

SAF-T (PT)

Communication of billing
and logistic information
to Portuguese Tax
and Customs Authorities

*PwC SAF-T (PT)
related services*



Challenges for Portuguese companies

In 2008, with the objective of achieving a more efficient tax inspection and reducing the effort by using technological tools, it was introduced the obligation of exporting a Standard Audit File for Tax purposes (SAF-T (PT)) for entities with head office or permanent establishment in Portugal liable to Corporate income Tax.

SAF-T (PT) was designed to allow Portuguese Tax & Customs Authorities (PTCA) to easily access data with a standard format, which increases the effectiveness of the tax inspection and monitoring.

The legal requirements of the file are in line with the obligation of using certified billing and logistic software that prevent changes on documents already issued.

The SAF-T (PT) file was also used, in 2013, as the basis of the regular submission by tax payers of billing and logistic data to tax authorities (through e-fatura website).



Objectives

Timely detection of non compliant tax situations

Speed up the inspection process

Reducing compliance costs

2008

- Obligation to generate an annual SAF-T (PT) file.

2011

- Billing/logistic software certification by the PTCA.

2013

- Monthly communication of billing documents.
- Communication of transport documents prior to the beginning of the transport.
- Monthly communication of receipts (issued within the scope of VAT cash accounting scheme).

2014

- Implementation of “invoice lottery” in order to increase the request of invoices by end consumers.

2015

- Monthly communication of working documents.
- Communication of the year-end inventory.



Our services

SAF-T (PT)

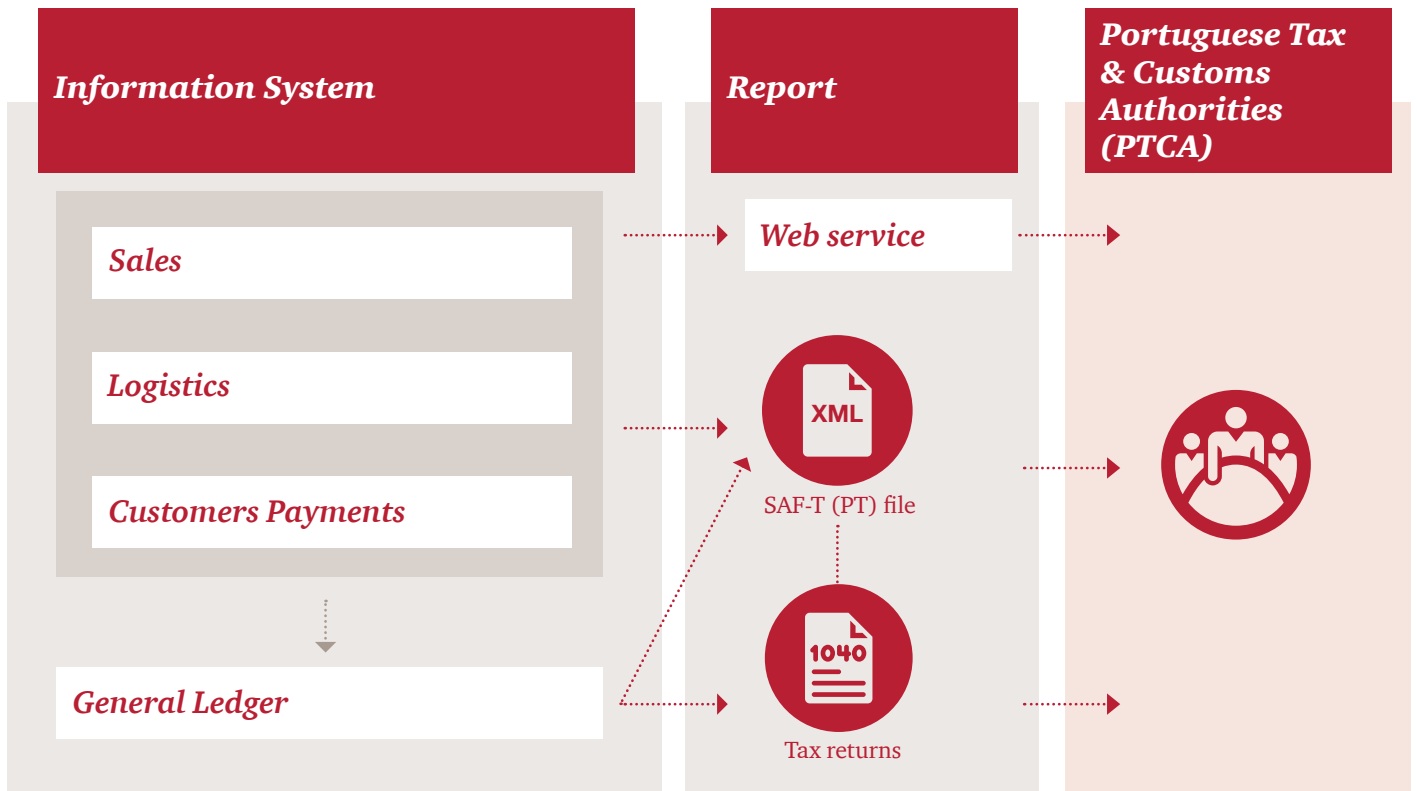
- Requirements definition for file generation.
- Development of applications to export and visualize the SAF-T (PT) files.
- Diagnostic of the file structure and reconciliation with tax returns and financial statements.
- Simulation of a tax inspection.

Billing/Logistic software certification

- Support on the requirements definition, implementation and contact with PTCA.
- Assess the compliance of the implemented systems.

Submission of billing, payments and logistic information

- Diagnostic of the information to be submitted to PTCA.
- Requirements definition and compliance tests of e-invoicing and e-archive systems.



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