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## Postponement of the entrance into force of the obligation to report transport documents to 1 July 2013

The Portuguese Government issued yesterday Ministerial Order no. 161/2013, of 23 April. This order regulates the new rules applicable to the Portuguese Regime for Circulating Goods ('Regime de Bens em Circulação') introduced by Decree-Law no. 198/2012, of 24 August.

The Ministerial order:

- > **Postpones the date of entrance into force of the new rules from 1 May 2013 to 1 July 2013.** In this sense, the obligation to report the issuance of transport documents to the Portuguese Tax Authorities only starts in 1 July 2013;
- > **Excludes the report of transport documents when the acquirer or the recipient of the goods is a final consumer** (this measure was introduced in order to safeguard the protection of personal data of final consumers);
- > Establishes that the report of transport documents can be performed by third parties, in the name and on behalf of the taxpayer sending the goods.

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