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New obligations on transport documents and SAF-T (PT) file from July 1

After repeated postponements, the following obligations on transport documents and SAF-T (PT) file will enter into force on July 1 2013 :

- > Taxable persons for VAT purposes with an annual turnover exceeding 100,000.00 must communicate to the Tax Authorities the elements of transport documents prior to the beginning of the transport of goods. The following are excluded from this requirement: (i) transport documents where the recipient or purchaser is the final consumer and (ii) transport documents which are, simultaneously, invoices issued by computer systems.
- > Transport documents must be submitted to the Tax Authorities by electronic transmission of data (web-service, sending of SAF-T (PT) file or direct registration within the Tax Authorities' website – 'Portal das Finanças'), exception made to transport documents issued in paper, using letterpress forms printed by an authorized typography, which should be communicated to the Tax Authorities through telephone service (not yet available) and submitted in the Tax Authorities' website ('Portal das Finanças') until the 5th following business day.
- > Transport documents can only be issued in paper (printed by an authorized typography) in the following situations: (i) when taxable persons are not required to use certified invoicing programs, (ii) in the event of proved inoperability of computer systems (for all taxable persons) and (iii) in case of issuance of additional transport document, for example as a consequence of the change in the destination of the goods (for all taxable persons).
- > The new structure of the SAF-T (PT) file is mandatory, as specified in the Ministerial Order nr. 160/2013, of April 23.

Finally, we draw your attention to the fact that taxable persons may appoint third parties to issue and communicate transport documents in their name and on their behalf.

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