be included in all invoices and other tax-relevant documents issued by any of the means of processing identified in Article 3 of [Decree-Law No 28/2019](#) of February 15th.
- 2 - Producers and users of invoicing software and other electronic means of invoicing, as well as authorised printing-offices, must ensure that the ATCUD is perfectly legible, regardless of the medium on which it is presented to the customer.
- 3 - In documents containing more than one page, the ATCUD must appear on all of them and, where applicable the provisions of Article 6, immediately above the two-dimensional bar code (QR code).

Article 5

Two-dimensional bar code (QR code)

The development of the two-dimensional bar code (QR code) must comply with the technical specifications defined by the Tax and Customs Authority, to be made available on Portal das Finanças [Tax and Customs Authority website].

Article 6

Inclusion of two-dimensional barcode (QR code)

- 1 - Producers must ensure the correct generation of the two-dimensional bar code (QR code) which must be included in invoices and other tax-relevant documents issued by Tax and Customs Authority certified software, in accordance with Article 4 of [Decree-Law No 28/2019](#) of February 15th.
- 2 - Producers and users of Tax and Customs Authority certified invoicing software must ensure the perfect readability of the two-dimensional bar code (QR code) within the document body, regardless of the medium on which it is presented to the customer.
- 3 - In documents with more than one page, the two-dimensional bar code (QR code) can appear on the first or last page.

Article 7

Transitional arrangements

- 4 - Taxable persons, users of invoicing software or other electronic means, in what concerns the series they wish to keep in use, continuing their sequential numbering, must, during December 2020, communicate the elements referred to in Article 2(1), being the element referred to in point (c) replaced by the last number used in that series at the time of communication.
- 5 - Documents pre-printed in authorised printing-offices, as referred to in Article 3(c) of [Decree-Law No 28/2019](#) of February 15th, which were acquired before the entry into force of this Ordinance may be used until 30 June 2021.

Article 8

Entry into force

This Ordinance shall enter into force on 1 January 2021, without prejudice to the transitional arrangements provided for in Article 7(1), which shall enter into force on 1 December 2020.

The Secretary of State Assistant and of Tax Affairs, António Mendonça Mendes, on 3 August 2020.