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Tax Alert

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Printing invoices and processing of invoices by computer-exit mechanisms

The Ministry of Finance issued a Dispatch, dated 29 February, regarding the updating of the procedures for printing invoices and their processing by computer-output mechanisms. The Dispatch came into force on the date of its publication

Authorization to print invoices

The printing houses are authorized to print invoices provided that they have submitted a request in the appropriate model, and the following requirements are observed:

- They are companies properly registered for tax purposes;
- They are authorized to perform the activity;
- They perform the printing work inside the Country.

The request mentioned above should be submitted to the Tax Department of that Area (*Direcção da Área Fiscal*) or the competent Unit for the Large Taxpayers (*Unidade de Grandes Contribuintes*), and must include the following requirements:

- Identification of the applicant (*NUIT*, company name, headquarters) and location of the typography.
- Declaration of commitment to fully comply with the norms established in the Dispatch.

The acquisition of invoices must be made by written request of the purchaser user to the typography and it should mention all the requirements of Article 27 of the VAT Code.

The printing houses are expected to record the supply of invoices printed in a suitable book, consisting of fixed and sequentially numbered pages, which must first be presented to the Tax Department of that Area (*Direcção da Área Fiscal*) or the competent Unit for the Large Taxpayers (*Unidade de Grandes Contribuintes*), before any record is inserted on it, so that all pages as well as the terms of opening and closing are signed by respective the Director.

Until the 10th of each month, the printing houses must notify the Tax Department of that Area (*Direcção da Área Fiscal*) or the competent Unit for the Large Tax Payers (*Unidade de Grandes Contribuintes*), the number of invoices processed, indicating the numbers assigned, the series, if applicable, and the company name of *NUIT* purchasers users.

The books and the requests referred to in the preceding paragraphs must be kept on file in chronological order, for a period of five years.

Authorization to process invoices in software

Wherever the taxpayer resort to the processing of invoices or equivalent documentation for exit mechanisms by computer (software), the taxpayer must first submit a request, adding the specification of the software, to the Tax Department of that Area (*Direcção da Área Fiscal*) or the competent Unit for the Large Taxpayers (*Unidade de Grandes Contribuintes*), in order to be authorized

by the General Directorate for Taxes (*Direcção Geral de Impostos*).

The billing software currently in use should be standardized according to the positions of the said Dispatch and shall be subject to approval by the General Directorate of Taxes by a request addressed to the Tax Department of that Area (*Direcção da Área Fiscal*) or the competent Unit for the Large Taxpayers (*Unidade de Grandes Contribuintes*), within 90 days after the entry into force of this Dispatch, after which the invoices issued by systems not-updated under this Dispatch shall be deemed invalid.

Invoices processed in software must be dated, sequentially numbered and contain all of the following elements:

- Name, firm or corporate name and registered head office or domicile of the supplier of goods or service provider and the recipient or purchaser, as well as the corresponding *NUIT*;
- The amount and usual designation of goods supplied or services rendered, and the packaging not traded should be listed separately and expressly stating that its return has been agreed;
- The price net of tax (VAT) and other elements included in the taxable value;
- The rate and amount of tax (VAT) due;
- The grounds justifying the non-application of the tax (VAT), if applicable;
- The expression "*Processada por computador*".

The software for invoicing should allow the following:

- Create a code on the invoice or equivalent document that makes connection between the sequence number and the current year;
- Present values and other elements of the invoice, in national currency and language;
- Supporting a robust database that would enable future updates or queries for information;
- Possess backups mechanisms, that is, ensuring that information can be safeguarded;
- Issue credit and debit notes;
- Do not allow the modification of data in the issued invoice;
- Extract a list of invoices issued, paid and canceled, with their respective values as well as credit and debit notes.

Every taxable person shall make available, for purposes of monitoring the invoicing system, to the competent authorities the Administrator profile. Where there is failure to comply with the above provisions the Directorate General of Taxes may suspend the authorization to use invoicing software.

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