

DSPCIT-DIREÇÃO DE SERVIÇOS DE PLANEAMENTO E COORDENAÇÃO DA INSPEÇÃO TRIBUTÁRIA

Disclaimer: *This translation is not, and does not purport to be, official, and is intended for informational use only. It has no status other than an informal, unofficial aid to non-Portuguese speakers in understanding the Portuguese Structure of the Standard Audit File for Tax Purposes.*

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

FINANCE**Ordinance No. 302/2016 of the 2nd December****amended by the Rectification Statement No. 2-A/2017, of the 02nd February**

The Ordinance No. 321-A / 2007, of 26th March, approved a standard file format for tax auditing for data exports, the so-called SAF-T (PT), which has proved to be an excellent instrument of obtaining information by the Tax Audit Services and whose data structure has been adapted according to changes of accounting or fiscal nature.

The evolution of the data structure of the SAF-T (PT) file has mainly focused on improving the quality of invoicing information. The experience of using SAF-T (PT) has shown that its current structure is insufficient for a complete understanding and control of accounting information due to the flexibility in the use of the accounts by different entities.

In this perspective, it is necessary to adjust the structure of the SAF-T (PT) file with the creation of taxonomies, i.e., tables of correspondence that allow the characterization of the accounts in accordance with the accounting regulations used by different taxable persons, allowing to simplify the filling of Annexes A and I of the IES.

Thus:

The Government, through the Secretary of State for Fiscal Affairs, under paragraph 8 of article 123, of the Corporate Income Tax Code, approved by Decree No. 442-B/88, of the 30th November, orders the following:

Article 1**Subject-Matter**

The present Ordinance:

- a) Amends the Ordinance No. 321-A/2007, of the 26th March;
- b) Amends the data structure of the file referred to in paragraph 1 of ordinance No. 321-A/2007, of 26th March;
- c) Creates taxonomies to be used in filling the fields properly marked on the data structure of the file SAF-T (PT).

Article 2

Amendment to Ordinance No. 321-A / 2007, of the 26th March

Paragraph 1 of ordinance No. 321-A/2007, of 26th March, shall be replaced by the following wording:

"1. The taxable persons referred to in paragraph 1 of article 123 of the Corporate Income Tax Code are required to draft a file, in accordance with the data structure attached, whenever requested by the Tax and Customs Audit Services, within the limits of their jurisdiction, or for compliance with reporting obligations that require it."

Article 3

Data structure

The data structure referred to in nº 1 of Ordinance No. 321-A/2007, of the 26th of March, with its last amendment created by Ordinance Noº 274/2013, of the 21st of August, is replaced by the data structure described in the Annex I of the present Ordinance.

Article 4

Taxonomies

The completion of the fields related to the accounting classification code, in the data structure of the file referred to in paragraph 1 of Ordinance No. 321-A/2007, of 26th March, shall be done with reference to taxonomies of Annexes II and III of the this Ordinance, which are an integral part, according to the accounting classification referential used by each entity, corresponding to the SNC Base or International Accounting Standards (Annex II) or SNC Microentities (Annex III), respectively.

Article 5

Entry into force

This Ordinance shall enter into force on the 1st January 2017, for the years 2017 and following, with the exception of the data structure referred to in article 3 which shall enter into force on the 1st July 2017.

The State Secretary for Fiscal Affairs, Fernando António Portela Rocha de Andrade, on the 29nd of November of 2016.

ANNEX I

Data structure

(Referred to in article 3 of this Ordinance)

1- GENERAL ASPECTS

- a) Accounting and / or invoicing applications (including those that issue transport documents provided for in Decree No. 147/2003, of 11th July, and other documents likely to be presented to the customer for the purpose of checking goods or provision of services) and those who issue receipts, must themselves export the predefined set of records of the databases that produce, in a legible and common format, using the data structure and respective restrictions provided for in the validation scheme, without affecting the structure of the program database or its functionality.
- b) The SAF-T (PT) file must be generated in a standard format, in the XML language, respecting not only the validation scheme in the xsd format file that is available at <http://www.portaldasfinancas.gov.pt>, but also the content specified in this ordinance.
- c) The generation of the SAF-T (PT) file by the information systems must always be carried out for a given annual period of taxation, total or partial, from the beginning of that period to its end or the generation date if previous.
- d) Under the column "Required", the symbol "*" means that it is mandatory to fill in that field and the symbol "***" means that it is an alternate choice field or that it may be mandatory depending on the conditions. All the remaining fields must also be filled in, where the information is available in the application repository, which can be confirmed by the relevant documentation.
- e) The SAF-T (PT) regarding the accounts must be one only for the period at stake. In case of SAF-T (PT) files regarding invoicing, there is the possibility of generating one file per establishment, in case they are independent from the invoicing system adopted at a central level. In case the invoicing system of the different establishments is centralized, just one file should be supplied.
- f) The invoicing applications, even if used by third parties to issue documents on behalf of the taxable persons and the integrated accounting and invoicing programs, including those that issue transport documents as provided for under Decree No. 147/2003, of 11th July and

other documents likely to be presented to the customer for the purpose of checking goods or provision of services, must generate a file with all mandatory tables.

If the accounting and invoicing programs generate independent files, they must contain common information and specific information.

Common information tables for both files:

- 1 – Header;
- 2.2 – Customer;
- 2.5 – TaxTable; and
- 4.4. – Payments, if any.

Specific Information Tables:

For accounting programs:

- 2.1 – GeneralLedgerAccounts;
- 2.3 – Supplier; and
- 3 – GeneralLedgerEntries.

For invoicing programs, even if used by third parties to issue documents on behalf of the taxable persons, including those that issue other documents likely to be presented to the customer for the purpose of checking goods or provision of services , when they should exist;

- 2.3 – Supplier;
- 2.4. – Product;
- 4.1 – SalesInvoices;
- 4.2 – MovementOfGoods; and
- 4.3 – WorkingDocuments.

- g) If there is self-billing, the effective issuer is responsible for the generation of the corresponding file and he must make it available whenever a SAF-T (PT) file is demanded from his supplier.

In that case, the issuer shall supply a file with the data of the used tables, in particular:

- Table 1. – Header with field 1.2 to 1.8 with the data regarding the supplier and field 1.4 – TaxAccountingBasis [accounting system] shall be filled in with code “S”;
- Table 2.2. – Customer, with data regarding the issuer;
- Table 2.4. – Product, showing the record of products/services mentioned in the commercial documents; and
- Table 4.1. – SalesInvoices, with documents regarding the supplier where field 4.1.4.3.1- InvoiceStatus is filled in with code “S”.

- h) When the invoices are issued by third parties, on behalf of the taxable person the file should include the tables mentioned under f); on Table 1 – Header, field 1.4 – TaxAccountingBasis should be filled in with “E” and field 1.18 - HeaderComment should be filled in with the effective issuer (tax number and name) and with the place where the correspondent databases are to be found.
- i) In case the required files should present extraction problems, due to the size of the SourceDocuments tables: Tables 4.1. to 4.4., if existing, it is possible to subdivide that extraction into complete one month periods included in the request, complemented, if relevant, with the last shorter than one month period.

- If it is an integrated accounting and invoicing program, the files to be extracted shall include following tables, when they should exist:

Tables with information regarding the movements until the date of the last extracted partial file:

1. - Header; with field 1.4 – TaxAccountingBasis, filled in with “P”;
- 2.1. – GeneralLedgerAccounts;
- 2.2. – Customer;
- 2.4. – Product;
- 2.5. – TaxTable and
3. – GeneralLedgerEntries.

Tables, if existing, with partial information regarding the extracted month(s);

- 4.1. – SalesInvoices;
- 4.2. – MovementOfGoods;
- 4.3. – WorkingDocuments; and
- 4.4. – Payments.

- If it is an invoicing application (including transport and working documents) the extracting files should include all the tables mentioned before, exception made to following tables:
 - 2.1. - GeneralLedgerAccounts, and
 3. – GeneralLedgerEntries.
- When several months are to be exported, it may be accepted, if duly justified, that tables, 2.2.; 2.3.; 2.4. and 2.5., and in case of integrated accounting and invoicing program, also tables 2.1. and 3. be exported only once during the last extracted period.

- j) Dates are indicated in format: “YYYY-MM-DD” and the time records in format “YYYY-MM-DDThh:mm:ss”, without reference to the time zone and milliseconds.
- k) In the “Format” column, the length of the *text* type fields is indicated in number of characters.
- l) When exporting values, negative values are not allowed. If there are negative accounting balances or transactions with negative amounts on the sales invoices, their debit or credit representation shall be adjusted and the remaining amount or value fields shall be exported in absolute values.

2- DATA STRUCTURE

1. - * Header.

The item Header contains the general information regarding the taxpayer, whom the SAF-T (PT) refers to.

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
1.1.	*	AuditFileVersion	The version of XML scheme to be used is the one available on http://www.portaldasfinancas.gov.pt	String 10
1.2.	*	CompanyID	It is obtained by linking together the name of the commercial registry office and the commercial registration number, separated by a space. When there is no commercial registration, the Tax Registration Number shall be inserted.	String 50
1.3.	*	TaxRegistrationNumber	To be filled in with the Portuguese Tax Identification Number/Tax Registration Number without spaces and without country prefixes.	Integer 9
1.4.	*	TaxAccountingBasis	Shall be filled in with the type of program, indicating the applicable data (including the transport documents, conference documents and issued receipts, if any):	String 1

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
			"C" - Accounting; "E" - Invoices issued by third parties; "F" - Invoicing; "I" - Invoicing and accounting integrated data; "P" - Invoicing partial data. "R" - Receipts (a); "S" - Self-billing; "T" - Transport documents (a). (a) Type of program should be indicated, in case only this type of documents are issued. If not, fill in with type "C", "F" or "I".	
1.5.	*	CompanyName	Social designation of the company or taxpayer's name.	String 100
1.6.		BusinessName	Commercial designation of the taxpayer.	String 60
1.7.	*	CompanyAddress		N/A
1.7.1.		BuildingNumber		String 10
1.7.2.		StreetName		String 200
1.7.3.	*	AddressDetail	Shall include street name, building number and floor, if applicable.	String 210
1.7.4.	*	City		String 50
1.7.5.	*	PostalCode		String 8
1.7.6.		Region		String 50
1.7.7.	*	Country	Fill in with "PT".	String 2

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
1.8.	*	FiscalYear	Use Corporate Income Tax Code rules, in the case of accounting periods that do not coincide with the calendar year. (E.g. taxation period from 01.10.2012 to 30.09.2013 corresponds to the Fiscal year = 2012).	Integer 4
1.9.	*	StartDate		Date
1.10.	*	EndDate		Date
1.11.	*	CurrencyCode	Identifies the default currency to use in the monetary type fields in the file. Fill in with "EUR".	String 3
1.12.	*	DateCreated	Date of creation of file XML of SAF-T (PT)	Date
1.13.	*	TaxEntity	In the case of an invoicing file, it shall be specified which establishment the produced file refers to, if applicable, otherwise it must be filled in with the specification "Global". In the case of an accounting file or integrated file this field must be filled in with the specification "Sede".	String 20
1.14.	*	ProductCompanyTaxID	Fill in with the Tax Identification Number/Tax Registration Number of the entity that produced the software.	String 20
1.15.	*	SoftwareCertificateNumber	Number of the software certificate allocated to the entity that created the software, pursuant to Ordinance No. 363/2010, of 23 th June. If it doesn't apply, the field must be filled in with "0" (zero).	Integer
1.16.	*	ProductID	Name of the product that generates	String 255

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
			the SAF-T (PT). The commercial name of the software as well as the name of the company that produced it shall be indicated in the format "Product name/company name".	
1.17.	*	ProductVersion	The product version shall be indicated	String 30
1.18.		HeaderComment		String 255
1.19.		Telephone		String 20
1.20.		Fax		String 20
1.21.		Email		String 254
1.22.		Website		String 60

2. - * MasterFiles.

Master Files 2.1, 2.2, 2.3, 2.4 and 2.5 are required under the conditions stated in f), g), h) and i) of paragraph 1 of this Annex.

2.1 – GeneralLedgerAccounts

The table of the General Ledger to be exported is the one mentioned in the accounting normalization system and other legal provisions in force for the relevant sector of activity.

The records of accounting classes shall not be exported.

In case of aggregating accounts containing sub-accounts with debit balances and sub-accounts with credit balances, the debit and credit balances shall be shown in the aggregating account.

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
2.1.1.	*	TaxonomyReference	The account classification referential used by the entity (General Ledger table) shall be indicated: "S" - General SNC [accounting normalization system] - Taxonomy S; "N" - International Accounting Standards - Taxonomy S; "M" - SNC [accounting normalization system] for micro entities - Taxonomy M; "O" - Other accounting references whose taxonomy is not codified.	String 1
2.1.2.	*	Account		N/A
2.1.2.1.	*	AccountID	The file shall contain all the accounts, including the respective integrating accounts, till the Ledger's accounts.	String 30
2.1.2.2.	*	AccountDescription		String 100
2.1.2.3.	*	OpeningDebitBalance	The opening debit balance is always be the balance verified at the beginning of the taxation period.	Monetary
2.1.2.4.	*	OpeningCreditBalance	The opening credit balance is always be the balance verified at the beginning of the taxation period.	Monetary
2.1.2.5.	*	ClosingDebitBalance	The closing debit balance is always be the balance verified at the end of the taxation period.	Monetary
2.1.2.6.	*	ClosingCreditBalance	The closing credit balance is always be the balance verified at the end of the taxation period.	Monetary
2.1.2.7.	*	Grouping Category	Indicate the account type and category: "GR" – 1 st degree account of the general accounting;	String 2

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
			"GA" – Aggregating or integrating account of the general accounting; "GM" – Movement account of the general accounting; "AR" – 1 st degree account of the analytic accounting; "AA" – Aggregating or integrating account of the analytical accounting; and "AM" – Movement account of the analytical accounting.	
2.1.2.8.	**	GroupingCode	Except for 1 st degree accounts, indicate the correspondent aggregating account of the immediately upper degree, using therefore the exact structure of the corresponding field 2.1.2.1. – AccountID).	String 30
2.1.2.9.	**	TaxonomyCode	The account classification codes must be indicated according to the indicated "TaxonomyReference": <ul style="list-style-type: none"> • TaxonomyReference=S, TaxonomyCode of Taxonomy S; • TaxonomyReference=N, TaxonomyCode of Taxonomy S; • TaxonomyReference=M, TaxonomyCode of Taxonomy M; • TaxonomyReference=O, TaxonomyCode must always be equal to "1". This field is mandatory when "GroupingCategory" is equal to "GM"	Integer

2.2. - Customer

This table shall contain all the existing records operated during the taxation period in the relevant customers' file, as well as those which may be implicit in the operations and do not exist in the relevant file. If, for instance, there is a sale for cash showing only the customer's taxpayer registration number or his name, and not included in the customers file of the application, this client's data shall be exported as client in the SAF-T (PT).

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
2.2.1.	*	CustomerID	In the list of clients cannot exist more than one registration with the same CustomerID. In the case of final consumers, a generic client with the designation of "Consumidor final" (Final Consumer) shall be created.	String 30
2.2.2.	*	AccountID	The respective client's current account must be indicated in the general accounting plan, if it is defined. Otherwise the field shall be filled in with the designation "Desconhecido" (Unknown).	String 30
2.2.3.	*	CustomerTaxID	It must be indicated without the country's prefix. The generic client, corresponding to the aforementioned "Consumidor final" (Final consumer) shall be identified with the Tax Identification Number "9999999990".	String 30
2.2.4.	*	CompanyName	The generic client shall be identified with the designation "Consumidor final" (Final Consumer).	String 100
2.2.5.		Contact [Name of the contact person in the company]		String 50

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
2.2.6.	*	BillingAddress	Head office address or the fixed /permanent establishment address, located on Portuguese territory.	N/A
2.2.6.1.		BuildingNumber		String 10
2.2.6.2.		StreetName		String 200
2.2.6.3.	*	AddressDetail	<p>The field shall include the street name, the building number and floor, if applicable.</p> <p>The field shall be filled in with the designation “Desconhecido” (Unknown) in the following cases:</p> <ul style="list-style-type: none"> • Non-integrated systems, if information is not known; • Operations carried out with the “Consumidor final” (Final Consumer). 	String 210
2.2.6.4.	*	City	<p>The field shall be filled in with the designation “Desconhecido” (Unknown) in the following cases:</p> <ul style="list-style-type: none"> • Non-integrated systems, if information is not known; • Operations carried out with the “Consumidor final” (Final Consumer). 	String 50
2.2.6.5.	*	PostalCode	<p>The field shall be filled in with the designation “Desconhecido” (Unknown) in the following cases:</p> <ul style="list-style-type: none"> • Non-integrated systems, if information is not known; • Operations carried out with the “Consumidor final” (Final Consumer). 	String 20
2.2.6.6.		Region		String 50

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
2.2.6.7.	*	Country	<p>If it is known, the field shall be filled in according to norm ISO 3166-1-alpha-2.</p> <p>The field shall be filled in with the designation "Desconhecido" (Unknown) in the following cases:</p> <ul style="list-style-type: none"> • Non-integrated systems, if information is not known; • Operations carried out with the "Consumidor final" (Final Consumer). 	String 12
2.2.7.		ShipToAddress	If there is a need to make more than one reference, this structure can be generated as many times as necessary.	N/A
2.2.7.1.		BuildingNumber		String 10
2.2.7.2.		StreetName		String 200
2.2.7.3.	*	AddressDetail	<p>The field shall include the street name, the building number and floor, if applicable.</p> <p>The field shall be filled in with the designation "Desconhecido" (Unknown) in the following cases:</p> <ul style="list-style-type: none"> • Non-integrated systems, if information is not known; • Operations carried out with the "Consumidor final" (Final Consumer). 	String 210
2.2.7.4.	*	City	<p>The field shall be filled in with the designation "Desconhecido" (Unknown) in the following cases:</p> <ul style="list-style-type: none"> • Non-integrated systems, if information is not known; • Operations carried out with 	String 50

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
			the "Consumidor final" (Final Consumer).	
2.2.7.5.	*	PostalCode	<p>The field shall be filled in with the designation "Desconhecido" (Unknown) in the following cases:</p> <ul style="list-style-type: none"> • Non-integrated systems, if information is not known; • Operations carried out with the "Consumidor final" (Final Consumer). 	String 20
2.2.7.6.		Region		String 50
2.2.7.7.	*	Country	<p>The field shall be filled in according to norm ISO 3166-1-alpha-2.</p> <p>The field shall be filled in with the designation "Desconhecido" (Unknown) in the following cases:</p> <ul style="list-style-type: none"> • Non-integrated systems, if information is not known; • Operations carried out with the "Consumidor final" (Final Consumer). 	String 12
2.2.8.		Telephone		String 20
2.2.9.		Fax		String 20
2.2.10.		Email [Company's e-mail]		String 254
2.2.11.		Website [Company's website]		String 60
2.2.12.	*	SelfBillingIndicator	<p>Indicator of the existence of a self-billing agreement between the customer and the supplier.</p> <p>The field shall be filled in with "1" if there is an agreement and with "0" (zero) if there is not one.</p>	Integer

2.3. – Supplier

This table shall contain all the records operated during the tax period in the relevant database.

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
2.3.1.	*	SupplierID	In the list of suppliers cannot exist more than one record with the same SupplierID.	String 30
2.3.2.	*	AccountID	The respective supplier's current account must be indicated in the general accounting plan, if it is defined. Otherwise the field shall be filled in with the designation "Desconhecido" (Unknown).	String 30
2.3.3.	*	SupplierTaxID	It must be indicated without the prefix of the country.	String 30
2.3.4.	*	CompanyName		String 100
2.3.5.		Contact [Name of the contact person in the company]		String 50
2.3.6.	*	BillingAddress	Head office address or the fixed /permanent establishment address, located on Portuguese territory.	N/A
2.3.6.1.		BuildingNumber		String 10
2.3.6.2.		StreetName		String 200
2.3.6.3.	*	AddressDetail	The field shall include the street name, the building number and floor, if applicable.	String 210
2.3.6.4.	*	City		String 50
2.3.6.5.	*	PostalCode		String 20
2.3.6.6.		Region		String 50
2.3.6.7.	*	Country	The field shall be filled in according	String 2

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
			to norm ISO 3166-1-alpha-2.	
2.3.7.		ShipFromAddress	If there is a need to make more than one reference, this structure can be generated as many times as necessary.	N/A
2.3.7.1.		BuildingNumber		String 10
2.3.7.2.		StreetName		String 200
2.3.7.3.	*	AddressDetail	The field shall include the street name, the building number and floor, if applicable.	String 210
2.3.7.4.	*	City		String 50
2.3.7.5.	*	PostalCode		String 20
2.3.7.6.		Region		String 50
2.3.7.7.	*	Country	The field shall be filled in according to norm ISO 3166-1-alpha-2.	String 2
2.3.8		Telephone		String 20
2.3.9		Fax		String 20
2.3.10		Email [Company's e-mail].		String 254
2.3.11		Website [Company's website]		String 60
2.3.12	*	SelfBillingIndicator	Indicator of the existence of a self-billing agreement between the customer and the supplier. The field shall be filled in with "1" if there is an agreement and with "0" (zero) if there is not one.	Integer

2.4. – Product [Table of products/services].

This table shall present the catalogue of products and types of services used in the invoicing system, which have been operated, and also the records, which are implicit in the operations and do not exist in the table of products/services of the application.

If, for instance, there is an invoice with a line of freights that does not exist in the articles' file of the application, this file shall be exported and represented as a product in the SAF-T (PT).

This table shall also show taxes, tax rates, eco taxes, parafiscal charges mentioned in the invoice and contributing or not to the taxable basis for VAT or Stamp Duty - except VAT and Stamp duty, which shall be showed in 2.5. – TaxTable (Table of taxes).

Field Index	Requered	Field's Name	Technical notes	Format (validated on xsd file)
2.4.1.	*	ProductType	The field shall be filled in with: "P" - Products; "S" - Services; "O" - Others (e.g. charged freights, advance payments received or sale of assets); "E" - Excise duties - (e.g. IABA, ISP, IT); "I" - Taxes, tax rates and parafiscal charges except VAT and Stamp Duty which shall appear in table 2.5. – TaxTable and Excise Duties which shall be filled in with the "E" code.	String 1
2.4.2.	*	ProductCode	The unique code in the list of products.	String 60
2.4.3.		ProductGroup		String 50
2.4.4.	*	ProductDescription	It shall correspond to the usual name of the goods or services provided, specifying the elements necessary to determine the applicable tax rate.	String 200

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
2.4.5.	*	ProductNumberCode	The product's EAN Code (bar code) shall be used. If the EAN Code does not exist, fill in with the content of field 2.4.2. – ProductCode.	String 60
2.4.6.		CustomsDetails		N/A
2.4.6.1.		CNCode	Fill in with the European Union Combined Nomenclature code. If there is a need to make more than one reference, this field can be generated as many times as necessary.	String 8
2.4.6.2.		UNNumber	Fill in with the UN [United Nations] number for dangerous products. If there is a need to make more than one reference, this field can be generated as many times as necessary.	String 4

2.5. – TaxTable [Table of taxes].

This table shows the VAT regimes applied in each fiscal area and the different types of stamp duty to be paid, applicable to the lines of documents recorded in Table 4. – SourceDocuments.

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
2.5.1.	*	TaxTableEntry		N/A
2.5.1.1.	*	TaxType	This field shall be filled in with the tax type: "IVA" – Value Added Tax; "IS" – Stamp Duty; "NS" – Not subject to VAT or	String 3

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
			Stamp Duty.	
2.5.1.2.	*	TaxCountryRegion	<p>This field must be filled in with the norm ISO 3166-1-alpha-2.</p> <p>In the case of the Autonomous Regions of the Azores and Madeira Island the field must be filled in with:</p> <p>“PT-AC” – Fiscal area of the Autonomous Region of the Azores;</p> <p>“PT-MA” – Fiscal area of the Autonomous Region of the Madeira Island.</p>	String 5
2.5.1.3.	*	TaxCode	<p>In case field 2.5.1.1. – TaxType = IVA, the field must be filled in with:</p> <p>“RED” – Reduced tax rate;</p> <p>“INT” – Intermediate tax rate;</p> <p>“NOR” – Normal tax rate;</p> <p>“ISE” – Exempted;</p> <p>“OUT” – Others, applicable to the special VAT regimes.</p> <p>In case field 2.5.1.1. – TaxType = IS, it shall be filled in with:</p> <ul style="list-style-type: none"> • The correspondent code of the Stamp Duty's table; • “ISE” – Exempted. <p>In case it is not subject to tax it shall be filled in with “NS”.</p> <p>In receipts issued without tax discriminated it shall be filled in with “NA”.</p>	String 10
2.5.1.4.	*	Description [Tax description]	In the case of Stamp Duty, the field shall be filled in with the respective	String 255

Field Index	Requ -red	Field's Name	Technical notes	Format (validated on xsd file)
			table code description.	
2.5.1.5.		TaxExpirationDate	The last legal date to apply the tax rate, in the case of alteration of the same, at the time of the taxation period in force.	Date
2.5.1.6.	**	TaxPercentage	It is required to fill in this field, if we are dealing with a tax percentage. In case of exemption or not subject to tax, fill in with "0" (zero).	Decimal
2.5.1.7.	**	TaxAmount	It is required to fill in this field, if it is a fixed stamp duty amount.	Monetary

3. - GeneralLedgerEntries.

This table shows the accounting operations corresponding to the export period regarding the SAF-T (PT) at stake, and the opening operations shall not be object of export, as they are only showed on the table 2.1. - GeneralLedgerAccounts, fields 2.1.2.3. - OpeningDebitBalance and 2.1.2.4. - OpeningCreditBalance.

Field Index	Requi -red	Field's Name	Technical notes	Format (validated on xsd file)
3.1.	*	NumberOfEntries		Integer
3.2.	*	TotalDebit	Total debit of all the transactions of the selected period, entered in field 3.4.3.11.1.6. - DebitAmount	Monetary
3.3.	*	TotalCredit	Total credit of all the transactions of the selected period, entered in field 3.4.3.11.2.6. - CreditAmount	Monetary
3.4.		Journal		N/A
3.4.1.	*	JournalID		String 30
3.4.2.	*	Description		String 60

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
3.4.3.		Transaction		N/A
3.4.3.1.	*	TransactionID	<p>The key must be built in such a way that it is unique and the only one that corresponds to the number of the accounting document, which is used to detect the physical document in the archive.</p> <p>So it shall result from linking together, separated by spaces, the following elements: TransactionDate, JournalID and DocArchivalNumber.</p>	String 70
3.4.3.2.	*	Period	<p>The number of the month of the taxation period shall be indicated, from "1" to "12", counted as of the date of the start. It may also be filled in with "13", "14", "15" or "16" for transactions carried out in the last month of the taxation period, related with the assessment of the result.</p> <p>E.g. transactions of assessments of inventories, depreciations, adjustments or assessments of results.</p>	Integer
3.4.3.3.	*	TransactionDate	The date on the supporting document shall be indicated.	Date
3.4.3.4.	*	SourceID		String 30
3.4.3.5.	*	Description		String 200
3.4.3.6.	*	DocArchivalNumber	The number of the document in the journal shall be indicated, making possible the access to the document that generated the	String 20

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			record.	
3.4.3.7.	*	TransactionType	<p>The field shall be filled in with the following:</p> <p>“N” - Normal;</p> <p>“R” - Regularizations in the taxation period;</p> <p>“A” - Results assessment;</p> <p>“J” - Adjustments transactions.</p>	String 1
3.4.3.8.	*	GLPostingDate	This field shall be filled in with the relevant date for accounting purposes.	Date
3.4.3.9.	**	CustomerID	<p>This field is required, if the transaction represents a sale to a non resident or that must be shown in Annex O of the IES/annual tax return, or a transaction that must be shown in annex I of the VAT periodic return.</p> <p>The record key shall be showed in table 2.2. – Customer, in field 2.2.1. – Customer ID.</p>	String 30
3.4.3.10.	**	SupplierID	<p>This field is required, if the transaction represents a purchase to a non resident or that must be shown in the annex P of the IES/annual tax return.</p> <p>The record key shall be showed in table 2.3. – Supplier, in field 2.3.1. – Supplier ID.</p>	String 30
3.4.3.11.	*	Lines	Aggregating structure of the transaction lines, which shall include at least one debit line and one credit line, with no imposition in terms of ordering.	N/A

Field Index	Requ -red	Field's Name	Technical notes	Format (validated on xsd file)
3.4.3.11.1.	*	DebitLine		N/A
3.4.3.11.1.1.	*	RecordID	The unique key of the record of lines of the document shall be indicated.	String 30
3.4.3.11.1.2.	*	AccountID		String 30
3.4.3.11.1.3.		SourceDocumentID	The type and number of the commercial document related with this line shall be showed. In case of integrated accounting and invoicing program, the numbering structure of the source field shall be used.	String 60
3.4.3.11.1.4.	*	SystemEntryDate	Date of the transaction's record to the second. Date and time type: "YYYY-MM-DDThh:mm:ss".	Date and time
3.4.3.11.1.5.	*	Description		String 200
3.4.3.11.1.6.	*	DebitAmount		Monetary
3.4.3.11.2.	*	CreditLine		N/A
3.4.3.11.2.1.	*	RecordID	The unique key of the record of lines of the document shall be indicated.	String 30
3.4.3.11.2.2.	*	AccountID		String 30
3.4.3.11.3.3.		SourceDocumentID	The type and number of the commercial document related with this line shall be showed. In case of integrated accounting and invoicing program, the numbering structure of the source field shall be used.	String 60
3.4.3.11.2.4.	*	SystemEntryDate	Date of the transaction's record to the second. Date and time type: "YYYY-MM-DDThh:mm:ss".	Date and time

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
3.4.3.11.2.5.	*	Description		String 200
3.4.3.11.2.6.	*	CreditAmount		Monetary

4. - SourceDocuments

Lines without fiscal relevance must not be exported, in particular technical descriptions, installation instructions and guarantee conditions.

The internal code of the document type cannot be used in different document types, regardless of the table in which it is to be exported.

4.1. – SalesInvoices

This table shall present all sales documents and correcting documents issued by the company, including cancelled documents, duly marked, enabling a verification of the documents' numbering sequence within each documental series, which should have an annual numbering at least.

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
4.1.		SalesInvoices	Type of documents to be exported: all documents mentioned in field 4.1.4.8. – InvoiceType	N/A
4.1.1.	*	NumberOfEntries	The field shall contain the total number of documents, including the documents which content in field 4.1.4.3.1. - InvoiceStatus is "A" or "F".	Integer
4.1.2.	*	TotalDebit	The field shall contain the control sum of field 4.1.4.19.13. - DebitAmount, excluding the documents which content in field 4.1.4.3.1. - InvoiceStatus is "A" or "F".	Monetary
4.1.3.	*	TotalCredit	The field shall contain the control	Monetary

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			sum of field 4.1.4.19.14. – CreditAmount, excluding the documents which content in field 4.1.4.3.1. - InvoiceStatus is "A" or "F".	
4.1.4.		Invoice		N/A
4.1.4.1.	*	InvoiceNo	<p>It is made of the document type internal code, followed by a space, followed by the identifier of the document series, followed by (/) and by a sequential number of the document within the series.</p> <p>In this field cannot exist records with the same identification.</p> <p>The same document type internal code cannot be used for different types of documents.</p>	String 60
4.1.4.2.	*	ATCUD	This field shall contain the Document Unique Code. The field shall be filled in with "0" (zero) until its regulation.	String 100
4.1.4.3.	*	DocumentStatus		N/A
4.1.4.3.1.	*	InvoiceStatus	<p>The field must be filled in with:</p> <p>"N" - Normal;</p> <p>"S" - Self-billing;</p> <p>"A" - Cancelled document;</p> <p>"R" - Summary document for other documents created in other applications and generated in this application;</p> <p>"F" - Invoiced document.</p>	String 1
4.1.4.3.2.	*	InvoiceStatusDate	Date of the last record of the	Date and

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			document status to the second. Date and Time type: "YYYY-MM-DDThh:mm:ss".	Time
4.1.4.3.3.		Reason	Give the reason for the changes in the document status.	String 50
4.1.4.3.4.	*	SourceID	Responsible user for the current document status.	String 30
4.1.4.3.5.	*	SourceBilling	To fill in with: "P" – Document created in the invoicing program; "I" – Document integrated and produced in a different invoicing program; "M" – Recovered or manually issued document.	String 1
4.1.4.4.	*	Hash	The signature according to Ordinance nº 363/2010 of 23 rd June. The field shall be filled in with "0" (zero), in case the certification is not required.	String 172
4.1.4.5.	*	HashControl	Version of private key used in the creation of the signature of field 4.1.4.4. – Hash. The field shall be filled in with "0" (zero) if the document is generated by a non-certified program.	String 70
4.1.4.6.		Period	The month of the taxation period shall be indicated from "1" to "12", counting from the start.	Integer
4.1.4.7.	*	InvoiceDate	Sale document's issue date.	Date

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
4.1.4.8.	*	InvoiceType	<p>The field shall be filled in with:</p> <p>“FT” - Invoice;</p> <p>“FS” - Simplified Invoice issued according to article 40 of the VAT code;</p> <p>“FR” – Invoice-receipt;</p> <p>“ND” - Debit note;</p> <p>“NC” - Credit note;</p> <p>“VD” - Sale for cash and invoice/sales ticket; (a)</p> <p>“TV” - Sale ticket; (a)</p> <p>“TD” - Devolution ticket; (a)</p> <p>“AA” - Assets sales; (a)</p> <p>“DA” - Assets returns. (a)</p> <p>For the Insurance sector when it must not be included in table 4.3. - WorkingDocuments, may also be filled in with:</p> <p>“RP” – Premium or premium receipt;</p> <p>“RE” - Return insurance or receipt of return insurance;</p> <p>“CS” - Imputation to co-insurance companies;</p> <p>“LD” - Imputation to a leader co-insurance company;</p> <p>“RA” - Accepted reinsurance.</p> <p>(a) For data up to 2012-12-31.</p>	String 2
4.1.4.9.	*	SpecialRegimes		N/A
4.1.4.9.1.	*	SelfBillingIndicator	The field shall be filled in with “1” if	Integer

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			it concerns self-billing and otherwise with "0" (Zero).	
4.1.4.9.2.	*	CashVATSchemeIndicator	Accession indicator to the VAT cash method. Should be filled in with "1" in case the method has been accessed and with "0" (zero) if not.	Integer
4.1.4.9.3.	*	ThirdPartiesBillingIndicator	Should be filled in with "1" for invoices issued on behalf of third persons and with "0" (zero) if not.	Integer
4.1.4.10.	*	SourceID	User who created the document.	String 30
4.1.4.11.	**	EACCode [Economic activity code]	Code of the economic activity to which the document relates shall be indicated.	String 5
4.1.4.12.	*	SystemEntryDate	Date of the last time the record was saved at the time of signing. Shall include hour, minute and second. Date and time type: "YYYY-MM-DDThh:mm:ss"	Date and time
4.1.4.13.	**	TransactionID	The filling is required, if it is an integrated accounting and invoicing system, even if the file type (TaxAccountingBasis) shall not contain tables relating to accounting. The unique key of table 3 - GeneralLedgerEntries of the transaction where this document was entered, respecting the rule defined for field 3.4.3.1. - TransactionID.	String 70
4.1.4.14.	*	CustomerID	The unique key of table 2.2. - Customer, respecting the rule	String 30

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			defined for field 2.2.1. - CustomerID.	
4.1.4.15.		ShipTo	Information about the place and delivery date of the products that are sold to the client, or anyone assigned by him in the case of triangular transactions.	N/A
4.1.4.15.1.		DeliveryID	In case of triangular transactions the delivery place and tax number of the recipient should be mentioned.	String 255
4.1.4.15.2.		DeliveryDate	In the insurance sector, this field shall be completed with the end date of the risk coverage period.	Date
4.1.4.15.3.		WarehouseID [Identification of the destination warehouse]		String 50
4.1.4.15.4.		LocationID [Location of goods in the warehouse]		String 30
4.1.4.15.5.		Address		N/A
4.1.4.15.5.1.		BuildingNumber		String 10
4.1.4.15.5.2.		StreetName		String 200
4.1.4.15.5.3.	*	AddressDetail	This field shall include the street name, building number and floor, if applicable.	String 210
4.1.4.15.5.4.	*	City		String 50
4.1.4.15.5.5.	*	PostalCode		String 20
4.1.4.15.5.6.		Region		String 50

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
4.1.4.15.5.7.	*	Country	This field shall be filled in according to norm ISO 3166-alpha-2.	String 2
4.1.4.16.		ShipFrom	Information about the place and date of the shipping of the goods sold to the customer.	N/A
4.1.4.16.1.		DeliveryID	The license plate number of the carrier vehicle or the means of shipping used shall be indicated, e.g. express mail, etc.	String 255
4.1.4.16.2.		DeliveryDate	For the insurance companies sector, this field shall be filled in with the date of beginning of the risk coverage period.	Data
4.1.4.16.3.		WarehouseID [Identification of the departure warehouse]		String 50
4.1.4.16.4.		LocationID [Location of goods in the warehouse]		String 30
4.1.4.16.5		Address		N/A
4.1.4.16.5.1.		BuildingNumber		String 10
4.1.4.16.5.2.		StreetName		String 200
4.1.4.16.5.3.	*	AddressDetail	This field shall include the street name, building number and floor, if applicable.	String 210
4.1.4.16.5.4.	*	City		String 50
4.1.4.16.5.5.	*	PostalCode		String 20
4.1.4.16.5.6.		Region		String 50
4.1.4.16.5.7.	*	Country	This field shall be filled in according to norm ISO 3166-alpha-2.	String 2

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
4.1.4.17.		MovementEndTime [Date and time of the end of the transport]	Date and time type "YYYY-MM-DDThh:mm:ss", "ss" may be "00" if no specific information is available.	Date and Time
4.1.4.18.	**	MovementStartTime [Date and time of the beginning of the transport]	Date and time type "YYYY-MM-DDThh:mm:ss", "ss" may be "00" if no specific information is available. The filling is required if the document also serves as a transportation document as provided for under the "Regime de bens em Circulação" [Goods Circulation Regime], approved by Decree No. 147/2003 of 11 th July.	Date and Time
4.1.4.19.	*	Line		N/A
4.1.4.19.1.	*	LineNumber	Lines shall be exported following the same order of the original (and must be unique within the document).	Integer
4.1.4.19.2.		OrderReferences	If there is a need to make more than one reference, this structure can be generated as many times as necessary.	N/A
4.1.4.19.2.1.		OriginatingON	The type, series and number of the document shall be indicated. In case the document is included in SAF-T (PT), the numbering structure of the field of origin shall be used.	String 60
4.1.4.19.2.2.		OrderDate		Date
4.1.4.19.3.	*	ProductCode	Record Key related to table 2.4. – Product in field 2.4.2. – ProductCode.	String 60
4.1.4.19.4.	*	ProductDescription	Description of the invoice line, related to table 2.4. – Product in	String 200

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			field 2.4.4. – ProductDescription.	
4.1.4.19.5.	*	Quantity		Decimal
4.1.4.19.6.	*	UnitOfMeasure		String 20
4.1.4.19.7.	*	UnitPrice	<p>Price per Unit without tax, and after the deduction of the line and header discounts.</p> <p>It shall be filled in with "0.00" if there is any requirement to fill in the field 4.1.4.19.8. - TaxBase.</p>	Monetary
4.1.4.19.8.	**	TaxBase	<p>Unit taxable amount that does not contribute for the NetTotal field. This value is the basis for calculating the line taxes. The sign (debit or credit) with which the tax, thus, calculated contributes for the TaxPayable field results from the existence within the line of the DebitAmount or CreditAmount fields.</p>	Monetary
4.1.4.19.9.	*	TaxPointDate	<p>Date of the dispatch of the goods or of the delivery of the service.</p> <p>The field shall be filled in with the date of shipment note/dispatch, if there is one.</p> <p>If there is more than one shipment note/dispatch, the oldest date should be indicated.</p>	Date
4.1.4.19.10.		References	<p>References to invoices on the correspondent correcting documents.</p> <p>If there is a need to make more than one reference, this structure can be generated as many times</p>	N/A

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			as necessary.	
4.1.4.19.10.1.		Reference	Reference to the invoice or simplified invoice, using its unique identification if existing in the respective systems. The numbering structure of the field of origin shall be used.	String 60
4.1.4.19.10.2.		Reason	Reason for issuing the document	String 50
4.1.4.19.11.	*	Description	Line description of the document	String 200
4.1.4.19.12.		ProductSerialNumber		N/A
4.1.4.19.12.1.	*	SerialNumber	It shall include the serial number of the product that appears in the document. E.g. VIN, IMEI, ISSN, ISAN. If there is a need to make more than one reference, this field can be generated as many times as necessary.	String 100
4.1.4.19.13.	**	DebitAmount	Value of the line of the documents to be entered as debit on the sales account. Amount after the deduction of the line and header discounts.	Monetary
4.1.4.19.14.	**	CreditAmount	Value of the line of the documents to be entered as credit on the sales account. Amount after the deduction of the line and header discounts.	Monetary
4.1.4.19.15.	*	Tax		N/A
4.1.4.19.15.1.	*	TaxType	This field shall be filled in with the tax type: "IVA" - Value Added Tax;	String 3

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			"IS" - Stamp Duty; "NS" - Not subject IVA or IS.	
4.1.4.19.15.2.	*	TaxCountryRegion	The field shall be filled in according to norm ISO 3166-1-alpha-2. In the case of the Autonomous Regions of the Azores and Madeira Island it must be filled in with: "PT-AC" - Fiscal area of the Autonomous Region of the Azores; "PT-MA" - Fiscal area of the Autonomous Region of the Madeira Island.	String 5
4.1.4.19.15.3.	*	TaxCode	Tax rate code in the table of taxes. In case field 4.1.4.19.15.1. - TaxType = IVA, the field must be filled in with: "RED" - Reduced tax rate; "INT" - Intermediate tax rate; "NOR" - Normal tax rate; "ISE" - Exempted; "OUT" - Others, applicable to the special VAT regimes. In case field 4.1.4.19.15.1 TaxType = IS, the field shall be filled in with: <ul style="list-style-type: none"> The correspondent code of the Stamp Duty's table; "ISE" - Exempted. In case it is not subject to tax, fill in with "NS".	String 10
4.1.4.19.15.4.	**	TaxPercentage	When it deals with a tax rate percentage it is required to fill in	Decimal

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			<p>this field.</p> <p>Percentage of the tax rate corresponding to the tax applicable to field 4.4.4.19.13. - DebitAmount or to field 4.1.4.19.14. - CreditAmount.</p> <p>In case of exemption or not subject to tax, fill in with "0" (zero).</p>	
4.1.4.19.15.5.	**	TaxAmount	<p>The filling is required, in the case of a fixed unitary fee of stamp duty. This value, multiplied by the Quantity contributes for the TaxPayable field.</p>	Monetary
4.1.4.19.16.	**	TaxExemptionReason	<p>When fields 4.1.4.19.15.4. - TaxPercentage or 4.1.4.19.15.5. - TaxAmount are equal to zero, it is required to fill in this field.</p> <p>Reference to the applicable legal rule/procedure must be referred.</p> <p>This field shall also be filled in, for the cases not subject to tax mentioned on table 2.5. - TaxTable.</p>	String 60
4.1.4.19.17	**	TaxExemptionCode	<p>It shall be filled in with the code of the reason for exemption or non-settlement, which is included in the "Manual de Integração de Software – Comunicação das Faturas à AT" (Software Integration Manual - Communication of the Invoices to Tax and Customs Authority).</p> <p>The filling is required when fields 4.1.4.19.15.4. - TaxPercentage or 4.1.4.19.15.5. - TaxAmount are</p>	String 3

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			equal to zero. This field shall also be filled in, for the cases not to subject to the taxes mentioned in table 2.5. - TaxTable.	
4.1.4.19.18.		SettlementAmount	Shall present all the discounts (the proportion of global discounts for this line and the specific of the same line) affecting the amount on field 4.1.4.20.3. – GrossTotal.	Monetary
4.1.4.19.19.		CustomsInformation		N/A
4.1.4.19.19.1.		ARCNo	Fill in with the code assigned after the validation of the electronic administrative document e-DA [Customs]. If there is a need to make more than one reference, this field can be generated as many times as necessary.	String 21
4.1.4.19.19.2.		IECAmount	Amount of excise duty contained in the taxable base of the document line if it is not shown separately in the document with the "ProductType" = E.	Monetary
4.1.4.20.		DocumentTotals		N/A
4.1.4.20.1.	*	TaxPayable		Monetary
4.1.4.20.2.	*	NetTotal	This field shall not include the amounts regarding to the taxes existing in table 2.5. - TaxTable.	Monetary
4.1.4.20.3.	*	GrossTotal	This field shall not include eventual withhold amounts mentioned in the complex type element 4.1.4.21. - WithholdingTax.	Monetary

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
4.1.4.20.4.		Currency	It shall not be generated if the document is issued in euros.	N/A
4.1.4.20.4.1.	*	CurrencyCode	In the case of foreign currency, the field shall be filled in according to norm ISO 4217.	String 3
4.1.4.20.4.2.	*	CurrencyAmount	Value of field 4.1.4.20.3. – GrossTotal in the original currency of the document.	Monetary
4.1.4.20.4.3.	*	ExchangeRate	The exchange rate used in the conversion into EUR shall be mentioned.	Decimal
4.1.4.20.5.		Settlement	Agreements or payment methods. If there is a need to make more than one reference, this structure can be generated as many times as necessary.	N/A
4.1.4.20.5.1.		SettlementDiscount	To fill in with the discount agreements to apply in the future on the current value.	String 30
4.1.4.20.5.2.		SettlementAmount	Represents the agreed value for future discount without affecting the present value of the document indicated in field 4.1.4.20.3. - GrossTotal.	Monetary
4.1.4.20.5.3.		SettlementDate	To fill in the date agreed for the payment with discount.	Date
4.1.4.20.5.4.		PaymentTerms	Agreements or payment deadlines.	String 100
4.1.4.20.6.		Payment	Payment method used. In case of mixed payments, the amounts shall be indicated by type of mean of payment and date of payment. If there is a need to make more than one reference, this structure	N/A

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			can be generated as many times as necessary.	
4.1.4.20.6.1.		PaymentMechanism	The field shall be filled in with: "CC" - Credit card; "CD" - Debit card; "CH" - Bank cheque; "CI" - International Letter of Credit; "CO" - Gift cheque or gift card; "CS" - Balance compensation in current account; "DE" - Electronic Money, for example, on fidelity or points cards; "LC" - Commercial Bill; "MB" - Payment references for ATM; "NU" - Cash; "OU" - Other means not mentioned; "PR" - Exchange of goods; "TB" - Banking transfer or authorized direct debit; "TR" - Non-wage compensation titles regardless of their support [paper or digital format], for instance, meal or education vouchers, etc.	String 2
4.1.4.20.6.2.	*	PaymentAmount	Amount for each mean of payment.	Monetary
4.1.4.20.6.3.	*	PaymentDate		Date
4.1.4.21.		WithholdingTax	When more than one reference is needed, this complex type element may be created as many times as	N/A

Field Index	Requered	Field's Name	Technical notes	Format (validated on xsd file)
			needed.	
4.1.4.21.1.		WithholdingTaxType	This field shall be filled in with the type of withheld tax: "IRS" – Personal income tax; "IRC" – Corporate income tax; "IS" - Stamp Duty.	String 3
4.1.4.21.2.		WithholdingTaxDescription	Indicate the applicable legal framework. In case field WithholdingTaxType = IS, the field shall be filled in with the corresponding table code.	String 60
4.1.4.21.3.	*	WithholdingTaxAmount	To fill in with the withheld tax amount.	Monetary

4.2. - MovementOfGoods

Field Index	Requered	Field's Name	Technical notes	Format (validated on xsd file)
4.2.		MovementOfGoods	The documents to be exported are any transport documents or delivery notes that serve as transport documents, as provided for under the "Regime de bens em Circulação" [Goods Circulation Regime], approved by the Decree No. 147/2003 of 11 th July. The documents listed under 4.1. – SalesInvoices also used as transport documents (invoices for example) shall not be exported here.	N/A
4.2.1.	*	NumberOfMovementLi	The field shall contain the total	Integer

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
		nes	number of lines relevant for tax purposes, regarding the documents of the period, including the lines of the documents which content in field 4.2.3.3.1. – MovementStatus, is type “A”.	
4.2.2.	*	TotalQuantityIssued	The field shall contain the control sum of field 4.2.3.21.5 – Quantity, excluding the lines of the documents which content in field 4.2.3.3.1. - MovementStatus, is type “A”.	Decimal
4.2.3.		StockMovement		N/A
4.2.3.1.	*	DocumentNumber	<p>This identification is sequentially composed by following elements: the document type internal code, followed by a space, followed by the identifier of the document series, followed by (/) and by the sequential number of that document within the series.</p> <p>This field does not allow records with the same identification.</p> <p>The same document type internal code cannot be used for different types of documents.</p>	String 60
4.2.3.2.	*	ATCUD	This field shall contain the Document Unique Code. The field shall be filled in with '0' (zero) until its regulation.	String 100
4.2.3.3.	*	DocumentStatus		N/A
4.2.3.3.1.	*	MovementSatus	<p>The field must be filled in with:</p> <p>“N” - Normal;</p> <p>“T” - On behalf of third parties;</p>	String 1

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			<p>"A" - Cancelled document;</p> <p>"F" – Billed document, even if partially, when for the same document there is also on table 4.1. – SalesInvoices the corresponding invoice or simplified invoice;</p> <p>"R" - Summary document for other documents created in other applications and generated in this application.</p>	
4.2.3.3.2.	*	MovementstatusDate	Date of the last record of the document status to the second. Date and time type: "YYYY-MM-DDThh:mm:ss".	Date and time
4.2.3.3.3.		Reason	The reason leading to a change of document status shall be given.	String 50
4.2.3.3.4.	*	SourceID	User responsible for the current document status.	String 30
4.2.3.3.5.	*	SourceBilling	<p>Shall be filled in with:</p> <p>"P" – Document produced in the application;</p> <p>"I" – Document integrated and produced in another application;</p> <p>"M" – Recovered or manually issued document.</p>	String 1
4.2.3.4.	*	Hash	The signature in the terms of Ordinance nº 363/2010 of 23 rd June. The field shall be filled in with "0" (zero), in case the certification is not required.	String 172
4.2.3.5.	*	HashControl	Version of the private key used in the creation of signature of field 4.2.3.4. – Hash.	String 70

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			The field shall be filled in with "0" (zero) if the document is generated by a non-certified program.	
4.2.3.6.		Period	The month of the taxation period shall be indicated from "1" to "12", counting from the start.	Integer
4.2.3.7.	*	MovementDate	Date of issue of the transport document.	Date
4.2.3.8.	*	MovementType	Shall be filled in with: "GR" - Delivery note; "GT" - Transport guide (include here the global transport documents); "GA" – Transport document for own fixed assets; "GC" - Consignment note; "GD" – Return note.	String 2
4.2.3.9.	*	SystemEntryDate	Date of the last time the record was saved at the time of signing. Shall include hour, minute and second. Date and time type: "YYYY – MM – DDThh:mm:ss".	Date and time
4.2.3.10.	**	TransactionID	If an accounting record is created, filling in is compulsory if it is an integrated accounting and invoicing system, even if the file type (TaxAccountingBasis) shall not contain tables relating to accounting. The unique key of table 3. - GeneralLedgerEntries shall be indicated, where this document has been entered, complying with the rule defined for field 3.4.3.1. –	String 70

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			TransactionID.	
4.2.3.11.	**	CustomerID	<p>The unique key of table 2.2. – Customer complying with rule defined for field 2.2.1. - CustomerID.</p> <p>In case of bills/notes without recipient, the generic customer of table 2.2. – Customer, shall be used.</p> <p>This fields shall also be filled out in case of transport documents referring to movements of goods of the sender himself.</p>	String 30
4.2.3.12.	**	SupplierID	<p>The unique key of table 2.3. – Supplier, complying with rule defined for field 2.3.1. – SupplierID, in case of return notes or transport notes regarding movable assets produced or assembled according to an order of materials supplied for this purpose by the owner (work from materials supplied without the ownership being transferred).</p>	String 30
4.2.3.13.	*	SourceID	User who created the document	String 30
4.2.3.14.		EACCode	Code of the economic activity to which the document relates shall be indicated.	String 5
4.2.3.15.		MovementComments		String 60
4.2.3.16.		ShipTo	Information about the delivery place and date, where and when the goods have been made available for the client, or anyone assigned by him in the case of triangular transactions.	N/A

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
4.2.3.16.1.		DeliveryID	For triangular operations, the delivery place and tax number of the recipient should be indicated.	String 255
4.2.3.16.2.		DeliveryDate		Date
4.2.3.16.3.		WarehouseID [Identification of the destination warehouse]		String 50
4.2.3.16.4.		LocationID [Location of goods in the warehouse]		String 30
4.2.3.16.5.		Address		N/A
4.2.3.16.5.1.		BuildingNumber		String 10
4.2.3.16.5.2.		StreetName		String 200
4.2.3.16.5.3.	*	AddressDetail	This field shall include the street name, building number and floor, if applicable.	String 210
4.2.3.16.5.4.	*	City		String 50
4.2.3.16.5.5.	*	PostalCode		String 20
4.2.3.16.5.6.		Region		String 50
4.2.3.16.5.7.	*	Country	This field shall be filled in according to norm ISO 3166-alpha-2.	String 2
4.2.3.17.		ShipFrom	Information about the place and date of the shipping of the articles sold to the customer.	N/A
4.2.3.17.1.		DeliveryID	The license plate number of the carrier vehicle or the means of shipping used shall be indicated, e.g. express mail, etc.	String 255
4.2.3.17.2.		DeliveryDate		Date
4.2.3.17.3.		WarehouseID [Identification of the		String 50

Field Index	Required	Field's Name	Technical notes	Format (validated on xsd file)
		departure warehouse]		
4.2.3.17.4.		LocationID [Location of goods in the warehouse]		String 30
4.2.3.17.5.		Address		N/A
4.2.3.17.5.1.		BuildingNumber		String 10
4.2.3.17.5.2.		StreetName		String 200
4.2.3.17.5.3.	*	AddressDetail	This field shall include the street name, building number and floor, if applicable.	String 210
4.2.3.17.5.4.	*	City		String 50
4.2.3.17.5.5.	*	PostalCode		String 20
4.2.3.17.5.6.		Region		String 50
4.2.3.17.5.7.	*	Country	This field shall be filled in according to norm ISO 3166-alpha-2.	String 2
4.2.3.18.		MovementEndTime	Date and time: "YYYY-MM-DDThh:mm:ss", where "ss" may be "00", if no specific information is available.	Date and time
4.2.3.19.	*	MovementStartTime	Date and time: "YYYY-MM-DDThh:mm:ss", where "ss" may be "00", " if no specific information is available.	Date and time
4.2.3.20.		ATDocCodeID	Identification code given by the Tax Authority to the document, according to Decree No. 147/2003, of 11 th July.	String 200
4.2.3.21.	*	Line		N/A
4.2.3.21.1.	*	LineNumber	Lines shall be exported following the same order of the original.	Integer

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
4.2.3.21.2.		OrderReferences	If there is a need to make more than one reference, this structure can be generated as many times as necessary.	N/A
4.2.3.21.2.1.		OriginatingON	In case the document is included in SAF-T (PT) the number structure of the field of origin should be used.	String 60
4.2.3.21.2.2.		OrderDate		Date
4.2.3.21.3.	*	ProductCode	Record Key in table 2.4. - Product in field 2.4.2. - ProductCode	String 60
4.2.3.21.4.	*	ProductDescription	Description of the invoice line, related to table 2.4. – Product in field 2.4.4. - ProductDescription table.	String 200
4.2.3.21.5.	*	Quantity		Decimal
4.2.3.21.6.	*	UnitOfMeasure		String 20
4.2.3.21.7.	*	UnitPrice	Price per Unit without tax, and after the deduction of the line and header discounts. When not valued in the database, shall be filled in with "0.00".	Monetary
4.2.3.21.8.	*	Description	Description of the document line.	String 200
4.2.3.21.9.		ProductSerialNumber		N/A
4.2.3.21.9.1.	*	SerialNumber	It shall include the serial number of the product that appears in the document. E.g. VIN, IMEI, ISSN, ISAN. If there is a need to make more than one reference, this field can be generated as many times as necessary.	String 100
4.2.3.21.10.	**	DebitAmount	To fill in for entries of goods with a	Monetary

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			value. When not valued in the database, shall be filled in with "0.00".	
4.2.3.21.11.	**	CreditAmount	To fill in for exit of goods. When not valued in the database, shall be filled in with "0.00".	Monetary
4.2.3.21.12.	**	Tax	This structure shall only be created for documents with a value in the database.	N/A
4.2.3.21.12.1.	*	TaxType	This field shall be filled in with: "IVA" – Value Added Tax; "NS" – Not subject to VAT.	String 3
4.2.3.21.12.2.	*	TaxCountryRegion	The field shall be filled in according to norm ISO 3166-1-alpha-2. In the case of the Autonomous Regions of the Azores and Madeira Island it must be filled in with: "PT-AC" - Fiscal area of the Autonomous Region of the Azores; "PT-MA" - Fiscal area of the Autonomous Region of the Madeira Island.	String 5
4.2.3.21.12.3.	*	TaxCode	Tax rate code in the table of taxes. Shall be filled in with: "RED" - Reduced tax rate; "INT" - Intermediate tax rate; "NOR" - Normal tax rate; "ISE" - Exempted; "OUT" - Other, applicable to the special VAT regimes. In case of not subject to tax, to fill	String 10

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			in with "NS".	
4.2.3.21.12.4.	*	TaxPercentage	Percentage of the tax rate corresponding to the tax applicable to the field 4.2.3.21.10. – DebitAmount or to field 4.2.3.21.11. - CreditAmount. In case of exemption or not subject to tax, fill in with "0" (zero).	Decimal
4.2.3.21.13.	**	TaxExemptionReason	When field 4.2.3.21.12.4 TaxPercentage is equal to "0" (zero), it is required to fill in this field, referring to the applicable legal rule/procedure.	String 60
4.2.3.21.14.	**	TaxExemptionCode	Fill in this field with the code of the reason for exemption or non-settlement, which is included in the "Manual de Integração de Software – Comunicação das Faturas à AT" [Software Integration Manual - Communication of the invoices to the Portuguese Tax and Customs Authority]. When fields 4.2.3.21.12.4. - TaxPercentage is equal to zero, it is required to fill in this field. This field shall also be filled in, for the cases not to subject to the taxes mentioned in table 2.5. - TaxTable.	String 3
4.2.3.21.15.		SettlementAmount	Shall present all the discounts (the proportion of global discounts for this line and the specific of the same line) affecting the amount on field 4.2.3.22.3. – GrossTotal.	Monetary
4.2.3.21.16.		CustomsInformation		N/A

Field Index	Requered	Field's Name	Technical notes	Format (validated on xsd file)
4.2.3.21.16.1.		ARCNo	Fill in with the code assigned after the validation of the electronic administrative document e-DA [Customs]. If there is a need to make more than one reference, this field can be generated as many times as necessary.	String 21
4.2.3.21.16.2.		IECAmount	Amount of excise duty contained in the taxable base of the document line if it is not shown separately in the document with the "ProductType" = E.	Monetary
4.2.3.22.	*	DocumentTotals		N/A
4.2.3.22.1.	*	TaxPayable	When not valued in the database, shall be filled in with "0.00".	Monetary
4.2.3.22.2.	*	NetTotal	This field shall not include the amounts regarding the taxes referred to in the TaxTable. When not valued in the database, shall be filled in with "0.00".	Monetary
4.2.3.22.3.	*	GrossTotal	When not valued in the database, shall be filled in with "0.00".	Monetary
4.2.3.22.4.		Currency	It shall not be generated if the document is issued in euros.	N/A
4.2.3.22.4.1.	*	CurrencyCode	In the case of foreign currency, the field shall be filled in according to ISO 4217.	String 3
4.2.3.22.4.2.	*	CurrencyAmount	Value of field 4.2.3.22.3. – GrossTotal in the original currency of the document.	Monetary
4.2.3.22.4.3.	*	ExchangeRate	The exchange rate used in the conversion into EUR shall be mentioned.	Decimal

4.3 - WorkingDocuments.

In this table shall be exported any other documents issued, apart from its designation, likely to be presented to the costumer for the purpose of checking goods or provision of services, even when subject to later invoicing.

This table shall not include the documents required to be exported in Tables 4.1. – SalesInvoices or 4.2 – MovementOfGoods.

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
4.3.		WorkingDocuments		N/A
4.3.1.	*	NumberOfEntries	The field shall contain the total number of documents, including documents which content in field 4.3.4.3.1. – WorkStatus is “A”.	Integer
4.3.2.	*	TotalDebit	The field shall contain the control sum of the field 4.3.4.14.13. - DebitAmount, excluding the documents which content in field 4.3.4.3.1. - WorkStatus is “A”.	Monetary
4.1.3.	*	TotalCredit	The field shall contain the control sum of the field 4.3.4.14.14. - CreditAmount, excluding the documents which content in field 4.3.4.3.1. - WorkStatus is “A”.	Monetary
4.3.4.		WorkDocument		N/A
4.3.4.1.	*	DocumentNumber	<p>This identification is a sequential composition of following elements: the document type internal code, followed by a space, followed by the identifier of the document series, followed by (/) and by a sequential number of the document within the series.</p> <p>Records with the same identification are not allowed in this</p>	String 60

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			field. The same document type internal code cannot be used for different types of documents.	
4.3.4.2.	*	ATCUD	This field shall contain the Document Unique Code. The field shall be filled in with '0' (zero) until its regulation.	String 100
4.3.4.3.	*	DocumentStatus		N/A
4.3.4.3.1.	*	WorkStatus	The field must be filled in with: "N" - Normal; "A" - Cancelled document; "F" - Billed document, even if partially, when for the same document there is also on table 4.1. – SalesInvoices, the corresponding invoice or simplified invoice.	String 1
4.3.4.3.2.	*	WorkStatusDate	Date of the last storage of the document status to the second. Date and time type: "YYYY-MM-DDThh:mm:ss".	Date and Time
4.3.4.3.3.		Reason	The reason leading to the change in the document status shall be presented.	String 50
4.3.4.3.4.	*	SourceID	User responsible for the current document status.	String 30
4.3.4.3.5.	*	SourceBilling	To fill in with: "P" – Document produced in the application; "I" – Document integrated and produced in a different application; "M" – Recovered or manually	String 1

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			issued document.	
4.3.4.4.	*	Hash	<p>The signature according to ordinance nº 363/2010 of 23rd June.</p> <p>The field shall be filled in with '0' (zero), in case no certification is required.</p>	String 172
4.3.4.5.	*	HashControl	<p>Version of private key used in the creation of the signature of field 4.3.4.4. – Hash.</p> <p>The field shall be filled in with "0" (zero) if the document is generated by a non-certified program.</p>	String 70
4.3.4.6.		Period	The month of the taxation period shall be indicated from "1" to "12", counting from the start.	Integer
4.3.4.7.	*	WorkDate	Document's issue date.	Date
4.3.4.8.	*	WorkType	<p>The field shall be filled in with:</p> <p>"CM" – Table checks;</p> <p>"CC" – Consignment credit note;</p> <p>"FC" – Consignment invoice according to art. 38 of the Portuguese VAT Code;</p> <p>"FO" – Worksheets [to record the service rendered or the work performed];</p> <p>"NE" – Purchase order;</p> <p>"OU" – Others [not specified in the remaining WorkTypes];</p> <p>"OR" – Budgets;</p> <p>"PF" – Pro forma invoice;</p> <p>"DC" - Issued documents likely to</p>	String 2

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			<p>be presented to the customer for the purpose of checking goods or provision of services (for data until 2017-06-30).</p> <p>For the insurance sector as to the types of documents identified below must also exist in table 4.1. - SalesInvoices the corresponding invoice or invoice amending document, can also be filled with:</p> <p>"RP" – Premium or Premium receipt;</p> <p>"RE" - Return insurance or receipt of return insurance;</p> <p>"CS" - Imputation to co-insurance companies;</p> <p>"LD" - Imputation to a leader co-insurance company;</p> <p>"RA" - Accepted reinsurance.</p>	
4.3.4.9.	*	SourceID	User who created the document	String 30
4.3.4.10.		EACCode	Code of the economic activity to which the document relates shall be indicated.	String 5
4.3.4.11.	*	SystemEntryDate	Date of the last time the record was saved at the time of signing. Shall include hour, minute and second. Date and time type: "YYYY – MM – DDThh:mm:ss".	Date and Time
4.3.4.12.	**	TransactionID	If an accounting record is created, filling in is compulsory if it is an integrated accounting and invoicing system, even if the file type (TaxAccountingBasis) shall not contain tables relating accounting.	String 70

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			The unique key of table 3. - GeneralLedgerEntries shall be indicated, where this document has been entered, complying with the rule defined for field 3.4.3.1. - TransactionID.	
4.3.4.13.	*	CustomerID	The unique key of the table 2.2. - Customer respecting the rule defined for 2.2.1. - CustomerID.	String 30
4.3.4.14.	*	Line		N/A
4.3.4.14.1.	*	LineNumber	The lines shall be exported in the same order as they appear on the original document.	Integer
4.3.4.14.2.		OrderReferences	If there is a need to make more than one reference, this structure can be generated as many times as necessary.	N/A
4.3.4.14.2.1.		OriginatingOn	In case the document is in the SAF-T (PT) the number structure of the field of origin should be used.	String 60
4.3.4.14.2.2.		OrderDate		Date
4.3.4.14.3.	*	ProductCode	Key of the record in table 2.4. - Product, in field 2.4.2. - ProductCode	String 60
4.3.4.14.4.	*	ProductDescription	Description of the invoice line linked to table 2.4. - Product, in field 2.4.4. - ProductDescription.	String 200
4.3.4.14.5.	*	Quantity		Decimal
4.3.4.14.6.	*	UnitOfMeasure		String 20
4.3.4.14.7.	*	UnitPrice	Price per Unit without tax, and after the deduction of the line and header discounts. When it is not valued in the	Monetary

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			<p>database, it shall be filled in with "0.00".</p> <p>It shall also be filled in with "0.00", if it is compulsory to fill in field 4.3.4.14.8. - TaxBase.</p>	
4.3.4.14.8.	**	TaxBase	<p>Unit taxable amount that does not contribute for the NetTotal field. This value is the basis for calculating the line taxes. The sign (debit or credit) with which the tax, thus, calculated contributes for the TaxPayable field results from the existence within the line of the DebitAmount or CreditAmount fields.</p>	Monetary
4.3.4.14.9.	*	TaxPointDate	Date of the dispatch of the goods or of the delivery of the service.	Date
4.3.4.14.10.		References	<p>References to invoices on the correspondent correcting documents.</p> <p>If there is a need to make more than one reference, this structure can be generated as many times as necessary.</p>	N/A
4.3.4.14.10.1.		Reference	Reference to the invoice or simplified invoice, using its unique identification if existing in the respective systems. The numbering structure of the field of origin shall be used.	String 60
4.3.4.14.10.2.		Reason	Reason for issuing the document	String 50
4.3.4.14.11.	*	Description	Description of the line of the document.	String 200
4.3.4.14.12.		ProductSerialNumber		N/A

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
4.3.4.14.12.1.	*	SerialNumber	<p>It shall include the serial number of the product that appears in the document. E.g. VIN, IMEI, ISSN, ISAN.</p> <p>If there is a need to make more than one reference, this field can be generated as many times as necessary.</p>	String 100
4.3.4.14.13.	**	DebitAmount	<p>Amount of the line of the debit documents.</p> <p>This amount is without tax, after the deduction of the line and header discounts.</p> <p>When not valued in the database, shall be filled in with "0.00".</p>	Monetary
4.3.4.14.14.	**	CreditAmount	<p>Amount of the line of the credit documents.</p> <p>This amount is without tax, after the deduction of the line and header discounts.</p> <p>When not valued in the database, shall be filled in with "0.00".</p>	Monetary
4.3.4.14.15.	**	Tax	This structure shall only be created for documents with a value in the database.	N/A
4.3.4.14.15.1.	*	TaxType	<p>This field shall be filled in with the tax type. It must be filled in when the fields TaxPercentage or TaxAmount are different from zero.</p> <p>It shall be filled in with:</p> <p>"IVA" - Value Added Tax;</p> <p>"IS" - Stamp Duty;</p> <p>"NS" - Not subject to VAT or Stamp</p>	String 3

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			Duty.	
4.3.4.14.15.2.	*	TaxCountryRegion	<p>The field shall be filled in according to norm ISO 3166-1-alpha-2.</p> <p>In the case of the Autonomous Regions of the Azores and Madeira Island it must be filled in with:</p> <p>“PT-AC” - Fiscal area of the Autonomous Region of the Azores;</p> <p>“PT-MA” - Fiscal area of the Autonomous Region of the Madeira Island.</p>	String 5
4.3.4.14.15.3.	*	TaxCode	<p>Tax rate code in the table of taxes.</p> <p>In case the field 4.3.4.14.15.1. - TaxType = IVA, must be filled in with:</p> <p>“RED” - Reduced tax rate;</p> <p>“INT” - Intermediate tax rate;</p> <p>“NOR” - Normal tax rate;</p> <p>“ISE” - Exempted;</p> <p>“OUT” - Others, applicable to the special VAT regimes.</p> <p>In case field 4.1.4.19.15.1. - TaxType = “IS”, the field shall be filled in with:</p> <ul style="list-style-type: none"> The correspondent code of the Stamp Duty's table; “ISE” - Exempted. <p>In case of amount not subject to tax, to fill in with “NS”.</p>	String 10
4.3.4.14.15.4.	**	TaxPercentage	When dealing with a tax percentage it is required to fill in this field.	Decimal

Field Index	Requered	Field's Name	Technical notes	Format (validated on xsd file)
			<p>The tax percentage corresponds to the tax applicable to field 4.3.4.14.13. - DebitAmount or to field 4.3.4.14.14. - CreditAmount.</p> <p>In case the amount is not subject to tax, fill this field in with "0".</p>	
4.3.4.14.15.5.	**	TaxAmount	<p>The filling is required, in the case of a fixed unitary fee of stamp duty. This value, multiplied by the Quantity contributes for the TaxPayable field.</p>	Monetary
4.3.4.14.16.	**	TaxExemptionReason	<p>When fields 4.3.4.14.15.4. - TaxPercentage or 4.3.4.14.15.5. - TaxAmount fields are equal to zero, it is required to fill in this field.</p> <p>It must be referred to the applicable legal rule/procedure.</p> <p>This field should also be filled in, for the cases not subject to tax mentioned on table 2.5. – TaxTable.</p>	String 60
4.3.4.14.17.	**	TaxExemptionCode	<p>It shall be filled in with the code of the reason for exemption or non-settlement, which is included in the "Manual de Integração de Software – Comunicação das Faturas à AT" (Software Integration Manual - Communication of the Invoices to Tax and Customs Authority).</p> <p>The filling is required when fields 4.1.4.19.15.4. - TaxPercentage or 4.1.4.19.15.5. - Tax amount are equal to zero.</p> <p>This field shall also be filled in, for the cases not to subject to the</p>	String 3

Field Index	Requi-red	Field's Name	Technical notes	Format (validated on xsd file)
			taxes mentioned in table 2.5. - TaxTable.	
4.3.4.14.18.		SettlementAmount		Monetary
4.3.4.14.19.		CustomsInformation		N/A
4.3.4.14.19.1.		ARCNo	Fill in the code assigned after validation of the electronic administrative document e-DA. [Customs]. If there is a need to make more than one reference, this field can be generated as many times as necessary.	String 21
4.3.4.14.19.2.		IECAmount	Amount of excise duty contained in the taxable base of the document line if it is not shown separately in the document with the "ProductType" = E.	Monetary
4.3.4.15.	*	DocumentTotals		N/A
4.3.4.15.1.	*	TaxPayable	When not valued in the database, shall be filled in with "0.00".	Monetary
4.3.4.15.2.	*	NetTotal [Total of the document without taxes]	This field shall not include the amounts regarding the taxes existing in table 2.5. - TaxTable. When not valued in the database, shall be filled in with "0.00".	Monetary
4.3.4.15.3.	*	GrossTotal [Total of the Documents with taxes]	When not valued in the database, shall be filled in with "0.00".	Monetary
4.3.4.15.4.		Currency	It shall not be generated if the document is issued in euros.	N/A
4.3.4.15.4.1.	*	CurrencyCode	In the case of foreign currency, the field shall be filled in according to ISO 4217.	String 3
4.3.4.15.4.2.	*	CurrencyAmount	Value in field 4.3.4.15.3. -	Monetary

Field Index	Requered	Field's Name	Technical notes	Format (validated on xsd file)
			GrossTotal in the original currency of the document.	
4.3.4.15.4.3.	*	ExchangeRate	To fill in the rate used in the exchange into EUR.	Decimal

4.4 – Payments

Receipts issued after the entry into force of this structure should be exported on this table.

Field Index	Requered	Field's name	Technical notes	Format (for validation on xsd)
4.4.		Payments	Export the documents mentioned on field 4.4.4.6. - PaymentType.	N/A
4.4.1.	*	NumberOfEntries	The field shall contain the total number of issued receipts, including the documents which content in field 4.4.4.9.1. – PaymentStatus is type “A”.	Integer
4.4.2.	*	TotalDebit	The field shall contain the control sum of field 4.4.4.14.4. – DebitAmount, excluding the documents which content in field.4.4.9.1. – PaymentStatus is “A”.	Monetary
4.4.3.	*	TotalCredit	The field shall contain the control sum of field 4.4.4.14.5. – CreditAmount, excluding the documents which content in field 4.4.4.9.1. – PaymentStatus is “A”.	Monetary
4.4.4.		Payment		N/A
4.4.4.1.	*	PaymentRefNo	This identification is a sequential composition of following elements:	String 60

Field Index	Required	Field's name	Technical notes	Format (for validation on xsd)
			<p>the receipt type internal code created by the application, space, receipt series identifier, slash (/) and sequential number of the receipt within the series.</p> <p>Records with the same identification are not allowed in this field.</p> <p>The same document type internal code cannot be used for different types of documents.</p>	
4.4.4.2.	*	ATCUD	This field shall contain the Document Unique Code. The field shall be filled in with '0' (zero) until its regulation.	String 100
4.4.4.3.		Period	The month of the taxation period shall be indicated from "1" to "12", counting from the start.	Integer
4.4.4.4.	**	TransactionID	<p>The filling is required, if it is an integrated accounting and invoicing system, even if the file type (TaxAccountingBasis) shall not contain tables relating to accounting.</p> <p>The unique key of Table 3. - GeneralLedgerEntries of the transaction where this document has been recorded, according to the rule defined for field 3.4.3.1. - TransactionID.</p>	String 70
4.4.4.5.	*	TransactionDate	Receipt's issuing date.	Date
4.4.4.6.	*	PaymentType	<p>To fill in with:</p> <p>"RC" – Receipt issued according to the Cash VAT regime (including</p>	String 2

Field Index	Requ -red	Field's name	Technical notes	Format (for validation on xsd)
			advance payments in this regime); "RG" – Other issued receipts.	
4.4.4.7.		Description		String 200
4.4.4.8.		SystemID	Unique receipt number generated internally by the application.	String 60
4.4.4.9.	*	DocumentStatus		N/A
4.4.4.9.1.	*	PaymentStatus	To fill in with: "N" – Normal receipt in force; "A" – Cancelled receipt.	String 1
4.4.4.9.2.	*	PaymentStatusDate	Date of the last record of the receipt status to the second. Date and time type: "YYYY-MM-DDThh:mm:ss".	Date and Time
4.4.4.9.3.		Reason	Reason for changing the receipt status.	String 50
4.4.4.9.4.	*	SourceID	User responsible for the current receipt status.	String 30
4.4.4.9.5.	*	SourcePayment	To be filled in with: "P" – Receipt created in the application; "I" – Receipt integrated and produced in a different application; "M" – Recovered or manually issued receipt.	String 1
4.4.4.10.		PaymentMethod	Indicate the payment method. In case of mixed payments, the amounts should be mentioned by payment type and date. If there is a need to make more than one reference, this structure can be generated as many times	N/A

Field Index	Required	Field's name	Technical notes	Format (for validation on xsd)
			as necessary.	
4.4.4.10.1.		PaymentMechanism	Should be filled in with: "CC" – Credit Card; "CD" – Debit Card; "CH" – Bank cheque; "CI" – International Letter of Credit; "CO" – Gift cheque or gift card; "CS" – Balance compensation in the current account; "DE" – Electronic cash, for example, on fidelity or points cards; "LC" – Commercial Bill; "MB" – Payment references for ATM; "NU" – Cash; "OU" – Other means not mentioned; "PR" – Exchange of goods; "TB" – Banking transfer or authorized direct debit; "TR" – Non-wage compensation titles regardless of their support [paper or digital format], for instance, meal or education vouchers, etc.	String 2
4.4.4.10.2.	*	PaymentAmount	Amount for each mean of payment.	Monetary
4.4.4.10.3.	*	PaymentDate		Date
4.4.4.11.	*	SourceID	User who created the document.	String 30
4.4.4.12	*	SystemEntryDate	Date of the last time the record was saved. Shall include hour, minute	Date and Time

Field Index	Required	Field's name	Technical notes	Format (for validation on xsd)
			and second. Date and time type: "YYYY-MM-DDThh:mm:ss".	
4.4.4.13.	*	CustomerID	Unique key of table 2.2. – Customer respecting the rule defined for field 2.2.1. – CustomerID.	String 30
4.4.4.14.	*	Line		N/A
4.4.4.14.1.	*	LineNumber	Lines should be exported in the same order as on the original receipt.	Integer
4.4.4.14.2.	*	SourceDocumentID	If there is a need to make more than one reference, this structure can be generated as many times as necessary. In case of integrated accounting and invoicing program, the numbering structure of the source field shall be used.	N/A
4.4.4.14.2.1.	*	OriginatingON	Indicate type, series and number of the invoice or document amending the latter, to be paid. In case the mentioned document is included in the SAF-T (PT) the number structure of field 4.1.4.1. – InvoiceNo on table 4.1. – SalesInvoices should be used.	String 60
4.4.4.14.2.2.	*	InvoiceDate	Mention the date on the invoice or any amendment document for payment.	Date
4.4.4.14.2.3.		Description	Description line of the receipt.	String 200
4.4.4.14.3.		SettlementAmount	Discounts granted upon payment of this document.	Monetary
4.4.4.14.4.	**	DebitAmount	Amount of the line of the receipt regarding the amending document	Monetary

Field Index	Requi-red	Field's name	Technical notes	Format (for validation on xsd)
			without taxes or discounts.	
4.4.4.14.5	**	CreditAmount	Amount of the line of the receipt regarding the invoice or amending document without taxes or discounts.	Monetary
4.4.4.14.6.	**	Tax	On the receipts of the VAT cash regime a line should be mentioned for each different VAT rate on the correspondent invoice. This complex type element shall also be generated for any other type of receipts containing taxes described in field 4.4.4.14.6.1. - TaxType.	N/A
4.4.4.14.6.1.	*	TaxType	This field shall be filled in with the tax type. Fill in with: "IVA" – Value Added Tax, for the VAT cash regime; "IS" – Stamp duty; and "NS" – Not subject to VAT or Stamp Duty.	String 3
4.4.4.14.6.2.	*	TaxCountryRegion	Fill in according to norm ISO 3166 - 1- alpha-2. In the case of the Autonomous Regions of the Azores and Madeira Island it must be filled in with: "PT-AC" - Fiscal area of the Autonomous Region of the Azores; "PT-MA" - Fiscal area of the Autonomous Region of the Madeira Island.	String 5

Field Index	Requi-red	Field's name	Technical notes	Format (for validation on xsd)
4.4.4.14.6.3.	*	TaxCode	<p>Tax rate code in the table of taxes.</p> <p>In case the field 4.4.4.14.6.1. - TaxType = IVA, fill in with:</p> <p>“RED” – Reduced rate;</p> <p>“INT” – Intermediate Rate;</p> <p>“NOR” – Normal rate;</p> <p>“ISE” – Exempted;</p> <p>“OUT” – Other, applicable to the special VAT regimes.</p> <p>In case field 4.4.4.14.6.1. - TaxType = “IS”, fill in with:</p> <ul style="list-style-type: none"> • The correspondent code of the Stamp Duty's table; • “ISE” - Exempted. <p>In case of non taxable amounts fill in with “NA”.</p>	String 10
4.4.4.14.6.4.	**	TaxPercentage	<p>Mandatory when regarding a tax percentage.</p> <p>The tax percentage corresponds to the tax applicable to field 4.4.4.13.4. – DebitAmount or to field 4.4.4.13.5. - CreditAmount.</p> <p>In case of exemption or if not taxable fill in with “0” (zero).</p>	Decimal
4.4.4.14.6.5.	**	TaxAmount	<p>The filling is required, in the case of a fixed unitary fee of stamp duty. This value, multiplied by the Quantity contributes for the TaxPayable field.</p>	Monetary
4.4.4.14.7.	**	TaxExemptionReason	<p>Mandatory field when fields 4.4.4.14.6.4. - TaxPercentage or 4.4.4.14.6.5. – TaxAmount are</p>	String 60

Field Index	Requi-red	Field's name	Technical notes	Format (for validation on xsd)
			<p>equal to zero.</p> <p>Reference to the applicable legal rule/procedure must be referred.</p> <p>This field shall also be filled in, in cases not subject to tax mentioned on table 2.5. – TaxTable</p>	
4.4.4.14.8.	**	TaxExemptionCode	<p>Fill in this field with the code of the reason for exemption or non-settlement, which is included in the "Manual de Integração de Software – Comunicação das Faturas à AT" [Software Integration Manual - Communication of the invoices to the Portuguese Tax and Customs Authority].</p> <p>When fields 4.4.4.14.6.4. - TaxPercentage or 4.4.4.14.6.5. - TaxAmount are equal to zero, it is required to fill in this field.</p> <p>This field shall also be filled in, for the cases not to subject to the taxes mentioned in table 2.5. - TaxTable.</p>	String 3
4.4.4.15.	*	DocumentTotals		N/A
4.4.4.15.1.	*	TaxPayable		Monetary
4.4.4.15.2.	*	NetTotal	This field shall not include the amounts regarding the taxes existing in table 2.5. - TaxTable.	Monetary
4.4.4.15.3.	*	GrossTotal	This field should not reflect any withholdings mentioned in the complex type element 4.4.4.16. – WithholdingTax	Monetary
4.4.4.15.4		Settlement	Agreements regarding payment	N/A

Field Index	Required	Field's name	Technical notes	Format (for validation on xsd)
			discounts.	
4.4.4.15.4.1.	*	SettlementAmount	Total of the awarded discounts regarding this payment.	Monetary
4.4.4.15.5.		Currency	It shall not be generated if the document is issued in euros.	N/A
4.4.4.15.5.1.	*	CurrencyCode	In case of foreign currency, fill in according to norm ISO 4217.	String 3
4.4.4.15.5.2.	*	CurrencyAmount	Value of field 4.4.4.14.3. – GrossTotal in the document's original currency.	Monetary
4.4.4.15.5.3.	*	ExchangeRate	Indicate the exchange rate used for EUR conversion.	Decimal
4.4.4.16.		WithholdingTax		N/A
4.4.4.16.1.		WithholdingTaxType	Indicate the type of withholding tax in this field, filling in: "IRS" – Personal income tax; "IRC" – Corporate income tax; "IS" – Stamp Duty.	String 3
4.4.4.16.2.		WithholdingTaxDescription	Indicate the applicable legal framework. In case WithholdingTaxType = IS, fill in with the corresponding table code.	String 60
4.4.4.16.3.	*	WithholdingTaxAmount	Fill in withheld tax amount.	Monetary

ANNEX II

Taxonomy S - General SNC [accounting normalization system] and International Accounting Standards

(Referred to in article 4 of the present Ordinance)

(See original)

ANNEX III

Taxonomy M - SNC [accounting normalization system] for micro entities

(Referred to in article 4 of the present Ordinance)

(See original)