

## Invoicing requirements in Portugal – QR code and Single Document Code

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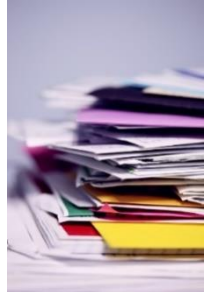
Further to invoicing legislation published by Decree-Law no. 28/2019 of 15 February, the Government and Tax Authorities have published in August 2020, the legal and technical requirements for the introduction of a bidimensional bar code (QR code) and single document code (ATCUD) to invoices and other tax relevant documents<sup>(1)</sup>. In particular, the ATCUD will depend on the invoicing series number being reported to the Tax Authorities.

### What obligations have been regulated and will be implemented in 2021 and 2022?

1. Introduction of a **QR Code** in invoices and tax relevant documents.
2. Need to **report** to the Authorities **the invoices/tax relevant documents series numbers**.
3. Introduction of **ATCUD** - single document code in invoices and tax relevant documents.

### When will these obligations enter into force?

- **QR Code** – expected to be in force in 1.01.2021
- **Invoicing series numbers** report – until the end of 2021, with electronic report expected to be operational as of 1.06.2021
- **ATCUD** - 1.01.2022



### Do the obligations apply to mere VAT registers?

Yes, as from the date they are mandated to use certified invoicing software, currently expected to entry into force in 1.07.2021 <sup>(2)</sup>.

### What source legislation should you check?

[Decree-Law no. 28/2019](#), article 7(3) and 35, regulated by [Ordinance no. 195/2020](#) and [technical requirements of the QR codes](#).

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- (1) **Tax relevant documents** are transport documents, receipts and other documents used for conferencing of goods or services. In particular, we understand that transport documents are only subject to the new QR and ATCUD codes when such documents are issued in Portugal (i.e. related to internal transport) but this needs further clarification when considering international transport and postal consignment shipments.
  - (2) In this context, we view that the obligations are applicable to all invoices subject to Portuguese invoicing requirements (covering all operations which place of supply is Portugal, except when VAT is reverse-charged by the recipient, as per “new” article 35-A 1 and 3 of the VAT Code).

## Guidelines of Ordinance 195/2020

The key rules of [Ordinance no. 195/2020](#) are:

### **a. Communication of invoicing series number to obtain the ATCUD single document code** (article 2)

Taxpayers will be required to communicate, electronically (i.e. in the tax portal), to the Tax Authorities, the series number of their invoices/tax relevant documents.

Taxpayers may use one or more series, duly referenced, with invoices and tax relevant documents issued within each respective series and dated and numbered in a progressive and continuous manner, for a minimum period of one fiscal year.

For each series communicated to the Tax Authorities, a code will be issued. This code must be included in the single document code (ATCUD) to be produced by the certified invoicing software and must be mentioned in each invoice/tax document of that series.

Taxpayers will need to provide the following information in order to communicate a series number to the Authorities: **(a)** the series identifier **(b)** the type of document issued, within the categories listed in [Order 321-A/2007](#), group data “Documentos Comerciais” *commercial documents*, fields “Tipo de documento” *type of document* and “Tipo de recibo” *type of receipt* **(c)** the first sequential number to be used and **(d)** the date in which the series will start to be used.

### **b. Composition of the ATCUD - single document code** (article 3)

The ATCUD will be composed by the series number validation code + the sequential number of the document inside the series.

### **c. Mention of the ATCUD on invoices/tax relevant documents** (article 4)

The ATCUD will be mentioned on invoices/tax relevant documents with the following format: "ATCUD: SeriesValidationCode-SequentialNumber". The ATCUD must be shown in all pages of the documents and immediately above the QR Code.

### **d. Creation and inclusion of the QR code** (articles 5 and 6)

A bidimensional QR code must be in every invoice and tax relevant document. Those issuing the invoice/tax relevant document must ensure that the QR Code is perfectly legible. In documents with more than one page, the QR code may appear on the first or last page.

The QR code must obey the following [technical requirements](#) (only available in Portuguese).