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

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

MINISTRY OF FINANCE AND PUBLIC ADMINISTRATION

Decree nº 1192/2009 of the 8th October

Decree nº321-A/2007, of the 26th March, approved the format for a standard audit file to export data, known as SAF-T (PT), which has been proving to be an excellent tool to collect information by the tax audit services, by simplifying procedures and reducing compliance costs.

The experience acquired in the mean time, the necessity to adapt the file to the new Accounting Normalization System (SNC), as well as the future invoicing software certification, demand small changes in the data structure, hence the approval of a new annex.

The Portuguese Association for Software was heard.

Thus:

The Government, through the Minister of State and Finance, under nº 8 of article 115, of Corporate Income Tax Code, approved by Decree-Law nº 442-B/88, of the 30th November, orders the following:

Article 1

The file which nº 1 of Decree nº 321-A/227, of the 26th March, refers to, shall have the data structure existing in the annex to the present Decree, of which is an integrating part.

Article 2

1 – The data structure which the previous article refers to comes into force on the 1st January, 2010.

2 – The Annex to the Decree nº 321-A/2007, of the 26th March, is revoked as of the date referred to in the previous number.

The Minister of State and Finance, *Fernando Teixeira dos Santos*, on the 21st September, 2009.

Nos seus contactos com a Administração Fiscal, por favor mencione sempre o nome, a referência do documento, o N.º de Identificação Fiscal (NIF) e o domicílio fiscal

Avª Duque de Ávila, nº 71, 6º, - 1000-139 LISBOA   Tel: (+351) 213 584 800   Fax: (+351) 213 584 806
Email: dspcit@dgci.min-financas.pt   www.portaldasfinancas.gov.pt   Centro de Atendimento Telefónico:707 206 707

ANNEX

Data Structure

(Which article 1 refers to)

1- Generic features

a) Accounting and or invoicing applications shall, by themselves, export the pre-defined set of accounting records from the databases that are created, in a common readable format, using the data structure and respective restrictions provided by the validation schema, without affecting the internal data base of the programme or its functionality.

b) The SAF-T (PT) shall be generated in a normalized format for XML documents, respecting both the SAF-T_PT.xsd validation schema that is available on http://www.portaldasfinancas.gov.pt and the content that is specified in the present decree.

c) A SAF-T (PT) [Standard Audit File for Tax Purposes – Portuguese Version] shall be generated by the information systems for a determined fiscal year or delimited period.

d) Under the column "Required", the symbol «*» means that it is required to fill in that field and the symbol «**» means that there is the possibility of an alternate field choice or that it depends on the conditions that make it required, and the remaining fields must be likewise filled in once there is information stored in the accounting and or invoicing applications, which can be confirmed in the documentation's application.

e) The SAF-T (PT) relating to the accounting must be one and only for the period at stake. In the case of SAF-T (PT) regarding to invoicing, there is the possibility of being generated one per establishment, if they are independent of the invoicing system adopted at a central level. If the invoicing system in the establishments is centralized, shall be supplied just one file.

f) The integrated accounting and invoicing applications shall generate a file with all the required tables.

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

Common information tables for both files:

> 1 – Header;
>
> 2.2 – Customer [table showing the customers];
>
> 2.5 – TaxTable [table showing the taxes].

Specific Information Tables:

For accounting applications:

2.1 – GeneralLedger [Table showing the accounts codes];

2.3 – Supplier [Table showing the suppliers]; and

3 - GeneralLedgerEntries [Transactions entries];

For invoicing applications;

2.4 – Product [table showing products and services]; and

4 – SourceDocuments [table showing commercial documents].

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) is demanded from his supplier. In that case, the issuer shall supply a file with the data of the used tables, namely table 1 – Header with field 1.4 – TaxAccountingBasis [accounting system], filled in with code «S», table 2.3 – Supplier,[showing the record of the supplier], table 2.4 – Product [showing the record of products/services mentioned in the commercial documents] and table 4 – SourceDocuments [showing the commercial documents relating to the supplier where field 4.1.4.2 - InvoiceStatus is filled in with code «S».

h) When the requested files bring about extraction problems, due to the dimension of table 4 - SourceDocuments it is possible to subdivide that extraction by complete monthly periods, included in the request, complemented, if it is the case, with the last period being shorter than a month.

If the application is not integrated, the files to be extracted shall include the following tables:

Tables showing the total information up to the date of the extraction of the last extracted partial file:

1. Header;
2.2 – Customer [table showing the customers];
2.4 – Product [table showing the products/services];
2.5 – Tax Table [table showing the taxes] and

Table with the partial information relating to the extracted month(s);

4 – SourceDocuments [commercial documents].

If the application is integrated, the files to be extracted shall include all the tables with the total information, up to the date of extraction of the last partial file extracted from the SourceDocuments, except for this table, which will have the partial information regarding to the extracted period.

i)   Dates are indicated according to the format: YYYY-MM-DD.

j)   In the column "Format" the dimension of the fields of the string type is indicated in number of characters.

<div align="center">

2- Data structure
</div>

1 - ***** **Header.**

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

Field Index	Re- quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
1.1	*	AuditFileVersion.	The version of XML Schema to be used is the one available on http://www.portaldasfinancas.gov.pt	String - 10
1.2.	*	CompanyID. [Identification of the company's commercial registration].	It is obtained by linking together the name of the commercial registry office, with 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: «C» - Accounting; «F» - Invoicing; «I» - Invoicing and accounting integrated data; «S» - Self-billing; «P» - Invoicing partial data.	String - 1

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
1.5	*	CompanyName.	Social designation of the company or taxpayer's name.	String - 60
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 - 50
1.7.3	*	AddressDetail.	Shall include street name, building number and floor, if applicable.	String – 60
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
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 01.10.2008 to 30.09.2009 corresponds to the Fiscal year 2008).	Integer - 4
1.9	*	StartDate. [Date of the taxation period's start].		Date
1.10	*	EndDate. [Date of the taxation period's end].		Date
1.11	*	CurrencyCode.	Fill in with «**EUR**».	String – 3
1.12	*	DateCreated.		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**".	String - 20

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
1.14	*	ProductCompanyTaxID. [Fiscal identification of the entity that created the software].	In the case of an accounting file or integrated file this field must be filled in with the specification "**Sede**". 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 nº 9 of article 115 of Corporate Income Tax Code, approved by Decree-Law nº 442-B/88, of the 30th November [*Decree nº 363/2010, of the 23rd June].* If it doesn't apply, the field must be filled in with «**0**» (zero).	String - 20
1.16	*	ProductID.	Name of the product that generates 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».	String.- 255
1.17	*	ProductVersion.	The product version shall be indicated	String - 30
1.18		HeaderComment .[Additional comments].		String - 255
1.19		Telephone.		String - 20
1.20		Fax.		String - 20
1.21		Email. [Company's e-mail].		String - 60
1.22		Website. [Company's 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)* and *h)* of paragraph 1 of this data structure.

2.1 – GeneralLedger [Table of Accounts Code].

The table of the accounts code to be exported is provided by the accounting normalization system and other legal provisions in force concerning the respective activity sector. So accounts of class 0 and 9 shall not be included.

Field Index	Re- quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
2.1.1	*	AccountID. [Account code].	The file shall contain all the accounts, including the respective integrating accounts, till the Ledger's accounts.	String - 30
2.1.2	*	AccountDescription.		String - 60
2.1.3	*	OpeningDebitBalance.	The Opening Debit Balance shall always be the one of the taxation period start, since the tax administration will just request complete fiscal years or the period already elapsed of the fiscal year in course. In the case of aggregating accounts which may contain subaccounts with debit balances and subaccounts with credit balances, the said debit and credit balances must be stressed in the aggregating account.	Monetary
2.1.4	*	OpeningCreditBalance.	The Opening Credit Balance shall always be the one of the taxation period start, since the tax administration will just request complete fiscal years or the period already elapsed of the fiscal year in course. In the case of aggregating accounts which may contain subaccounts with debit balances and subaccounts with credit balances, the said debit and credit balances must be stressed in the aggregating account.	Monetary

2.2 **Customer** [Table of Customers].

This shall contain all the existing records in the respective customers' file, as well as those which may be implicit in the operations and do not exist in the respective file. If, for instance, there is a sale for cash showing the customer's taxpayer registration number and his address, and who is 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	Re-quired	Field's Name	Technical notes	Format and Dimension to be 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 **«999999990»**.	String - 20
2.2.4	*	CompanyName.	The generic client shall be identified with the designation **«Consumidor final»** (Final Consumer). In the case of the banking sector, for the activities not subject to VAT, the field must be filled in with the designation **«Desconhecido»** (Unknown).	String - 60

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
2.2.5		Contact. [Name of the contact in the company].		String - 50
2.2.6	*	BillingAddress.		N/A
2.2.6.1		BuildingNumber.		String - 10
2.2.6.2		StreetName.		String - 50
2.2.6.3	*	AdressDetail.	The field shall include the street name, the building number and floor, if applicable. The field shall be filled in with the designation **«Desconhecido»** (Unknown) in the following cases: Non-integrated systems, if information is not known; Operations carried out with the «Consumidor final» (Final Consumer); In the case of banking sector, for activities not subject to VAT.	String - 60
2.2.6.4	*	City.	The field shall be filled in with the designation **«Desconhecido»** (Unknown) in the following cases: Non-integrated systems, if information is not known; Operations carried out with the «Consumidor final» (Final Consumer); In the case of banking sector, for activities not subject to VAT.	String - 50
2.2.6.5	*	PostalCode.	The field shall be filled in with the designation **«Desconhecido»** (Unknown) in the following cases: Non-integrated systems, if information is not known; Operations carried out with the «Consumidor final» (Final Consumer);	String - 20

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
			In the case of banking sector, for activities not subject to VAT.	
2.2.6.6		Region.		String - 50
2.2.6.7	*	Country.	If it is known, the field shall be filled in according to norm **ISO 3166-1-alpha-2.** The field shall be filled in with the designation **«Desconhecido»** (Unknown) in the following cases: Non-integrated systems, if information is not known; Operations carried out with the «Consumidor final» (Final Consumer); In the case of banking sector, for activities not subject to VAT.	String - 12
2.2.7		ShipToAddress.		N/A
2.2.7.1		BuildingNumber.		String - 10
2.2.7.2		StreetName.		String - 50
2.2.7.3	*	AdressDetail.	The field shall include the street name, the building number and floor, if applicable. The field shall be filled in with the designation **«Desconhecido»** (Unknown) in the following cases: Non-integrated systems, if information is not known; Operations carried out with the «Consumidor final» (Final Consumer); In the case of banking sector, for activities not subject to VAT.	String - 60
2.2.7.4	*	City.	The field shall be filled in with the designation **«Desconhecido»** (Unknown) in the following cases:	String - 50

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
			Non-integrated systems, if information is not known; Operations carried out with the «Consumidor final» (Final Consumer); In the case of banking sector, for activities not subject to VAT.	
2.2.7.5	*	PostalCode.	The field shall be filled in with the designation **«Desconhecido»** (Unknown) in the following cases: Non-integrated systems, if information is not known; Operations carried out with the «Consumidor final» (Final Consumer); In the case of banking sector, for activities not subject to VAT.	String – 20
2.2.7.6		Region.		String – 50
2.2.7.7	*	Country.	The field shall be filled in according to norm **ISO 3166-1-alpha-2**. The field shall be filled in with the designation **«Desconhecido»** (Unknown) in the following cases: Non-integrated systems, if information is not known; Operations carried out with the «Consumidor final» (Final Consumer); In the case of banking sector, for activities not subject to VAT.	String – 12
2.2.8		Telephone.		String – 20
2.2.9		Fax.		String – 20
2.2.10		Email. [Company's e-mail].		String – 60
2.2.11		Website. [Company's website].		String - 60

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
2.2.12	*	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 - 1

2.3 – **Supplier** [Table with suppliers].

This table shall contain all the records existing in the respective data base, independently of having been or not object of operation.

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be 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. [Account code].	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
2.3.3	*	SupplierTaxID. [Supplier's Tax Identification Number].	It must be indicated without the prefix of the country.	String – 20
2.3.4	*	CompanyName.		String – 60
2.3.5		Contact. [Name of the contact in the company].		String – 50
2.3.6	*	BillingAddress.	It corresponds to the head office address or to the fixed /permanent establishment's address, located in Portuguese territory.	N/A

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
2.3.6.1		BuildingNumber.		String – 10
2.3.6.2		StreetName.		String – 50
2.3.6.3	*	AddressDetail.	The field shall include the street name, the building number and floor, if applicable.	String - 60
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 to norm **ISO 3166-1-alpha-2**.	String – 2
2.3.7		ShipFromAddress.		N/A
2.3.7.1		BuildingNumber.		String – 10
2.3.7.2		StreetName.		String – 50
2.3.7.3	*	AddressDetail.	The field shall include the street name, the building number and floor, if applicable.	String – 60
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 – 60
2.3.11		Website. [Company's website].		String – 60

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
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 - 1

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

This table shall show the catalogue of products and types of services used in the invoicing system, independently of having been or not object of operation, and also the records that are implicit in the operations and which 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 which are mentioned in the invoice and that contribute or not for 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	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
2.4.1	*	ProductType. [Indicator of product or service].	The field shall be filled in with: «**P**» - Products; «**S**» - Services; «**O**» - Others (e.g. charged freights); «**I**» - Taxes, tax rates and parafiscal charges (except VAT and Stamp Duty which shall be showed in the Tax Table).	String - 1
2.4.2	*	ProductCode. [Code of Product or Service].	The unique code in the list of products.	String - 30
2.4.3		ProductGroup. [Family of the product or service].		String - 50

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
2.4.4	*	ProductDescription.		String - 60
2.4.5	*	ProductNumberCode.	The product's EAN Code (bar code) shall be used. If the EAN Code does not exist shall be filled in with the ProductCode.	String - 50

2.5 – TaxTable [Table of taxes].

This table shows the VAT tax regimes put into practice in each fiscal area and the various types of stamp duty to be paid, applicable in the lines of documents recorded in table 4 - SourceDocuments.

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
2.5.1	*	TaxTableEntry.		N/A
2.5.1.1	*	TaxType. [Tax type Code].	This field shall be filled in with the tax type: «**IVA**» - Value Added Tax; «**IS**» - Stamp Duty.	String – 3
2.5.1.2	*	TaxCountryRegion. [Country or region of the tax].	This field must be filled in with the norm **ISO 3166-1-alpha-2** In the case of the Autonomous Regions of the Azores and Madeira the field 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
2.5.1.3	*	TaxCode.	In the case of TaxType=VAT, the field must be filled in with: «**RED**» - Reduced tax rate; «**INT**» - Intermediate tax rate «**NOR**» - Normal tax rate;	String -10

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
			«**ISE**» - Exempted; «**OUT**» - Others In the case of TaxType = IS, shall be filled in with the respective table code.	
2.5.1.4	*	Description. [Tax description].	In the case of Stamp Duty, the field shall be filled in with the respective table code description.	String - 255
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.	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 relating to the SAF-T(PT) at stake, and the opening operations shall be not object of export, as they are just showed at the General Ledger level in the fields OpeningDebitBalance and OpeningCreditBalance.

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
3.1	*	NumberOfEntries.		Integer
3.2	*	TotalDebit.	Total debit of all the transactions of the selected period**.**	Monetary
3.3	*	TotalCredit.	Total credit of all the transactions of the selected period.	Monetary
3.4		Journal.		N/A
3.4.1	*	JournalID.		String - 30

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
3.4.2	*	Description. [Journal's Description].		String - 60
3.4.3		Transaction. [Transaction's identifier].		N/A
3.4.3.1	*	TransactionID. [The unique key of the transaction].	The key must be built in such a way that it is the only one that corresponds to the number of the accounting document, which is used to detect the physical document in the archive. So it shall result from linking together, separated by spaces, the following elements: TransactionDate, JournalID and DocArchivalNumber.	String - 70
3.4.3.2	*	Period. [Accounting period].	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. E.g. transactions of assessments of inventories, depreciations, adjustments or assessments of results.	Integer
3.4.3.3	*	TransactionDate.		Date
3.4.3.4		SourceID. [Code of the user who registered the transaction].		String - 30
3.4.3.5	*	Description. [Description of the transaction].		String - 60
3.4.3.6	*	DocArchivalNumber.	The number of the document shall be indicated in the journal, making possible the access to the document that generated the record.	String - 20

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
3.4.3.7	*	TransactionType.	The field shall be filled in with the following: «**N**» - Normal; «**R**» - Regularizations in the taxation period; «**A**» - Results assessment; «**J**» - Adjustments transactions.	String - 1
3.4.3.8	*	GLPostingDate. [Date of the transaction's record].	Date of the transaction's record including hour, minute and second: «**YYYY-MM-DDThh:mm.ss**». When the records are made in procedures such as in *Batch*, they may show the start date or the date of the processing ending. For the collection of data previous to 2008, where there is no such field, the system shall accept the transaction date.	Date and time
3.4.3.9	**	CustomerID.	This field is required, if the transaction represents a sale 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. The record key shall be showed in the Table of Customers.	String - 30
3.4.3.10	**	SupplierID.	This field is required, if the transaction represents a purchase that must be shown in the annex P of the IES/annual tax return. The key of the record shall be showed in the table of the suppliers.	String - 30
3.4.3.11		Line.		N/A
3.4.3.11.1	*	RecordID.	The unique key of the record of lines of the document shall be indicated.	String - 10

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
3.4.3.11.2	*	AccountID.		String - 30
3.4.3.11.3		SourceDocumentID.	The type and number of the commercial document related with this line shall be showed.	String - 30
3.4.3.11.4	*	SystemEntryDate.	The record shall include hour, minute and second: «YYYY-MM-DDThh:mm:ss».	Date and time
3.4.3.11.5	*	Description [Description of the line of the document].		String - 60
3.4.3.11.6	**	DebitAmount.	This field is required, if we are dealing with a debit amount.	Monetary
3.4.3.11.7	**	CreditAmount.	This field is required, if we are dealing with a credit amount.	Monetary

4 - * SourceDocuments [Commercial Documents].

All the sale documents issued by the company shall be showed in this table, including the sales tickets.

The cancelled documents shall be also shown, making possible to verify the sequence of the documents numeration.

When there is a record of a sale receipt or of a devolution receipt or another record of an invoice or corresponding credit note, the receipt shall be indicated in the field Invoice Status as «F», in order to avoid a sale or cancelling duplication.

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

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
4.1		SalesInvoices. [Customers commercial documents].	Type of documents to be exported: invoicing, credit note, debit note, sale for cash, sale ticket, devolution ticket, assets alienation and assets devolution.	N/A

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
			As for the insurance companies sector, the field can also be filled in with: premium or premium receipt, return insurance or receipt of return insurance, imputation to co-insurance companies, imputation to a leader co-insurance company and accepted re-insurance.	
4.1.1	*	NumberOfEntries.	The field shall contain the total number of documents, including cancelled documents or the status of which [InvoiceStatus] is type «**F**».	Integer
4.1.2	*	TotalDebit.	The field shall contain the control sum of the DebitAmount field, excluding the cancelled documents, or the status of which [InvoiceStatus] is type «**F**».	Monetary
4.1.3	*	TotalCredit.	The field shall contain the control sum of the CreditAmount field, excluding the cancelled documents, or the status of which [InvoiceStatus] is type «**F**».	Monetary
4.1.4	*	Invoice. [Sale document].		N/A
4.1.4.1	*	InvoiceNo.	It is made of the document's 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. In this field cannot exist records with the same identification.	String - 60
4.1.4.2	*	InvoiceStatus.	The field must be filled in with: «**N**» - Normal; «**S**» - Self-billing; «**A**» - Cancelled document; «**F**» - Invoiced document (when the document is a sale receipt type or devolution receipt type and there are in	String - 1

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
			the table the corresponding types of invoice or of credit note).	
4.1.4.3	*	Hash.	The signature in the terms of the decree that regulates the certification of invoicing computer programmes. The field shall be filled in with '**0**' (zero), in case the certification is not required. *(Alteration by Decree nº 363/2010, of the 23rd June).*	String – 200 *(Alteration by Decree nº 363/2010, of the 23rd June)*
4.1.4.4		HashControl.	Version of private key used in the creation of the signature of field 4.1.4.3. *(Alteration by Decree nº 363/2010, of the 23rd June).*	String - 40
4.1.4.5		Period. [Accounting Period].	The month of the taxation period shall be indicated from «**1**» to «**12**», counting from the start.	Integer
4.1.4.6	*	InvoiceDate.	Sale document's issue date.	Date
4.1.4.7	*	InvoiceType.	The field shall be filled in with: «**FT**» - Invoice; «**ND**» - Debit note; «**NC**» - Credit note; «**VD**» -Sale for cash and invoice/sales ticket; «**TV**» - Sale ticket «**TD**» - Devolution ticket; «**AA**» - Assets alienation; «**DA**» - Assets devolution As for the insurance companies sector, the field can also be filled in with: «**RP**» - Premium or premium receipt; «**RE**» - Return insurance or receipt of return insurance; «**CS**» - Imputation to co-insurance companies;	String - 2

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
			«**LD**» - Imputation to a leader co-insurance company; «**RA**» - Accepted re-insurance.	
4.1.4.8	*	SelfBillingIndicator.	The field shall be filled in with «**1**» if it concerns self-billing and otherwise with «**0**» (Zero).	Integer
4.1.4.9	*	SystemEntryDate.	Date of the last time the record was saved and shall include hour, minute and second: **YYYY-MM-DDThh:mm:ss**	Date and time
4.1.4.10	**	TransactionID.	It is required to fill in this field, if it is an integrated system (TaxAccountingBasis) =«**I**». The unique key of the transaction (GeneralLedgerEntries) where this document was entered, respecting the rule defined for the field regarding to TransactionID.	String - 70
4.1.4.11	*	CustomerID.	The unique key of the customers' table [Customer] respecting the rule defined for CustomerID.	String - 30
4.1.4.12		ShipTo.	Information about the place and delivery date of the products that are sold to the client.	N/A
4.1.4.12.1		DeliveryID.		String - 30
4.1.4.12.2		DeliveryDate.		Date
4.1.4.12.3		Address.		N/A
4.1.4.12.3.1		BuildingNumber.		String - 10
4.1.4.12.3.2		StreetName.		String - 50
4.1.4.12.3.3	*	AddressDetail.	This field shall include the street name, building number and floor if applicable.	String - 60
4.1.4.12.3.4	*	City.		String - 50
4.1.4.12.3.5	*	PostalCode.		String - 20

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
4.1.4.12.3.6		Region.		String - 50
4.1.4.12.3.7	*	Country.	This field shall be filled in according to norm **ISO 3166-alpha-2**.	String - 2
4.1.4.1.13		ShipFrom.	Information about the place and date of the shipping of the articles sold to the customer.	N/A
4.1.4.13.1		DeliveryID.		String - 30
4.1.4.13.2		DeliveryDate.		Data
4.1.4.13.3		Address.		N/A
4.1.4.13.3.1		BuildingNumber.		String - 10
4.1.4.13.3.2		StreetName.		String - 50
4.1.4.13.3.3	*	AddressDetail.	This field shall include the street name, building number and floor, if applicable.	String - 60
4.1.4.13.3.4	*	City.		String - 50
4.1.4.13.3.5	*	PostalCode.		String - 20
4.1.4.13.3.6		Region.		String - 50
4.1.4.13.3.7	*	Country.	This field shall be filled in according to norm **ISO 3166-alpha-2**.	String - 2
4.1.4.14	*	Line.		N/A
4.1.4.14.1	*	LineNumber.	Lines shall be exported following the same order of the original (and must be unique within the document).	Integer
4.1.4.14.2		OrderReferences.		N/A
4.1.4.14.2.1		OriginatingON.		String - 30
4.1.4.14.2.2		OrderDate.		Date
4.1.4.14.3	*	ProductCode.	Record Key in the Products / Services table.	String - 30
4.1.4.14.4	*	ProductDescription.	Description of the invoice line, connected with the products and services table.	String - 60

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
4.1.4.14.5	*	Quantity.		Decimal
4.1.4.14.6	*	UnitOfMeasure.		String - 20
4.1.4.14.7	*	UnitPrice.	Price per Unit without tax, and after the deduction of the line and header discounts.	Monetary
4.1.4.14.8	*	TaxPointDate.	Date of the dispatch of the goods or of the delivery of the service. The field shall be filled in with the date of shipment note/dispatch, if there is one.	Date
4.1.4.14.9		References.	References to other documents.	N/A
4.14.14.9.1		CreditNote.	Reference to the Credit Note, if applicable.	N/A
4.1.4.14.9.1.1		Reference.	In the case of credit notes, reference to the invoicing, through the only identification of the invoicing, if it exists in the respective systems.	String - 60
4.1.4.14.9.1.2		Reason.	This field shall be filled in with the credit reason.	String - 50
4.1.4.14.10	*	Description.	Line description of the document.	String - 60
4.1.4.14.11	**	DebitAmount.	Debit Amount entry line in the sales account. In the credit notes it shall be filled in with the line amount without tax, after the deduction of the line and header discounts.	Monetary
4.1.4.14.12	**	CreditAmount.	Credit Amount entry line in the sales account. In the invoices, debit notes and sales for cash it shall be filled in with the line amount without tax, after the deduction of the line and header discounts.	Monetary
4.1.4.14.13		Tax [Tax rate].		N/A

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
4.1.4.14.13.1	*	TaxType.	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. It shall be filled in with: «**IVA**» - VAT; «**IS**» - Stamp Duty.	String - 3
4.1.4.14.13.2	*	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
4.1.4.14.13.3	*	TaxCode. [Tax rate Code].	Tax Rate Code in the Table of taxes. This shall be filled in when the fields for Tax rate percentage (TaxPercentage) or the TaxAmount are different from zero. In the case of TaxType = VAT, must be filled in with: «**RED**» - Reduced tax rate; «**INT**» - Intermediate tax rate; «**NOR**» - Normal tax rate; «**ISE**» - Exempted; «**OUT**» - Others In the case of TaxType = «**IS**», the field shall be filled in with the respective table code.	String - 10

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
4.1.4.14.13.4	**	TaxPercentage. [Tax rate percentage].	When it deals with a tax rate percentage it is required to fill in this field. Percentage of the tax rate corresponding to the tax applicable to the field DebitAmount or to the CreditAmount.	Decimal
4.1.4.14.13.5	**	TaxAmount.	In the case of a stamp duty fixed amount, it is required to fill in this field.	Monetary
4.1.4.14.14	**	TaxExemptionReason.	When the TaxPercentage or TaxAmount fields are equal to zero, it is required to fill in this field. It must be referred to the applicable legal rule/procedure.	String - 60
4.1.4.14.15		SettlementAmount. [Amount of line discount]		Monetary
4.1.4.15		DocumentTotals.		N/A
4.1.4.15.1	*	TaxPayable.		Monetary
4.1.4.15.2	*	NetTotal. [Total of the document without taxes].	This field shall not include the amounts regarding to the taxes existing in the TaxTable.	Monetary
4.1.4.15.3	*	GrossTotal [Total of the Documents with taxes].		Monetary
4.1.4.15.4		Currency.		N/A
4.1.4.15.4.1		CurrencyCode.	In the case of foreign currency, the field shall be filled in according to **ISO 4217**.	String - 3
4.1.4.15.4.2		CurrencyCreditAmount.	Credit Amount in the original currency document.	Monetary

Field Index	Re-quired	Field's Name	Technical notes	Format and Dimension to be validated on xsd file
4.1.4.15.4.3		CurrencyDebitAmount.	Debit Amount in the original currency document.	Monetary
4.1.4.15.5		Settlement. [Agreements].	Settlement [Agreements or ways of payment].	N/A
4.1.4.15.5.1		SettlementDiscount.		String - 30
4.1.4.15.2		SettlementAmount. [Discount amount].		Monetary
4.1.4.15.5.3		SettlementDate. [Date agreed for the payment].	It shall be filled in the date agreed for the payment.	Date
4.1.4.15.5.4		PaymentMechanism.	The field shall be filled in with: «**NU**» – Cash; «**CH**» – Cheque; «**CD**» – Debit card; «**CC**» – Credit card; «**TB**» – Banking transfer; «**TR**» – Restaurant ticket.	String - 2