TECHNICAL SPECIFICATIONS

Two-dimensional Bar Code

QR Code

AT
autoridade
tributária e aduaneira

HISTORY OF CHANGES

DATE	CHANGES
13-08-2020	- Creation of the document
30-10-2020	- Update of the QR Code message composition rules and some field instructions; - Change in the "L" code scope of application; - New examples.

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1. Introduction

Decree-Law No 28/2019 of February 15th consolidated and modernized the rules on invoicing, introducing innovative aspects such as the document unique code and the two-dimensional bar code (QR code), which aim at simplifying the communication 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 fight against the informal economy, fraud and tax evasion.

The two-dimensional bar code (QR code) must be included in invoices and other tax-relevant documents issued by programs certified by the Tax and Customs Authority, in accordance with Article 4 of Decree-Law No 28/2019 of February 15th.

This document defines the technical specifications for the generation of the two-dimensional bar code (QR code), provided in Ordinance No. 195/2020 of August 13th.

Producers of invoicing programs certified by Tax and Customs Authority must ensure the correct generation of the QR code, respecting the technical specifications contained in this document, and must also ensure its perfect readability within the document body, regardless of the medium on which it is presented to the customer.

In documents with more than one page, the two-dimensional bar code (QR code) can appear on the first or last page.

This document identifies the fields to be integrated into the message, with the respective instructions on filling, as well as an example for each field, in order to support producers of invoicing software in implementing QR code in their programs.

Examples of QR code development are also available, including various types of documents and different messages.

2. Two-dimensional bar code (QR code)

The creation of the two-dimensional bar code (QR code) must comply with the following specifications:

a) Error Correction Code (ECC): 'M';

b) Type: Byte;

c) Points per module (Size): 2;

d) Version: V=9 (minimum value);

e) Image dimensions: minimum 30x30 mm;

f) Margin: 0,25 cm.

3. Composition of a message in QR code

When creating the message to be incorporated in QR code, the following rules must be observed:

a) Each field must be formed by concatenating the value of the column "Code", which is in the table in paragraph 4, «:» (colon) and the respective value of the column "Description", without spaces;

b) The resulting fields, always in the order indicated in the table in paragraph 4, must be concatenated with the separator «*» (asterisk);

c) Monetary fields must be represented in euros, with «.» (dot) as a decimal separator and always with two (2) decimal places, regardless of the number of decimal places (lower or higher) shown in the database and export to SAF-T (PT). In documents issued in a different currency than Euro, the amounts must be previously converted into euros;

d) Fields marked with «+» are mandatory;

e) Fields marked with «++» are optional, but must be created whenever information is available for them;

f) In the optional fields, in the absence of information, the respective field should not be created;

g) When creating the fields with codes I1 to I8, J1 to J8 and K1 to K8, representative of tax country regions for VAT purposes (e.g. PT, PT-AC and PT-MA), there must always be at least one tax country region, up to a maximum of three country region simultaneously, national or foreign;

h) In the composition of the field with code I1, in the case of a document issued without an indication of the VAT rate, to be shown in table 4.2, 4.3 or 4.4 of the SAF-T (PT), it must be filled with «I1»«:»«0»;

i) No value in the "Description" column can exceed the maximum size defined in the table of paragraph 4;

j) In the composition of the field with the code "S", whenever necessary, the elements that compose it will be concatenated with «;» (semicolon) without spaces;

k) For the different VAT rates in the document (exempt, reduced, intermediate, and normal), the accumulated totals of taxable base and VAT must be included in the respective fields.

4. Structure and contents of QR code

In the generation of the QR code, the structure defined in the following table must be respected.

Code	Description	Maximum Size	Instructions	Example	Required
A	Issuer TIN	9	Fill with the issuer's TIN without blanks and without country prefix, according to the *TaxRegistrationNumber* field of the SAF-T (PT).	A:123456789	+
	Separator	1		*	+
B	Customer TIN	30	Fill with the customer TIN without country prefix, according to the *CustomerTaxID* field of the SAF-T (PT). When issuing a document to a "Consumidor final" (Final Consumer) fill with 999999990.	B:999999990	+
	Separator	1		*	+
C	Customer Country	12	Fill according to the *Country* field of the SAF-T (PT) customer table.	C:PT	+
	Separator	1		*	+
D	Document type	2	Fill according to the typology of the SAF-T (PT) - *InvoiceType*, *MovementType*, *WorkType* or *PaymentType* fields.	D:FT	+
	Separator	1		*	+
E	Document status	1	Fill according to the typology of the SAF-T (PT) - *InvoiceStatus*, *MovementStatus*, *WorkStatus* or *PaymentStatus* fields.	E:N	+
	Separator	1		*	+
F	Document date	8	Use YYYYMMDD format. Corresponds to SAF-T (PT) *InvoiceDate*, *MovementDate*, *WorkDate* or *TransactionDate* fields without hyphens.	F:20191231	+
	Separator	1		*	+

Code	Description	Maximum Size	Instructions	Example	Required
G	Unique identification of the document	60	Fill according to the typology of the SAF-T (PT) - *InvoiceNo*, *DocumentNumber* or *PaymentRefNo* fields.	G:FT AB2019/0035	+
	Separator	1		*	+
H	ATCUD	70	Fill with the document unique code, according to the *ATCUD* fields of the SAF-T (PT).	H:CSDF7T5H-0035	+
	Separator	1		*	+
I1	Tax country region	5	Fill according to the technical notes of the *TaxCountryRegion* field of SAF-T (PT). In case of a document without an indication of the VAT rate, which must be shown in table 4.2, 4.3 or 4.4 of the SAF-T (PT), fill in with «0» (I1:0).	I1:PT	+
	Separator	1		*	++
I2	Taxable basis exempt of VAT	16	Total amount of the VAT exempt tax base, including transactions liable to stamp duty (whether or not exempt from stamp duty). Format with two decimal places, with "." as decimal separator and without separator of thousands.	I2:12000.00	++
	Separator	1		*	++
I3	Taxable basis of VAT at the reduced rate	16	Total amount of the tax base subject to the reduced rate of VAT. Format with two decimal places, with "." as decimal separator and without separator of thousands.	I3:15000.00	++
	Separator	1		*	++

Code	Description	Maximum Size	Instructions	Example	Required
I4	Total VAT at the reduced rate	16	Total amount of VAT at the reduced rate in the document. Format with two decimal places, with "." as decimal separator and without separator of thousands.	I4:900.00	++
	Separator	1		*	++
I5	Taxable basis of VAT at the intermediate rate	16	Total amount of the tax base subject to the intermediate rate of VAT. Format with two decimal places, with "." as decimal separator and without separator of thousands.	I5:50000.00	++
	Separator	1		*	++
I6	Total VAT at the intermediate rate	16	Total amount of VAT at the intermediate rate in the document. Format with two decimal places, with "." as decimal separator and without separator of thousands.	I6:6500.00	++
	Separator	1		*	++
I7	Taxable basis of VAT at the standard rate	16	Total amount of the tax base subject to the standard rate of VAT. Format with two decimal places, with "." as decimal separator and without separator of thousands.	I7:80000.00	++
	Separator	1		*	++
I8	Total VAT at the standard rate	16	Total amount of VAT at the standard rate in the document. Format with two decimal places, with "." as decimal separator and without separator of thousands.	I8:18400.00	++
	Separator	1		*	++

Code	Description	Maximum Size	Instructions	Example	Required
J1	Tax country region	5	Fill according to the technical notes of the *TaxCountryRegion* field of SAF-T (PT).	J1:PT-AC	++
	Separator	1		*	++
J2	Taxable basis exempt of VAT	16	Total amount of the VAT exempt tax base, including transactions liable to stamp duty (whether or not exempt from stamp duty). Format with two decimal places, with "." as decimal separator and without separator of thousands.	J2:10000.00	++
	Separator	1		*	++
J3	Taxable basis of VAT at the reduced rate	16	Total amount of the tax base subject to the reduced rate of VAT. Format with two decimal places, with "." as decimal separator and without separator of thousands.	J3:25000.56	++
	Separator	1		*	++
J4	Total VAT at the reduced rate	16	Total amount of VAT at the reduced rate in the document. Format with two decimal places, with "." as decimal separator and without separator of thousands.	J4:1000.02	++
	Separator	1		*	++
J5	Taxable basis of VAT at the intermediate rate	16	Total amount of the tax base subject to the intermediate rate of VAT. Format with two decimal places, with "." as decimal separator and without separator of thousands.	J5:75000.00	++
	Separator	1		*	++

Code	Description	Maximum Size	Instructions	Example	Required
J6	Total VAT at the intermediate rate	16	Total amount of VAT at the intermediate rate in the document. Format with two decimal places, with "." as decimal separator and without separator of thousands.	J6:6750.00	++
	Separator	1		*	++
J7	Taxable basis of VAT at the standard rate	16	Total amount of the tax base subject to the standard rate of VAT. Format with two decimal places, with "." as decimal separator and without separator of thousands.	J7:100000.00	++
	Separator	1		*	++
J8	Total VAT at the standard rate	16	Total amount of VAT at the standard rate in the document. Format with two decimal places, with "." as decimal separator and without separator of thousands.	J8:18000.00	++
	Separator	1		*	++
K1	Tax country region	5	Fill according to the technical notes of the *TaxCountryRegion* field of SAF-T (PT).	K1:PT-MA	++
	Separator	1		*	++
K2	Taxable basis exempt of VAT	16	Total amount of the VAT exempt tax base, including transactions liable to stamp duty (whether exempt or not from stamp duty). Format with two decimal places, with "." as decimal separator and without separator of thousands.	K2:5000.00	++
	Separator	1		*	++

Code	Description	Maximum Size	Instructions	Example	Required
K3	Taxable basis of VAT at the reduced rate	16	Total amount of the tax base subject to the reduced rate of VAT. Format with two decimal places, with "." as decimal separator and without separator of thousands.	K3:12500.00	++
	Separator	1		*	++
K4	Total VAT at the reduced rate	16	Total amount of VAT at the reduced rate in the document. Format with two decimal places, with "." as decimal separator and without separator of thousands.	K4:625.00	++
	Separator	1		*	++
K5	Taxable basis of VAT at the intermediate rate	16	Total amount of the tax base subject to the intermediate rate of VAT. Format with two decimal places, with "." as decimal separator and without separator of thousands.	K5:25000.00	++
	Separator	1		*	++
K6	Total VAT at the intermediate rate	16	Total amount of VAT at the intermediate rate in the document. Format with two decimal places, with "." as decimal separator and without separator of thousands.	K6:3000.00	++
	Separator	1		*	++
K7	Taxable basis of VAT at the standard rate	16	Total amount of the tax base subject to the standard rate of VAT. Format with two decimal places, with "." as decimal separator and without separator of thousands.	K7:40000.00	++
	Separator	1		*	++

Code	Description	Maximum Size	Instructions	Example	Required
K8	Total VAT at the standard rate	16	Total amount of VAT at the standard rate in the document. Format with two decimal places, with "." as decimal separator and without separator of thousands.	K8:8800.00	++
	Separator	1		*	++
L	Non-subject/non-taxable in VAT / other situations	16	Total amount for transactions not subject to/non-taxable in VAT and transactions subject to VAT whose document does not discriminate or cannot discriminate the amount of tax (e.g.: transport documents and receipts without tax discrimination or VAT margin schemes - Travel agencies, second-hand goods, art objects, collectors' items and antiques). Format with two decimal places, with "." as decimal separator and without separator of thousands.	L:100.00	++
	Separator	1		*	++
M	Stamp Duty	16	Total amount of stamp duty in the document. Format with two decimal places, with "." as decimal separator and without separator of thousands.	M:25.00	++
	Separator	1		*	+
N	Total taxes	16	Total amount of VAT and Stamp duty - *TaxPayable* field of SAF-T (PT). Format with two decimal places, with "." as decimal separator and without separator of thousands.	N:64000.02	+
	Separator	1		*	+

Code	Description	Maximum Size	Instructions	Example	Required
O	Total amount of the document with taxes	16	Total amount of the document – *GrossTotal* field of SAF-T (PT). Format with two decimal places, with "." as decimal separator and without separator of thousands.	O:513600.58	+
	Separator	1		*	++
P	Withholding tax	16	Total amount of withholding tax - *WithholdingTaxAmount* field of SAF-T (PT). Format with two decimal places, with "." as decimal separator and without separator of thousands.	P:100.00	++
	Separator	1		*	+
Q	4 characters from *Hash*	4	Complete in accordance with Article 6(3)(a) of Ordinance No. 363/2010 of June 23rd.	Q:kLp0	+
	Separator	1		*	+
R	Certificate No.	4	Fill with the certificate number assigned by the Tax and Customs Authority, according to the *SoftwareCertificateNumber* field of the SAF-T (PT).	R:9999	+
	Separator	1		*	++
S	Other information	65	Free fill-in field, in which, for example, payment information can be indicated (e.g.: from IBAN or ATM Ref., with the separator «;»). This field shall not contain the asterisk character (*).	S:TB;PT00000 000000000000 000000;51350 0.58 (or S:MB;entity;ref erence;value)	++

Note: References to "SAF-T (PT)" should be understood as references to the data structure referred to in paragraph 1 of Ordinance No. 321-A/2007, of March 26th.

5. Examples of QR code development

5.1. Example 1 – Invoice

- Message with the elements of the table above, with indication of the IBAN and VAT values in the tax country regions PT, PT-AC and PT-MA:

A:123456789*B:999999990*C:PT*D:FT*E:N*F:20191231*G:FT
AB2019/0035*H:CSDF7T5H-
0035*I1:PT*I2:12000.00*I3:15000.00*I4:900.00*I5:50000.00*I6:6500.00*I7:80
000.00*I8:18400.00*J1:PT-
AC*J2:10000.00*J3:25000.56*J4:1000.02*J5:75000.00*J6:6750.00*J7:10000
0.00*J8:18000.00*K1:PT-
MA*K2:5000.00*K3:12500.00*K4:625.00*K5:25000.00*K6:3000.00*K7:40000.
00*K8:8800.00*L:100.00*M:25.00*N:64000.02*O:513600.58*P:100.00*Q:kLp
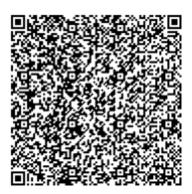0*R:9999*S:TB;PT00000000000000000000000;513500.58

Figure 1 – Example of QR code [47,096 mm] and [452 characters]

(Size=2, ECC=M, Margin= 2 (0.25 cm), Module[version]=17 -> 85x85)

5.2. Example 2 – Simplified Invoice

- Simplified invoice issued with the fields in the table below:

Code	Description	Example	Required
A	Issuer TIN [TaxRegistrationNumber]	A:123456789	+
B	Customer TIN [CustomerTaxID]	B:999999990	+
C	Customer country [Country]	C:PT	+
D	Document type [InvoiceType]	D:FS	+
E	Document status [InvoiceStatus]	E:N	+
F	Document date [InvoiceDate]	F:20190812	+
G	Unique identification of the document [InvoiceNo]	G:FS CDVF/12345	+
H	ATCUD [ATCUD]	H:CDF7T5HD-12345	+
I1	Tax country region [TaxCountryRegion]	I1:PT	+
I7	Taxable basis of VAT at the standard rate	I7:0.65	++
I8	Total VAT at the standard rate	I8:0.15	++
N	Total amount of taxes [TaxPayable]	N:0.15	+
O	Total amount of the document with taxes [GrossTotal]	O:0.80	+
Q	4 characters from *Hash* [Pursuant article 6(3)(a) of Ordinance No. 363/2010 of June 23rd]	Q:YhGV	+
R	Certificate No. [SoftwareCertificateNumber]	R:9999	+
S	Other information	S:NU;0.80	++

- Message created:

  A:123456789*B:999999990*C:PT*D:FS*E:N*F:20190812*G:FS
  CDVF/12345*H:CDF7T5HD-
  12345*I1:PT*I7:0.65*I8:0.15*N:0.15*O:0.80*Q:YhGV*R:9999*S:NU;0.80

Figure 2 – Example of QR code [30,162 mm] and [141 characters]

(Size=2, ECC=M, Margin= 2 (0.25 cm), Module[version]=9 -> 53x53)

5.3. Example 3 – Pro forma invoice

- Pro forma invoice issued with the fields in the table below:

Code	Description	Example	Required
A	Issuer TIN [TaxRegistrationNumber]	A:500000000	**+**
B	Customer TIN [CustomerTaxID]	B:123456789	**+**
C	Customer country [Country]	C:PT	**+**
D	Document type [WorkType]	D:PF	**+**
E	Document status [WorkStatus]	E:N	**+**
F	Document date [WorkDate]	F:20190123	**+**
G	Unique identification of the document [DocumentNumber]	G:PF G2019CB/145789	**+**
H	ATCUD [ATCUD]	H:HB6FT7RV-145789	**+**
I1	Tax country region [TaxCountryRegion]	I1:PT	**+**
I2	Exempt taxable basis	I2:12345.34	**++**
I3	Taxable basis of VAT at the reduced rate	I3:12532.65	**++**
I4	Total VAT at the reduced rate	I4:751.96	**++**
I5	Taxable basis of VAT at the intermediate rate	I5:52789.00	**++**
I6	Total VAT at the intermediate rate	I6:6862.57	**++**
I7	Taxable basis of VAT at the standard rate	I7:32425.69	**++**
I8	Total VAT at the standard rate	I8:7457.91	**++**
N	Total amount of taxes [TaxPayable]	N:15072.44	**+**
O	Total amount of the document with taxes [GrossTotal]	O:125165.12	**+**
Q	4 characters from *Hash* [Pursuant article 6(3)(a) of Ordinance No. 363/2010 of June 23rd]	Q:r/fY	**+**
R	Certificate No. [SoftwareCertificateNumber]	R:9999	**+**

- Message created:

  A:500000000*B:123456789*C:PT*D:PF*E:N*F:20190123*G:PF
  G2019CB/145789*H:HB6FT7RV-
  145789*I1:PT*I2:12345.34*I3:12532.65*I4:751.96*I5:52789.00*I6:6862.57*I7:
  32425.69*I8:7457.91*N:15072.44*O:125165.12*Q:r/fY*R:9999

Figure 3 – Example of QR code [32,279 mm] and [209 characters]

(Size=2, ECC=M, Margin= 2 (0.25 cm), Module[version]=10 -> 57x57)

5.4. Example 4 – Transport document

- Non-valued transport guide issued with the fields of the table below:

Code	Description	Example	Required
A	Issuer TIN [TaxRegistrationNumber]	A:500000000	**+**
B	Customer TIN [CustomerTaxID/SupplierID]	B:123456789	**+**
C	Customer country [Country]	C:PT	**+**
D	Document type [MovementType]	D:GT	**+**
E	Document status [MovementSatus]	E:N	**+**
F	Document date [MovementDate]	F:20190720	**+**
G	Unique identification of the document [DocumentNumber]	G:GT G234CB/50987	**+**
H	ATCUD [ATCUD]	H:GTVX4Y8B-50987	**+**
I1	Tax country region [TaxCountryRegion]	I1:0	**+**
N	Total amount of taxes [TaxPayable] (*)	N:0.00	**+**
O	Total amount of the document with taxes [GrossTotal] (*)	O:0.00	**+**
Q	4 characters from *Hash* [Pursuant article 6(3)(a) of Ordinance No. 363/2010 of June 23rd]	Q:5uIg	**+**
R	Certificate No. [SoftwareCertificateNumber]	R:9999	**+**

(*) Even though this record is valued in the program's database, if the document do not display the values, they cannot be included in the QR code either. The same procedure must be adopted in documents that are liable to be presented to the customer for the purpose of checking goods or provision of services that are valued in the database, when the values are not display in the documents.

- Message created:
  A: 500000000*B: 123456789*C: PT*D: GT*E: N*F: 20190720*G: GT
  G234CB/50987*H: GTVX4Y8B-50987*I1: 0*N: 0.00*O: 0.00*Q: 5uIg*R: 9999

Figure 4 – Example of QR code [30,162 mm] and [116 characters]

(Size=2, ECC=M, Margin= 2 (0.25 cm), Module[version]=9 -> 53x53)

5.5. Example 5 – Invoice with foreign tax rate

- Invoice issued with French VAT tax rate, with an amount of 100 euros, which is subject to VAT at standard rate (20%):

Code	Description	Example	Required
A	Issuer TIN [TaxRegistrationNumber]	A:123456789	+
B	Customer TIN [CustomerTaxID]	B:4443332215	+
C	Customer country [Country]	C:FR	+
D	Document type [InvoiceType]	D:FT	+
E	Document status [InvoiceStatus]	E:N	+
F	Document date [InvoiceDate]	F:20190526	+
G	Unique identification of the document [InvoiceNo]	G:ABC BNH/4561	+
H	ATCUD [ATCUD]	H:DK5ZJ2HN-4561	+
I1	Tax country region [TaxCountryRegion]	I1:FR	+
I7	Taxable basis of VAT at the standard rate	I7:100.00	++
I8	Total VAT at the standard rate	I8:20.00	++
N	Total amount of taxes [TaxPayable]	N:20.00	+
O	Total amount of the document with taxes [GrossTotal]	O:120.00	+
Q	4 characters from *Hash* [Pursuant article 6(3)(a) of Ordinance No. 363/2010 of June 23rd]	Q:YJRE	+
R	Certificate No. [SoftwareCertificateNumber]	R:9999	+

- Message created:

  A:123456789*B:4443332215*C:FR*D:FT*E:N*F:20190526*G:ABC BNH/4561*H:DK5ZJ2HN-4561*I1:FR*I7:100.00*I8:20.00*N:20.00*O:120.00*Q:YJRE*R:9999

Figure 5 – Example of QR code [30,162mm] e [136 characters]

(Size=2, ECC=M, Margin= 2 (0,25cm), Module[version]=9 -> 53x53)

5.6. Example 6 – Tax correction debit note

- Debit note issued exclusively to correct the lack of tax amount due on the invoice, in the amount of € 26.50:

Code	Description	Example	Required
A	Issuer TIN [TaxRegistrationNumber]	A:123456789	+
B	Customer TIN [CustomerTaxID]	B:500000000	+
C	Customer country [Country]	C:PT	+
D	Document type [InvoiceType]	D:ND	+
E	Document status [InvoiceStatus]	E:N	+
F	Document date [InvoiceDate]	F:20190216	+
G	Unique identification of the document [InvoiceNo]	G:M1F KLG/6145	+
H	ATCUD [ATCUD]	H:RQD8L6DG-6145	+
I1	Tax country region [TaxCountryRegion]	I1:PT-MA	+
I6	Total VAT at the intermediate rate	I6:26.50	++
N	Total amount of taxes [TaxPayable]	N:26.50	+
O	Total amount of the document with taxes [GrossTotal]	O:26.50	+
Q	4 characters from *Hash* [Pursuant article 6(3)(a) of Ordinance No. 363/2010 of June 23rd]	Q:h1rB	+
R	Certificate No. [SoftwareCertificateNumber]	R:9999	+

- Message created:

  A:123456789*B:500000000*C:PT*D:ND*E:N*F:20190216*G: M1F KLG/6145*H: RQD8L6DG-6145*I1:PT-MA*I6:26.50*N:26.50*O:26.50*Q:h1rB*R:9999

Figure 6 - Example of QR code [30,162mm] e [129 characters]

(Size=2, ECC=M, Margin= 2 (0,25cm), Module[version]=9 -> 53x53)

5.7. Example 7 – Invoice issued under VAT margin scheme

- Invoice issued, under the VAT margin scheme (€1000.00, tax included), simultaneously containing a transaction subject to the general VAT regime (€59.00, tax included)

Code	Description	Example	Required
A	Issuer TIN [TaxRegistrationNumber]	A:500000000	**+**
B	Customer TIN [CustomerTaxID]	B:123456789	**+**
C	Customer country [Country]	C:PT	**+**
D	Document type [InvoiceType]	D:FT	**+**
E	Document status [InvoiceStatus]	E:N	**+**
F	Document date [InvoiceDate]	F:20191124	**+**
G	Unique identification of the document [InvoiceNo]	G:NF 19A/789145	**+**
H	ATCUD [ATCUD]	H:JL9DS4TT-789145	**+**
I1	Tax country region [TaxCountryRegion]	I1:PT-AC	**+**
I7	Taxable basis of VAT at the standard rate	I7:50.00	**++**
I8	Total VAT at the standard rate	I8:9.00	**++**
L	Non-subject/non-taxable in VAT / other cases	L:1000.00	**++**
N	Total amount of taxes [TaxPayable] (*)	N:9.00	**+**
O	Total amount of the document with taxes [GrossTotal]	O:1059.00	**+**
Q	4 characters from *Hash* [Pursuant article 6(3)(a) of Ordinance No. 363/2010 of June 23rd]	Q:d8/K	**+**
R	Certificate No. [SoftwareCertificateNumber]	R:9999	**+**

(*) If the program is able to determine the amount of VAT underlying the operation relating to the margin scheme and it is in the database then, it must be exported to SAF-T (PT). Since legally, the documents issued cannot display the VAT, it cannot be presented in the QR code either.

- Message created:
  A:500000000*B:123456789*C:PT*D:FT*E:N*F:20191124*G:NF 19A/789145*H: JL9DS4TT-789145*I1:PT-AC*I7:50.00*I8:9.00*L:1000.00*N:9.00*O:1059.00*Q:d8/K*R:9999

Figure 7 - Example of QR code [30,162mm] e [150 characters]

(Size=2, ECC=M, Margin= 2 (0,25cm), Module[version]=9 -> 53x53)