



FINANCE

Ordinance No. 195/2020

of August 13

Summary: Regulates the requirements for creating the two-dimensional bar code (QR code) and the unique document code (ATCUD), referred to in paragraph 3 of article 7 of Decree-Law - Law No. 28/2019, of February 15.

Decree-Law no. 28/2019, of February 15, consolidates and modernizes rules related to billing, by proceeding with the regulation of obligations related to the processing of invoices and other fiscally relevant documents, as well as the obligations of conservation of books, records and respective supporting documents, which fall on VAT taxable persons.

This diploma introduces innovative aspects, such as the unique document code and the two-dimensional bar code (QR code), which aim to simplify the communication of invoices by individuals to determine the respective deductible expenses in the IRS, simultaneously increasing , the control of transactions carried out by taxable persons with a view to combating the informal economy, fraud and tax evasion.

In this sense, the referred diploma determined that, in invoices and other fiscally relevant documents, there must be a two-dimensional bar code (QR code) and a single document code, under the terms to be defined by order of the Government member responsible for the area of finances.

Thus, the Government, through the Assistant Secretary of State and Tax Affairs, orders the following, pursuant to paragraph 3 of article 7 of Decree-Law no. 28/2019, of February 15, the following:

Article 1

Object

This decree regulates the requirements for the creation of the two-dimensional bar code (QR code) and the unique document code (ATCUD), referred to in paragraph 3 of article 7 of Decree-Law no. 28 / 2019, February 15.

Article 2

Communication of documentary series to obtain validation code

To obtain the validation code for the documentary series, provided for in paragraph 2 of article 35 of Decree-Law no. 28/2019, of February 15, taxable persons must communicate, under the terms of paragraph 1 of the same article, by means of processing used, as a way of identifying the series:

The) The document series identifier;

B) The type of document, according to the documentary typologies defined in the data structure referred to in Ordinance No. 321-A / 2007, of 26 March, in the technical notes corresponding to the fields "Type of document" and "Receipt type" of the "Commercial documents" data group;

c) The beginning of the sequential numbering to be used in the series, as defined in paragraph 3 of article 3;

d) Adata expected to start using the series for which the validation code is requested.



Article 3

Composition of the unique document code (ATCUD)

1 - The series validation code to be assigned by AT is composed of a string of characters, with a minimum length of eight (8) characters.

2 - ATCUD is composed of the concatenation of the following elements, separated by the character "-", without quotation marks:

The) Series validation code, as defined in paragraph 1;

B) The sequential number of the document within the series.

3 - For the purposes of *B*) of the previous number, the sequential number to be used is the sequence of numeric characters, being that, in the case of billing software, it is the one immediately after the slash (/), as defined in the data structure referred to in Ordinance No. 321-A / 2007, of 26 March, in the technical notes corresponding to the fields "Unique identification of the sales document", "Unique identification of the goods movement document", "Unique identification of the document" and "Unique receipt identification" of the "Business documents" data group.

Article 4

Mention of the unique document code (ATCUD)

1 - OATCUD, with the format "ATCUD: CodigodeValidação-NumeroSequencial", must be included in all invoices and other relevant tax documents, issued by any of the processing means identified in article 3 of Decree-Law no. 28 / 2019, February 15.

2 - Producers and users of billing software and other electronic billing means, as well as authorized printers, must guarantee the perfect readability of ATCUD, regardless of the medium on which it is presented to the customer.

3 - In documents with more than one page, ATCUD must appear on all of them and, when applicable, the provisions of article 6, immediately above the two-dimensional bar code (QR code).

Article 5

Two-dimensional bar code (QR code)

The development of the two-dimensional bar code (QR code) must comply with the technical specifications defined by the Tax and Customs Authority, to be made available on the Finance Portal.

Article 6

Inclusion of the two-dimensional bar code (QR code)

1 - Producers must guarantee the correct generation of the two-dimensional bar code (QR code) that must be included in the invoices and other fiscally relevant documents, issued by programs certified by AT, under the terms of article 4 of Decree-Law No. 28/2019, of February 15.

2 - Producers and users of AT certified billing software must ensure the perfect readability of the two-dimensional bar code (QR code), within the body of the document, regardless of the medium on which it is presented to the customer.

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



Article 7

Transitional regime

1 - Taxable persons, users of billing software or other electronic means, in relation to the series they intend to keep in use, continuing their respective sequential numbering, must, during the month of December 2020, communicate the elements referred to in no. 1 of article 2, the element referred to in point *c*) replaced by the last number used in that series at the time of communication.

2 - The documents pre-printed in authorized typography, referred to in paragraph *c*) of article 3 of Decree-Law no. 28/2019, of February 15, which were acquired before the entry into force of this decree can be used until June 30, 2021.

Article 8

Implementation

This decree enters into force on 1 January 2021, without prejudice to the transitional regime provided for in paragraph 1 of article 7, which enters into force on 1 December 2020.

The Assistant Secretary of State for Tax Affairs, *António Mendonça Mendes*, on August 3, 2020.

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