AT autoridade tributária e aduaneira

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Only the Portuguese original can be relied on for interpretative purposes, and in any dealings with the Portuguese tax system or its officials.

MINISTRY OF FINANCE

Ordinance nº 363/2010, of the 23rd June Series I nº 120

This Ordinance regulates the previous certification of computer invoicing programs relating to the Corporate Income Tax Code

Article 1
Object

The present Ordinance:

a) **Regulates the use and previous** certification of computer invoicing programs, referred to in paragraph 9 of article 123 of the Portuguese Corporate Income Tax Code (CIRC), approved by Decree nº 442-B/88, of the 30th November;

b) Regulates the issuing of documents regarding equipment or non certified software;

c) [Repealed].

Article 2
Use of Invoicing Programs

1 — The taxpayers subject to Personal Income Tax (IRS) or Corporate Income Tax (IRC), issuing invoices according to articles 36 and 40 of the Portuguese VAT Code, are required to use, exclusively, computer invoicing programs previously certified by the Tax and Customs Authority (AT).

2 — The taxpayers meeting any of the following requirements are not included in the previous paragraph:

a) [repealed]

b) Taxpayers with a turnover lower than or equal to € 100.000 during the previous taxation period.

c) [repealed]

d) Documents issued through automatic distribution mechanisms or services provided where it is usual to issue receipt, admission ticket or transport ticket, admission or other pre-printed document to the bearer as proof of payment.

3 — Also required to use certified invoicing programs are:

a) Taxable persons referred to in paragraph 1, even if encompassed by any of the exclusions mentioned in paragraph 2, if opting for the use of a computer invoicing program, from the date the present ordinance has come into force.

b) Taxable persons using a multi company computer invoicing program.

4 — For the purposes of paragraph 1, programs issuing only transport guides or delivery notes, used as transport document as provided for under the "Regime de bens em circulação" [Circulating Goods Regime], approved by Decree n.° 147/2003, of the 11th July, are also considered to be invoicing programs.

Article 3
Requirements

The certification of invoicing programs depends on the cumulative existence of the following requirements:

a) Have an exporting possibility of the file referred to in Ordinance nº 321-A/2007, 26th of March.

b) Have a system enabling the identification of invoices and amending documents, through an asymmetric cipher algorithm and a private key, only known by the program developer;

c) Access control of the electronic system, with compulsory authentication of each user.

d) Not allowing, at the office or remotely, the direct or indirect amendment of the tax information, without aggregating amendment evidence to the original information.

e) Fulfil all other technical requirements approved by order of the Director General of the Tax and Customs Authority (AT).

Article 4
Obligations

The software developing companies shall, prior to the trading of the programs, send to the AT, for certification purposes:

a) Declaration on official model, approved by the Minister of Finance;

b) Public key for validation of the authenticity and integrity of the group of data, mentioned in article 6, signed with the correspondent private key.

Article 5
Issue of a certificate

1 - The AT issues, within 30 days as of the receipt of the aforementioned declaration, the correspondent program certificate.

2 - The issue of the certificate may be preceded by conformity tests. The program developer shall be notified thereof and the period provided for in the previous paragraph will be suspended until the conclusion of the aforementioned tests.

3 - To verify the fulfilment of the requirements provided for in Article 3, the AT may, at any time, carry out conformity tests, for which the developer must supply a copy of the program and the necessary documents, including the data dictionary.

4 - An updated list of the programs and relevant certified versions together with the identification of the developers are available on the AT website.

5 - The certified version of an invoicing program shall comply with the correspondent requirements, even if used by a taxable person who is not required to use a certified program.

Article 6
Identification system

1 - The identification system, referred to in subparagraph b) of Article 3, shall use the RSA asymmetric cipher algorithm, with the following data, systematically linked in the following order

and separated by «;» (semi-colon), which constitute the message to be signed by means of the private key, on table 4.1. - SalesInvoices:

a) Document issue date, [field 4.1.4.6 – InvoiceDate of the SAF-T (PT)];

b) Date and time of creation of the invoice, [field 4.1.4.11 — SystemEntryDate of the SAF -T (PT)];

c) Invoice number, [field 4.1.4.1 –InvoiceNo of the SAF-T (PT)];

d) Invoice amount, [field 4.1.4.19.3 – (Gross Total) of the SAF-T (PT)];

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

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

3 - Pursuant to paragraph 1, the signed documents shall contain in their printing:

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

b) The certificate number allocated to the relevant program, using for that purpose the sentence «Processado por programa certificado n.º "… (Processed by certified program nº …);

c) The unique document identification in accordance to subparagraph c) of paragraph 1 of this article and points iii) of subparagraph a) and b) of paragraph 2 of the next article.

Article 7
Transport Documents and other

1 - According to article 6, following documents are also to be signed:

a) - Documents, in particular transport guides or delivery notes, issued as transport document, according to the Goods Circulation Regime, approved by Decree nº147/2003 of the 11th July;

b) - Any other documents, irrespective of their designation, issued for submission to a customer confirming delivery of goods or services, in particular table checks.

2 - For the purpose of the previous paragraph, following data shall be used:

a) In case of table 4.2 — MovementOfGoods:

i) Date of issue of document regarding movement of goods [field 4.2.3.6 - (MovementDate) of the SAF -T (PT)];

ii) Date and time of creation of the document regarding the movement of goods [field 4.2.3.8 — SystemEntryDate of the SAF -T (PT)];

iii) Number of the document regarding the movement of goods [field 4.2.3.1 – DocumentNumber of the SAF -T (PT)];

iv) Amount of the document regarding the movement of goods [field 4.2.3.21.3 — GrossTotal of the SAF -T (PT)];

v) The signature created on the previous document, of the same document type and series [field 4.2.3.3 — Hash of the do SAF -T (PT)].

b) In case of table 4.3 — WorkingDocuments:

i) Date of issue of the working document [field 4.3.4.6 — WorkDate of the SAF -T (PT)];

ii) Date and time of creation of the working document, [field 4.3.4.10 — SystemEntryDate of the SAF -T (PT)];

iii) Document number [field 4.3.4.1 — DocumentNumber of the SAF -T (PT)];

iv) Working document amount [field 4.3.4.13.3 — Gross- Total of the SAF -T (PT)];

v) Signature created on the previous document, of the same document type and series [field 4.3.4.3 — Hash of the SAF -T (PT)].

Article 8
Use of documents printed in printing-offices

Taxable persons mentioned in article 2 may only issue invoices or transport documents printed by authorized printing-offices in case their invoicing program is not operational and these documents must subsequently be created on the program.

Article 9
Documents issued by cash registers

1 - Certified or non certified invoicing programs, issuing besides the invoices any documents supporting the delivery of goods and services, in particular table checks, to be submitted to the customer, must:

a) Sequentially number these documents, which shall contain the following elements:

i) Issue date and hour;

ii) Social designation and tax identification number of the supplier of goods or services

iii) Usual designation and quantity of transmitted goods or supplied services;

iv) The tax net price and the amount of due tax, or the price including the tax;

v) Specify that it cannot be used as an invoice;

b) Record the documents following a specific series, in a database, in the internal till roll or in the electronic journal, including the cancelled documents.

2 - The documents issued under Training Mode by non-certified invoicing software or programs, shall mention this in writing (i.e. “document issued for training purposes”).

Article 10
Repeal of the Certificate

The Member of the Portuguese Government responsible for the finance sector may, by proposal of the AT Director-General, revoke the certificate issued under Article 5, whenever the requirements of Article 3 are not fulfilled.

Article 11
[Repealed]