



## **New rules on issuance and processing of invoices**

**Country** - Portugal

**Submission Date** - 15/03/2019

Decree-Law 28/2019 was published on 15 February 2019 and introduced new rules on the processing and archiving of invoices and other tax relevant documents:

- taxable persons that have their head office, a permanent establishment or a domicile in Portugal, and a turnover exceeding EUR 50 000, are obliged to use certified software for the issuance of invoices;
- taxable persons are not obliged to print the invoices or send them by electronic means to the purchaser if the latter is not a taxable person, except when this sending is requested and the conditions of article 8 of this Decree-Law are met;
- the deadline to submit the SAF-T file in 2019 will change to the 15th day of the month following the issuance of the invoice. In 2020 this deadline will change to the 10th day.

It is also foreseen to enter into force in 01/01/2020 additional rules regarding the processing of invoices, namely: (i.) such documents will have to contain a two-dimensional barcode (QR code) and a single document code, under the terms to be defined by the ordinance of the member of the Government responsible for the finance department and (ii.) taxable persons will have to previously communicate to the Portuguese tax authorities the identification series to be used in invoices and other fiscally relevant documents, based on which a code for each communicated document series will be provided in order to be integrated in the single document code.

We remain at your disposal if you wish further information or analysis.