Country Solution Portugal

IFSCLOUD24R1

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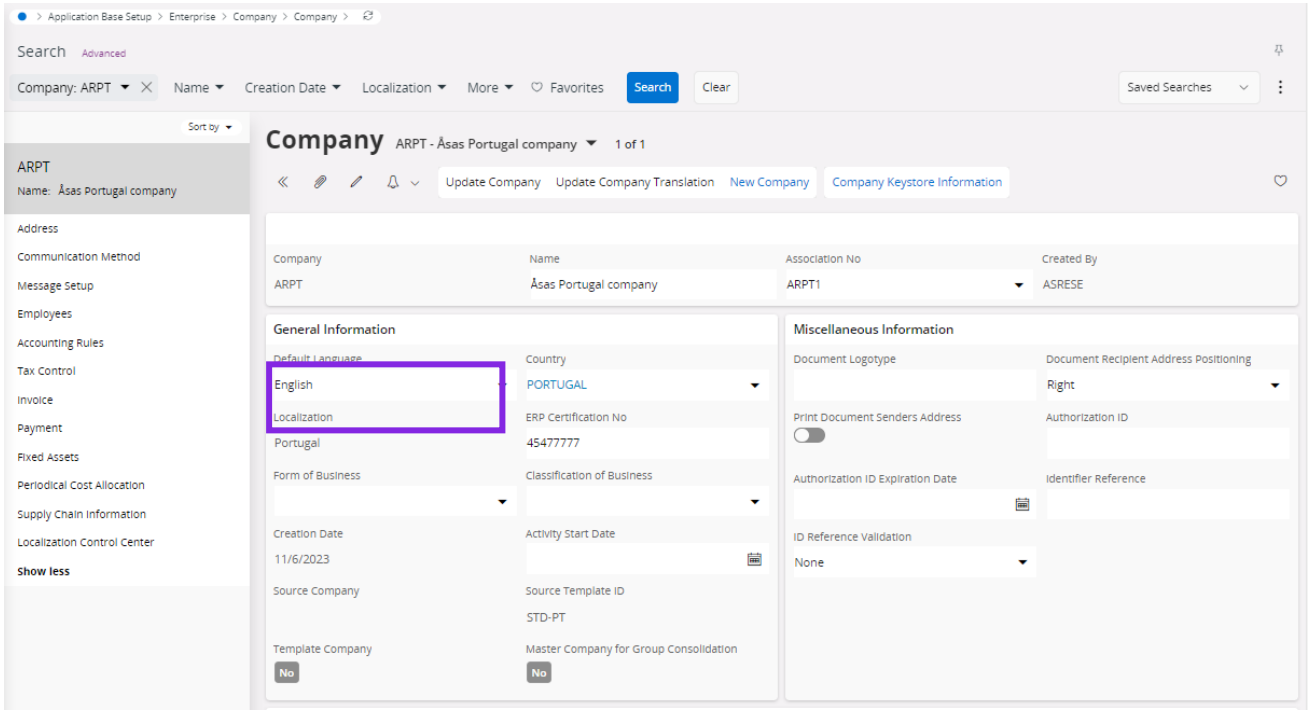
1 Company Set-up

1.1 Overview

In order to utilize the Portuguese functionality, the company must be set up as using the Portugal localization. This is defined in the ***Company*** page.

1.2 Define Localization

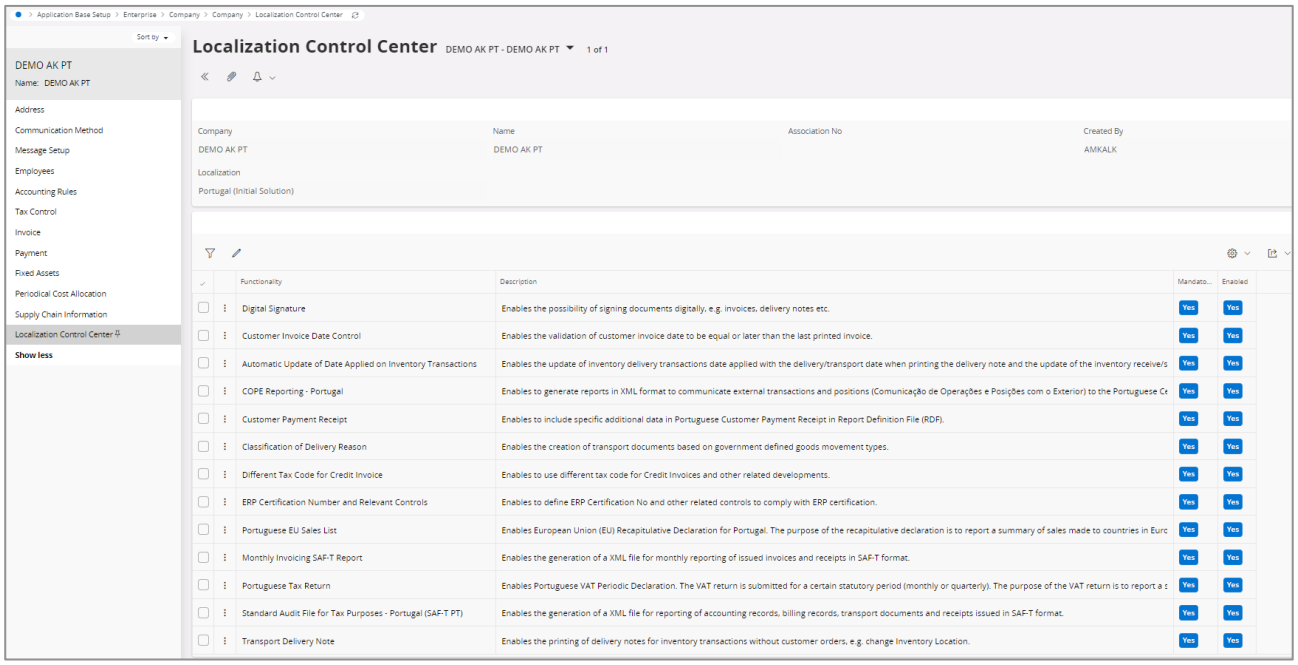
- Open the ***Company*** page.
- Search for the company.
- Select “Portugal” in the drop-down list in the **Localization** field and save. Note that this cannot be changed once transactions are created for the company.



1.3 Select Localization Functionality

Specify which functionality to use.

- Open *Localization Control Center* submenu in ***Company*** page.
- The localization selected in previous step is displayed in the **Localization** field and cannot be changed.
- All functionality available for Portugal is presented in the list. Enable/Disable the functionality based on the requirements for the company by enabling/disabling the **Enabled** toggle. Note that some functionality is mandatory and cannot be disabled.


Application Base Setup > Enterprise > Company > Company > Localization Control Center
Sort by
DEMO AK PT
Name: DEMO AK PT
Address
Communication Method
Message Setup
Employees
Accounting Rules
Tax Control
Invoice
Payment
Fixed Assets
Periodical Cost Allocation
Supply Chain Information
Localization Control Center
Show less
Localization Control Center
DEMO AK PT - DEMO AK PT
1 of 1
Company
DEMO AK PT
Name
DEMO AK PT
Association No
Created By
AMKALK
Localization
Portugal (Initial Solution)
Functionality
Description
Mandato...
Enabled
Digital Signature
Enables the possibility of signing documents digitally, e.g. invoices, delivery notes etc.
Customer Invoice Date Control
Enables the validation of customer invoice date to be equal or later than the last printed invoice.
Automatic Update of Date Applied on Inventory Transactions
Enables the update of inventory delivery transactions date applied with the delivery/transport date when printing the delivery note and the update of the inventory receive/s
COPE Reporting - Portugal
Enables to generate reports in XML format to communicate external transactions and positions (Comunicação de Operações e Posições com o Exterior) to the Portuguese Ce
Customer Payment Receipt
Enables to include specific additional data in Portuguese Customer Payment Receipt in Report Definition File (RDF).
Classification of Delivery Reason
Enables the creation of transport documents based on government defined goods movement types.
Different Tax Code for Credit Invoice
Enables to use different tax code for Credit Invoices and other related developments.
ERP Certification Number and Relevant Controls
Enables to define ERP Certification No and other related controls to comply with ERP certification.
Portuguese EU Sales List
Enables European Union (EU) Recapitulative Declaration for Portugal. The purpose of the recapitulative declaration is to report a summary of sales made to countries in Eurc
Monthly Invoicing SAF-T Report
Enables the generation of a XML file for monthly reporting of issued invoices and receipts in SAF-T format.
Portuguese Tax Return
Enables Portuguese VAT Periodic Declaration. The VAT return is submitted for a certain statutory period (monthly or quarterly). The purpose of the VAT return is to report a s
Standard Audit File for Tax Purposes - Portugal (SAF-T PT)
Enables the generation of a XML file for reporting of accounting records, billing records, transport documents and receipts issued in SAF-T format.
Transport Delivery Note
Enables the printing of delivery notes for inventory transactions without customer orders, e.g. change Inventory Location.
Yes

2 ERP Certification No and Relevant Controls

2.1 Overview Legal Requirement

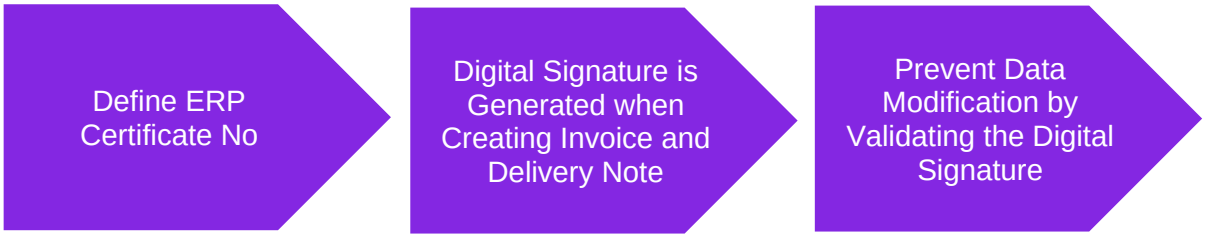
According to the Portuguese law, every ERP vendor who operates in Portugal must obtain an ERP certification number from the Portuguese tax authority (AT). Every company who uses an ERP application must record the vendors ERP certification number within the ERP Application. Portuguese companies are not authorized to issue documents like invoices, delivery notes through ERP Application, without this certification. Noncompliance of this will lead to being guilty of fiscal fraud, both the ERP vendor and the company.

Legislation
Details of the requirement can be found here:

- Ordinance No. 363/2010 (regulates certification of computer invoicing programs) (http://info.portaldasfinancas.gov.pt/pt/docs/Portug_tax_system/Documents/Ordinance_363_2010_Certification_of_computer_invoicing_programs.pdf)
- Ordinance No. 22-A/2012
- Ordinance No. 8632/2014 (http://info.portaldasfinancas.gov.pt/pt/docs/Portug_tax_system/Documents/Order_No_8632_2014_of_the_3rd_July.pdf)

A list of certified software list announced by the AT is available here:
http://www.portaldasfinancas.gov.pt/pt/Out/consultaProgCertificadosM24.action?pagina=40

2.2 Solution Overview



The following has been added to support the requirement:

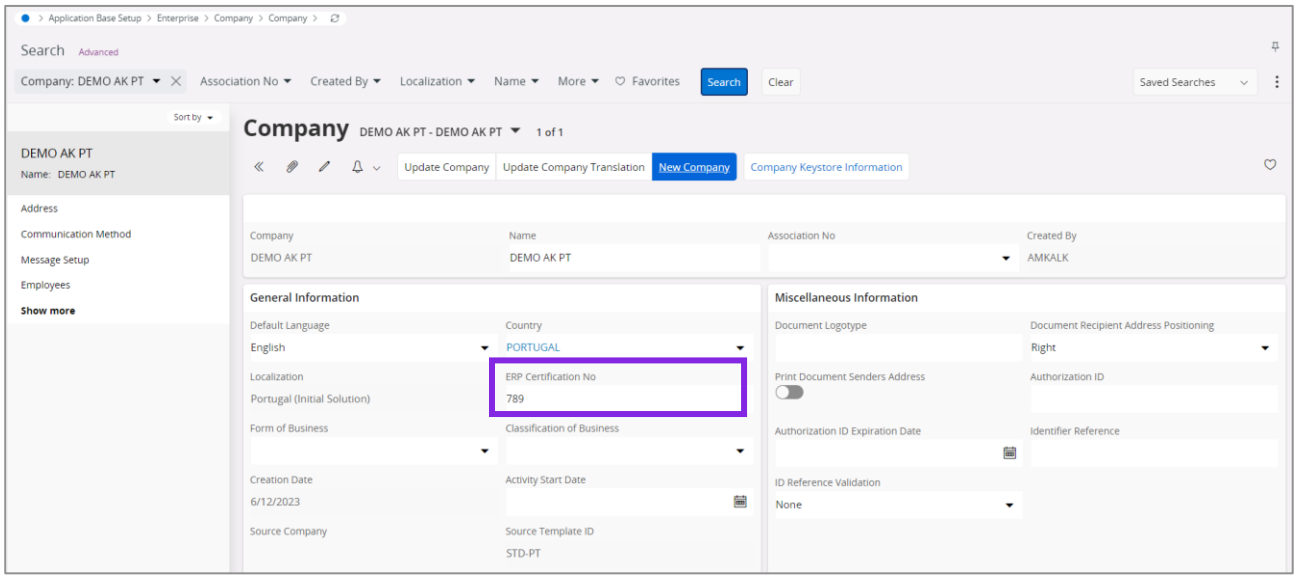
- Possibility to define ERP Certification No in IFS Cloud.
- When creating customer invoices and delivery notes digital signature is created. Read more in chapter Digital Signature.
- Several controls are added to prevent data that has been declared in SAFT-T to be changed based on the availability of the digital signature.

2.3 Prerequisites

The company must be set-up to use Portugal localization, see the Company Set-Up chapter and the parameter **ERP Certification Number and Relevant Controls** must be enabled.

2.4 Setup Basic Data

In IFS Cloud, Application Base Setup/Enterprise/Company/***Company*** page define an **ERP Certification No**.



2.5 Controls to Avoid Data Modification in Data Declared in SAF-T

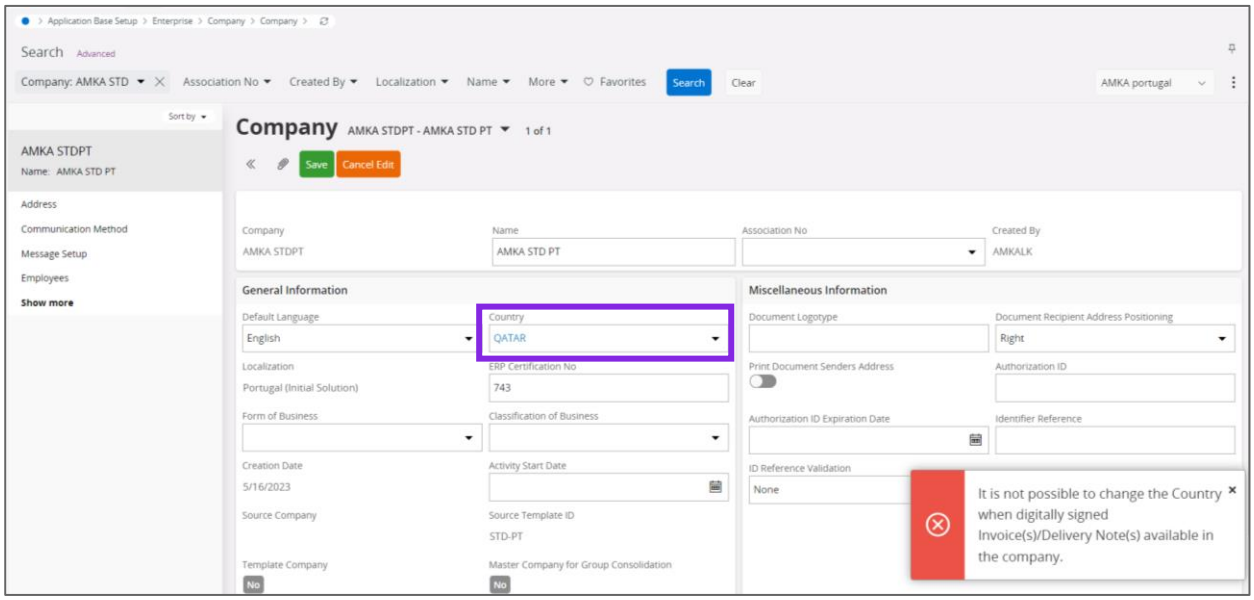
In Portugal, Invoice information with Digital Signature, Customer Payment Receipt etc. must be declared in SAF-T. ERP vendors operates in Portugal must have ascertained that enough internal controls are in place in their ERP applications to ensure no data modification can take place regarding the already declared information in SAF-T.

The chapters below describe the areas in IFS Cloud where internal controls have been added.

2.5.1 RESTRICTION IN CHANGING COMPANY'S COUNTRY

According to Portuguese tax authorities it should not be possible to change the company's country after declaring the SAF-T.

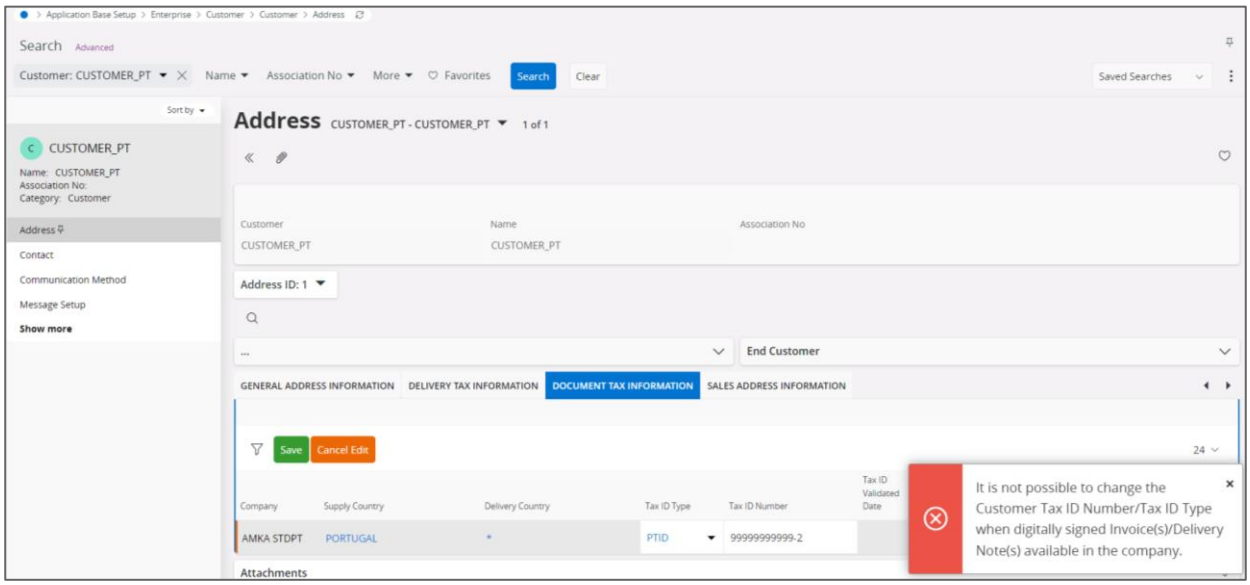
When changing the **Country** in the ***Company*** page, IFS Cloud validates and check whether the Invoices and Delivery Notes are available with the Digital Signature (explained in a separate chapter) and below error message is given.



2.5.2 RESTRICTION IN CHANGING TAX ID NUMBER ON CUSTOMER

According to Portuguese tax authorities it should not be possible to change customer's tax id number after declaring the SAF-T.

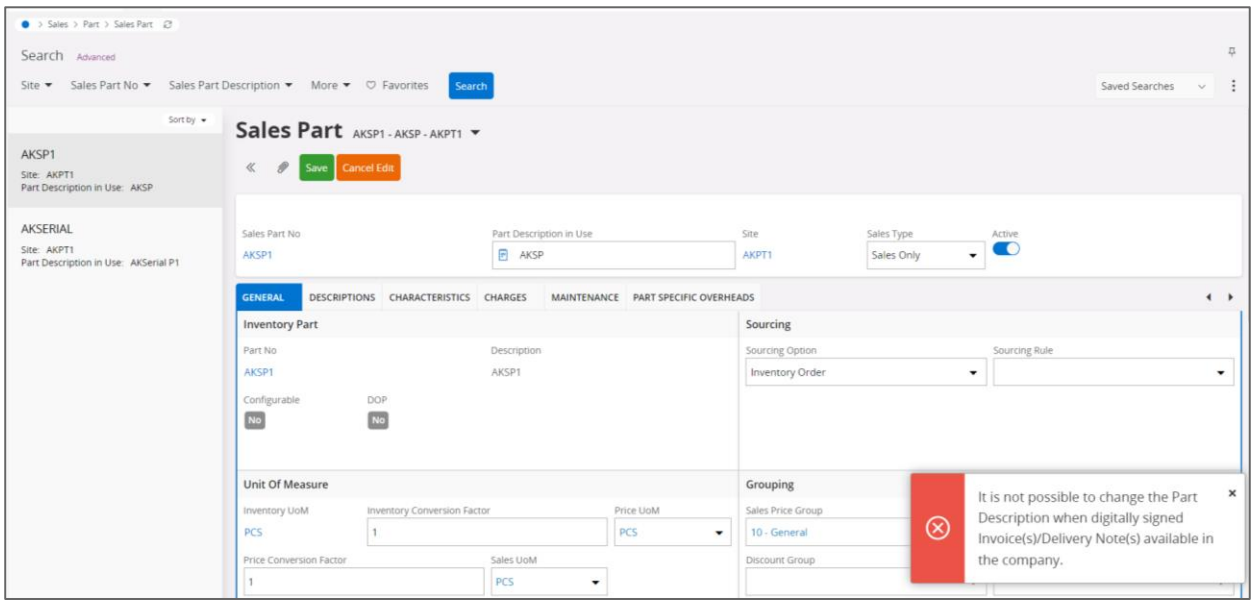
When changing the **Tax ID Number** in ***Customer*** page IFS Cloud validates and checks whether the Invoices and Delivery Notes are available with the Digital Signature (explained in a separate chapter) and below error message is given.



2.5.3 RESTRICTION IN CHANGING PART DESCRIPTION IN USE, SALES PART DESCRIPTION ON SALES PART AND PACKAGE PART

According to Portuguese tax authority it should not be possible to change **Part Description in Use** or **Sales Part Description** for sales parts and package parts after declaring SAF-T.

When changing the **Part Description in Use** and **Sales Part Description** in ***Sales Part*** and ***Package Part*** pages, IFS Cloud validates and checks whether the invoices and delivery notes are available with the Digital Signature (explained in a separate chapter) and below error message is given.

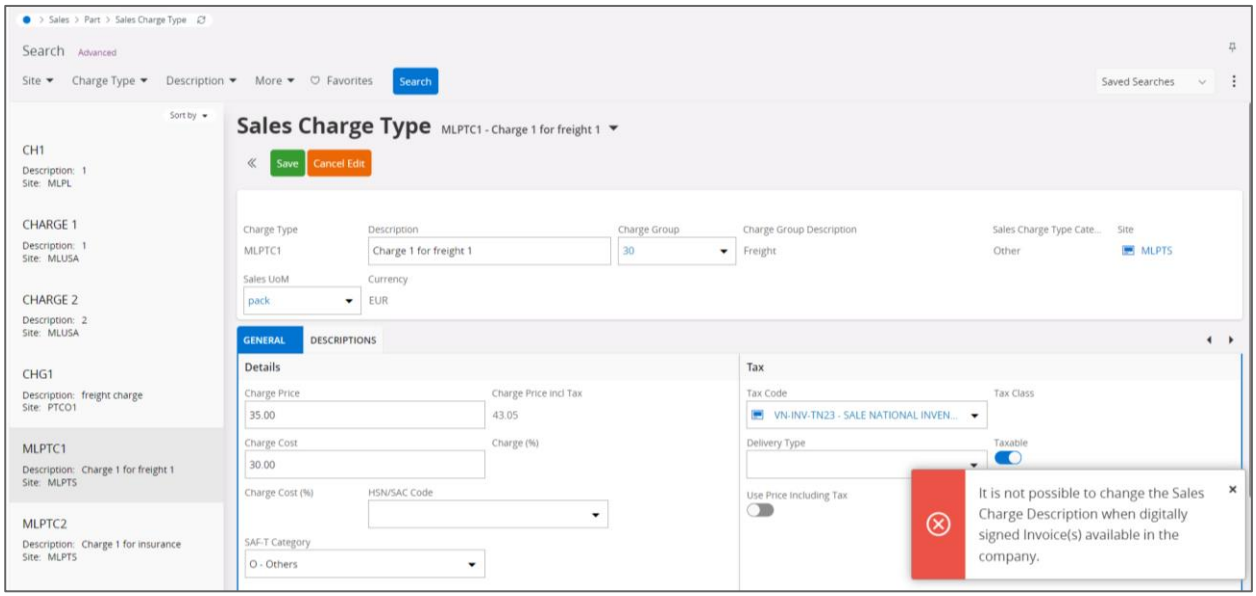


Same restriction is applied to ***Sales Object*** page (Instant Invoice functionality) as well.

2.5.4 RESTRICTION IN CHANGING DESCRIPTION OF SALES CHARGES

According to Portuguese tax authority it should not be possible to change sales charge description after the information is declared to the tax authorities.

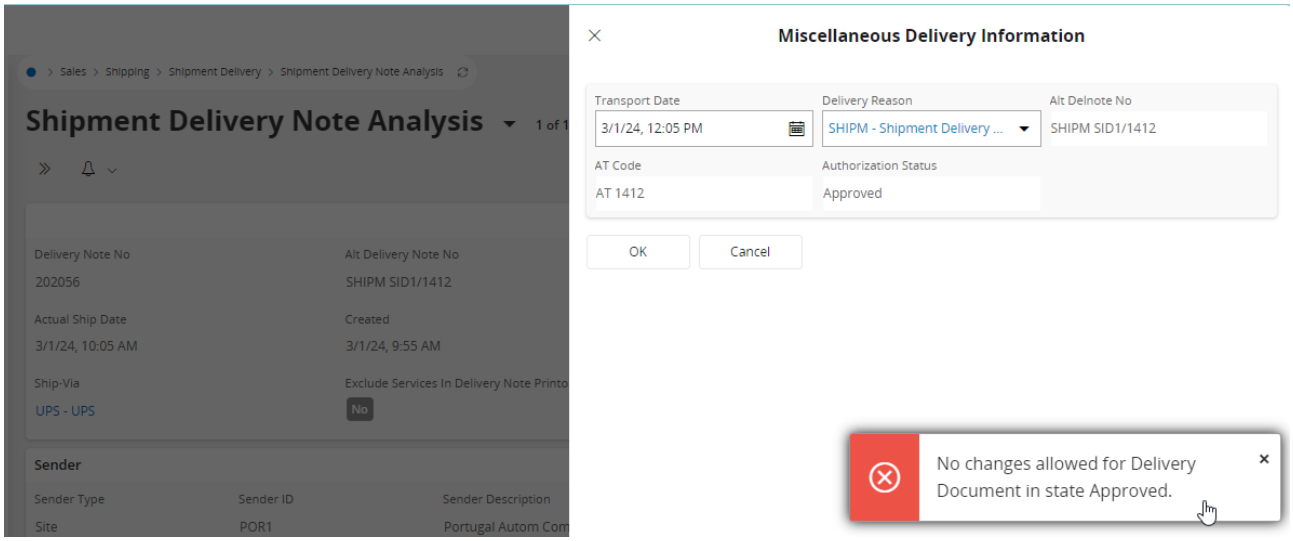
When changing the **Description** in ***Sales Charge Type*** *page* IFS Cloud validates and checks whether the Invoices and Delivery Notes are available with the Digital Signature (explained in a separate chapter) and below error message is given.



2.5.5 RESTRICTION IN CHANGING START TIME OF THE DELIVERY

According to Portuguese tax authority it should not be possible to change the start time of transport on the delivery note after the information is declared to the tax authorities.

When changing the Transport Date in Customer Order Delivery Note Analysis, Shipment Delivery Note Analysis and Transport Delivery Note pages, IFS Applications validates and checks whether AT Code has been received and Authorization Status is **Approved** (Explained in a separate chapter) and below error message is given.



2.6 Delimitations

None

3 Digital Signature

3.1 Overview Legal Requirement

According to the Portuguese law, every ERP vendor who operates in Portugal must be capable of printing a Digital Signature on invoices and other fiscal documents. This is a mandatory requirement, if an ERP vendor is not capable to digitally sign the documents mentioned above, the Portugal government will not issue the ERP certification and ERP vendor cannot operate in Portugal.

To generate the digital signature following technical requirements must be fulfilled:

- ERP application should have a program to implement RSA asymmetric algorithm.
- ERP application should have a digital Keystore (store the private key which is needed for generate RSA encrypted text.)
- Private key must be available in .pfx format. The private key must be obtained from the contact details provided by the ERP vendor.

3.2 Process Overview

The functionality of handling digital signature is a part of IFS standard functionality.

3.3 Prerequisites

The company must be set-up to use Portugal localization, see chapter Company Set up, and the parameter **Digital Signature** must be enabled.

3.4 Import Private Key to Keystore

The contact details of the legal holder of the private key/digital certificate will be provided by the ERP vendor. This certificate is required for the signing of documents to be sent to the to the Portuguese AT (Tax Authority) from production databases.

Due to security reasons, it cannot be publicly published or shared. The private key and installation support need to be obtained from the contact details provided by the ERP vendor.

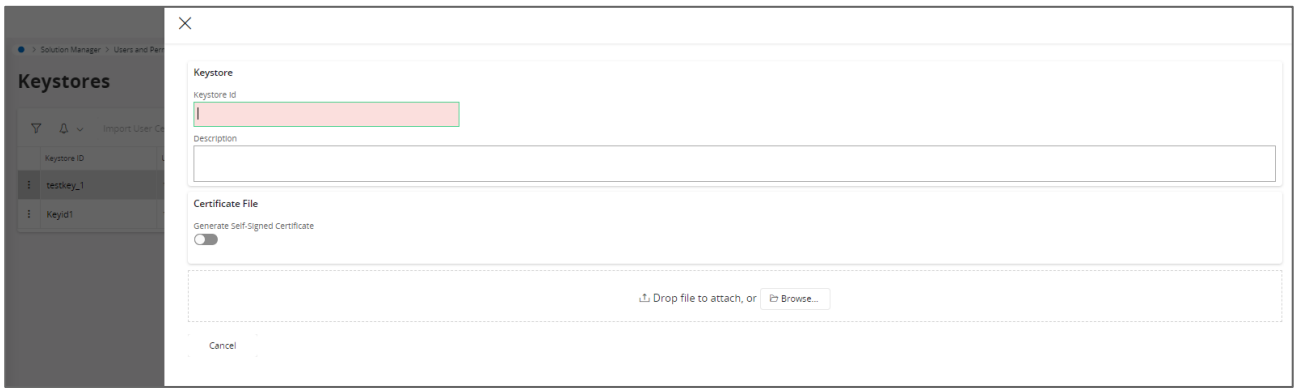
Observe that this certificate is the only certificate valid for signing documents to the Portuguese AT (Tax Authority). The use of other certificates will result in invoices and other fiscal documents issued in nonconformance with Portuguese legal requirements.

To Import Private Key, Go to Solution Manager/Users and Permissions/***Keystores*** page. Select **Import Keystore File** command to open the assistant.

Enter a name in the **Keystore ID** field. As it is a free text field, you can give a meaningful name.

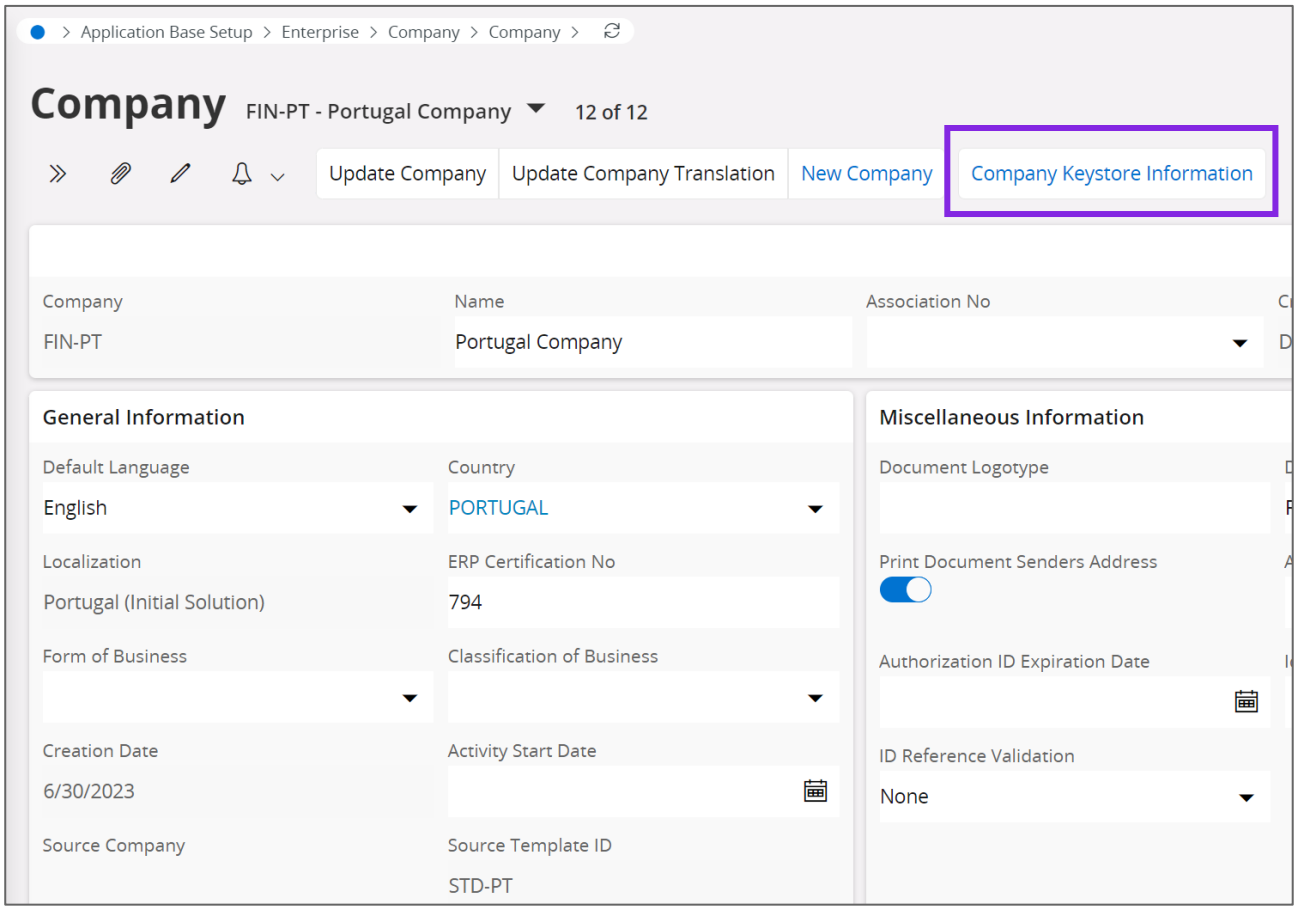
Browse for the location of your private key file which should be in .pfx format and click **OK**.
Since .pfx file is password protected, user must enter the password which is given to the key file. The password is provided by the Portugal Tax Authority together with the private key. The password is owned by the party named by the ERP provider. Enter the password to complete the import of the private key.

Note: When SAF-T file is generated, key version and the generated hash is included.



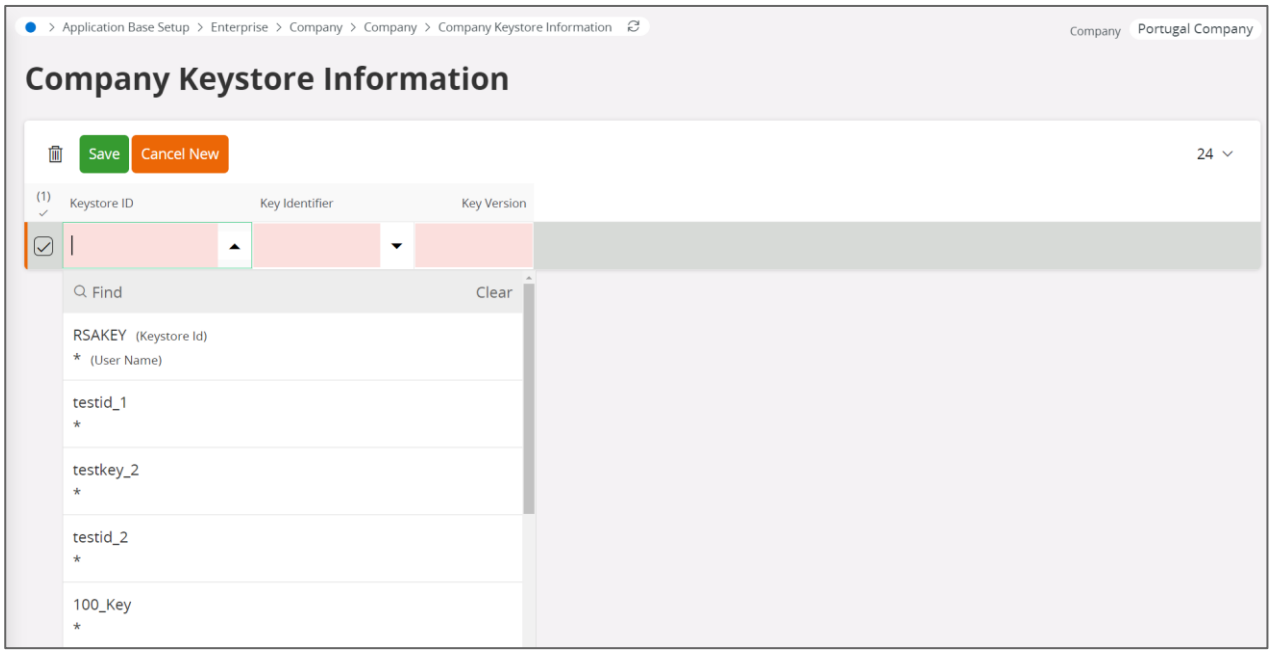
3.5 Configure Key Information in Company

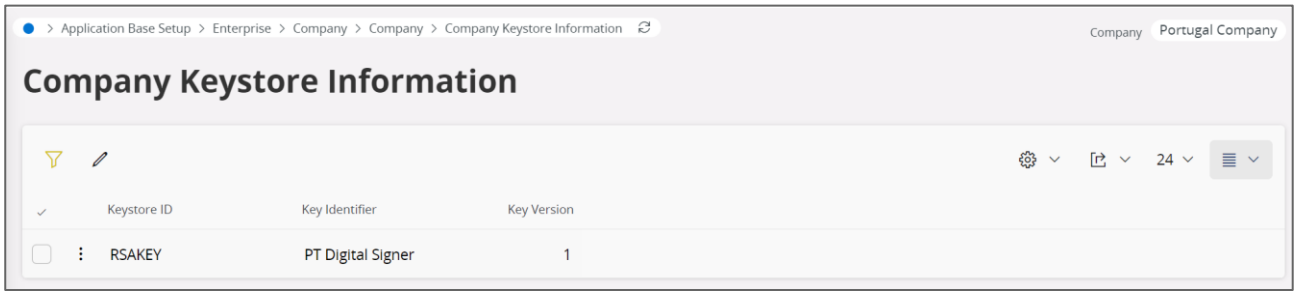
Go to Application Base setup/Enterprise/***Company*** page and select **Company Keystore Information** command to open ***Company Keystore Information*** page. Depending on requirements, keystore may have several keys. Company level basic data is required to specify which key is going to use for signing the documents.



Use the list for **Keystore ID** to see all the keys which are installed in IFS Keystore. Select the correct key which is needed to generate the digital signature. You can specify the purpose of the key by selecting the ID value in **Key Identifier** field.

Enter the key version. In case if the key is lost or expired, the Portugal tax authority will release a new key. In such a situation key version should be changed. This key version is reported together with hash value in SAF-T file.





3.6 Print Invoice

Use IFS Cloud standard process to create and print an invoice. During this process the digital signature is generated and added to the report format file, .rdf file. See example below:

```
<TAX_INVOICE_TYPE>-1</TAX_INVOICE_TYPE>
<REF_INVOICE_DATE>2023-07-05T00:00:00</REF_INVOICE_DATE>
<DATE_OF_DUPLICATE xsi:nil="1"/>
<DUPLICATE_OPTION>FALSE</DUPLICATE_OPTION>
<TAX_CURR_RATE>1</TAX_CURR_RATE>
<DEB_TAX_CURR_RATE>1</DEB_TAX_CURR_RATE>
<CURRENCY_RATE>1</CURRENCY_RATE>
<PREPAYMENT_EXIST>FALSE</PREPAYMENT_EXIST>
<DIGITAL_SIGNATURE>UrK5</DIGITAL_SIGNATURE>
▼<INVOICE_LINE_TYPES>
  ▼<INVOICE_LINE_TYPE>
     <CORRECTION_TEXT xsi:nil="1"/>
     <PREPAYMENT_TEXT xsi:nil="1"/>
    ▼<INVOICE_LINES>
      ▼<INVOICE_LINE>
         <TAXABLE>0</TAXABLE>
         <NOTE_TEXT xsi:nil="1"/>
         <LOT_BATCH_NO xsi:nil="1"/>
         <SERIAL_NO xsi:nil="1"/>
         <LINE_NO>1</LINE_NO>
         <PREPAY_INV_NO xsi:nil="1"/>
         <PREPAY_INV_SERIES_ID xsi:nil="1"/>
         <ORDER_LINE_POS>1</ORDER_LINE_POS>
         <CUSTOMER_PART_NO>MLPTSP1</CUSTOMER_PART_NO>
         <CUSTOMER_PART_DESC>Sales Part 1 for ML-PORTUGAL1</CUSTOMER_PART_DESC>
         <GTIN_NO xsi:nil="1"/>
         <QTY_INVOICED>10</QTY_INVOICED>
         <SALES_UNIT_MEAS>pcs</SALES_UNIT_MEAS>
         <PRICE_PER_PRICE_UNIT>95</PRICE_PER_PRICE_UNIT>
         <PRICE_TOTAL>950</PRICE_TOTAL>
         <DISCOUNT>0</DISCOUNT>
```

3.7 Delimitations

The digital signature is available in the .rdf file but not in the actual printout since these are modified in each implementation project.

4 Customer Invoice Date Control

4.1 Overview Legal Requirement

According to Portuguese legislation, the customer invoice numbers within a series must be sequential and follow the invoice date in chronological order. This means that it is not allowed to set the customer invoice date at convenience. The numeration of customer invoices must follow a chronological order.

4.2 Solution

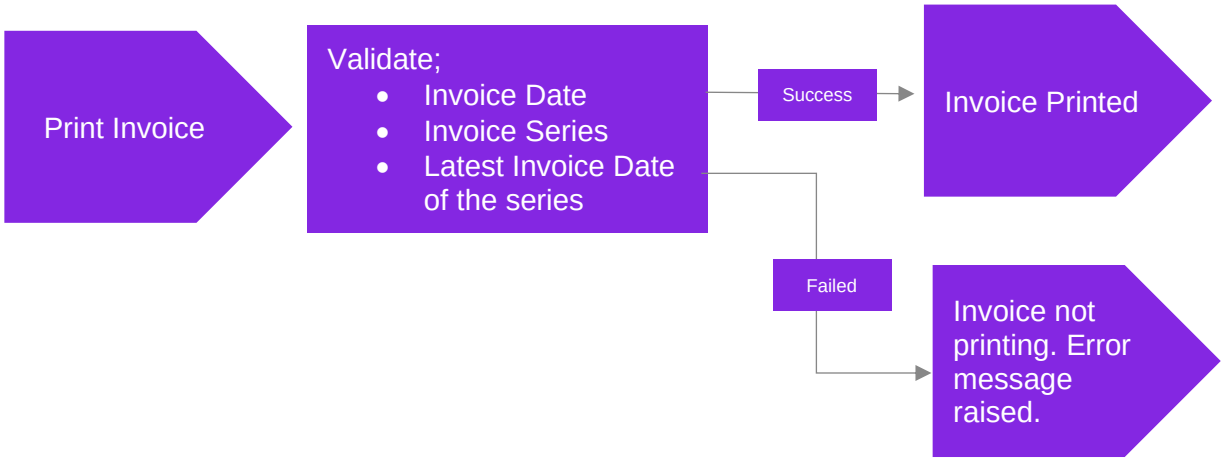
In IFS Cloud standard functionality, it is possible to change the date (to past or future) of a preliminary customer invoice with no restrictions.
To comply with the Portugal law, a validation is added when posting the customer invoices. This validation is done when a customer invoice is printed, sent, or emailed.

4.3 Prerequisite

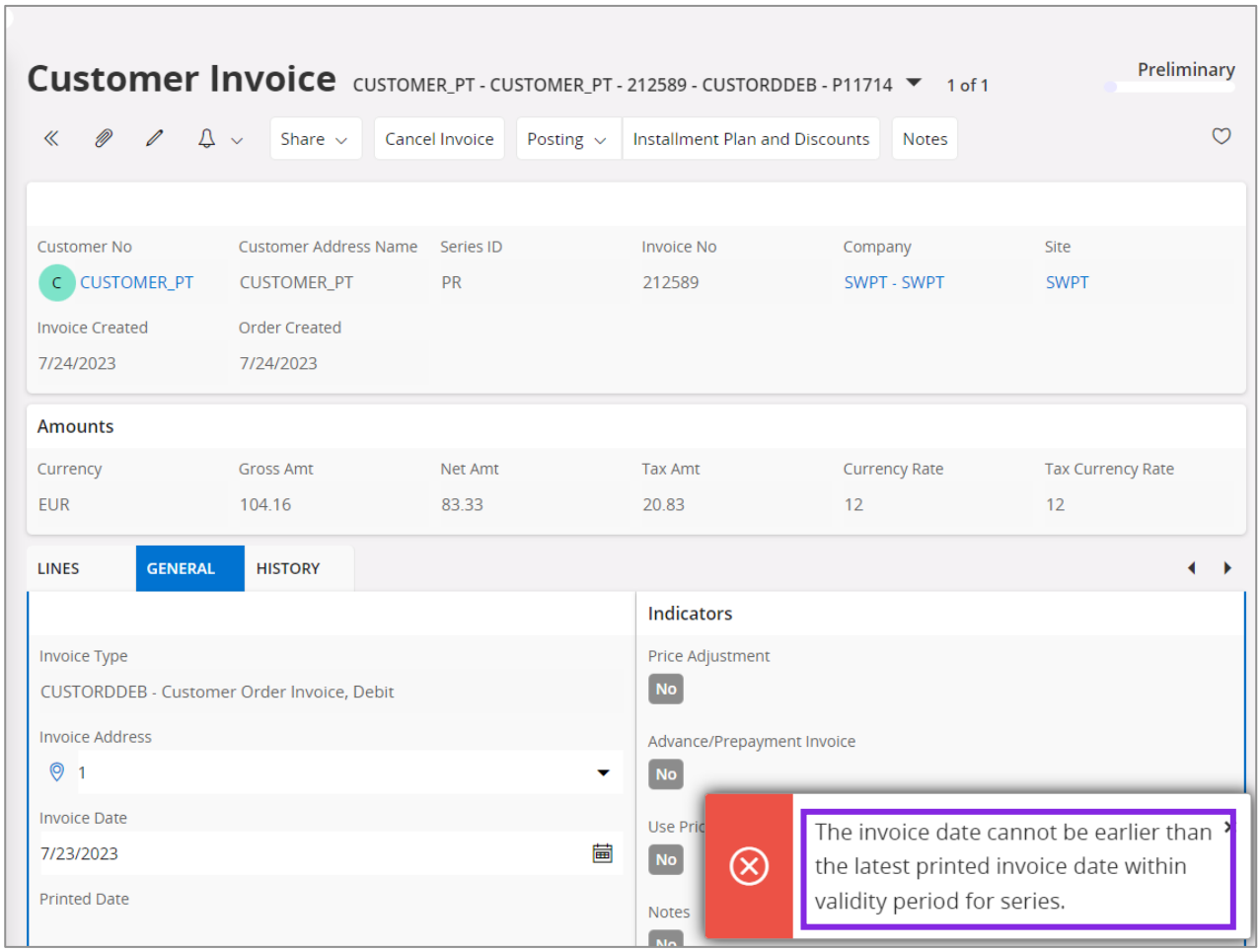
The company must be set-up to use Portuguese localization, see the Company Set up chapter and the “Invoice Date and Number Control” localization functionality must be enabled.

4.4 Printing, Sending, e-mailing Customer Invoices

When any of the pages below are used to print, send or email customer invoices, the invoice date and number control validation is made. An error message will be displayed on the page if the validation fails. If invoices are printed as a background job, then a warning will be displayed in Background Job.



This validation added for instant invoices, customer order invoices, customer order collective invoices, project invoices and customer order self-billing invoices.
An informative error message is added as follows:



IFS Cloud Page	Can process multiple invoices (Yes / No)	Pop-up error / Warning in background job	Comments
Instant Invoice	No	Error message displayed	
Print Invoice	Yes	Warning in Background Job	
Customer Invoice	No	Error message displayed	
Print Customer Invoices	Yes	Warning in Background Job	
Batch Print Customer Invoices	Yes	Warning in Background Job	
Project Invoice	No	Error message displayed	Release invoice
Project Invoices	Yes	Error message displayed	Release invoice
Batch Invoice (Project)	Yes	Warning in Background Job / Error in Batch Invoice Results	Release invoice

When processing multiple invoices, if there are one or more invoices that fails the validation, IFS Cloud will process the invoices that comply with the validation.

When the invoices are printed, sent, emailed automatically (Customer order flow), IFS Cloud will raise the error message during the automatic flow.

4.5 Delimitations

N/A

5 Credit Instant Invoice (moved to generic functionality)

The functionality for Credit Instant Invoice was removed as a country specific functionality. It is now available as a generic functionality.

6 Different Tax Code for Credit Invoice

6.1 Overview Legal Requirement

The credit process is strictly governed by the Portuguese VAT Act and therefore the **Credit invoice** information requires to be recorded and reported to the tax authorities separately from the debit invoice.

The amounts in the **Credit Invoices** have an impact on following reports:

- VAT Periodic Declaration
- SAF-T – From the Chart of Accounts (Specific Account 2434 VAT Regularizations)
- PDF of Credit Invoice/Correction Invoice – No minus figures and different tax code

These requirements are based on Legal Announcements from Portuguese Government, “Ordinance No. 221/2017 – Diário da República n. º 140/2017, Série I de 2017-07-21”.

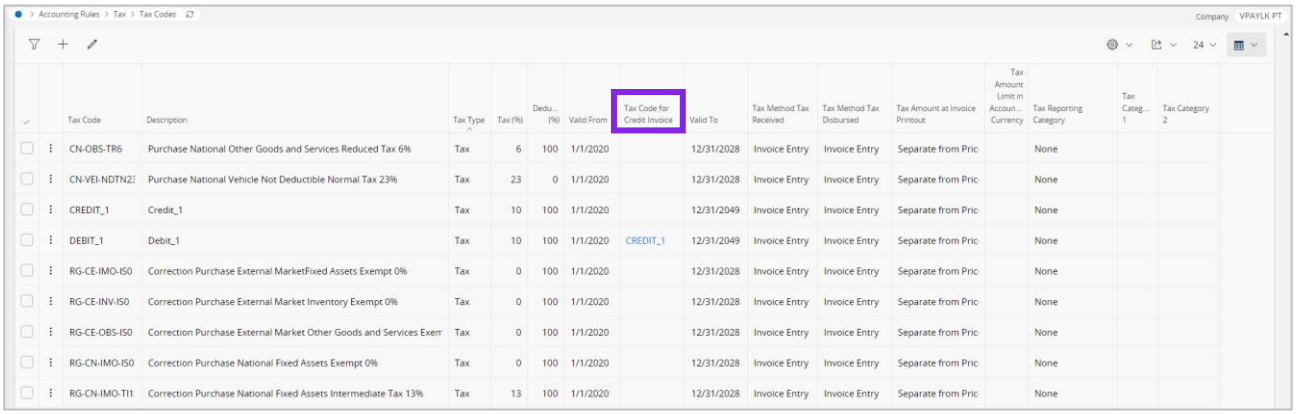
6.2 Process Overview

6.3 Solution Overview

To support this requirement, **Credit/Correction Invoice** needs to be created with different tax code to its original Debit Invoice, so that the tax component of the **Credit/Correction Invoice** can be recorded and reported separately.

Accordingly, in the **Tax Code** page, the user can define a tax code corresponding to existing tax codes, so that the tax code replaces the original tax code entered in a **Debit Invoice**, if it is converted to a **Credit, Correction,** or **Rate Correction Invoice.**

The new **Tax Code for Credit Invoice** column is only visible when the company is created using PT format.



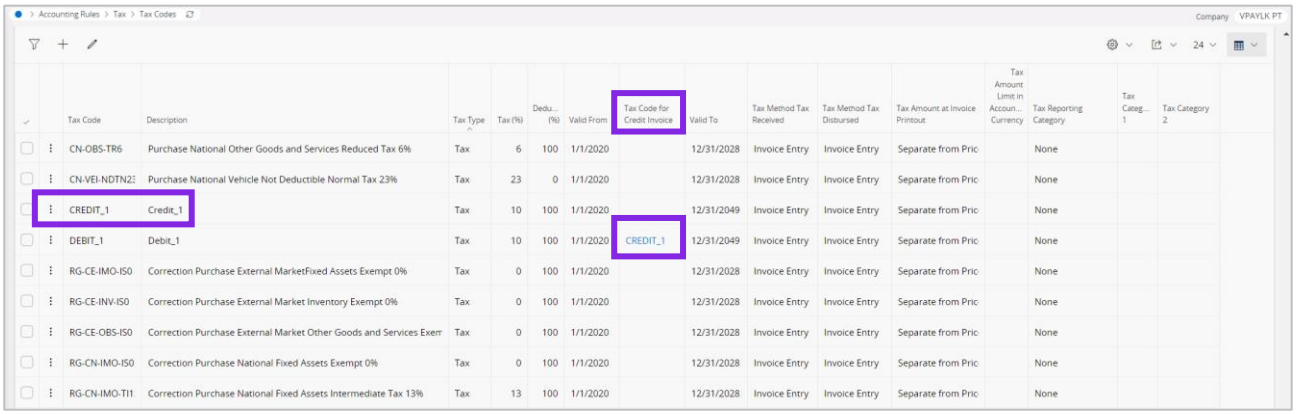
Tax Code	Description	Tax Type	Tax (%)	Dedu... (%)	Valid From	Tax Code for Credit Invoice	Valid To	Tax Method Tax Received	Tax Method Tax Disbursed	Tax Amount at Invoice Printout	Tax Amount Limit in Accoun... Currency	Tax Reporting Category	Tax Categ... 1	Tax Category 2
CN-OBS-TR6	Purchase National Other Goods and Services Reduced Tax 6%	Tax	6	100	1/1/2020		12/31/2028	Invoice Entry	Invoice Entry	Separate from Pric		None		
CN-VEI-NDTN23	Purchase National Vehicle Not Deductible Normal Tax 23%	Tax	23	0	1/1/2020		12/31/2028	Invoice Entry	Invoice Entry	Separate from Pric		None		
CREDIT_1	Credit_1	Tax	10	100	1/1/2020		12/31/2049	Invoice Entry	Invoice Entry	Separate from Pric		None		
DEBIT_1	Debit_1	Tax	10	100	1/1/2020	CREDIT_1	12/31/2049	Invoice Entry	Invoice Entry	Separate from Pric		None		
RG-CE-IMO-IS0	Correction Purchase External MarketFixed Assets Exempt 0%	Tax	0	100	1/1/2020		12/31/2028	Invoice Entry	Invoice Entry	Separate from Pric		None		
RG-CE-INV-IS0	Correction Purchase External Market Inventory Exempt 0%	Tax	0	100	1/1/2020		12/31/2028	Invoice Entry	Invoice Entry	Separate from Pric		None		
RG-CE-OBS-IS0	Correction Purchase External Market Other Goods and Services Exem	Tax	0	100	1/1/2020		12/31/2028	Invoice Entry	Invoice Entry	Separate from Pric		None		
RG-CN-IMO-IS0	Correction Purchase National Fixed Assets Exempt 0%	Tax	0	100	1/1/2020		12/31/2028	Invoice Entry	Invoice Entry	Separate from Pric		None		
RG-CN-IMO-TI1	Correction Purchase National Fixed Assets Intermediate Tax 13%	Tax	13	100	1/1/2020		12/31/2028	Invoice Entry	Invoice Entry	Separate from Pric		None		

6.4 Prerequisites

- The Company must setup to use Portugal Localization. See the Company Setup Chapter.
- The Company must set-up the Audit File Basic Data. See the Audit File Setup Chapter.
- New Invoice Type and Define Series Validation Code need to be set. See Invoice Setup Chapter.
- Digital Signature must be set up. See Digital Signature Chapter.

6.5 Set up Basic Data – Define Tax Codes

Define the tax codes in ***Accounting Rules/Tax/Tax Codes*** to use for credit customer invoices. Once defined, these tax codes must be connected against the corresponding debit tax codes.



Tax Code	Description	Tax Type	Tax (%)	Dedu... (%)	Valid From	Tax Code for Credit Invoice	Valid To	Tax Method Tax Received	Tax Method Tax Disbursed	Tax Amount at Invoice Printout	Tax Amount Limit in Accoun... Currency	Tax Reporting Category	Tax Categ... 1	Tax Category 2
CN-OBS-TR6	Purchase National Other Goods and Services Reduced Tax 6%	Tax	6	100	1/1/2020		12/31/2028	Invoice Entry	Invoice Entry	Separate from Pric		None		
CN-VEI-NDTN23	Purchase National Vehicle Not Deductible Normal Tax 23%	Tax	23	0	1/1/2020		12/31/2028	Invoice Entry	Invoice Entry	Separate from Pric		None		
CREDIT_1	Credit_1	Tax	10	100	1/1/2020		12/31/2049	Invoice Entry	Invoice Entry	Separate from Pric		None		
DEBIT_1	Debit_1	Tax	10	100	1/1/2020	CREDIT_1	12/31/2049	Invoice Entry	Invoice Entry	Separate from Pric		None		
RG-CE-IMO-IS0	Correction Purchase External MarketFixed Assets Exempt 0%	Tax	0	100	1/1/2020		12/31/2028	Invoice Entry	Invoice Entry	Separate from Pric		None		
RG-CE-INV-IS0	Correction Purchase External Market Inventory Exempt 0%	Tax	0	100	1/1/2020		12/31/2028	Invoice Entry	Invoice Entry	Separate from Pric		None		
RG-CE-OBS-IS0	Correction Purchase External Market Other Goods and Services Exem	Tax	0	100	1/1/2020		12/31/2028	Invoice Entry	Invoice Entry	Separate from Pric		None		
RG-CN-IMO-IS0	Correction Purchase National Fixed Assets Exempt 0%	Tax	0	100	1/1/2020		12/31/2028	Invoice Entry	Invoice Entry	Separate from Pric		None		
RG-CN-IMO-TI1	Correction Purchase National Fixed Assets Intermediate Tax 13%	Tax	13	100	1/1/2020		12/31/2028	Invoice Entry	Invoice Entry	Separate from Pric		None		

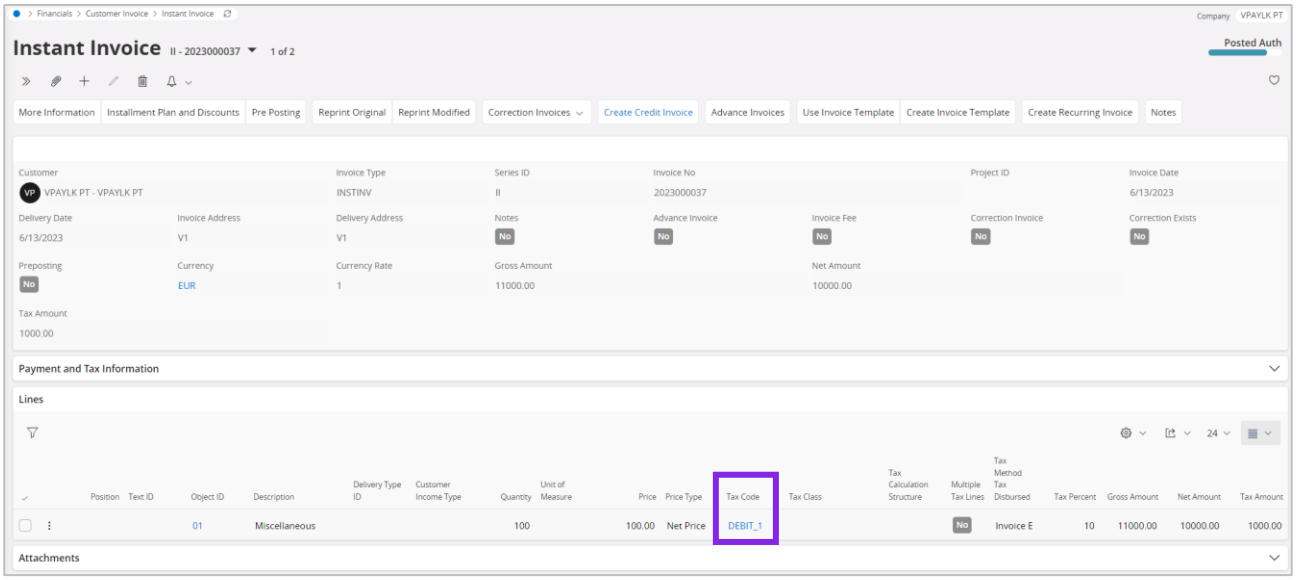
See example above where Credit_1 **Tax Code** is defined and then connected to the Debit_1 **Tax Code** in the **Tax Code for Credit Invoice** column.

6.6 Create Credit/Correction Invoice

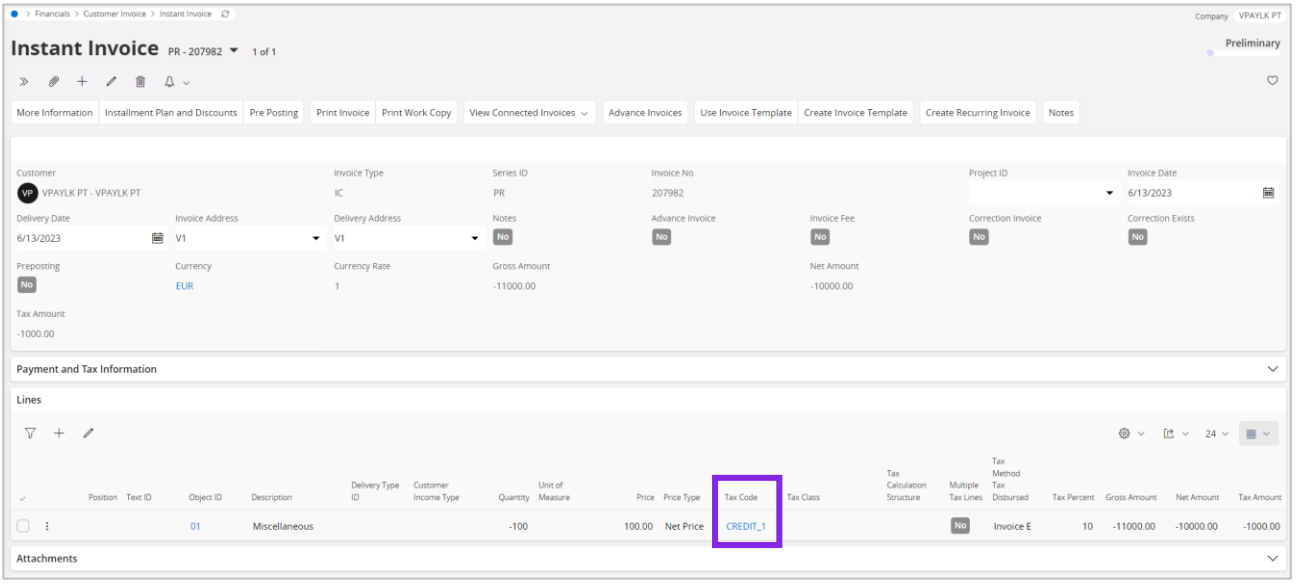
6.6.1 INSTANT INVOICE

6.6.1.1 Credit Invoice

Create an Instant Invoice and make sure to use a Tax Code which has a corresponding tax code connected to use when creating credit instant invoice.



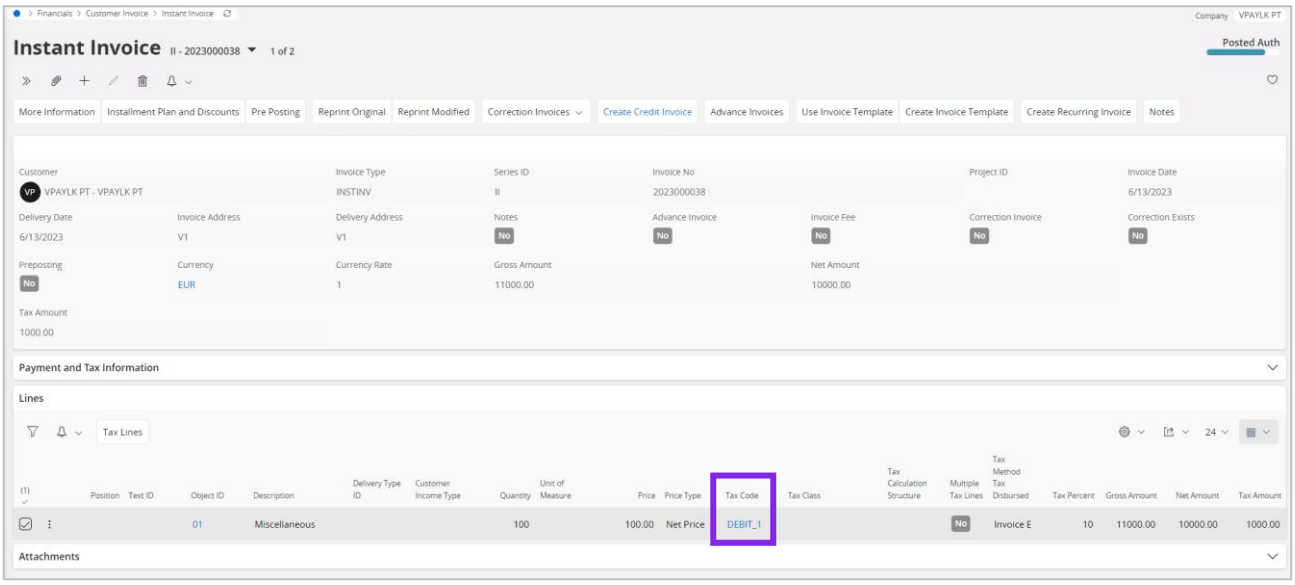
From the created Instant Invoice, Create Credit Invoice. A preliminary state credit Instant invoice will be generated, and the corresponding tax code will automatically be fetched the (different tax code) to this invoice.



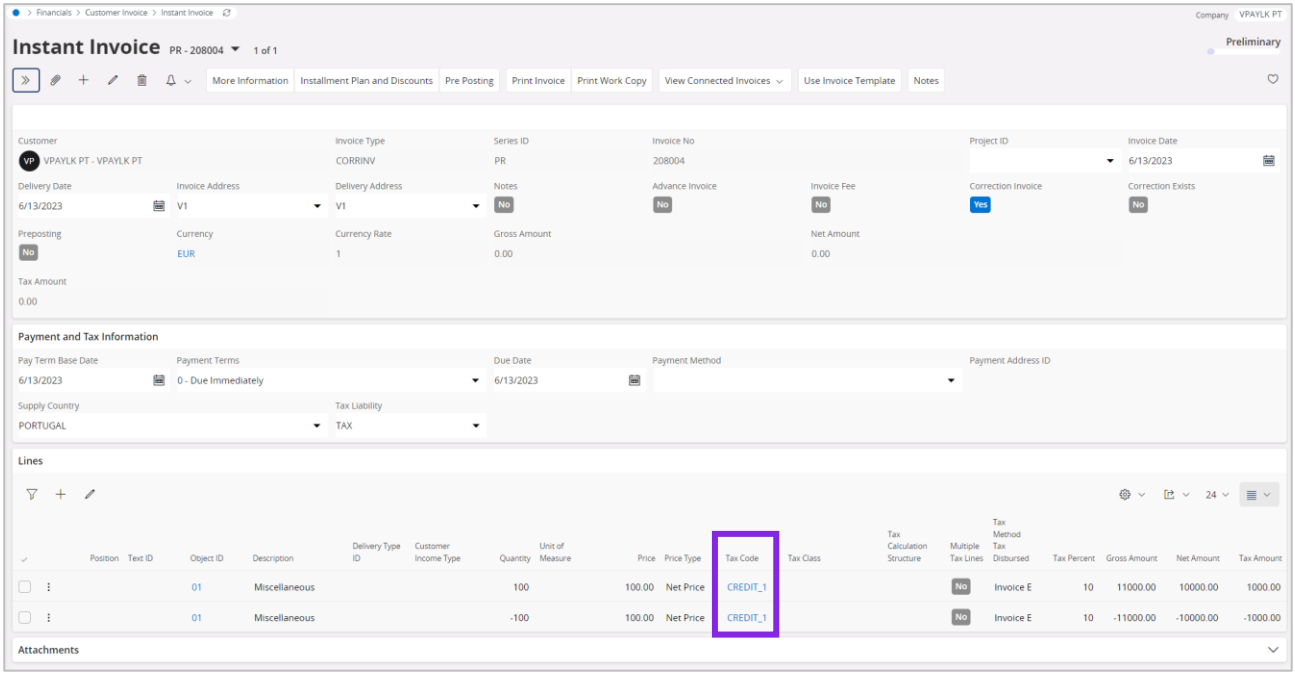
From the Credit Invoice, Print Invoice. A PDF will be generated, and the minus (-) sign is removed from the invoice printout .rdf file, and the corresponding tax code will automatically be fetched the (different tax code) to this .rdf file. (Please refer the appendix)

6.6.1.2 Correction Invoice

Create an Instant Invoice and make sure to use a Tax Code which has a corresponding tax code connected to use when creating correction instant invoice.



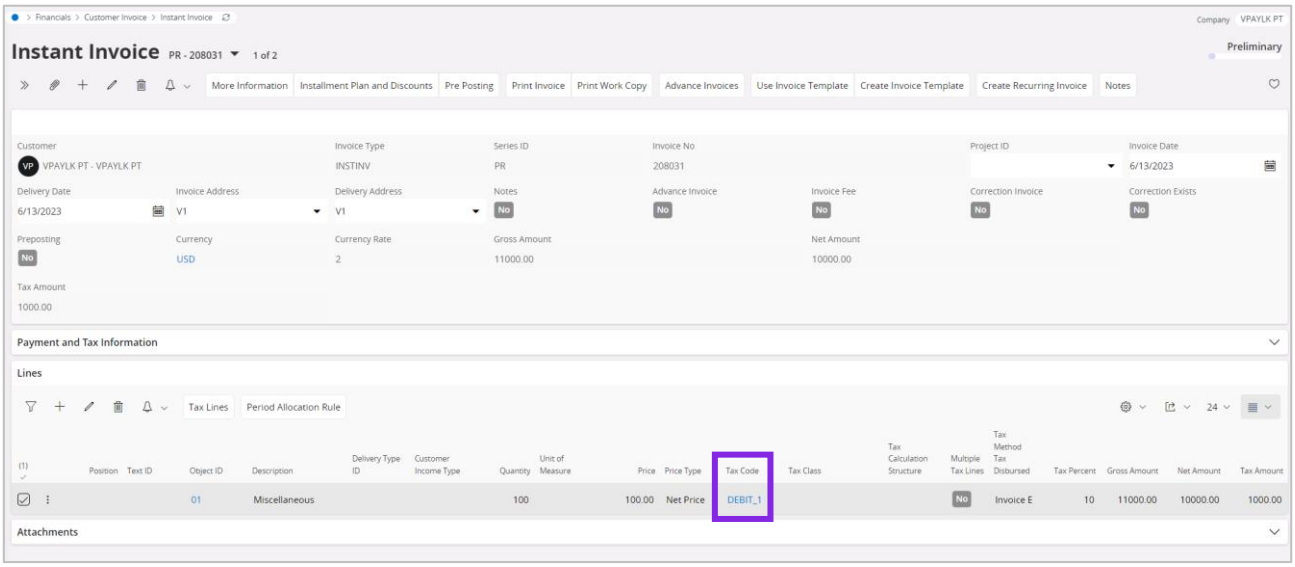
From the created Instant Invoice, Create Correction Invoice. A preliminary state Correction Invoice will be generated, and the corresponding tax code will automatically be fetched the (different tax code) to this invoice.



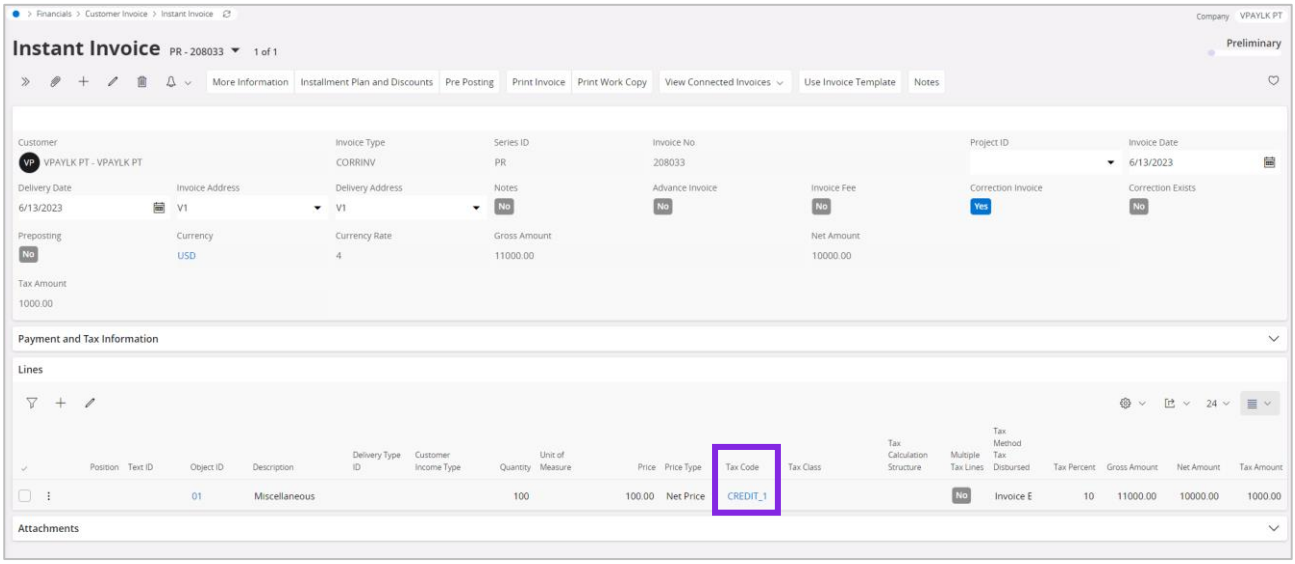
From the Correction Invoice, Print Invoice. A PDF will be generated, and the minus (-) sign is removed from the invoice printout .rdf file, and the corresponding tax code will automatically be fetched the (different tax code) to this .rdf file. (Please refer the appendix)

6.6.1.3 Currency Rate Correction Invoice

Create an Instant Invoice and make sure to use a Tax Code which has a corresponding tax code connected to use when creating correction instant invoice. The Instant Invoice needs to be created other than the accounting currency.



From the created Instant Invoice, Create Currency Rate Correction Invoice. A preliminary state Currency Rate Correction Invoice will be generated, and the corresponding tax code will automatically be fetched the (different tax code) to this invoice.

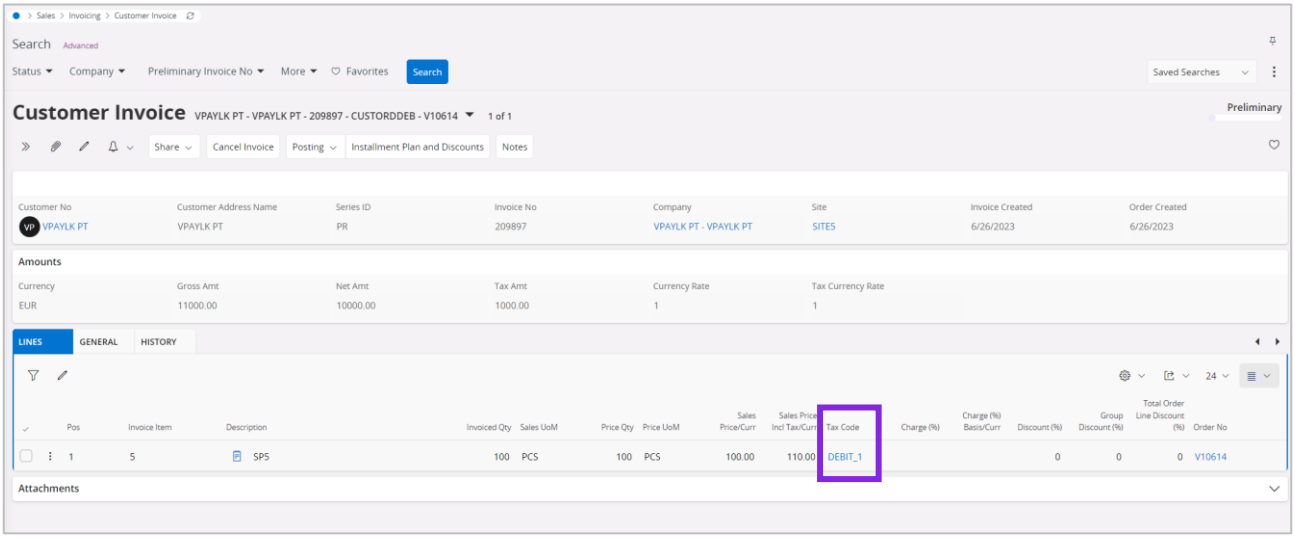


From the Currency Rate Correction Invoice, Print Invoice. A PDF will be generated, and the minus (-) sign is removed from the invoice printout .rdf file, and the corresponding tax code will automatically be fetched the (different tax code) to this .rdf file. (Please refer the appendix)

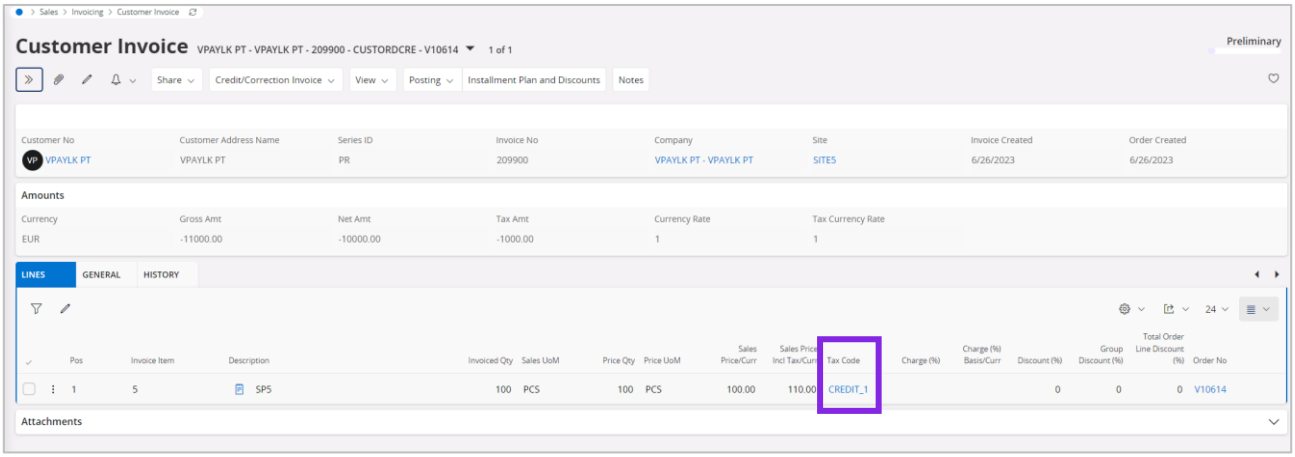
6.6.2 CUSTOMER ORDER INVOICE

6.6.2.1 Credit Invoice

Create a Customer Order Invoice and make sure to use a Tax Code which has a corresponding tax code connected to use when creating Customer Order Credit Invoice.



From the created Customer Order Invoice, Create Credit Invoice. A preliminary state Customer Order Credit Invoice will be generated, and the corresponding tax code will automatically be fetched the (different tax code) to this invoice.



From the Credit Invoice, Print Invoice. A PDF will be generated, and the minus (-) sign is removed from the invoice printout .rdf file, and the corresponding tax code will automatically be fetched the (different tax code) to this .rdf file. (Please refer the appendix)

As mentioned in the 6.6.1. INSTANT INVOICE, Correction Invoice and Currency Rate Correction Invoice flows have also been developed in line with the legal requirement. Further, Credit Invoice of Return Material Authorization, Collective Invoice and Shipment Invoice also have been covered under this development.

6.7 Delimitations

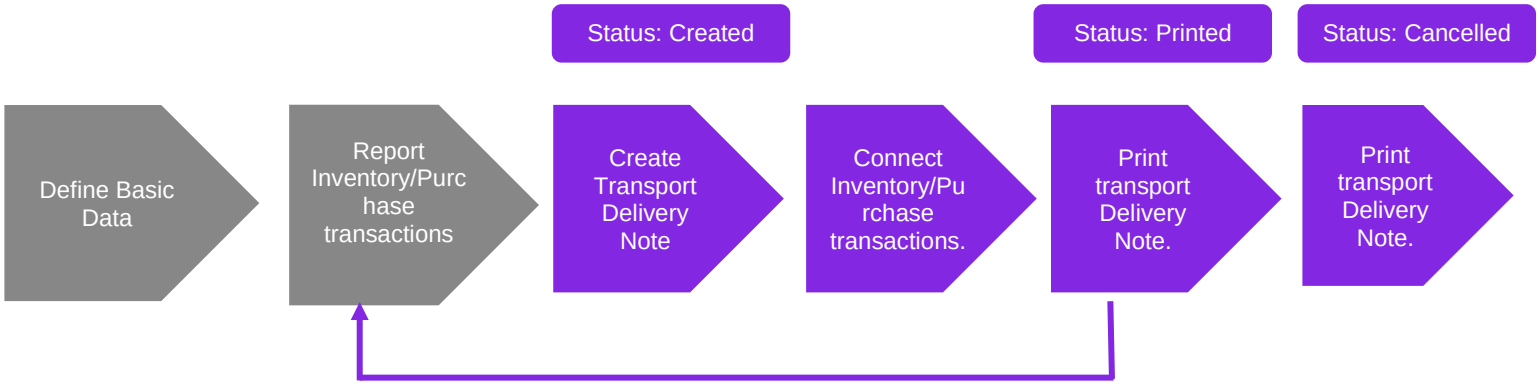
This functionality does not support the Prepayment based Customer Order Invoice and Advance Credit Customer Order Invoice.

7 Transport Delivery Note

7.1 Overview Legal Requirement

When transporting goods on public roads in Portugal, it is a legal requirement to have an official document (delivery note) accompanying the goods. A delivery note should have a unique number. This number should be assigned in a sequence that is aligned with the actual transport date.

7.2 Process Overview



7.3 Solution Overview

The deliveries originating from customer orders are covered from delivery notes in standard IFS Cloud functionality. However, to meet the legal requirements above, new functionality “Transport Delivery Note” is introduced. Material and non-inventory part movements that are not originating through customer orders will be included in this new transport delivery note.

A delivery note number will be generated automatically using the coordinator group when creating a new transport delivery note in a similar way to the customer order delivery note number. This will be referred as the preliminary delivery note number.

Two new pages are added to the navigator under *Inventory/Part Handling*:

- *Transport Delivery Note* page is used to manage transport delivery notes.
  - Use this page to create transport delivery notes, connect inventory/purchase transactions, print, and reprint the report.
- *Transport Delivery Notes* page provides an overview of all transport delivery notes.
  - Use this page to view the transport delivery notes in the IFS Cloud.

A transport delivery note contains the following information:

- Delivery Note
- Alternative Delivery Note Number
- Status
- Site
- Coordinator
- Receiver – Company / Supplier
- Forwarder agent
- Ship Via
- Delivery Terms
- Transport delivery note creation date.
- Transport Date
- Delivery reason

Once a transport delivery note header is created, the user adds the existing inventory transactions originating from actions such as:

- Transport Task
- Change of Inventory Location
- Supplier Material
- Send material for subcontracting.

7.4 Prerequisites

The company must be set-up to use Portugal localization, see the Company Set up chapter, and the "Transport Delivery Note" localization functionality must be enabled.

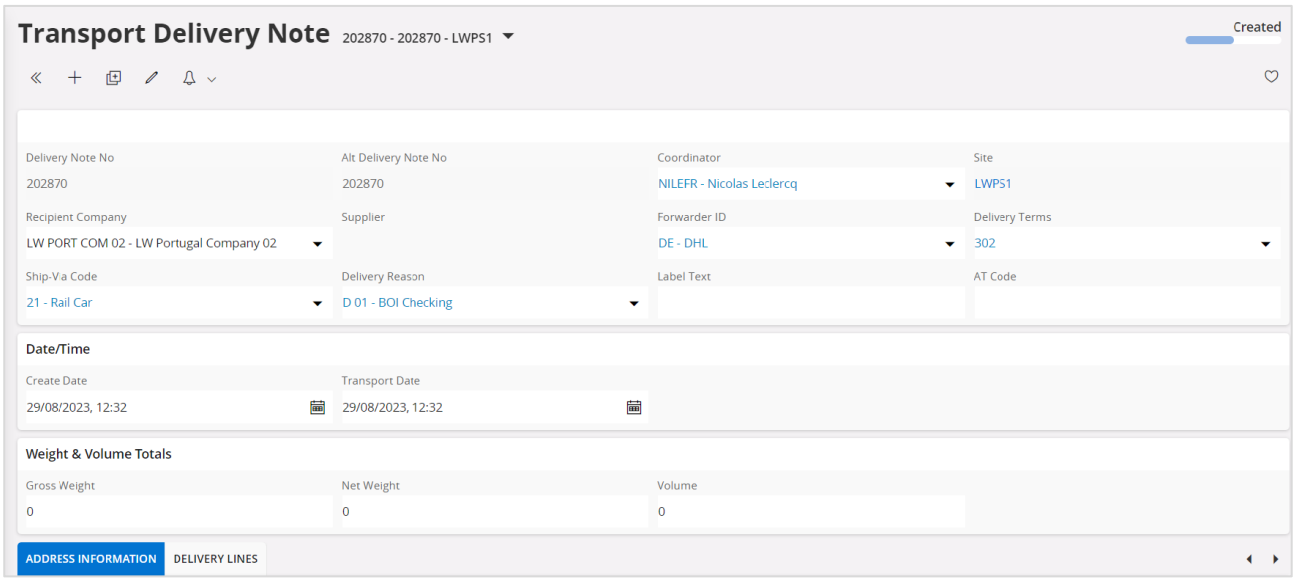
7.5 Create Transport Delivery Note

Transport delivery notes are created in the *Transport Delivery Note* page.

In the page header generic information such as creation date, supplier, forwarder information and ship via etc. is stored. Start by entering header information. Enter the **Transport Date** which is the date of the actual Transport and save.

- Change the default address information in the *Address Information* tab if needed.
- Connect inventory and/or purchase transactions in the *Delivery Lines* tab.

The transport delivery note is editable until the Authorization process has been initiated.

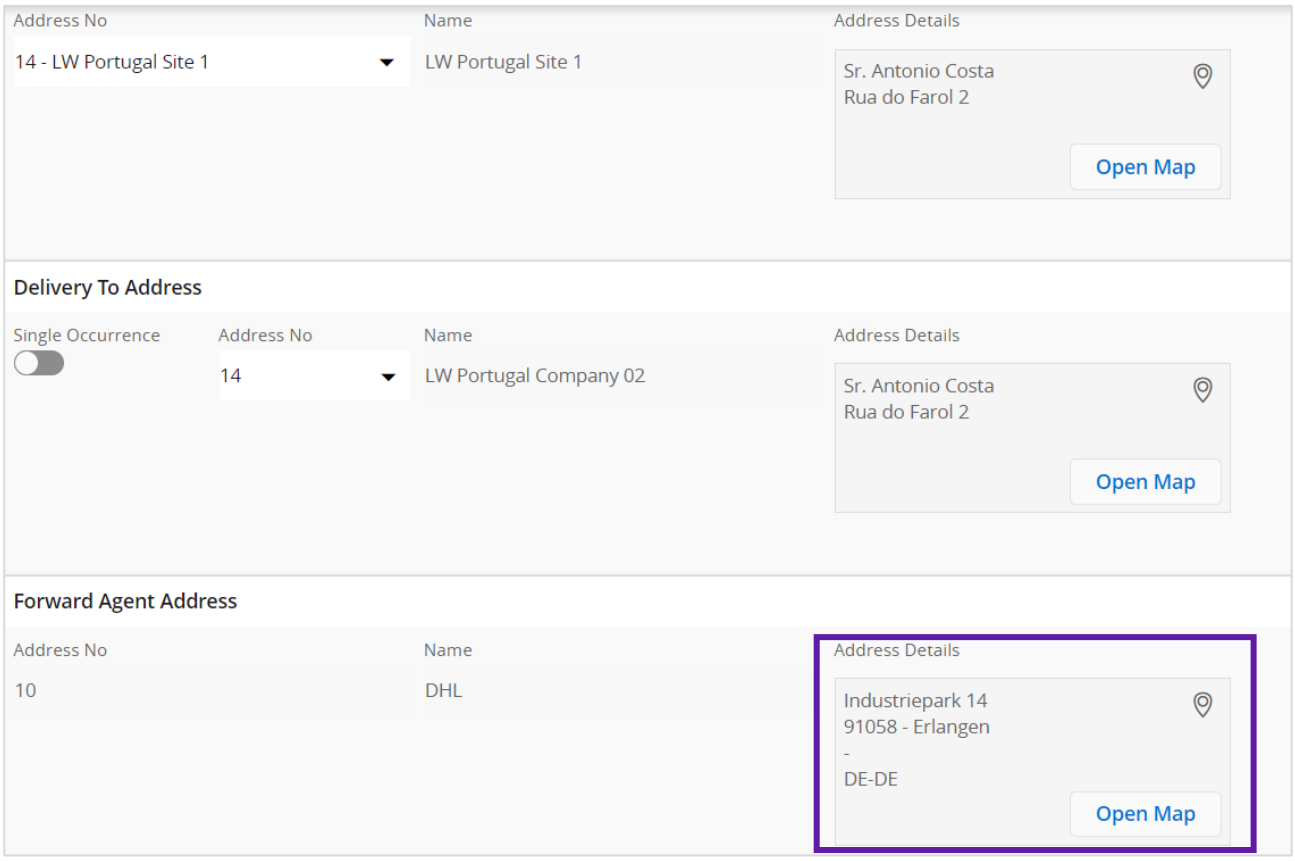


7.5.1 ADDRESS INFORMATION TAB

The address information tab is divided into three groups as follows:

- **Delivery From Address**.
  - This contains the site's delivery address information.
  - Information is read only.
- **Delivery To Address.**
  - This contains the delivery address information. (Destination of the transported goods).
  - This information will be automatically set to the default delivery address of the company or the default delivery address of the supplier depending on whether you have specified a company or a supplier as the recipient. – Read only
  - If you want to manually enter the address information, (Enter single occurrence address) select the **Single Occurrence** check box and edit the address information. (Similar to core behavior)
  - This information is editable until the Authorization process for this transport delivery note has been initiated.
  - Note: due to General Data Protection Regulation (GDPR), whenever **Single Occurrence** check box is selected and **Delivery To Address** is entered or modified – the warning message will show up. It is user's responsibility to use personal data with natural person's consent only.

- **Forwarder Address**:
  - This contains the forwarding agent's default document address information for the delivery.
  - Information is read only.

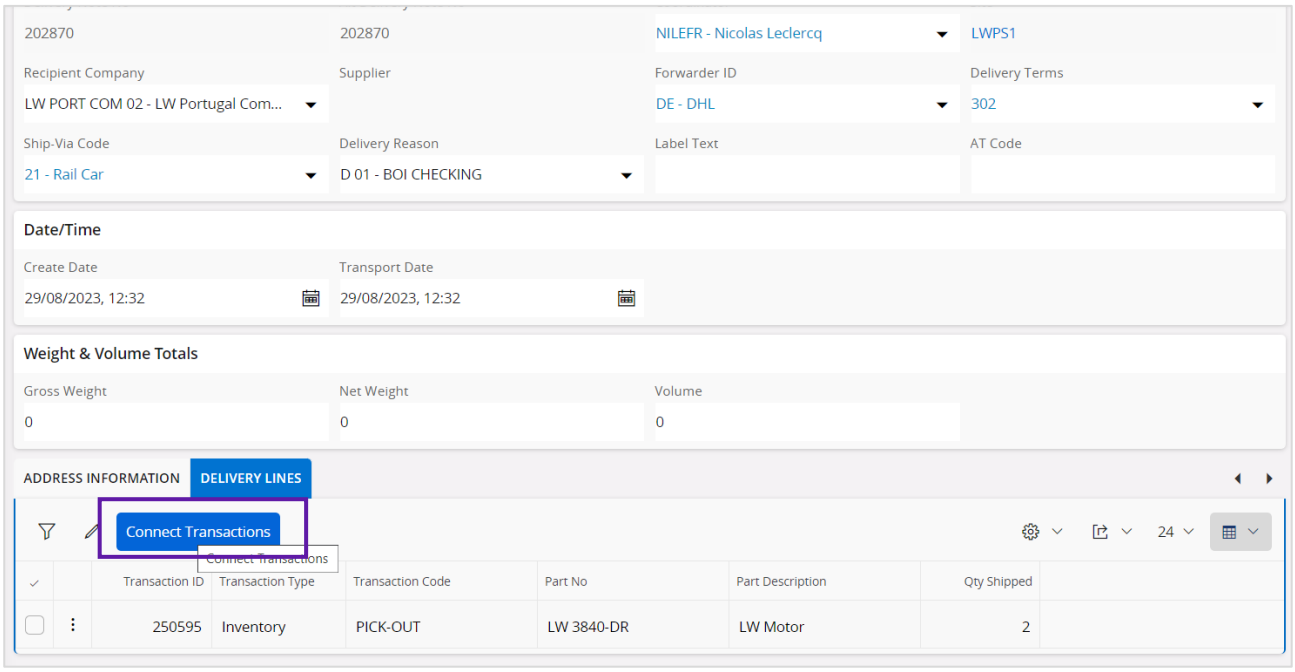


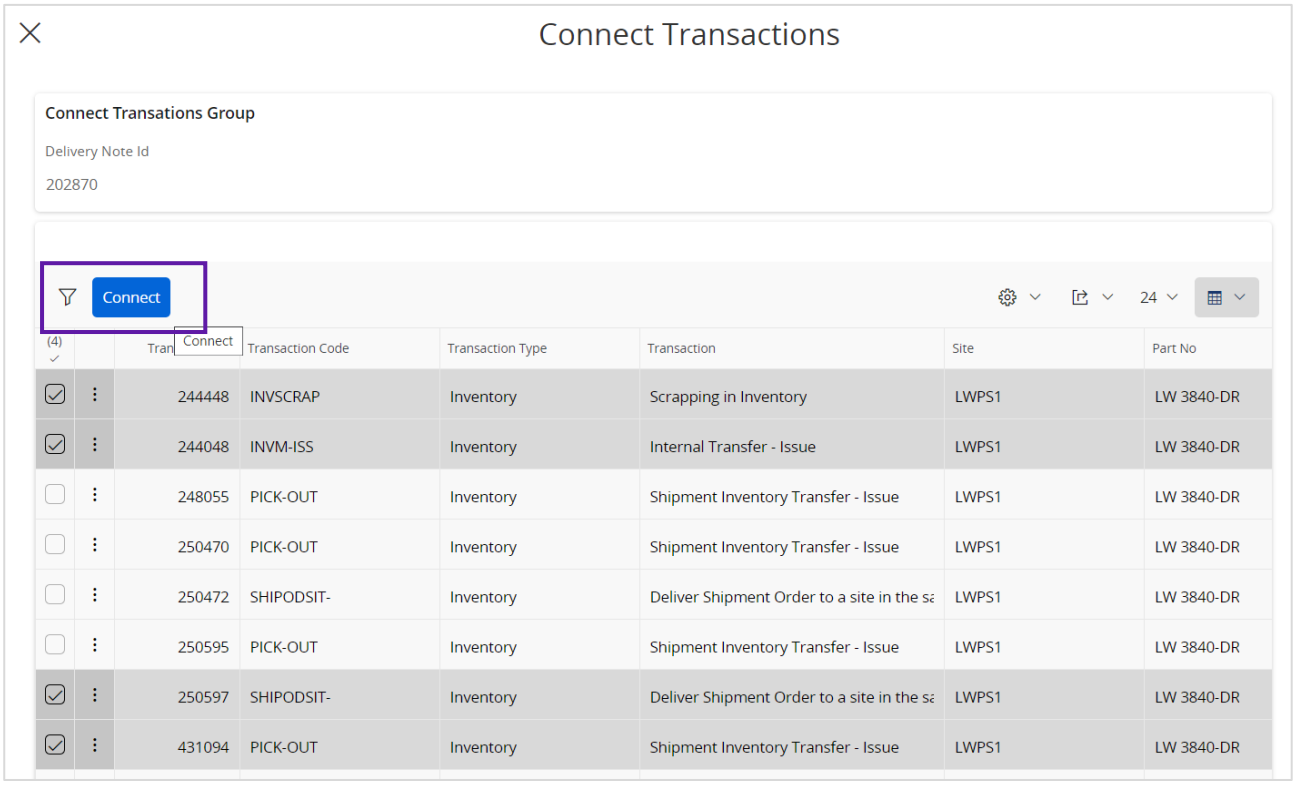
7.6 Connect inventory transactions

Use the *Delivery Lines* tab to connect existing inventory transactions to the transport delivery note and to view the connected inventory transactions.

You can add/remove transactions until the transport delivery note is finally printed.

Click the **Connect Transactions** button to connect inventory and/or purchase transactions. This will open the *Connect Transactions* dialog.





Make sure to search for transaction type Inventory and/or Subcontract and/or Purchase in the group connect transactions.

- Under the **Inventory** category, all the inventory transactions except OESHIP, CO-OESHIP and CO-DELV-OUT will be listed.
- Under the **Subcontract** category, WIPTOSUB transactions will be listed.
- Under the **Purchase** category, the following transactions will be listed: RENTRET-NI, NINVSCRAP, NSCPCREDIT, NINSCPINT for both non-inventory parts and no parts.

Once the inventory/purchase transactions are retrieved to the *Connect Transactions* dialog box, manually select the inventory/purchase transaction/transactions using the check box and click the *Connect* button.

It is not possible to connect an inventory/purchase transaction to multiple transport delivery notes. If this is attempted an error message is presented. “Transaction ID XX is already connected to delivery note 1-XXXXX”.

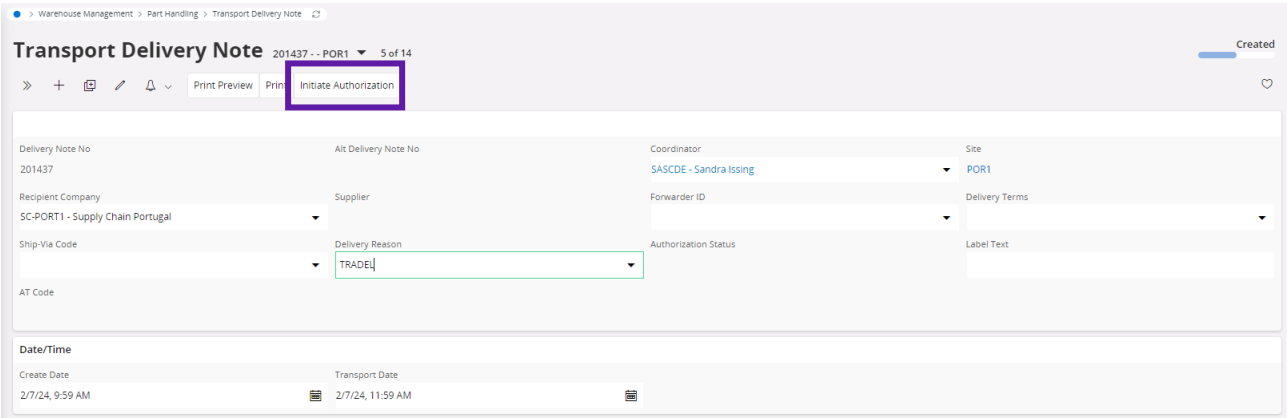
Inventory/purchase transactions that are connected to already printed transport delivery notes will not be listed, so that they cannot be connected to any other transport delivery note.

The resulting list of inventory/purchase transactions will be shown on the *Transport Delivery Note/Delivery Lines* tab.

Once the required transactions are added to the transport delivery note, manually enter the **Gross Weight**, **Net Weight** and the **Total Volume** and save.

7.7 Initiate Authorization

The transport delivery note is editable until the Authorization process has been initiated:



For further information see chapter Material movements outside Customer Order flow

7.8 Print Transport Delivery Note

You can preview the report before printing.

The transport delivery note is printed from the *Transport Delivery Note* page.

- Select **Print Preview** to print the preliminary report. The transport delivery note remains in the Created status.
- Select **Print** to print the final report. The transport delivery note status is updated to “Printed”.

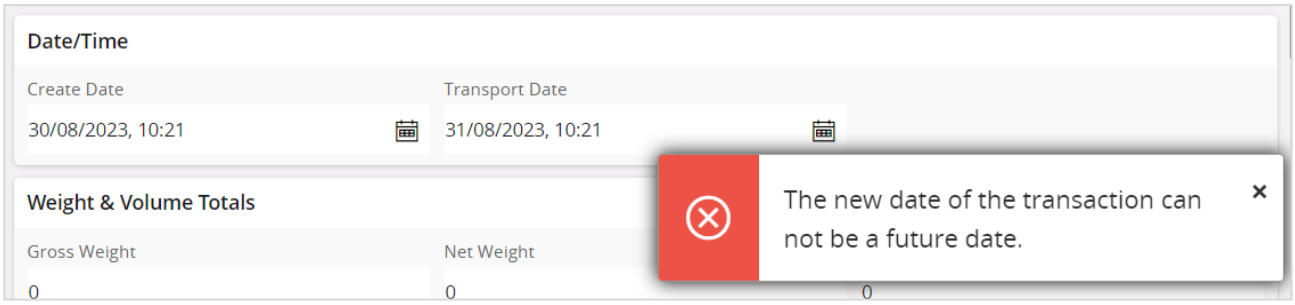
It is possible to re-print the transport delivery note at any time.

When a preview print is performed the document is marked with Preliminary in the top of the document.

When printing the transport delivery note, you can observe the following changes.

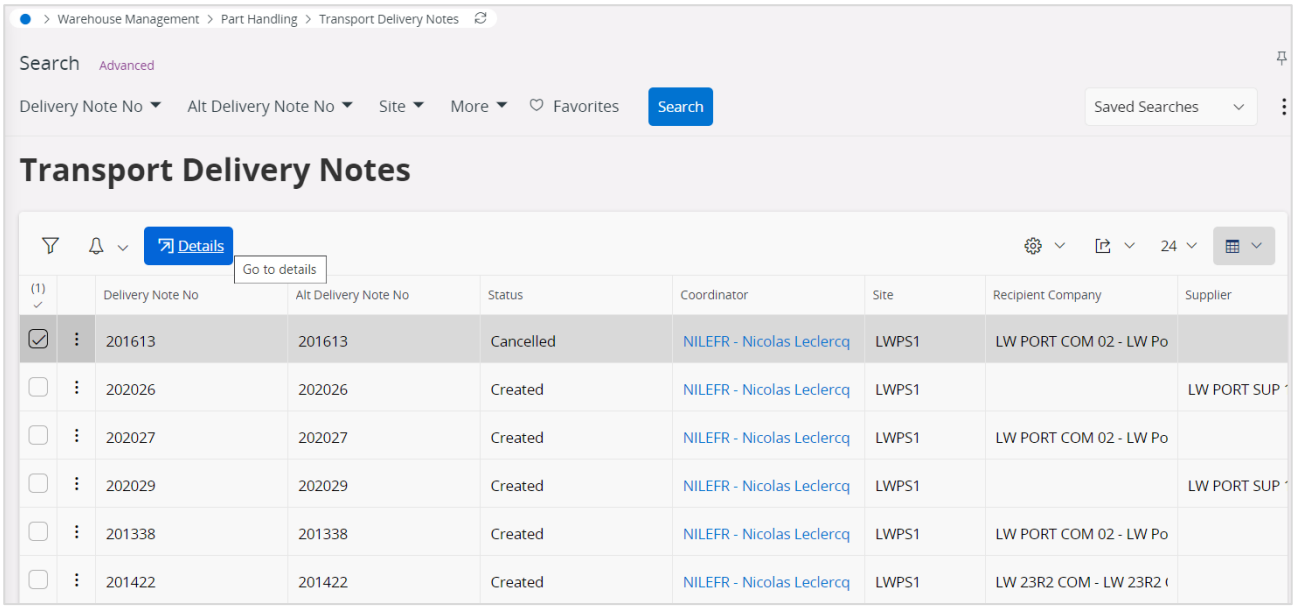
1. Inventory transaction records/Labor and operation history records/Purchase transaction records will be updated with Delivery note date and Alternative delivery note number.
2. Transport delivery note header status changes to Printed.
3. The date applied on the inventory transactions will be updated as per the setting **Auto Update Inv Trans Date Applied** on the *Company/Supply Chain Information/ Warehouse Management* tab. See section above.

In case the **Transport Date** is a future date than the site date, the date applied on the inventory transactions will not be updated. User will be notified by an error message.



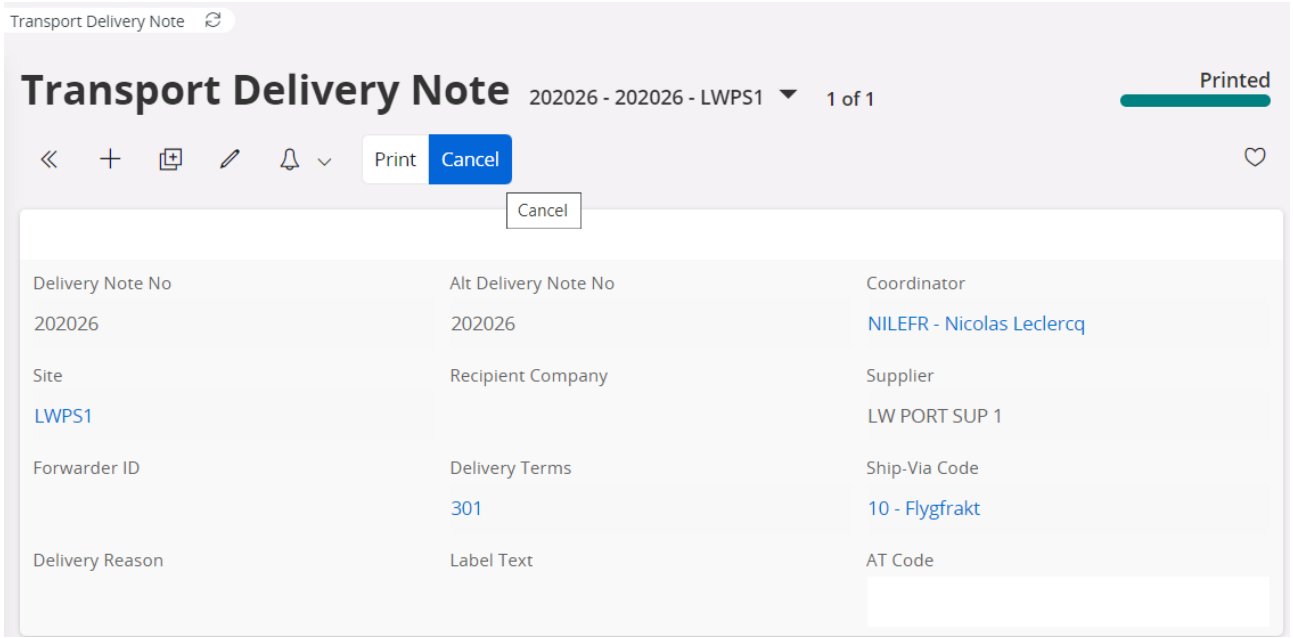
7.9 Transport Delivery Notes

Use the T*ransport Delivery Notes* page to view and analyze the transport delivery notes created in IFS Cloud. You cannot modify information from this page.



7.10 Cancel Transport Delivery Note

To cancel an already printed transport delivery note, Click the **Cancel** button**.** Confirm by selecting **OK** to the warning message. This option is only available for transport delivery notes in the “Printed” status. When cancelled, the delivery note number is removed from the inventory/purchase transaction history records that are connected to the cancelled delivery note.



7.11 **Delimitations**

- This functionality only covers transaction types mentioned in the section 7.7.

8 Classification of Delivery Reasons

8.1 Overview Legal Requirement

According to the provisions of Decree-Law No. 198/2012 of 24 August 2012, VAT taxpayers must report the transport documents (delivery documents) issued to the Portuguese Tax Authority (AT). Reporting the transport documents issued to the Portuguese Tax Authority (AT) is covered in a separate chapter, Communication of Delivery Documents.

Overview requirement:

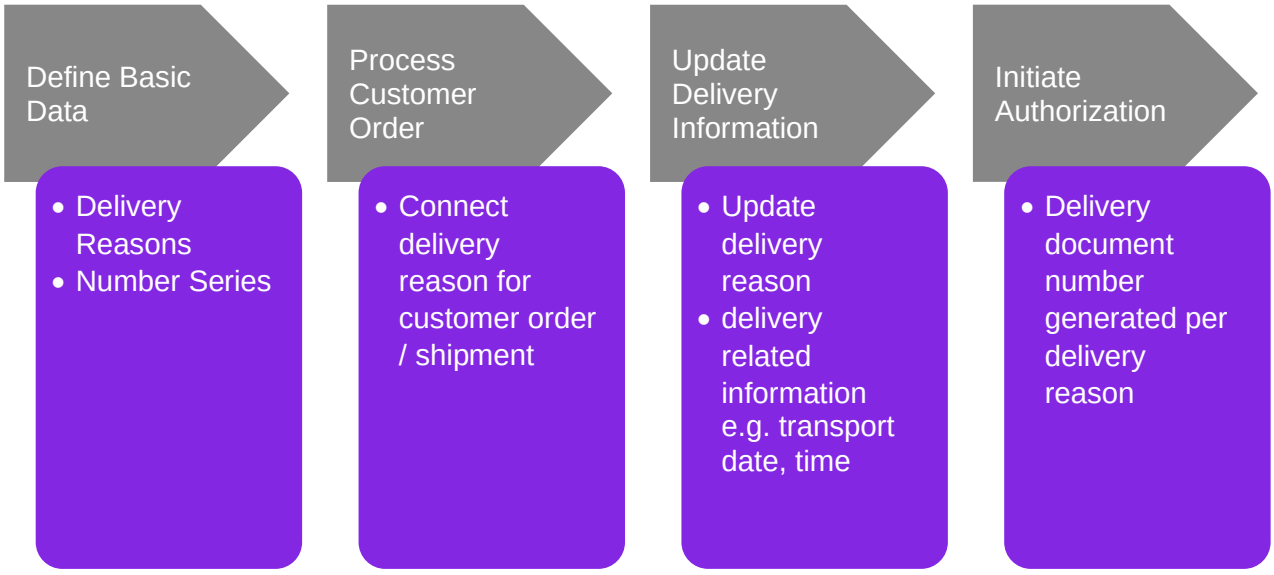
- All the outbound material movements must be authorized by the Portuguese government (AT) and be auditable.
- Such movements (Transport documents) must be reported to Portuguese tax authority (AT) under five delivery reasons (GR - Delivery note, GT - Transportation guide, GA - Drive Guide own assets, GC – Consignment guide, GD - Guide or return note by a consumer)
    - Organizations can define their own delivery reasons.
    - Such (own) delivery reasons must be connected to a delivery document series ID and must be numbered sequentially.
- The unique number of the delivery document (delivery document number) must be in <Delivery Reason> / <Internal Series ID><Unique series number per Internal Series ID>.
    - E.g., GR10 GR14/2000197
- Each delivery document must be digitally signed before communicated to AT
- Information regarding all above material movements (delivery reasons) must be included in annual SAF-T reporting to government.

8.2 Process Overview

There are two main processes which are affected by this requirement:

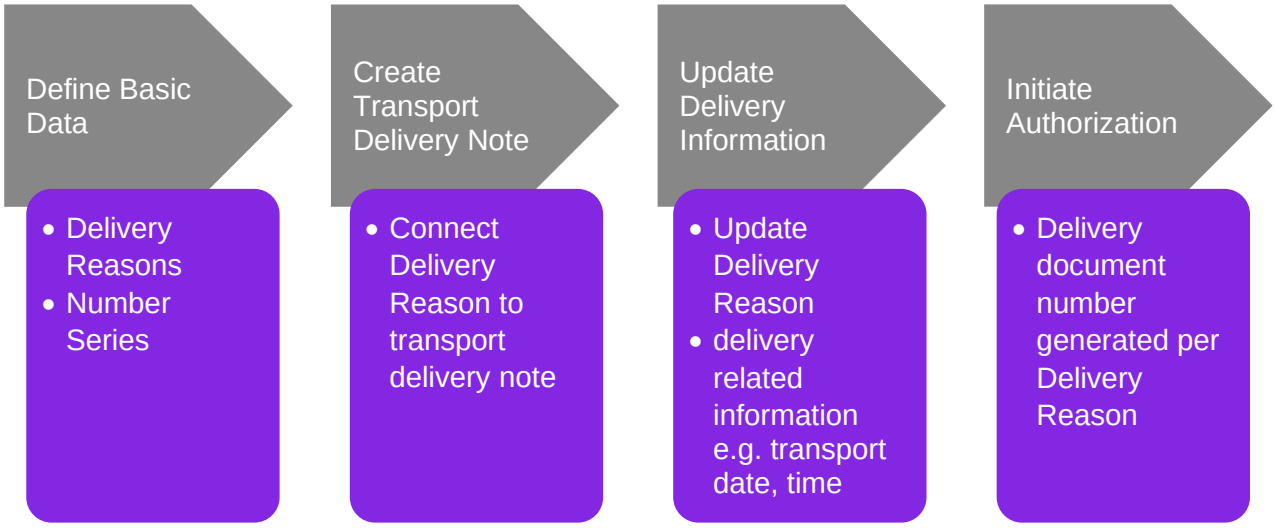
8.2.1 PROCESS OVERVIEW USING CUSTOMER ORDER FLOW

Material movements using customer order flow.



8.2.2 PROCESS OVERVIEW OUTSIDE CUSTOMER ORDER FLOW

Material movements outside customer order flow.



8.3 Solution Overview

To support this requirement, customer order (shipment) functionality and transport delivery note functionality have been enhanced.

Material Movement	Enhanced Functionality
Single customer order delivery	Customer order delivery note
Customer order delivery through shipment	Shipment delivery note
All other material movements	Transport delivery note

The following have been added to support the requirement:

- A new mandatory localization functionality in localization control center: *Classification of Delivery Reason.*
- A new page *Delivery Reason* to define site specific Delivery Reasons.
- A new page *Delivery Document Series* to define Transport Document Series ID
- A new page *Alternative Delivery Note Number Series* to define Delivery Document Number Series information such as start and end values.
- New field **Time Lag** added to the *Site / Warehouse Management / General* page > group box: *Delivery Documents*
- New fields **Delivery Reason, Delivery Document Number, AT Code** and **Authorization Status** added to *Misc. Delivery Info* tab in *Delivery Note Analysis* page and *Delivery Note Analysis for Shipment* pages.
- New fields **Delivery Reason, Delivery Document Number, AT Code** and **Authorization Status** added to *Transport Delivery Note* page.
- New field **Delivery Reason** added to *Shipment* page *General* tab and *Customer Order* page *Order Details* tab
- New table **Delivery Reason Defaults** in *Customer Info* tab *Customer Page / Sales / Sales* to define default delivery reason per site for a customer.

- Added REPORT_TEXT, REPORT_DESCRIPTION and AT_CODE tags to ShipmentDeliveryNote.rdf, CustomerOrderDelivNote.rdf and TransportDeliveryNoteRep.rdf files

This functionality is used in the *Communication of Delivery Documents* localization functionality.

8.4 Prerequisites

The company must be set-up to use Portugal localization, see chapter Company Set up and the parameter “Classification of Delivery Reasons” must be enabled.

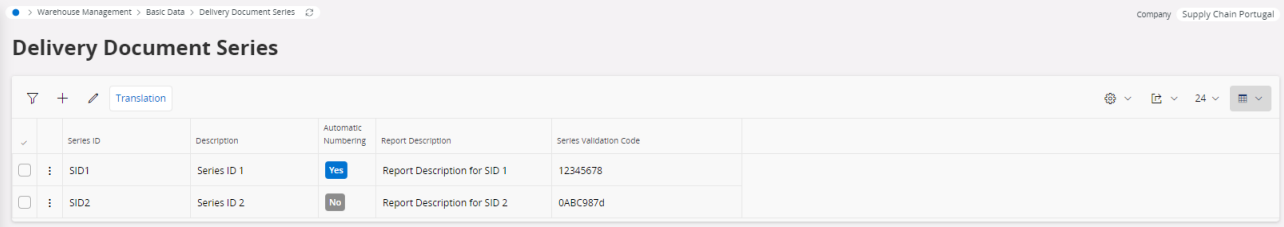
8.5 Define Basic Data

8.5.1 DELIVERY DOCUMENT SERIES

In order to number delivery documents with different Delivery Reasons, delivery document series must be defined. This is done in the *Warehouse Management / Basic Data / Delivery Document Series* page.

The page contains the following columns:

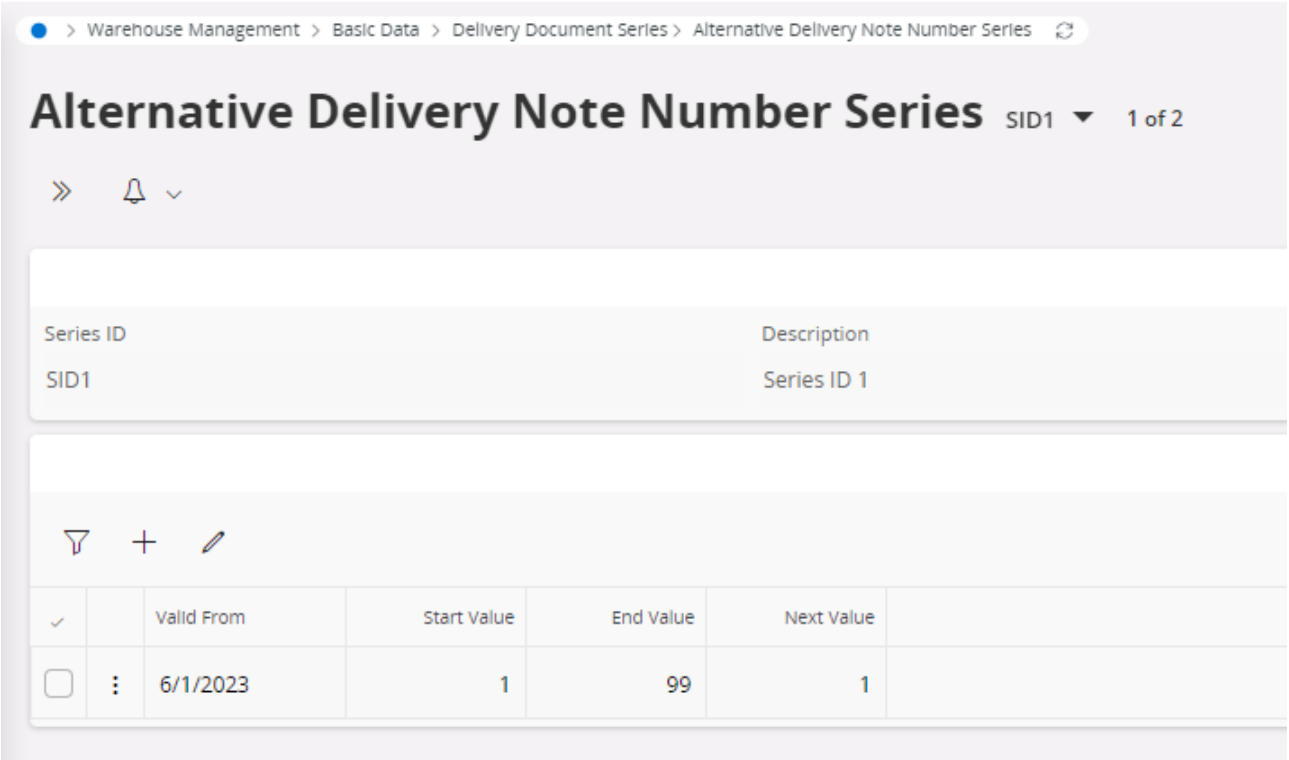
- **Series ID**: The delivery document number series ID.
- **Description**: Description of the delivery document number series.
- **Automatic Numbering**: Select “YES” if the delivery documents must be automatically numbered under a given series id. Users must manually enter a delivery document number when printing the delivery documents if the value in this field is set to “NO”.
- **Report Description**: Enter the text to print on delivery documents numbered under the given series ID. This information will be included in the ShipmentDeliveryNote.rdf, CustomerOrderDelivNote.rdf and TransportDeliveryNoteRep.rdf files under the XML tag REPORT_DESCRIPTION
- **Series Validation Code**: Series validation code for the document series received from the tax authority. The series validation code is a part of the unique document code (ATCUD).



8.5.2 ALTERNATIVE DELIVERY NOTE NUMBER SERIES

Open the context menu and select **Alternative Delivery Note Number Series** to open *Alternative Delivery Note Number Series* page to enter number series details.

- **Valid From**: Date from which the number series is valid from. If there are multiple valid from dates, number series with the most recent date will be in effect.
- **Start Value**: The starting value of the number series.
- **End Value**: The last value of the number series.
- **Next Value**: Manually enter the next value when entering a new record. The value in this column will be automatically updated as the numbering continues.

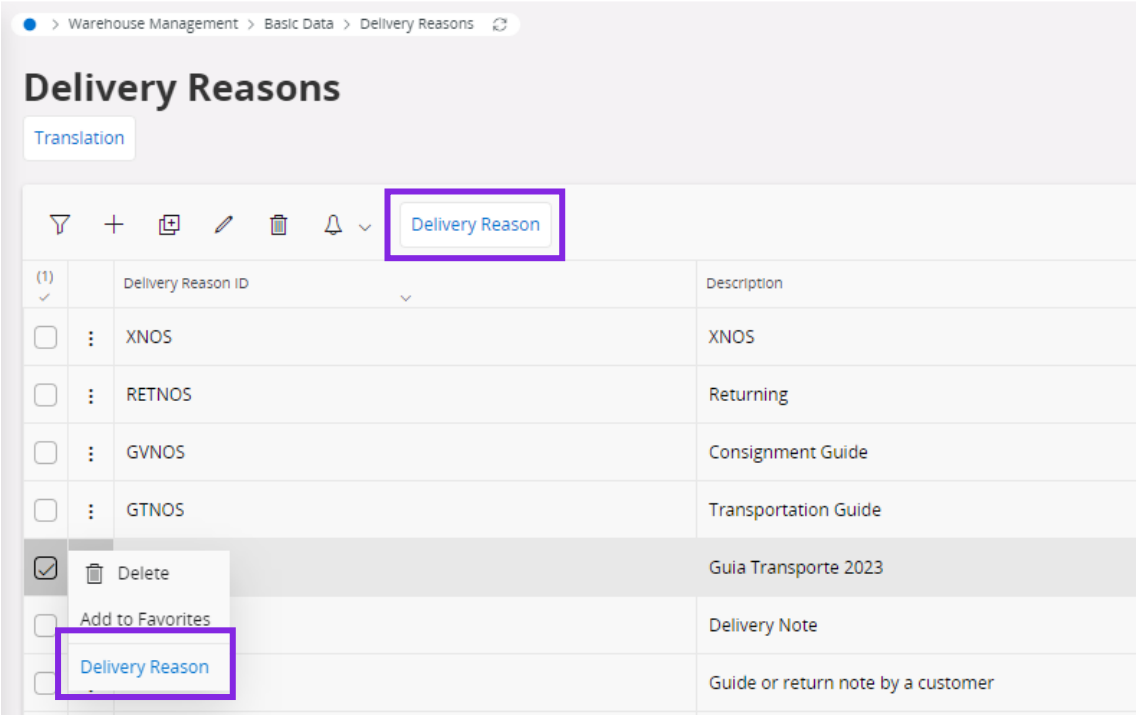


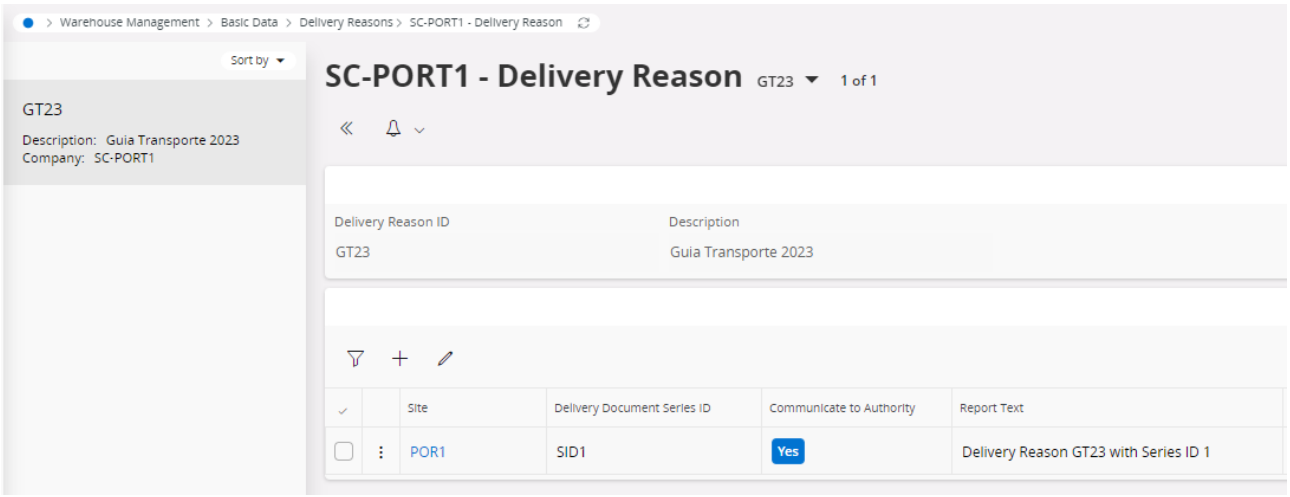
8.5.3 DELIVERY REASON

To categorize different material movements and to number the delivery documents per Delivery Reason, **Delivery Reasons** must be defined per site. This is done on the *Warehouse Management / Basic Data / Delivery Reasons / Delivery Reason* page.

The page contains the following columns:

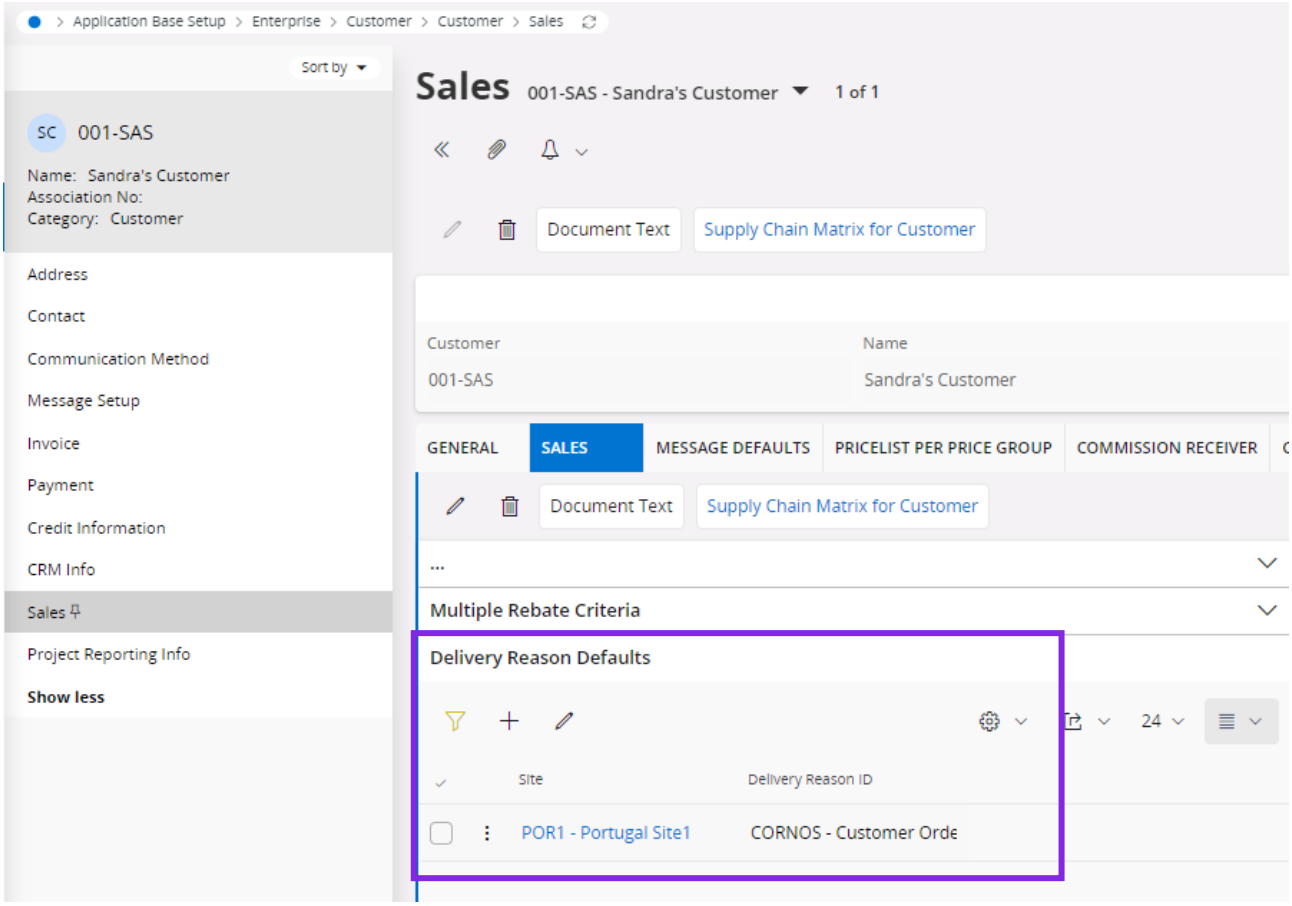
- **Site:** Site the Delivery Reasons are defined for. Only the user allowed sites will be available.
- **Delivery Reason:** Enter the company specific Delivery Reasons. User can define as many Delivery Reasons as required for the business operations. This is a free text field.
- **Description:** The description of the Delivery Reasons defined. This is a free text field.
- **Delivery Document Series ID:** Use the **List of Values** button to select the correct delivery document series ID. These are defined in the *Warehouse Management / Basic Data / Delivery Document Series* page.
- **Communicate to Authority:** Select “Yes” if the delivery documents must be reported to the tax authority.
- **Report Text:** Define the text to be printed on the delivery document. This information will be included in the ShipmentDeliveryNote.rdf, CustomerOrderDelivNote.rdf and TransportDeliveryNoteRep.rdf files under the XML tag REPORT_TEXT.





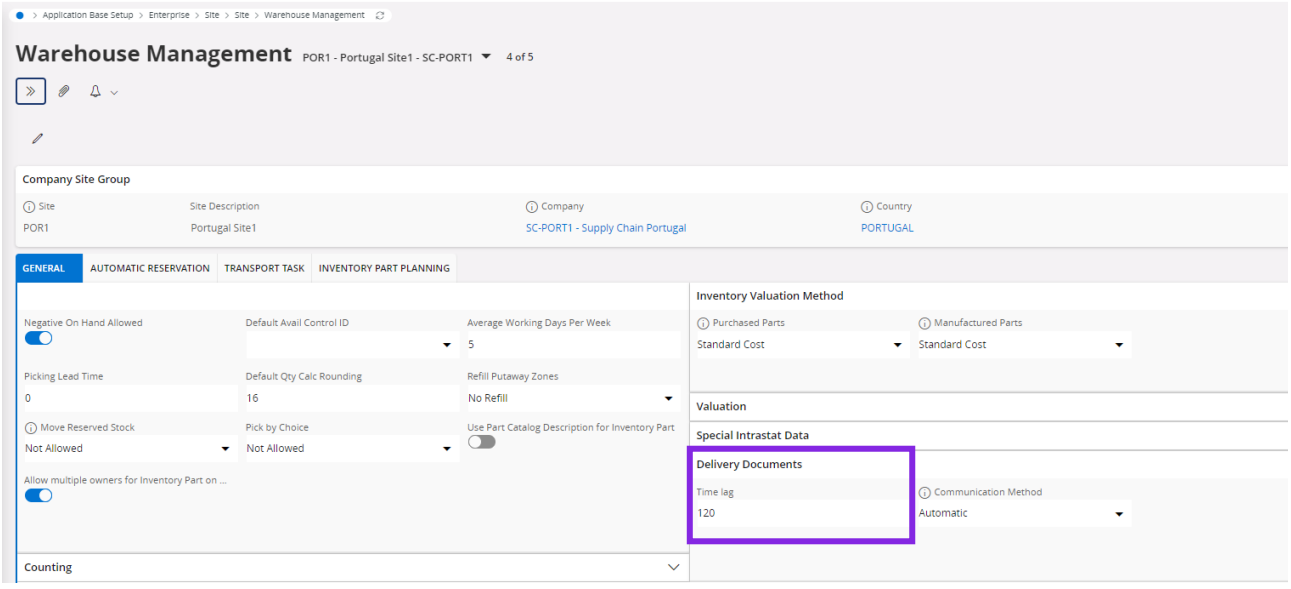
8.5.4 CUSTOMER BASIC DATA

Open C*ustomer* page and navigate to *Sales / Sales* tab to define default Delivery Reason per site for a customer. Use the list of values to select a user allowed site. Similarly, select a default Delivery Reason that is defined in the *Delivery Reasons* page. As a result, when creating a customer order, IFS Cloud will automatically set the default Delivery Reason in *Customer Order* page / *Order Details* tab.



8.5.5 TIME LAG FOR DELIVERIES

Update the **Time Lag** field in *Site / Site / Warehouse Management / General* tab > group box: *Delivery Documents* with the standard average time lag in minutes for a delivery vehicle to leave the site once a customer order is marked as delivered. The maximum value accepted in this field is 1440 minutes equivalent to 24 hours. This information is used to calculate the transport date when creating a delivery note for a shipment / customer order / transport delivery.



8.6 Material movements using Customer Order flow

8.6.1 PROCESS CUSTOMER ORDER

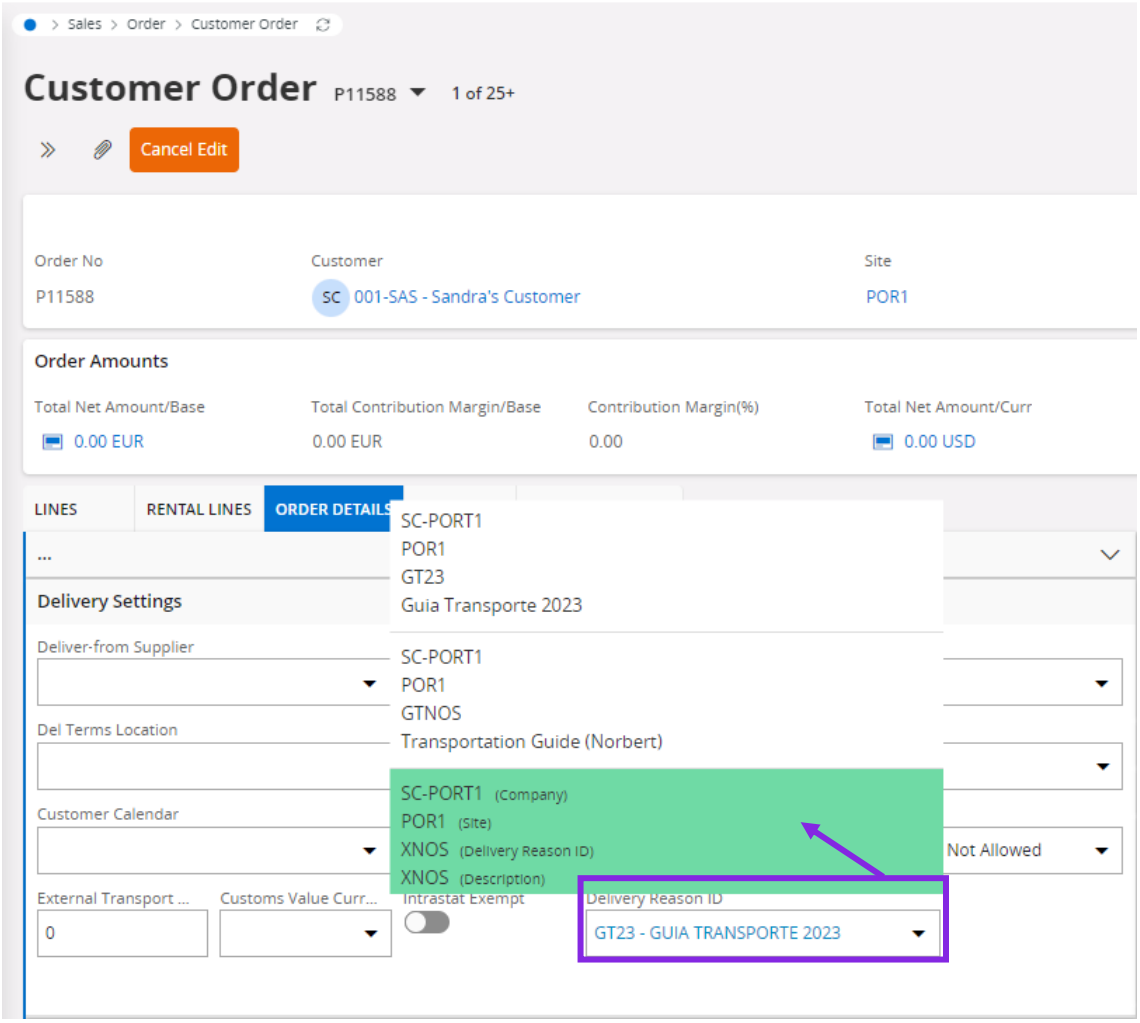
Two main functional flows for customer order delivery are covered in this functionality.

1. **Single order delivery**
   Recommendation is to use an order type that has a stop after creating delivery note.

2. **Shipment delivery**
   Recommendation is to use a shipment type that does not automatically print the delivery note.

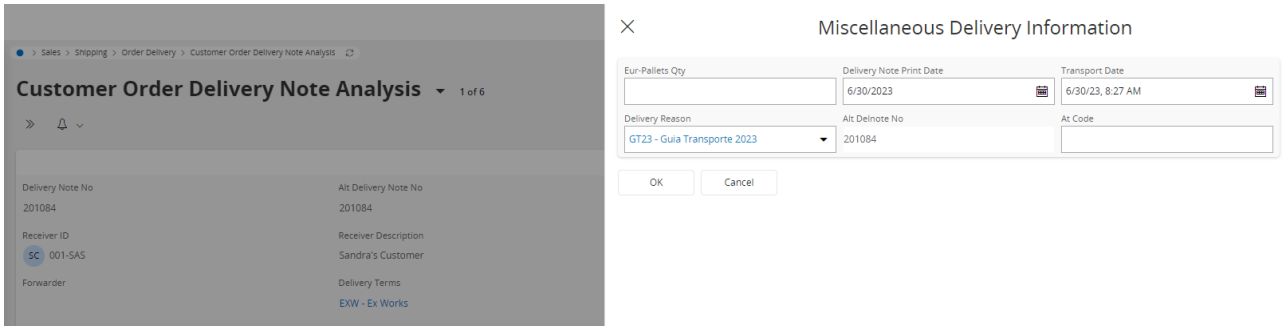
8.6.1.1 Process Customer Order as single order delivery

Use IFS Cloud core functionality to create a customer order. Manually enter or use list of values to specify a Delivery Reason in the **Delivery Reason ID** field. This information can be changed later in the flow.



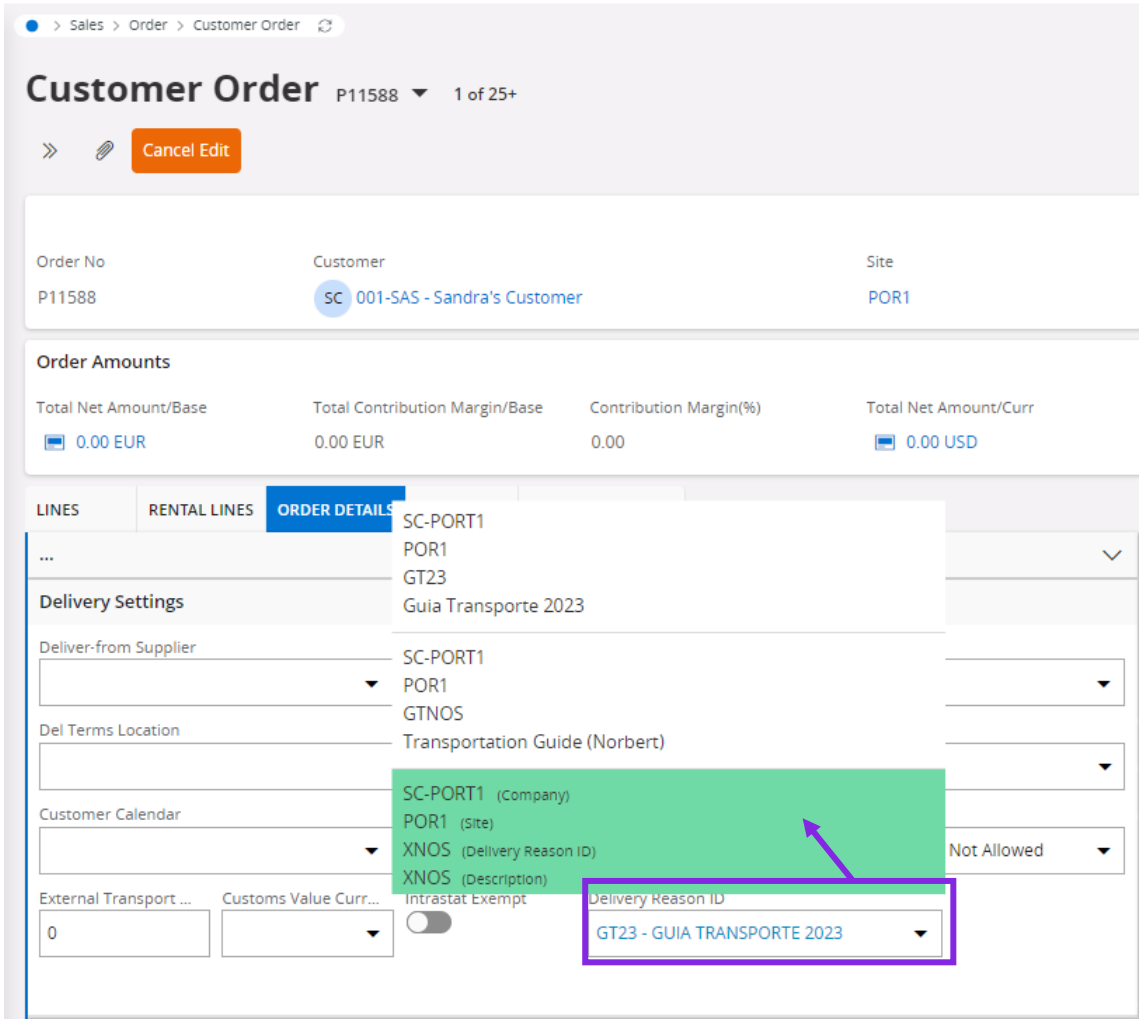
Release the customer order and process it to deliver goods without a shipment.

Open the Delivery Note Analysis page and search for the correct delivery note. Value in the **Delivery Reason ID** field is automatically fetched from the customer order.



8.6.1.2 Process Customer Order as a Shipment Delivery

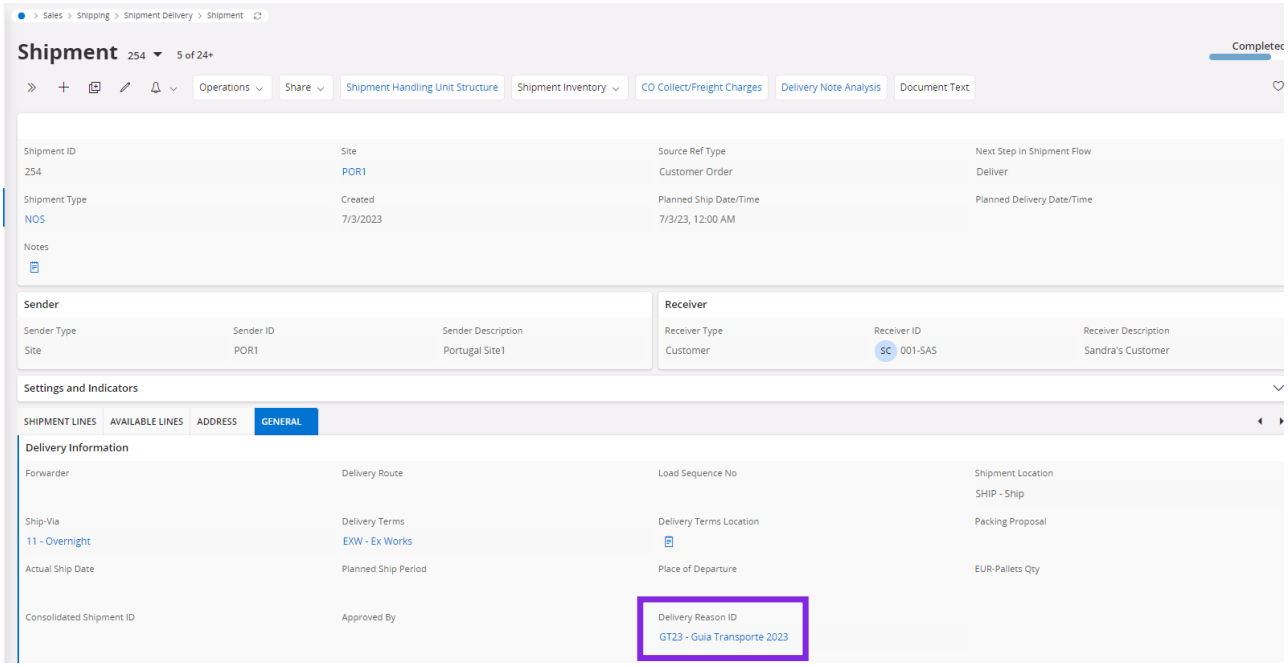
Use IFS Cloud core functionality to create a customer order. Manually enter or use list of values to specify a Delivery Reason in the **Delivery Reason ID** field. This information can be changed later in the flow.



Release the customer order and process it to deliver goods by using shipment functionality.

If a new shipment was created automatically by releasing / picking the customer order, the **Delivery Reason ID** field is fetched automatically from the customer order. It is the same behavior when creating a new shipment using *Available Lines for Shipments* page.
If a source line (e.g., customer order line) is connected manually to a shipment using *Available Lines* tab in shipment page an information message is raised, if Delivery Reason ID of source line and shipment are not equal. However, the line gets connected to the shipment.
In case the field Delivery Reason ID in shipment header has no value, the delivery reason of the first connected customer order line will be inherited. This is valid for automatic as well as manual connection.

If a shipment line or a handling unit is reassigned to an existing shipment, for which the delivery reason is not equal to one of the reassigned lines, then the delivery reason in the header of this existing shipment is not updated.



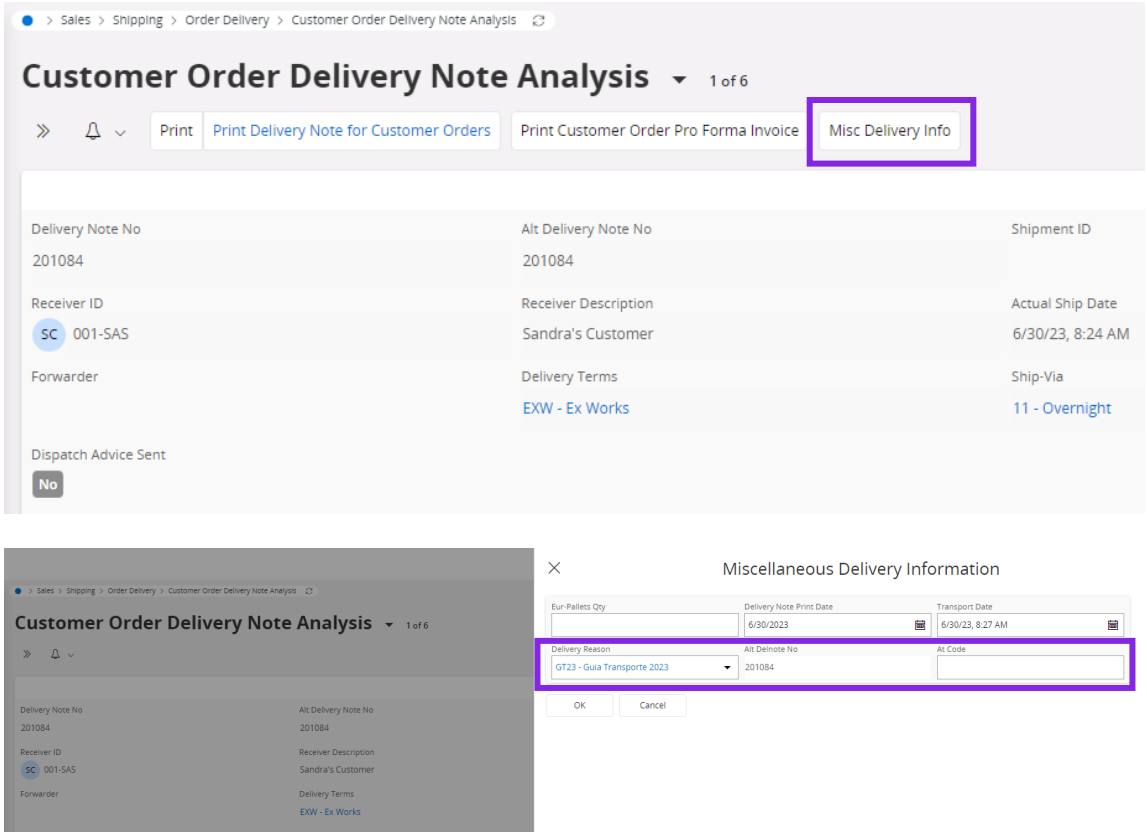
8.6.2 UPDATE DELIVERY INFORMATION

8.6.2.1 Update delivery information in single order delivery flow

Open the *Delivery Note Analysis* page and search for the customer order. If a Delivery Reason was not entered in the customer order level, manually enter or use list of values to specify the correct Delivery Reason for the order delivery in the **Delivery Reason** field. This can be manually changed as far as the delivery note is in **Created** status.

Make sure the correct date and time is set in the **Transport Date** field. This information is important when authorizing the delivery note with Tax Authority and will be described in the **Communication of Delivery Documents** localization functionality. The value in the transport date will automatically be calculated based on the basic data setting in **Time Lag** field in site level.

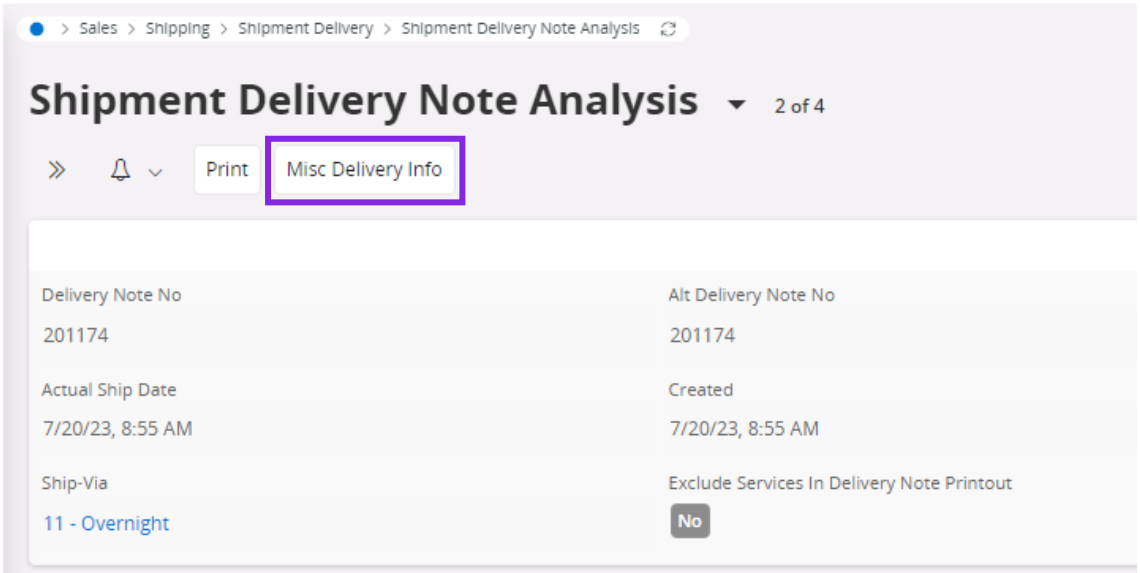
If the delivery document series connected to the Delivery Reason is not generating numbers automatically, user must manually enter the delivery document number before *Initiate Authorization* for this delivery note.

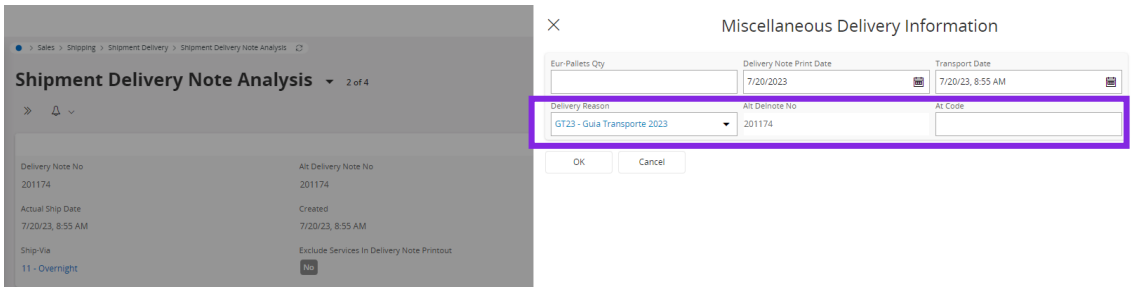


8.6.2.2 Update delivery information in shipment delivery flow

Open the *Shipment Delivery Note Analysis* page and search for the shipment. The **Delivery Reason** field will contain the Delivery Reason specified in the shipment. Manually enter or use list of values to update the Delivery Reason for the shipment delivery if required. This can be manually changed as far as the Authorization process for this delivery note has not yet started.

Make sure the correct date and time is set in the **Transport Date** field. This information is important when authorizing the delivery note with Tax Authority and will be described in the **Communication of Delivery Documents** localization functionality. The value in the transport date will automatically be calculated based on the basic data setting in **Time Lag** field in site level.





If the delivery document series connected to the Delivery Reason is not generating numbers automatically, user must manually enter the delivery document number before *Initiate Authorization* for this delivery note.

8.6.3 INITIATE AUTHORIZATION – SINGLE ORDER DELIVERY

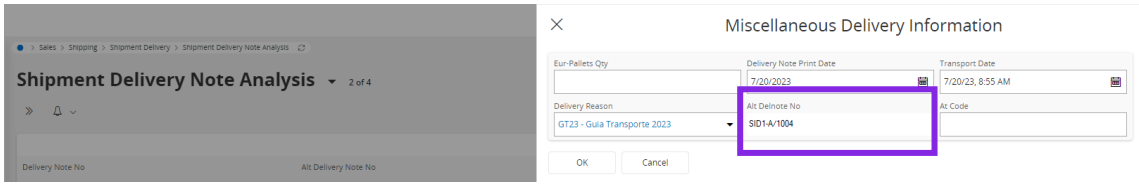
Use IFS Cloud core functionality to create delivery note (for single order delivery). From Customer Order Delivery Note Analysis page use Initiate Authorization command to prepare delivery note for Authorization. This operation will result in:

1. Alternative delivery note number will automatically be generated. (If the delivery document series connected to the Delivery Reason is generating numbers automatically, otherwise error message will be raised)
2. Digitally sign the delivery note (Please refer Digital Signature section in this document for more details)
3. Create an XML file in the Application Messages OUT folder to be sent for authorization to Portuguese tax authority (AT). (Refer Communication of Delivery Documents section in this document for more details)

8.6.4 INITIATE AUTHORIZATION – SHIPMENT DELIVERY

Use IFS Cloud core functionality to deliver the shipment. From Shipment Delivery Note Analysis page use Initiate Authorization command to prepare delivery note for Authorization. This operation will result in:

1. Alternative delivery note number will automatically be generated. (If the delivery document series connected to the Delivery Reason is generating numbers automatically, otherwise error message will be raised)
2. Digitally sign the delivery note (Please refer Digital Signature section in this document for more details)
3. Create an XML file in the Application Messages OUT folder to be sent for authorization to Portuguese tax authority (AT). (Refer Communication of Delivery Documents section in this document for more details)



8.7 Material movements outside Customer Order flow

Classification of any other material movement outside customer order delivery core functionality is described in this section. In IFS Cloud core functionality, any material (Inventory part) movement will create a transaction in the inventory history. Any such inventory transaction outside the

customer order flow can be connected to a transport delivery note. Read more about this in the Transport Delivery Note section.

The new fields added to *Transport Delivery Note* page enables the user to classify the inventory transactions connected to a transport delivery note.

8.7.1 PERFORM MATERIAL MOVEMENTS

Use IFS Cloud core functionality to perform an inventory part movement such as an issue of items for a material requisition, transport task etc. This will create a transaction in the inventory history.

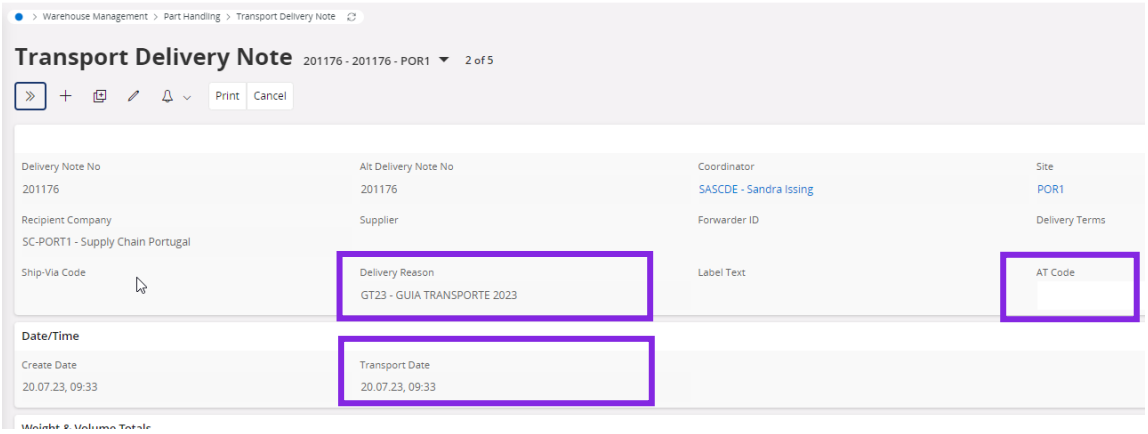
8.7.2 CREATE AND UPDATE TRANSPORT DELIVERY NOTE

Create a transport delivery note and connect the required inventory transaction/s to the transport delivery note as described in the Transport Delivery Note section of this document.

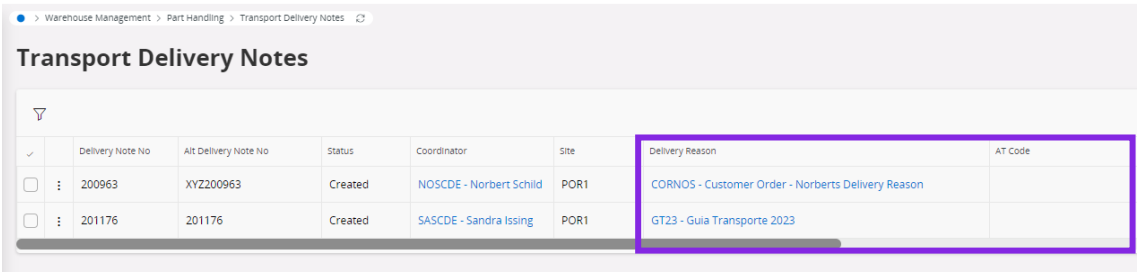
Manually enter or use list of values to specify the correct Delivery Reason for the transport delivery note in the **Delivery Reason** field in *Transport Delivery Note* page**.** This can be changed manually as far as the Authorization process for the transport delivery note has not yet started.

Make sure the correct date and time is set in the **Transport Date** field. This information is important when authorizing the delivery note with Tax Authority and will be described in the Communication of Delivery Documents localization functionality.

If the delivery document series connected to the Delivery Reason is not generating numbers automatically, user must manually enter the delivery document number before using the Initiate Authorization command for the delivery note.



The fields Delivery Reason and AT Code can also be seen and filtered in Transport Delivery Notes (overview) page.



8.7.3 INITIATE AUTHORIZATION - TRANSPORT DELIVERY NOTE

Use the “Initiate Authorization” command on the Transport Delivery Note page. This operation will result in:

1. Alternative delivery note number will automatically be generated if the delivery document series connected to the Delivery Reason is generating numbers automatically (otherwise error message will be raised).
2. Digitally sign the transport delivery note. Read more in the Digital Signature section.
3. Create an XML file in the Application Messages OUT folder to be sent for authorization to Portuguese tax authority (AT). (Refer Communication of Delivery Documents section in this document for more details)

8.8 Delimitations

- Pre-ship delivery note functionality is not covered in this solution.
- Load list functionality is not covered in this solution.
- Changes to the Delivery Reason in *Customer Order Delivery Note Analysis* and *Shipment Delivery Note Analysis* pages will not be reverted to the original customer order, shipment etc.
- Moving of fixed assets is not supported in this functionality since there is no direct connection with parts and Fixed assets in IFS Cloud.
- Moving material from customer locations is not supported in this functionality.
- Initiate Authorization is only possible from Customer Order Delivery Note Analysis page, Shipment Delivery Note Analysis page and Transport Delivery Note page.
- Creating Alternative Delivery Note Numbers in Delivery Note Analysis for Customer Order and Shipment page, as well as in Transport Delivery Note page revokes the usage of the IFS Branch functionality. Which means, if Portugal localization is enabled Alt Del Note Numbers will be created according to Delivery Reason setup.

9 Communication of Delivery Documents

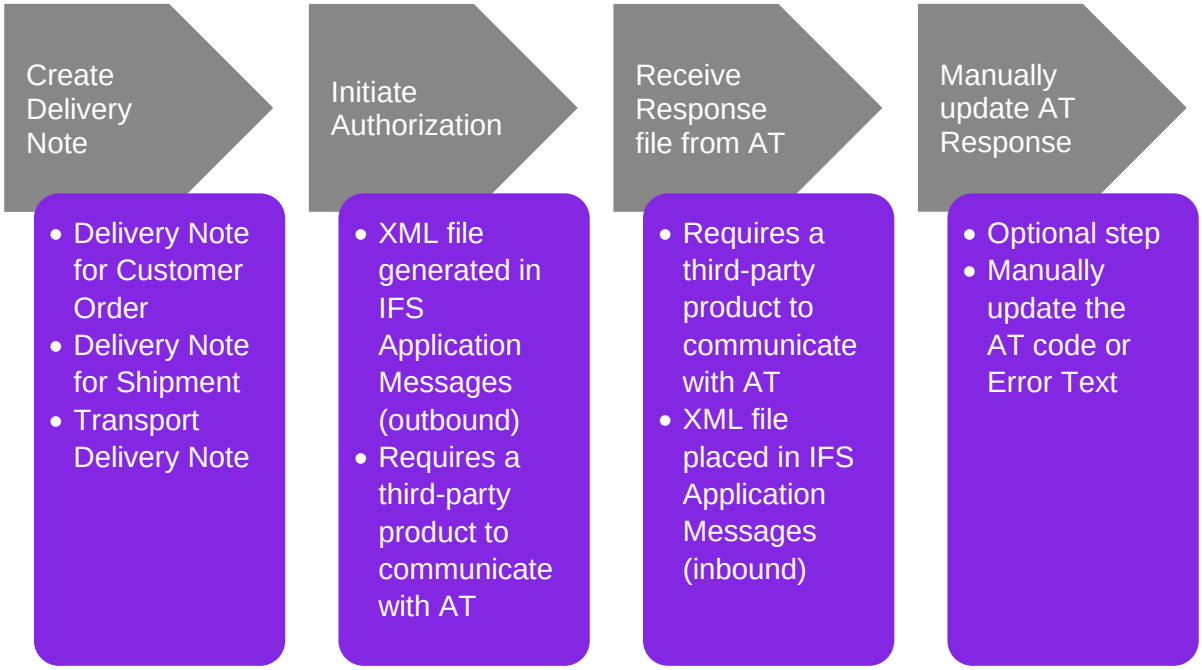
9.1 Overview Legal Requirement

According to the provisions of Decree-Law No. 198/2012 of 24 August, VAT taxpayers must report the issued transport documents (delivery documents) to the Portuguese Tax Authority (AT). The Portuguese Tax Authority (AT) then returns an authorization code for the movement, otherwise an error text. To transport goods within Portugal, this authorization is a must and the delivery documents must have this authorization code.

- All the outbound material movements must be authorized by the Portuguese government (AT) and be auditable
- Such movements (delivery documents) must be reported to Portuguese tax authority (AT) under 5 delivery reasons. (GR - Delivery note; GT - Transportation guide; GA - Drive Guide own assets; GC - consignment Guide; GD - Guide or return note by a consumer)
    - Organizations can define their own delivery reasons.
    - Such (own) delivery reasons must be connected to a delivery document series ID and must be numbered sequentially
- The unique number of the delivery document (Delivery document number) must be in <Delivery Reason> / <Internal Series ID>/<Unique series number per Internal Series ID>.
    - E.g. GR10 GR14/2000197
- Each delivery document must be digitally signed before communicated to AT
- Information regarding all above material movements must be included in annual SAF-T reporting to government.
- The authorization code received from the Portuguese government (AT) must be printed in the delivery documents

Classifying material movements is covered under a separate section in this document "Classification of Delivery Reasons"

9.2 Process Overview



9.3 Solution Overview

This functionality has a direct dependency on “Digital Signature” and “Classification of Delivery Reasons” localization functionality.

To support the above requirement, the following have been added.

- Added a new mandatory localization functionality “*Communication of Delivery Documents*”.
- Enhanced functionality in the functions that “*Initiate Authorization*” for delivery note, shipment delivery note and transport delivery note to create the XML file requested by the tax authority (AT). The file is placed in the Application Messages (outbound). A third-party product is required to send the file to the tax authority.
- Added new functionality to read and update the information from the response XML file received from the Portuguese government (AT) when file is loaded to the Application Messages (inbound).
- Added new page *E-Reporting of Delivery Documents for Authorization* to visualize the delivery documents that are already communicated to the tax authority (AT) and to manually update the AT response.

9.4 Prerequisites

The company must be set-up to use Portugal localization, see chapter Company Set up and the parameters “*Digital Signature*”, “*Classification of Delivery Reasons*” must be enabled.

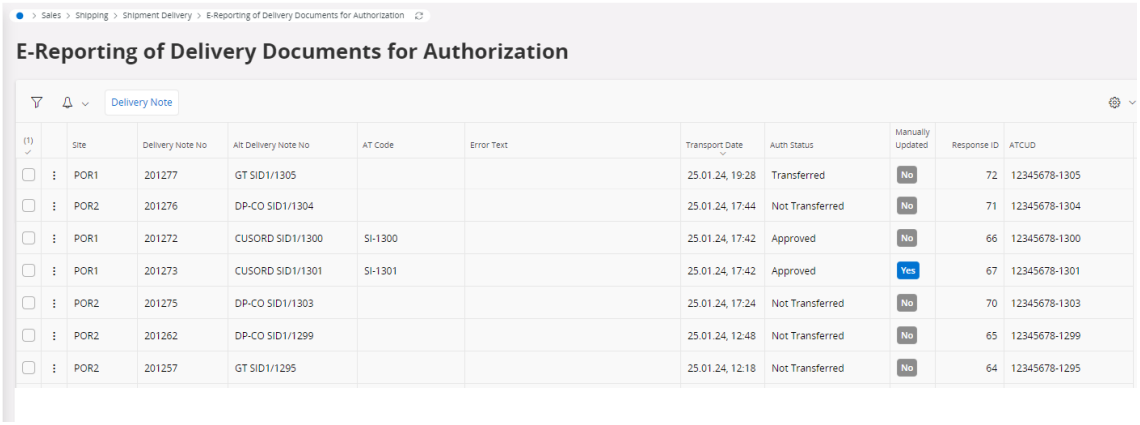
In *Site* > *Warehouse Management* the *“**Automatic**”* communication of Delivery Documents must be selected.

All basic data for the “*Digital Signature”* and “*Classification of Delivery Reasons”* must be setup. Process explained in the chapter Classification of Delivery Reasons must be performed either on one or more customer orders / shipments for customer order or on a Transport delivery note.

9.5 Initiate Authorization for Delivery Documents

In order to transfer a Customer Order / Shipment or Transport Delivery Note to the Authority the command “Initiate Authorization” was implemented.
As a result of this action:

1. There will be an XML file created in the IFS Application Messages (outbound). The content of this XML file together with a security block must be communicated to the Portuguese tax authority (AT).
2. A new record will be added to the table in *E-Reporting of Delivery Documents for Authorization* page with status **Transferred**
3. If shipment is not in status delivered or closed, then it is not allowed to proceed with the ”Initiate Authorization” command.



Site	Delivery Note No	Alt Delivery Note No	AT Code	Error Text	Transport Date	Auth Status	Manually Updated	Response ID	ATCUD
POR1	201277	GT SID1/1305			25.01.24, 19:28	Transferred	No	72	12345678-1305
POR2	201276	DP-CO SID1/1304			25.01.24, 17:44	Not Transferred	No	71	12345678-1304
POR1	201272	CUSORD SID1/1300	SI-1300		25.01.24, 17:42	Approved	No	66	12345678-1300
POR1	201273	CUSORD SID1/1301	SI-1301		25.01.24, 17:42	Approved	Yes	67	12345678-1301
POR2	201275	DP-CO SID1/1303			25.01.24, 17:24	Not Transferred	No	70	12345678-1303
POR2	201262	DP-CO SID1/1299			25.01.24, 12:48	Not Transferred	No	65	12345678-1299
POR2	201257	GT SID1/1295			25.01.24, 12:18	Not Transferred	No	64	12345678-1295

9.6 Send Delivery Document to Portuguese Tax Authority (AT)

To send the delivery document to the Portuguese Tax Authority (AT), a third-party service provider must be used. The third-party service provider must add a separate security block in addition to the content of the XML file before sending the delivery document (XML file) to AT for authorization.

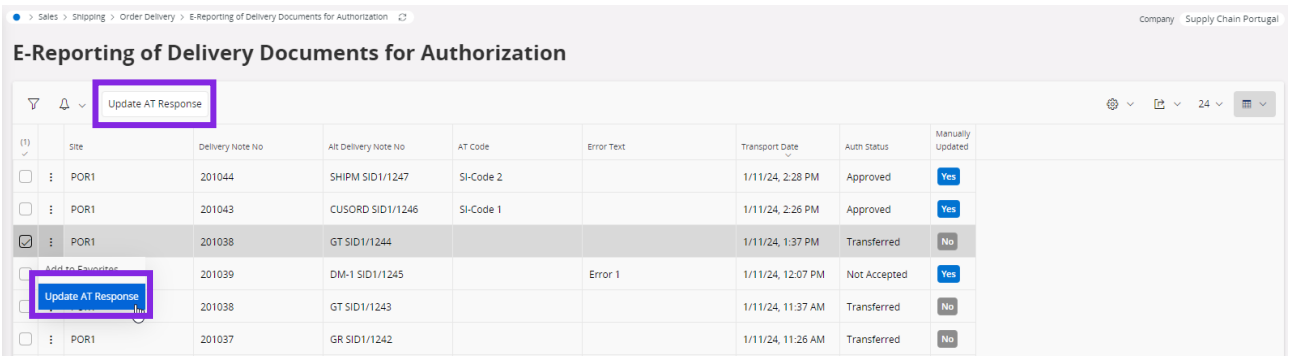
9.7 Receive response from AT

Configure the third-party solution to receive and save the response file from AT in the IFS Application Messages (inbound). It is important that the response file has the same value for '*ResponseID*' XML tag as the file sent to AT.

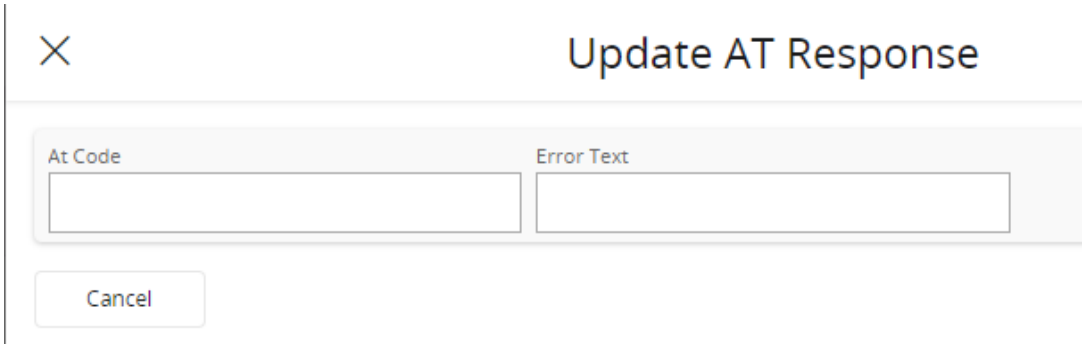
When IFS Applications read the file content, the authorization code (AT Code) received from AT will be updated an delivery document as well as in the E-Reporting of Delivery Documents for Authorization page. The authorization status will be changed to approved and no further changes to the delivery document are allowed.
If an error text is received from the AT, it will be updated in the E-Reporting of Delivery Documents for Authorization page and the status will be set to Not Accepted.

9.8 Manually update AT response

To manually update the AT response, open the *E-Reporting of Delivery Documents for Authorization* page and use the command **Update AT Response**. This will open a dialog to enter either AT code or the error text received from AT. The checkbox **Manually Updated** will indicate if the AT response is manually updated for a delivery document.



Site	Delivery Note No	Alt Delivery Note No	AT Code	Error Text	Transport Date	Auth Status	Manually Updated
POR1	201044	SHIPM SID1/1247	SI-Code 2		1/11/24, 2:28 PM	Approved	Yes
POR1	201043	CUSORD SID1/1246	SI-Code 1		1/11/24, 2:26 PM	Approved	Yes
POR1	201038	GT SID1/1244			1/11/24, 1:37 PM	Transferred	No
	201039	DM-1 SID1/1245		Error 1	1/11/24, 12:07 PM	Not Accepted	Yes
	201038	GT SID1/1243			1/11/24, 11:37 AM	Transferred	No
POR1	201037	GR SID1/1242			1/11/24, 11:26 AM	Transferred	No



9.9 Print Delivery Document

Once the delivery document is authorized by AT, print the delivery document – delivery note for customer order, shipment delivery note or transport delivery note. This document will among others have the authorization (AT) code, alternative delivery document number, transport date and time and extract of the digital signature of the document. ShipmentDeliveryNote.rdf, CustomerOrderDelivNote.rdf and TransportDeliveryNoteRep.rdf are modified to carry this information.

9.10 Delimitations

- The security block (additional security / encryption details of the file transferred) for the transport document XML file is not included in the file created in OUT folder. This must be configured through the third-party service provider who performs the actual communication with Portuguese Tax Authority (AT)
- This solution does not cover Undo Delivery functionality. Communication of such cancellation can be done manually in the AT portal
- No part transactions are not handled in the XML
- Creating Alternative Delivery Note Numbers in Delivery Note Analysis for Customer Order and Shipment page, as well as in Transport Delivery Note page revokes the usage of the IFS Branch functionality. Which means, if Portugal localization is enabled Alt Del Note Numbers will be created according to Delivery Reason setup.
- This solution does not cover Project Deliverables shipments

10 Standard Audit File for Tax – Portugal (SAF-T PT)

10.1 What is Standard Audit File for TAX (SAF-T)

Standard Audit File for Tax purposes most commonly known as SAF-T, is an international standard for electronic exchange of reliable accounting data from organizations to a national tax authority or external auditors. This is an XML-based protocol for the transmission of companies' transactions to the tax authorities to enable efficient auditing of taxable transactions. SAF-T was initially agreed upon by the 38-member states of the Organization for Economic Co-operation and Development (OECD) in 2005.

The idea behind SAF-T is that companies provide governments with full transparency towards the company's business transactions. This will enable tax inspectors to audit companies on an ongoing basis and have line-item transaction data available at any time. For example, if Company A makes a taxable supply to Company B, Company B's tax inspector will be able to confirm whether Company A has paid over the VAT, before allowing the VAT refund to Company B.

This is an unprecedented level of line-item data submission, which is in line with the broader global trend towards eliminating and strictly policing tax avoidance, Base Erosion and Profit Shifting (BEPS) and similar government initiatives.

10.2 Overview Legal Requirement

SAF-T (PT) is a standardized file (in XML format) for easy exporting, at any time, of a predefined set of accounting, billing records, transport documents and receipts issued in a readable and common format, regardless of the program used, without affecting the internal structure of the program database or its functionality.

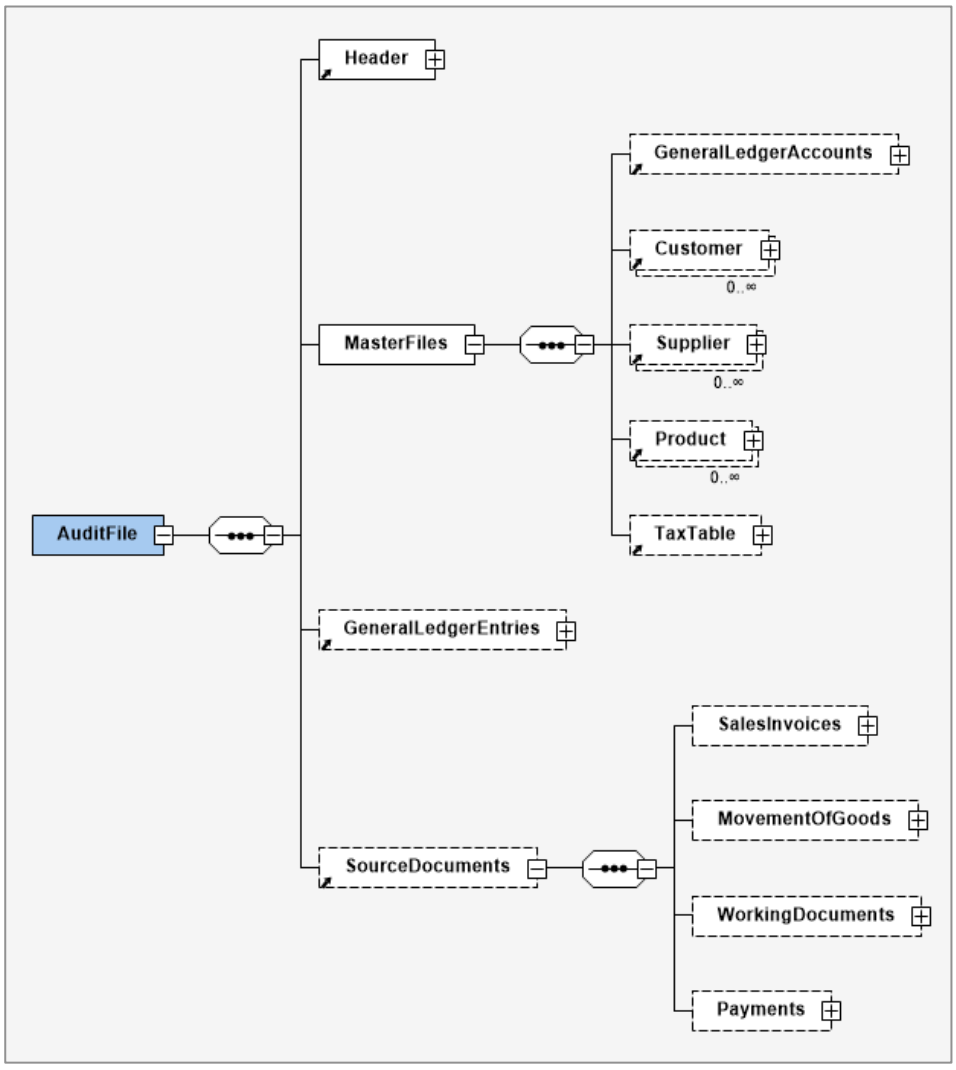
According to the provisions of Decree-Law No. 302/2016 of the 2nd December, all entities with head office or permanent establishment in Portugal liable to corporate income tax, must produce SAF-T PT file (in XML format) to Tax and Customs Authority (AT) for auditing and compliance reporting purposes.

The Portuguese format follows the OECD's SAF-T format with a few changes to adapt it into the Portuguese local market. English translation of this Portuguese legislation is attached below. (Refer the attached PDF file – Ordinance No 302, 2016 of the 2nd December.pdf)

The adoption of this model provides companies with a tool that allows them to meet the requirements of providing information to inspection services, shareholders, internal or external auditors and tax auditors.

This file should be submitted to the tax authorities on request or annually. The new structure or the XSD schema is available on the website of the Portuguese Customs & Tax Authority (AT) http://info.portaldasfinancas.gov.pt/pt/docs/Portug_tax_system/Documents/Ordinance_No_302_2016_of_the_2nd_December.pdf

10.3 File Structure Overview of SAF-T PT



10.4 Solution Overview

The SAF-T solution for Portugal has been developed based on the IFS Core functionality - Audit Interface which will enable the user to create and save the SAF-T PT XML file.

To support the SAF-T requirements for country Portugal, the following has been done:

1. New report type **SAF-T** added to the ***Audit Formats*** page.
2. In ***Audit File Basic Data*** page, a new tab **SAF-T Portugal Setup** with six sections has been added to handle SAF-T Portugal specific data.
3. In ***Audit Interface Assistant*** page 2/3, new **Audit Type**, **SAF-T PT ANNUAL FILE** has been added to select relevant SAF-T report**.**
4. New external file type - **SAF-T_PT** and file template - **SAF-T Portugal Template** were added to support the SAF-T PT report creation.
5. New drop-down menu option **SAF-T Category** has been added to ***Sales Objects***, ***Sales Charge Type*** and ***Package Part*** pages.

Below are the steps to create SAF-T PT xml file:

10.5 Prerequisites

Following prerequisites should be satisfied to generate SAF-T PT XML file for auditing purposes.

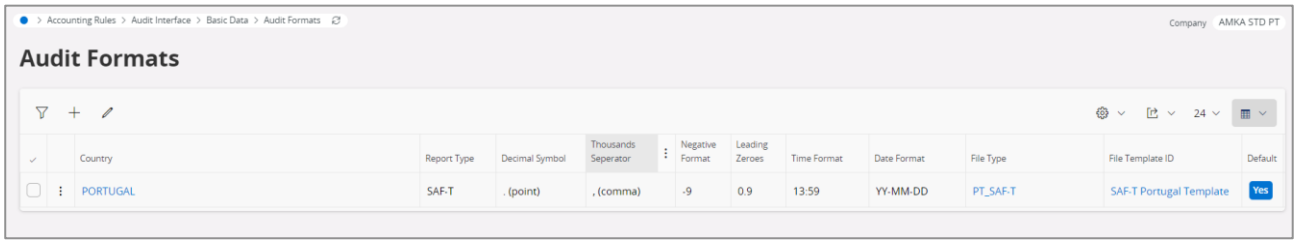
- The company must be set-up to use Portugal localization, see chapter Company Set up and the localization functionality **Standard Audit File for Tax Purposes - Portugal (SAF-T PT)** must be enabled on the Company/**Localization Control Center** tab.
- By default, SAF-T for Portugal is a mandatory functionality and therefore cannot be edited.
- It is recommended to create the company using Portuguese Standard Template (STD-PT).
- It is a mandatory requirement to have an Active *Accounting Structure*.

10.6 Define Audit Type Basic Data

To generate the SAF-T-T PT xml report for Portugal the below mentioned basic data need to be defined in IFS Cloud.

10.6.1 DEFINE AUDIT FORMAT

Open Accounting Rules/Audit Interface/Basic Data/***Audit Formats*** page. Create a new record and enter country as Portugal. Then select the Report Type as **SAF-T** from the drop-down menu option. Finally select the external File Type as **PT_SAF-T** and File Template ID as **SAF-T Portugal Template** using the list of values. How the data is fetched, and in which order it is presented in xml file is determined based on the file type and file template ID.



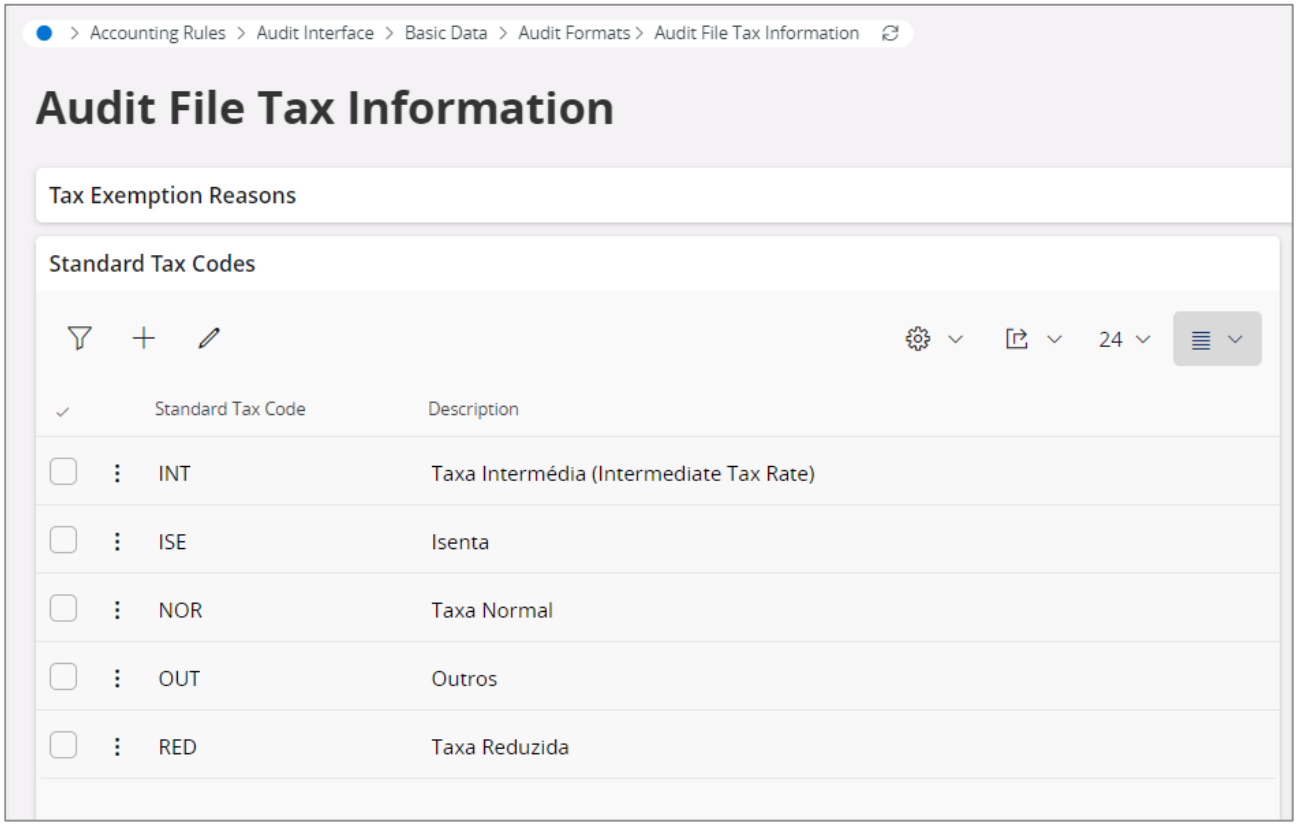
10.6.2 DEFINE AUDIT FILE TAX INFORMATION

This page can be opened using the command **Audit File Tax Information** available on the ***Audit Formats*** page. This page consists of three sections.

- Standard Tax Codes
- Tax Exemption Reasons
- Tax Accounting Basis

10.6.2.1 Standard Tax Codes

When creating the SAF-T PT file, it is a mandatory requirement to include tax code related information in the Tax Table section. Furthermore, AT has published a set of tax codes that should be used to create SAF-T PT file. Once the company is set up using the Portuguese Standard Template (STD-PT), *Standard Tax Codes* section is automatically filled with tax codes and corresponding descriptions provided by the AT as shown below. If there are additional tax codes published by the AT, then user should enter those tax codes on the Standard Tax Codes section.



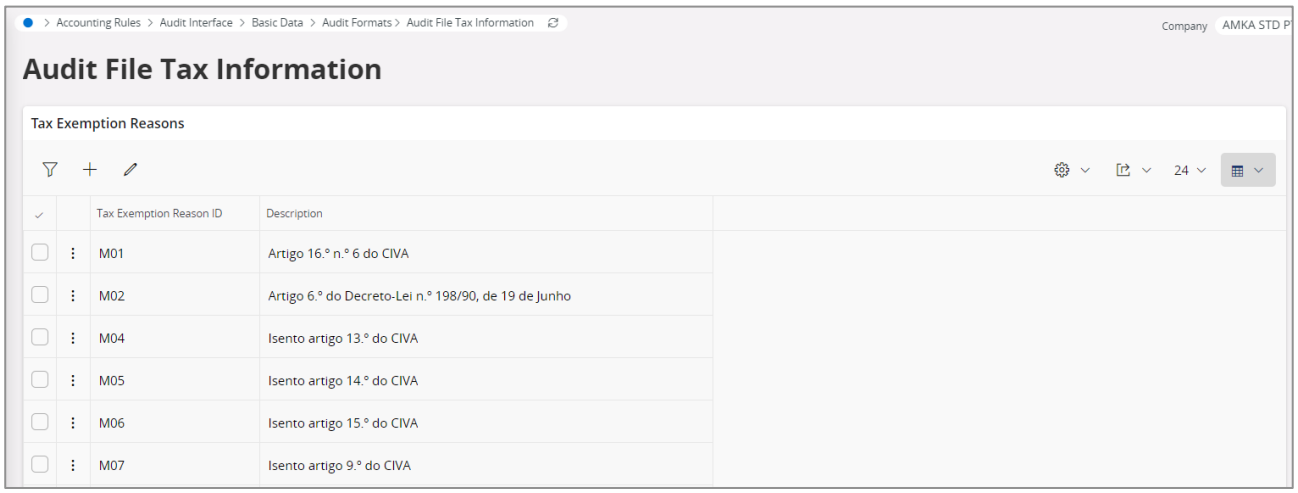
These are tax codes and its corresponding descriptions published by AT.

Tax Code	Description
RED	Taxa Reduzida (Reduced Tax Rate)
INT	Taxa Intermédia (Intermediate Tax Rate)
NOR	Taxa Normal (Normal Tax Rate)
ISE	Isenta (Exempted)
OUT	Outros (Others, applicable to the special VAT regimes)

10.6.2.2 Tax Exemption Reasons

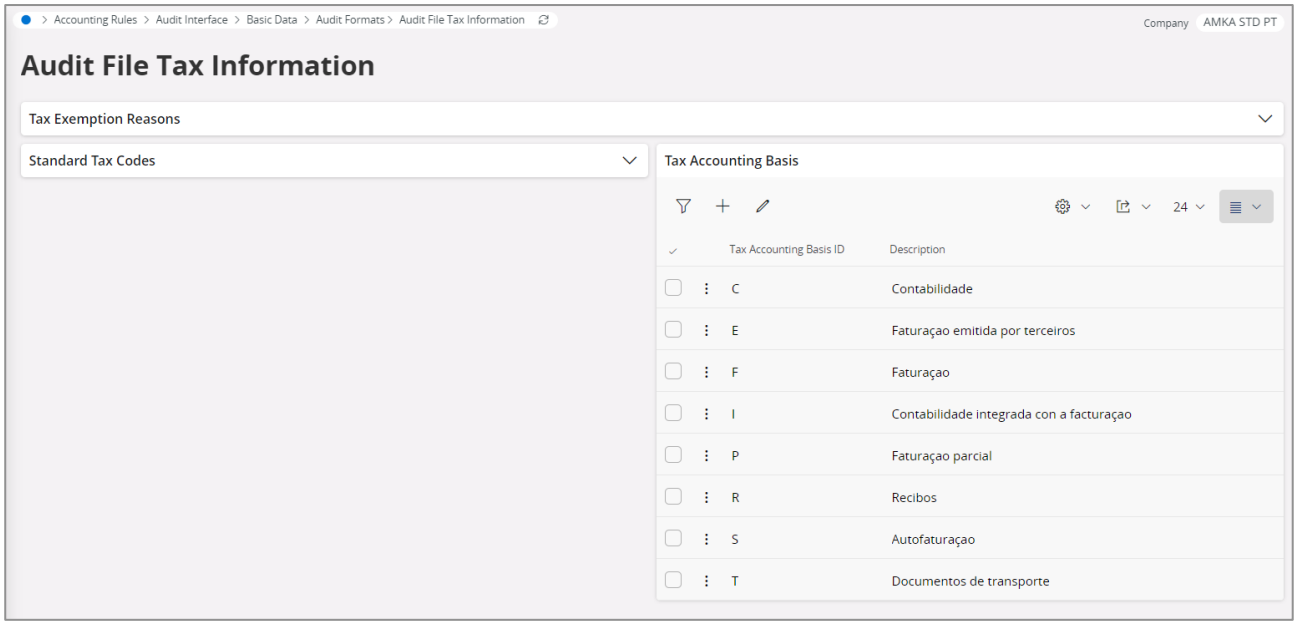
When it comes to customer invoices, if tax percentage or tax amount are equal to zero for a transaction/invoice then it is mandatory to include tax exemption reason and the respective description on the SAF-T PT file. In other words, if a transaction is exempted from tax, then user should enter the reason for exemption or non-settlement and the reference to the applicable legal rule/procedure must be referred. Once the company is set up using the Portuguese Standard

Template (STD-PT), Tax Exemption Reasons section is automatically filled with Tax Exemption reason IDs and corresponding descriptions provided by the AT as shown below. Tax Exemption reason ID is a 3-character code and if there are additional Tax Exemption reason IDs published by the AT, then it should be entered in Tax Exemption Reason ID field and the applicable legal rule should be entered on the description field. All this information is available in the document published by AT “Software Integration Manual - Communication of the Invoices to Tax and Customs Authority”.



10.6.2.3 Tax Accounting Basis

In Portugal, it is mandatory to report, the type of program used by the company to create SAF-T PT file. Program used by the company may differ depending on the type of audit file generated by the system. For example, if an ERP system is used to generate the SAF-T PT file then the tax accounting basis should be selected as “I – Invoicing and accounting integrated data”. Once the company is set up using the Portuguese Standard Template (STD-PT), *Tax Accounting Basis* section is automatically filled with Tax Accounting Basis IDs and corresponding descriptions provided by the AT as shown below. If there are additional Tax Accounting Basis IDs published by the AT, then user should enter that information manually on the Tax Accounting Basis section.



These are Tax Accounting Basis values and its corresponding descriptions published by AT.

Tax Accounting Basis	Description
C	Contabilidade (Accounting)
E	Faturaçao emitida por terceiros (Invoices issued by third parties)
F	Faturaçao (Invoicing)
I	Contabilidade integrada con a facturaçao (Invoicing and accounting integrated data)
P	Faturaçao parcial (Invoicing partial data)
R	Recibos (Receipts)
S	Autofaturaçao (Self-billing)
T	Documentos de transporte (Transport documents)

10.6.3 DEFINE AUDIT FILE BASIC DATA

This page can be opened using the command **Audit File Basic Data** available on the ***Audit Formats*** page. This page consists of three sub tabs.

- Header tab
- Standard Audit Code Mappings tab
- SAF-T Portugal Setup tab

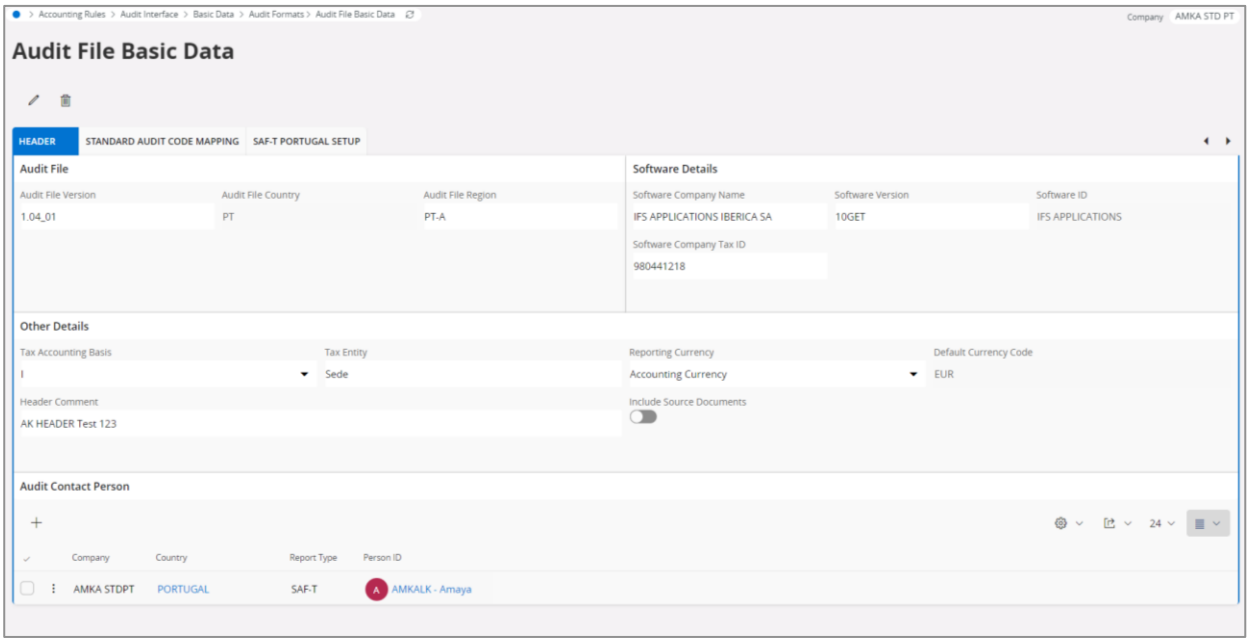
10.6.3.1 Header Tab

Header tab of the ***Audit File Basic Data*** page consists of information which are needed for the header section of SAF-T PT annual file. In general, header section of SAF-T PT file contains the general information regarding the taxpayer, whom the SAF-T (PT) refers to.

Create a new record on the header tab, for Portugal Localization enabled company, some default information is fetched automatically to several fields. But default information fetched to most of the fields are editable. If required, user need to modify or enter the below information to create SAF-T PT file for Portugal.

- Audit File Version: Automatically filled with 1.04_01 (This is the latest version of SAF-T Portugal file)
- Software Company Name: Automatically filled with IFS APPLICATIONS IBERICA SA
- Software Version: Automatically filled with 10GET
- Software Company Tax ID: Automatically filled with 980441218 or enter the Tax Identification Number of the entity that produced the software.
- Audit File Region: Enter the Region information if required.
- Tax Accounting Basis: Use the list of values to select the desired tax accounting basis. How to define basic data for tax accounting basis is described in the previous step.
- Tax Entity: Automatically filled with ‘Sede’
- Header Comment: Enter the additional information which company would like to submit to Revenue Authorities.

The above basic data is needed because SAF-T PT Header file information is directly fetched from ***Audit File Basic Data*** page.



10.6.3.2 Standard Audit Code Mappings Tab

Standard Audit Code Mappings tab is mainly used for two purposes.

1. For standard accounts mappings
2. For standard tax codes mappings

Standard accounts mappings

Standard accounts mappings are described in detail in chapter Taxonomy Setup for SAF-T PT Generation.

Standard tax codes mappings

Standard Audit Code Mappings tab in ***Audit File Basic Data*** page in standard application functions as the central place to do tax code mappings. All the tax codes defined in IFS Cloud are fetched automatically to the **Tax Code** column of the Standard Tax Codes section. This is where the IFS defined tax codes are mapped against the standard tax codes defined by the AT. For example, Tax code 1 defined in IFS Cloud can be mapped with the value NOR (Normal tax rate), which is published by the AT. This mapping is done on the **Standard Tax Code** column. How to define basic data for standard tax code is described in the previous step.

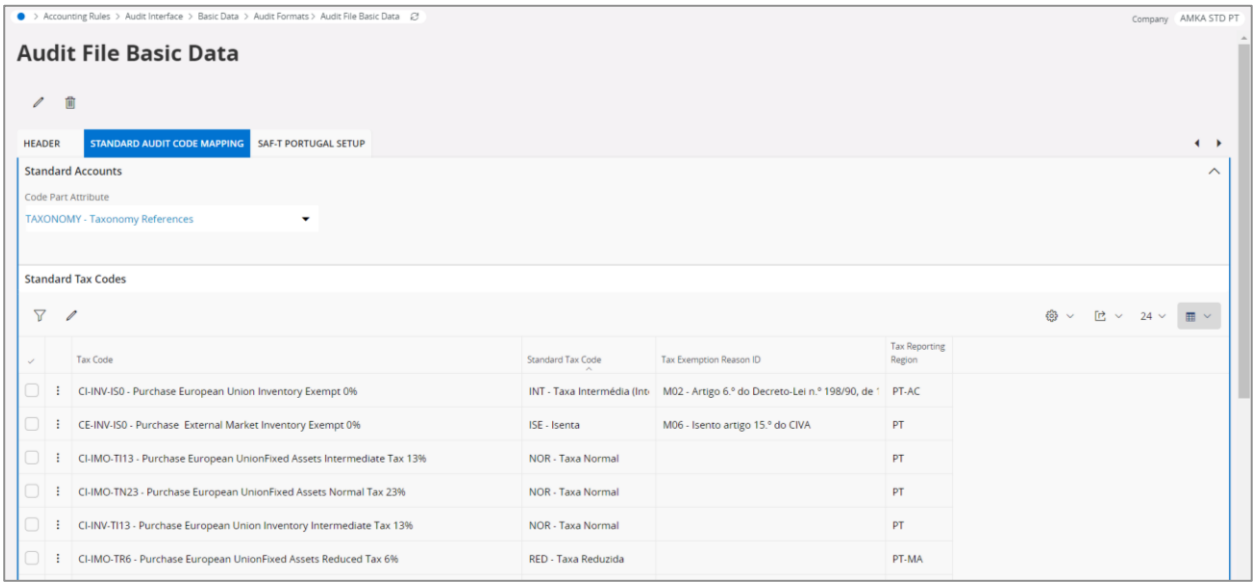
For a particular transaction if the tax percentage or tax amount is zero then Portugal tax authority requires user to enter a tax exemption reason ID and a description. AT has published a set of tax exemption reason IDs and respective descriptions so that users could use this information when reporting SAF-T. How to define basic data for tax exemption reason ID is described in the previous step.

If a company located in Portugal mainland have operations in Azores and Madeira islands, then tax transactions related to these two regions should be reported separately within the same SAF-T PT file. To support this requirement, for each tax code mapping it is mandatory to define to which region the tax code applies. So, when mapping the tax codes user must go to the tax Reporting

Region field and select a value from the drop-down menu option. The available dropdown menu options are as follows:

- PT: For Portugal
- PT-AC: For Autonomous Region of the Azores
- PT-MA: For Autonomous Region of the Madeira Island

Refer the below screenshot for more information.



10.6.3.3 SAF-T Portugal Setup Tab

The **SAF-T Portugal Setup** tab is used to handle basic data set up needed to generate SAF-T PT xml file for Portugal. Inside the main tab, there are seven sections. Order of the sections and the corresponding section names are described below:

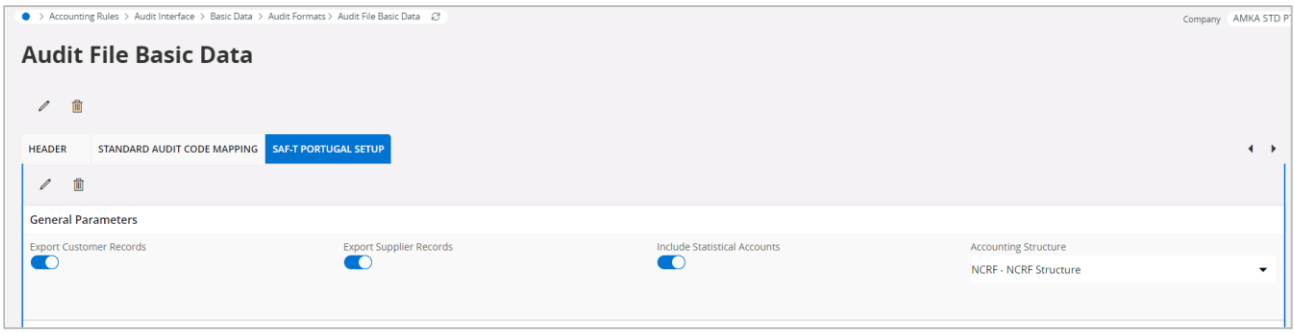
a. SAF-T PT Parameters
b. Transaction Type Mapping
c. Invoice Type Mapping
d. Goods Movement Type Mapping
e. Payment Type Mapping
f. Taxonomy Reference Mapping
g. Working Document Type Mapping

To map specific ERP system (IFS) internal references to the PT Tax Authority (AT) official references it is necessary to create a connection in the system. This connection or mapping is facilitated through the above-mentioned sections**.**

10.6.3.4 Content of SAF-T Portugal Setup Tab

These are the explanations for each of the six sections (basic data) that were included in the **SAF-T Portugal Setup** tab.

a. SAF-T PT Parameters



I. Export Customer Records

This determines how the customer records are fetched to the SAF-T PT file. If this is enabled, all customers associated with the company which report SAF-T is included in the SAF-T PT file. If this is disabled only the records of customers who have done transactions with the company for the selected period are fetched to the SAF-T PT file.
Note: By default, this is disabled.

II. Export Supplier Records

This determines how the supplier records are fetched to the SAF-T PT file. If this is enabled, all suppliers associated with the company which report SAF-T is included in the SAF-T PT file. If this is disabled, only the records of suppliers who have done transactions with the company for the selected period are fetched to the SAF-T PT file.
Note: By default, this is disabled.

III. Include Statistical Accounts

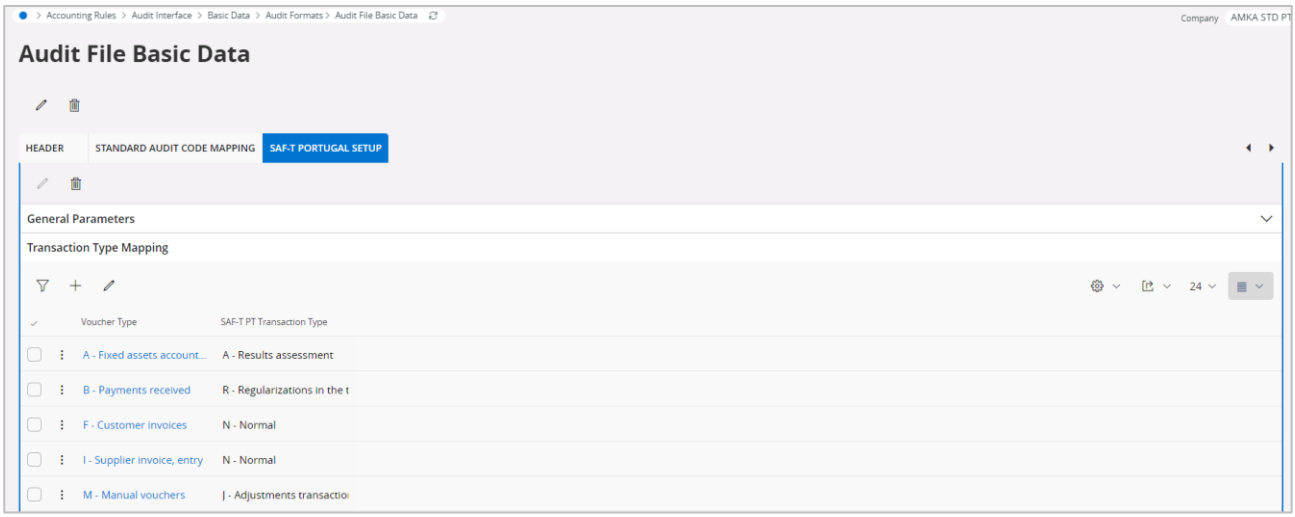
If this is enabled, SAF-T PT file should be created with all accounts, including Statistical accounts in addition to Asset, Liability, Cost and Revenue accounts. If this is disabled, SAF-T PT file should only be created with Asset, Liability, Cost and Revenue accounts.
Note: By default, this is disabled.

IV. Accounting Structure ID

This fields represent the Accounting Structure defined/used in the IFS Cloud. IFS defined Accounting Structure is needed to report accounting related information to AT. Using the list of values option, user must select the necessary Structure ID that company requires to generate the SAF-T PT file.
Note: It is a mandatory requirement to have an Active *Accounting Structure* to export SAF-T PT xml file and it is only possible a structure with the Charts of Accounts.

b. Transaction Type Mappings (Voucher Types)

This section represents all the voucher types used in the IFS Cloud. IFS defined voucher types are matched against the SAF-T PT Transaction Types defined by the AT. Below picture explains how the mapping is done in the application.

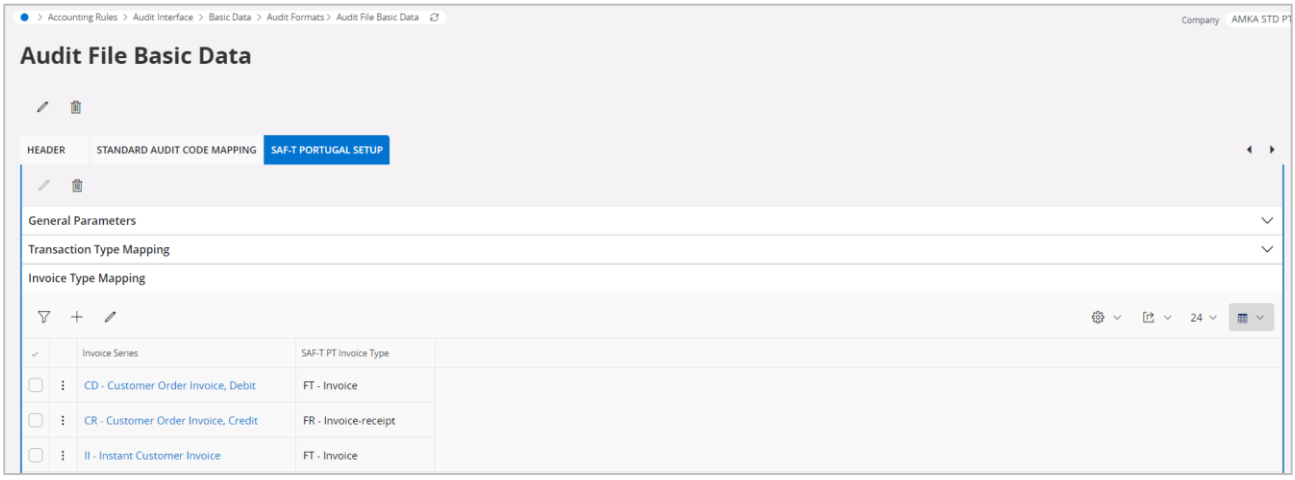


The below table shows the transaction types which are categorized or defined by the AT to be used when creating SAF-T xml file.

SAF-T PT Transaction Type	Description	Notes
N	Normal	Normal
R	Regularizações do período de tributação	Regularizations in the taxation period
A	Apuramento de resultados	Results assessment
J	Movimentos de ajustamento	Adjustments transactions

c. Invoice Type Mappings (Sales Invoice Series)

This section represents the sales invoice series used in the IFS Cloud. IFS defined sales invoice series are matched against the SAF-T PT Invoice Types defined by the AT. Below picture explains how the mapping is done in the application.

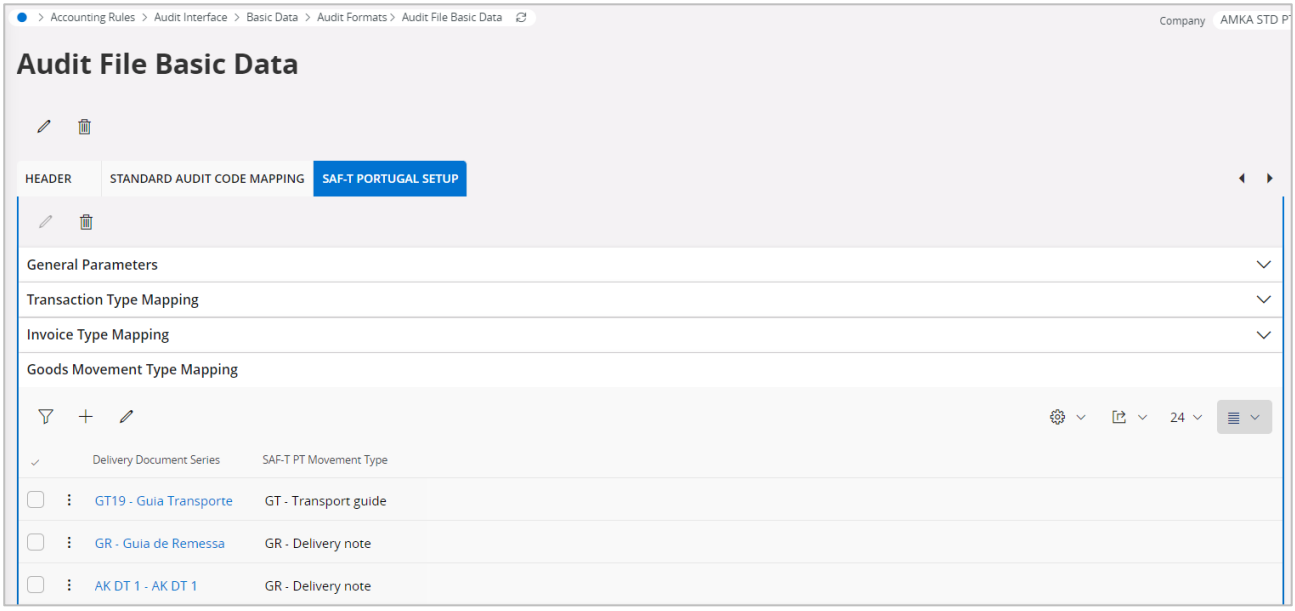


The below table shows the invoice types which are categorized or defined by the AT to be used when creating SAF-T xml file.

SAF-T PT Invoice Type	Description	Notes
FT	Fatura	Invoice
FS	Fatura simplificada	Simplified Invoice
ND	Nota de débito	Debit Note
NC	Nota de crédito	Credit Note
FR	Fatura – Recibo	Invoice/receipt

d. Goods Movement Type Mappings (Delivery Document Series)

This section represents the Delivery Document Series used in the IFS Cloud. IFS defined Delivery Document Series are matched against the SAF-T PT Movement Types defined by the AT. Below picture explains how the mapping is done in the application.

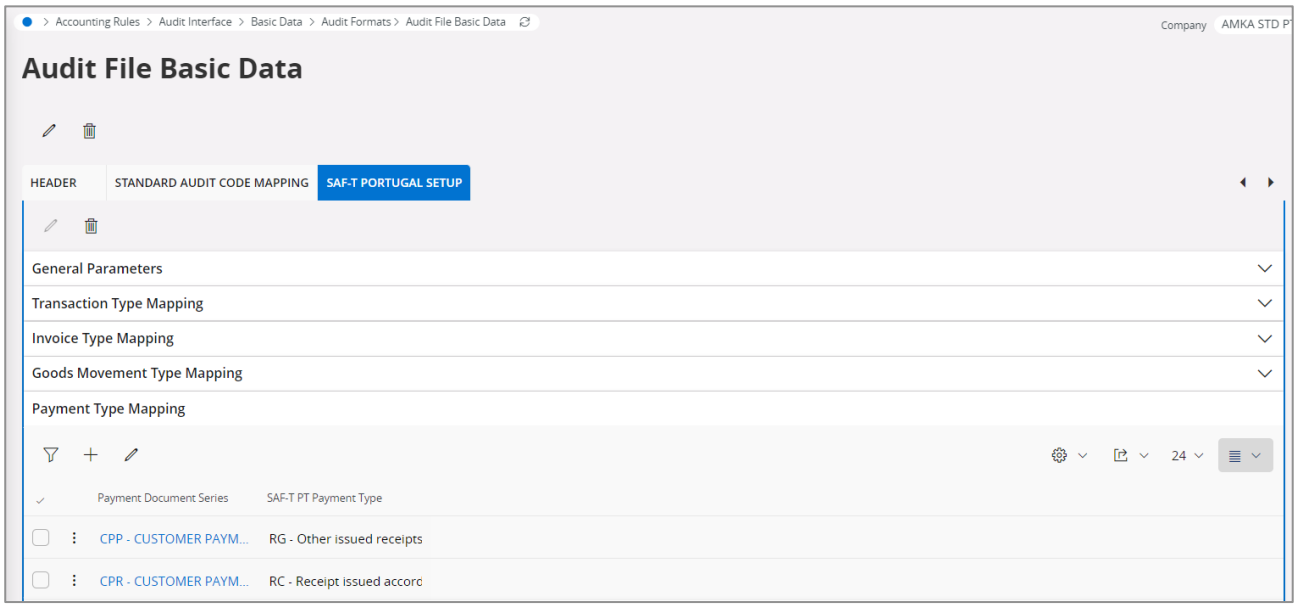


The below table shows the Movement Types which are categorized or defined by the AT to be used when creating SAF-T xml file.

SAF-T PT Movement Type	Description	Notes
GR	Guia de Remessa	Delivery note
GT	Guia de Transporte	Transport guide
GA	Guia de movimentos de activos fixos próprio	Transport document for own fixed assets
GC	Guia de consignação	Consignment note
GD	Guia ou nota de devolução	Return note

e. Payment Type Mappings (Payment Document Series)

This section represents the Payment Document Series used in the IFS Cloud. IFS defined Payment Document Series are matched against the SAF-T PT Payment Types defined by the AT. Below picture explains how the mapping is done in the application.

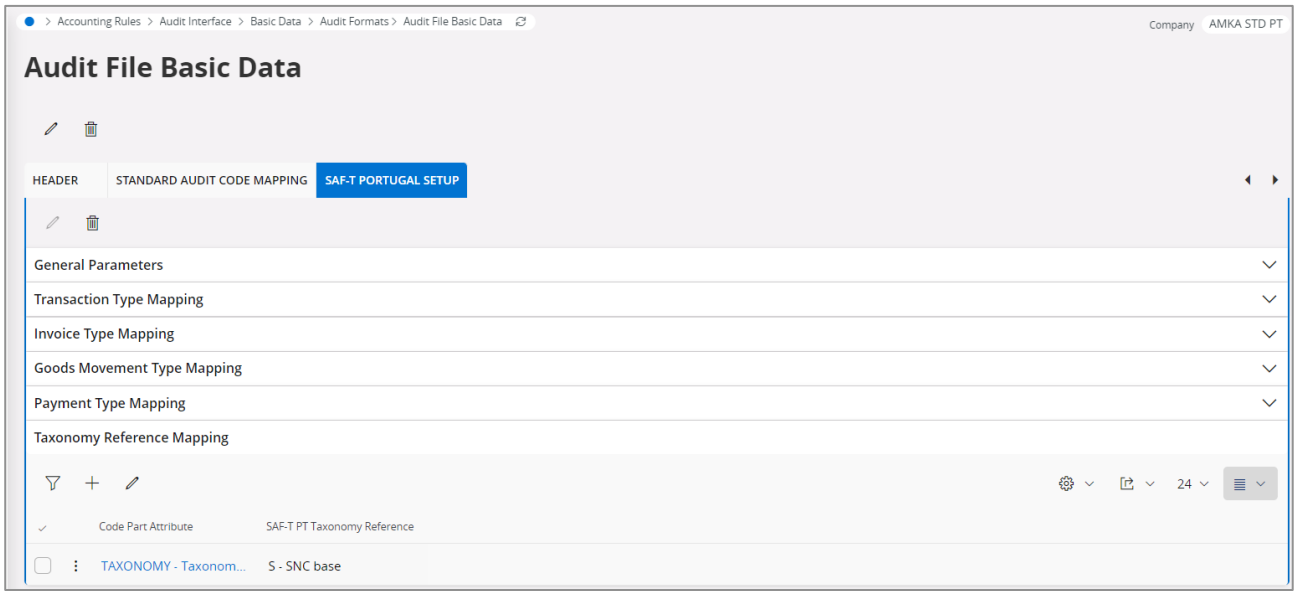


The below table shows the Payment Types which are categorized or defined by the AT to be used when creating SAF-T xml file.

SAF-T PT Payment Type	Description	Notes
RG	Regime Geral	Other issued receipts
RC	Regime de Caixa	Receipt issued according to the Cash VAT regime

f. Taxonomy Reference Mappings (Code Part Attributes)

This section represents the **Code Part Attributes** defined in the IFS Cloud. After relating the chart of accounts to the taxonomies, user should identify the reference classification of accounts (General Ledger table). IFS defined Code Part Attributes are mapped against the Taxonomy Reference defined by the AT. Below picture explains how the mapping is done in the application. Only one mapping is allowed for Taxonomy Reference since a company can only have one accounting classification for accounting purposes.

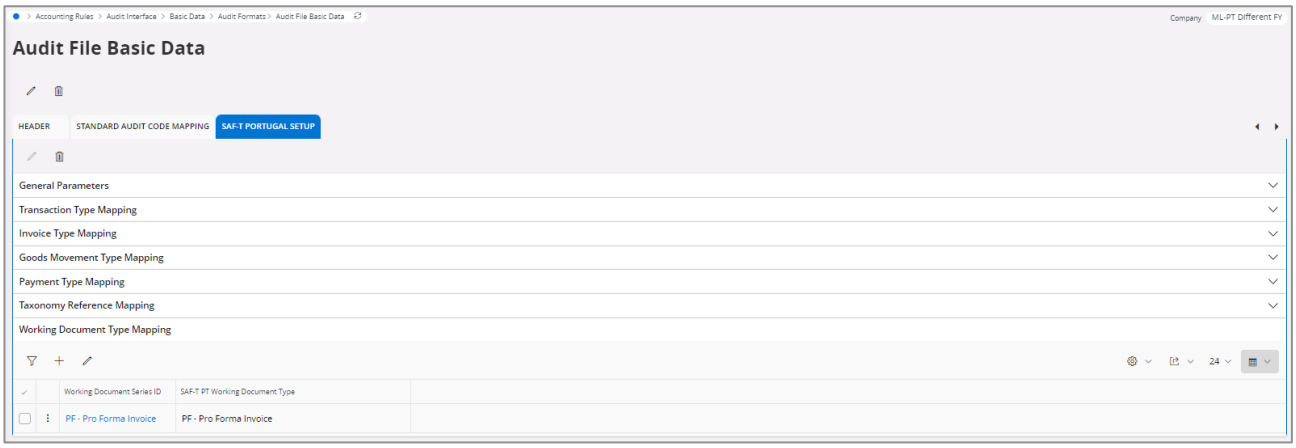


Below table shows the Taxonomy References which are categorized or defined by the AT to be used when creating SAF-T xml file.

SAF-T PT Taxonomy Reference	Description	Notes
S	SNC base	General SNC [accounting normalization system] - Taxonomy S
N	International Accounting Standards	International Accounting Standards - Taxonomy S
M	SNC micro-entities	SNC [accounting normalization system] for micro entities - Taxonomy M
O	Other accounting references whose taxonomy is not codified	Other accounting references whose taxonomy is not codified

g. Working Document Type Mapping

This section represents the **Working Document Series** defined in the IFS Cloud. IFS defined pro forma invoice series is matched against the SAF-T PT Working Document Type defined by the AT.



The below table shows the working document types which are categorized or defined by the AT to be used when creating SAF-T xml file.

SAF-T PT Working Document Type	Description
PF	Pro Forma Invoice

10.6.4 TAXONOMY SETUP FOR SAF-T PT GENERATION

Open ***Code Part Attributes*** page (Accounting Rules/Code String/***Code Part Attributes***). This is where the accounts mapping is done between the movement accounts of the SNC (*Sistema de Normalização Contabilística* - refers to the financial reporting framework used in Portugal) and the taxonomy codes defined by the AT.

It is not allowed to submit financial accounts related information to AT using Portuguese chart of accounts or international accounting standards (IAS) alone. Instead, every company reporting for SAF-T is required to use the list of codes provided by AT, commonly referred to as “Taxonomy Code”, and must map every financial account code with a taxonomy code.
Portuguese Tax Authority (AT) in its legislation for SAF-T has provided two tables which could be used by companies when reporting SAF-T for Portugal. These two tables have been defined as two separate annexures in the existing legislation.

- ANNEX II - **Taxonomy S** - General SNC [financial reporting framework of Portugal] and International Accounting Standards (IAS)
- ANNEX III - **Taxonomy M** - SNC for micro entities

If a company is using International Accounting Standards or Portuguese official chart of accounts for financial reporting, then that company must classify its accounts according to the information provided in Taxonomy S.

If the company is categorized as a micro entity and uses Portuguese chart of accounts for financial reporting, then that company must classify its accounts according to the information provided in Taxonomy M.

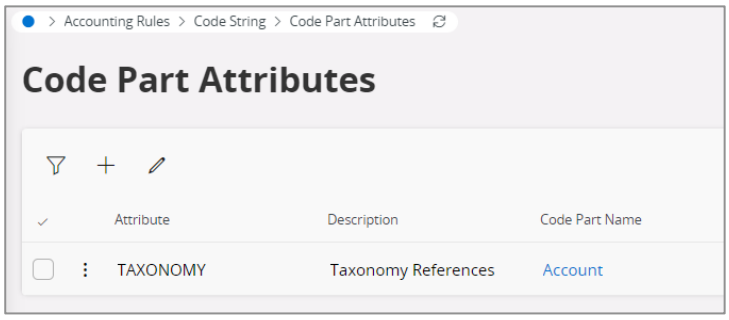
Below table is an extraction from the **ANNEX II - Taxonomy S - General SNC and International Accounting Standards** and which shows how the AT has used the taxonomy code to classify Portuguese chart of accounts codes. Each chart of account code has been assigned a separate taxonomy code by the AT for easy analysis of accounting information. For example, Portuguese chart of accounts code 11 is mapped with the taxonomy code 1 by the AT.

Taxonomy Code	Portuguese Chart of accounts Code	Full Description
1	11	Cash
2	12	Bank
3	13	Other Bank Deposits
10	2111	Customers

In IFS Cloud, attribute value can always be mapped with taxonomy code provided by the AT. For example, attribute value 1 = taxonomy code 1, attribute value 2 = taxonomy code 2 and so on. This configuration is required when you export the annual SAF-T file.

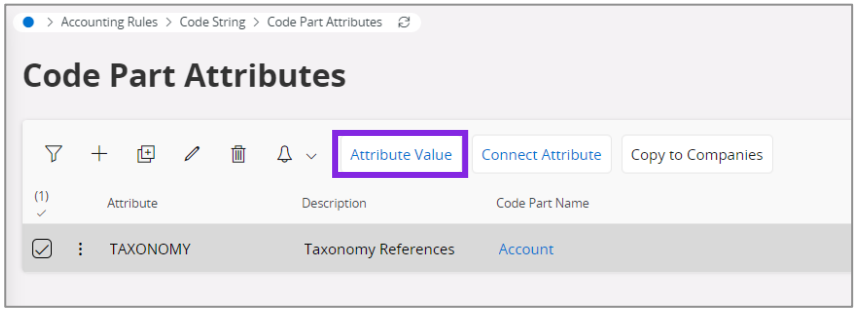
10.6.4.1 Define Code Part Attribute

Enter a new record in ***Code Part Attributes*** page and define a new attribute that could be used for SAF-T PT reporting purposes. Then connect the Code Part **Account** with the newly defined **Attribute** as shown below. For example, define the attribute as 'TAXONOMY'.

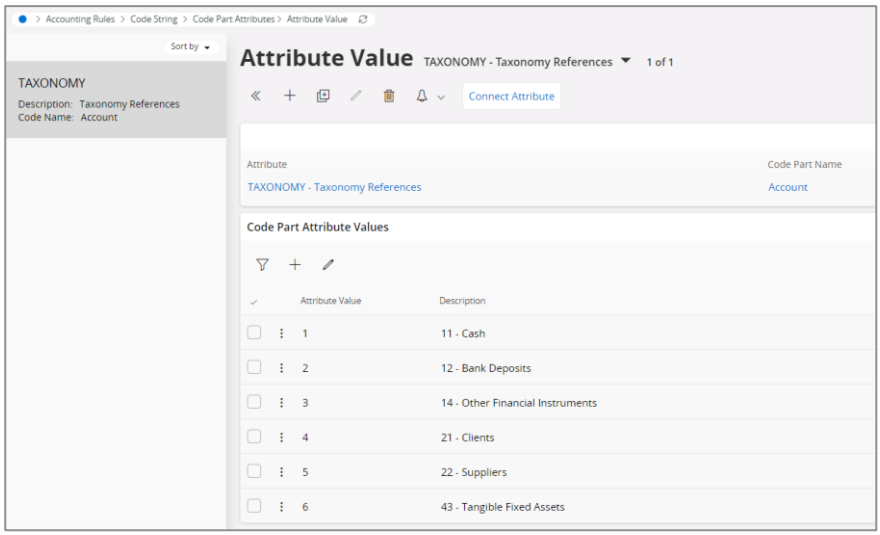


10.6.4.2 Attribute Value

Next step is to define the Taxonomy Code identified in the SAF-T ordinance. Select the relevant line (In this example, attribute is defined as TAXONOMY) and then use the command **Attribute Value** to define respective account groups.

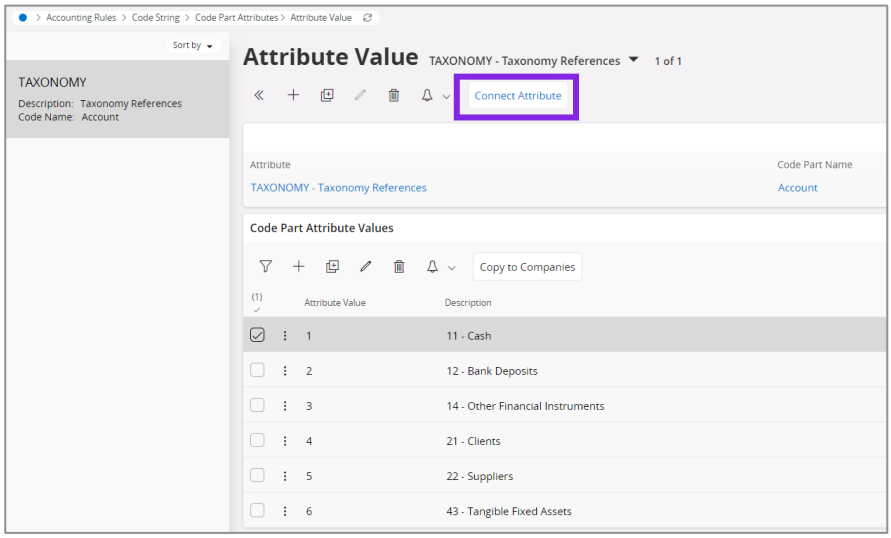


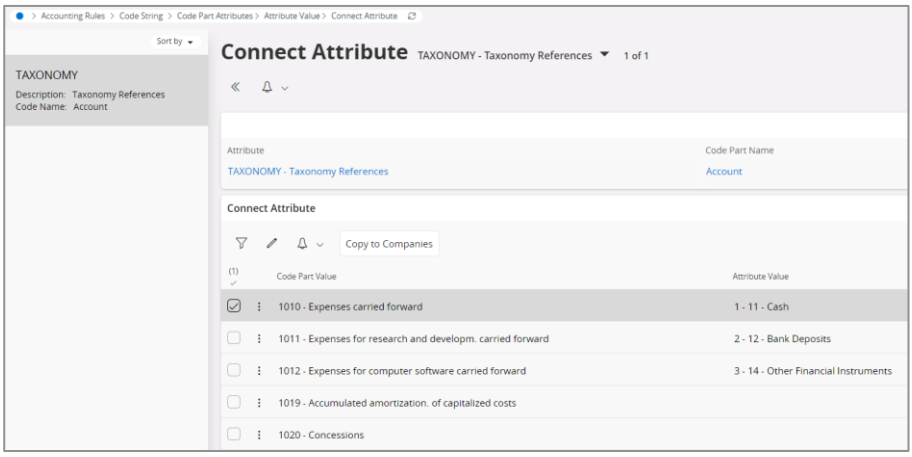
For example, attribute value 1 is assigned to account group *cash* and attribute value 2 is assigned to *bank deposits* etc. (See the picture below)



10.6.4.3 Connect Attribute

This is the place where the user should connect SNC accounts with the attributes defined in the previous point (Taxonomy Code). In other words, this is where the mapping is done between attribute values and individual accounts/code part values.





10.7 Define Product Type Basic Data

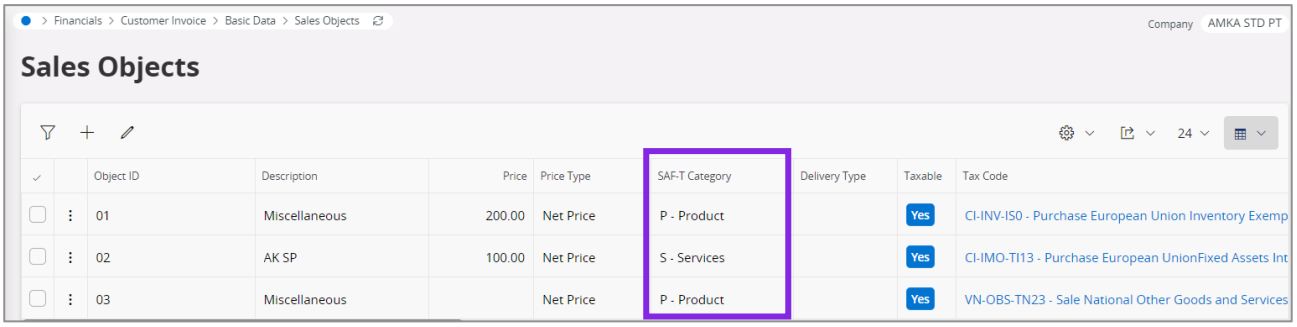
A company may have several products or services as sales items but when reporting SAF-T for Portugal all these products/services must be mapped against the SAF-T PT values provided by the AT. Therefore, to enter the basic data needed for the generation of SAF-T PT xml file, following modifications have been done to the existing system.

10.7.1 SALES OBJECTS PAGE

Introduced a new drop-down menu option on the ***Sales Objects*** page (path: Financials/Customer Invoices/Basic Data/***Sales Objects***) to handle basic data set up needed to generate SAF-T PT xml file. Label name of the drop-down menu option is **SAF-T Category** and list of drop-down items available to select are as follows:

a. P - Products
b. S - Services
c. O - Others
d. E - Excise Duties
e. I - Other Taxes (Excluding VAT, Stamp Duty & Excise Duties)

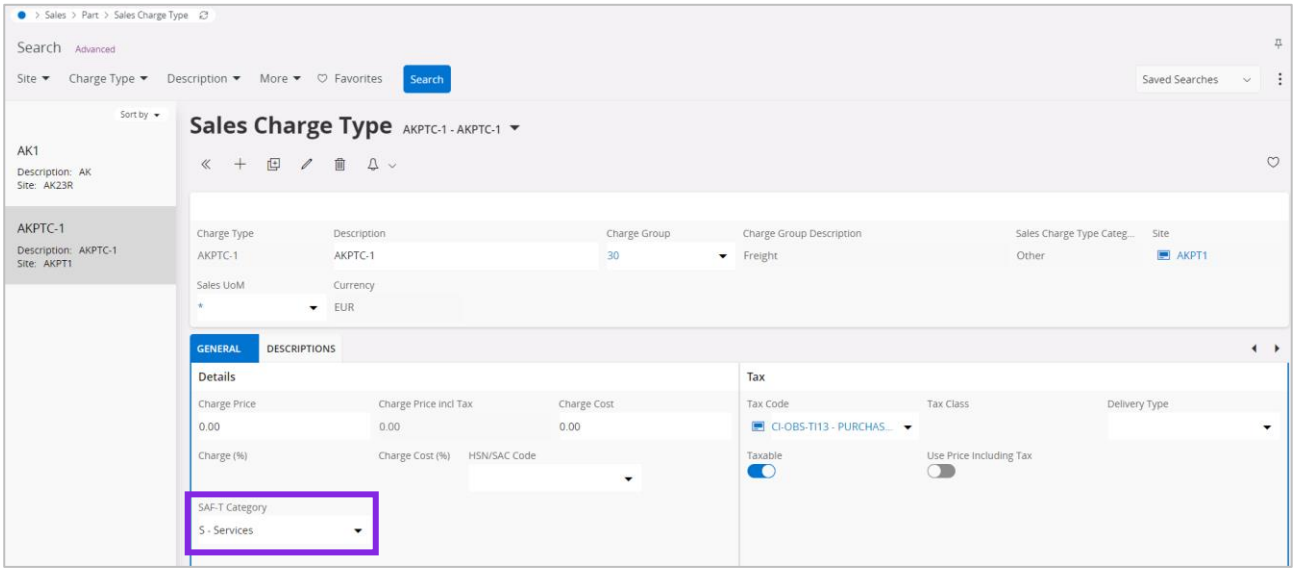
When it comes to companies where the Portugal localization is enabled it should be mandatory to enter the SAF-T Category when entering new sales objects. This is needed to make sure that all the sales objects defined in IFS Cloud will be fetched to SAF-T PT xml file.



10.7.2 SALES CHARGE TYPE PAGE

The same drop-down menu option described in ***Sales Object*** page has been added to the ***Sales Charge Type*** page (Path: Sales/Part/***Sales Charge Type***) also to handle basic data set up needed to generate SAF-T PT xml file for Portugal.

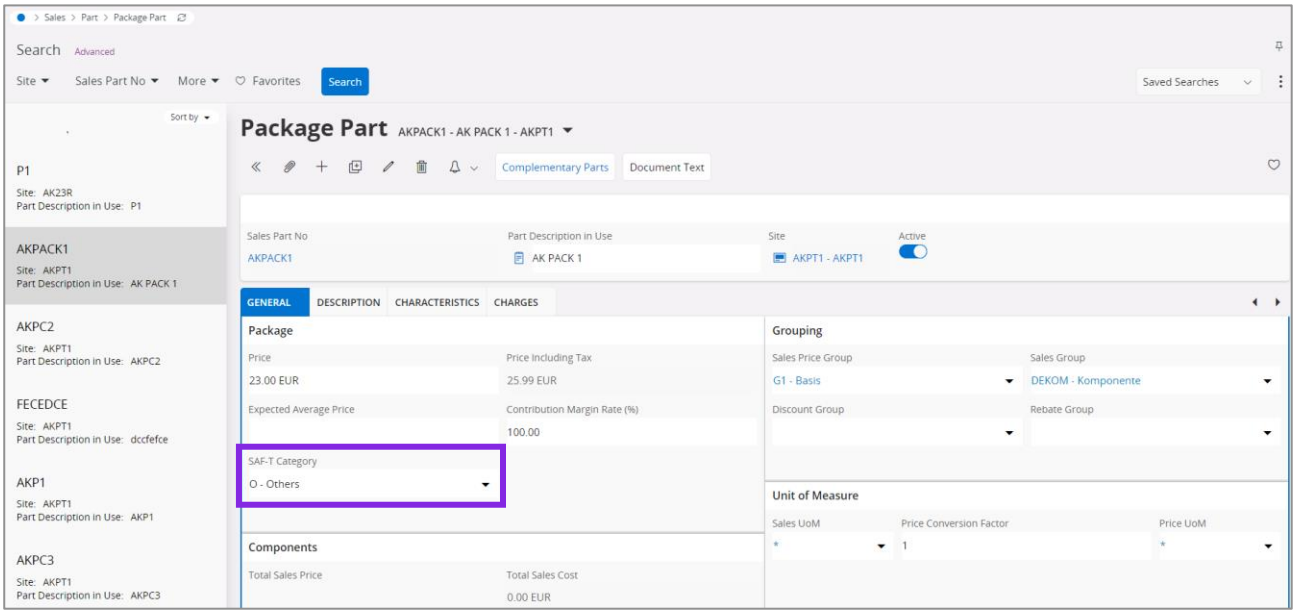
For Portugal localization enabled companies it is mandatory to enter **the SAF-T Category** when entering new sales charge types.



10.7.3 PACKAGE PART PAGE

The same drop-down menu option described in ***Sales Object*** page has been added to the ***Package Part*** page (Path: *Sales/Part/**Package Part***) also to handle basic data set up needed to generate SAF-T PT xml file for Portugal.

For Portugal localization enabled companies it is mandatory to enter the SAF-T Category when entering new package parts.



The below table shows the Sales Object types which are categorized or defined by the AT to be used when creating SAF-T xml file.

SAF-T Value	SAF-T Value Description	Notes
P	Produtos	Products
S	Serviços	Services
O	Outros	Others (e.g. charged freights, advance payments received or sale of assets)
I	Impostos, taxas e encargos parafiscais	Taxes, charges and parafiscal charges except VAT and Stamp Duty
E	Excise Duties	Special Consumption Taxes (ex: IABA, ISP, IT)

Note:

IFS Cloud will automatically classify All Sales Parts as **P** (Products).
Non-Inventory Sales Parts should classify using the field **CATEGORY**, where IFS Cloud will automatically fetch Goods as **P** (Products) and Service as **S** (Services).

10.8 Enter Business Transactions

Using the basic data entered in previous steps create accounting records, billing/invoice records, transport documents/delivery notes, working documents and issue payment receipts to customers for a selected period.

10.9 Update General Ledger (GL)

Once all the business transactions are entered into IFS Cloud user should update the posted transactions/vouchers to General Ledger before creating the SAF-T PT file.

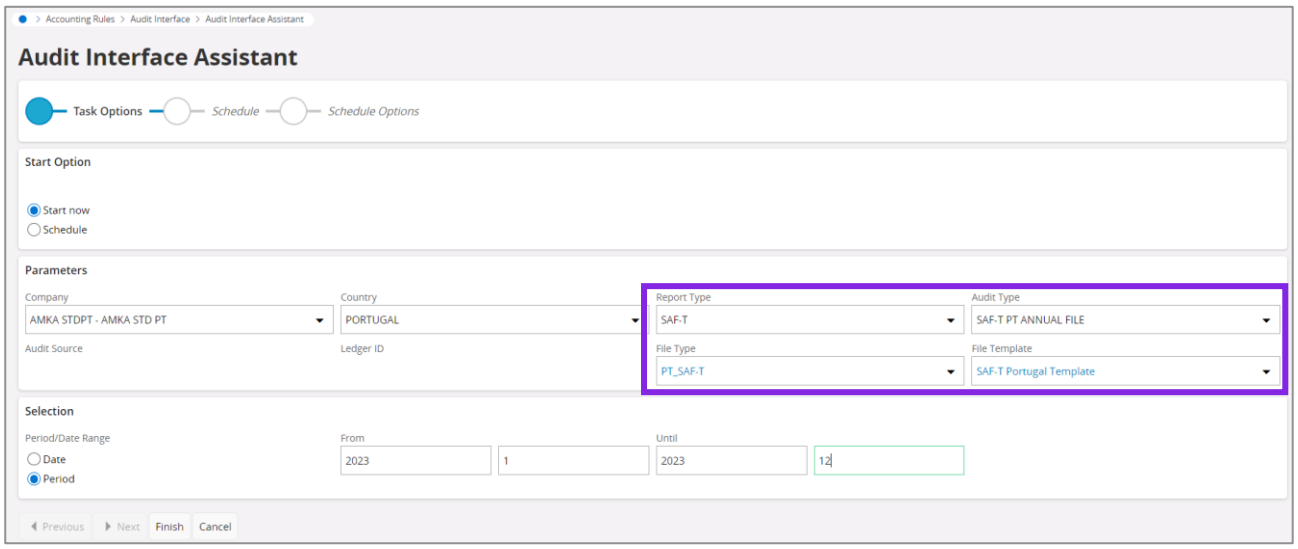
10.10 Create SAF-T PT xml File

Here are the steps to create SAF-T PT Annual xml file:

1. Enter basic data such as define sales objects, sales charge types, audit file tax info, audit file basic data etc.
2. Create accounting records, billing/invoicing records, transport documents and receipts issued for a selected period and post the vouchers to GL.
3. Open the Audit Interface Assistant.
4. Select how do you want to generate the SAF-T xml file. Two process options are available. You can select the radio button either ‘Start now’ or ‘Schedule’ as the process option.
5. Enter the following data:
    a. Default company will be fetched to the **Company** field. But if required you can change the company using the list of values.
    b. Country = Portugal

c. Report Type = SAF-T
d. Audit Type = SAF-T PT ANNUAL FILE (Use the drop-down menu option to change the audit type)
e. Enter the period or date range as selection criteria.
f. File Type = PT_SAF-T
g. File Template = SAF-T Portugal Template

6. For SAF-T PT xml file generation, once you enter the required data then the **Finish** button is enabled.



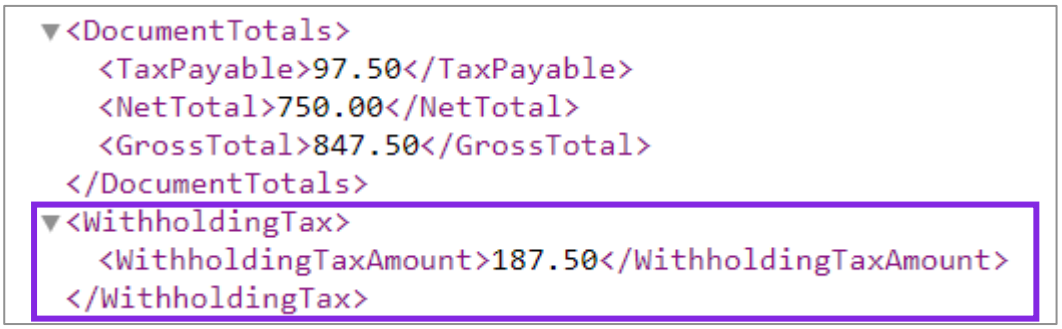
10.11 Data Mapping of SAF-T PT File

Please refer chapter for Annexures to view the mapping of IFS data to XML tags.

10.12 Withholding Tax in SAF-T PT File

The Customers could be connected to Withholding tax as per the core IFS functionality and the invoices could be generated with Withholding tax. If the invoice contains Withholding tax, the amount will be included in the SAF-T xml.

Withholding Tax information will be added to SAF-T xml file under the SourceDocuments/ SalesInvoices/ WithholdingTax in the tag named as **WithholdingTaxAmount** below the tag **<DocumentTotals>**.



10.13 **Delimitations**

- No part transactions are not handled in the XML.
- Working documents section of SAF-T PT; We have only supported working document type Pro Forma Invoice, printed from Customer Order.

11 Invoice e-Reporting via SAF-T Format File

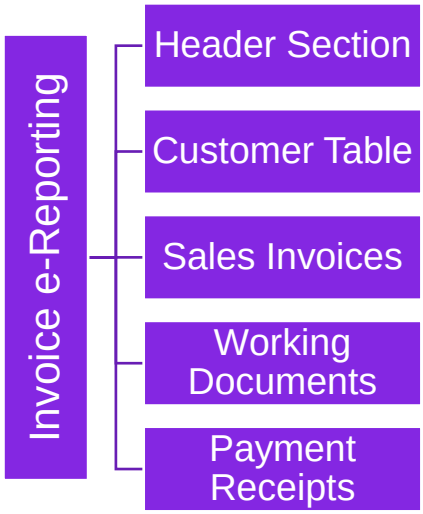
11.1 Overview Legal Requirement

Invoice e-Reporting via SAF-T format file describes the procedures and requirements for data communication of the invoices and payment receipts to the tax and customs authority, hereinafter referred to as AT.
According to the provisions of Article 3 of Decree-Law No. 198/2012 of 24 August, VAT taxpayers must report the invoices issued to the AT as described below.

- By sending a SAF-T format xml file, exported by monthly from the ERP system and using data submission application available on the website e-bill at the Portal of Finance.
- The files are processed in their entirety and once. There is no processing of individual invoices in a particular file.

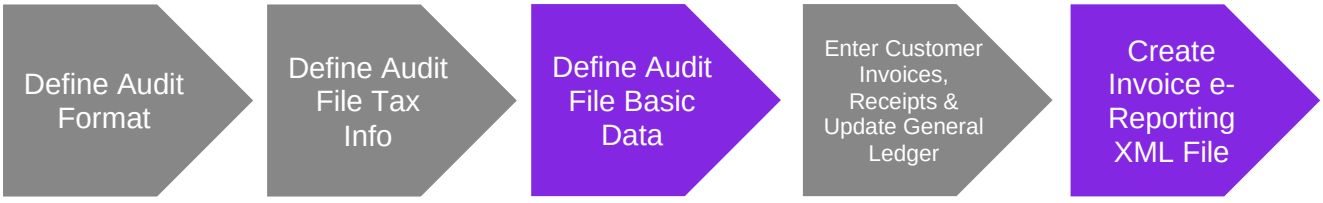
AT requires invoices to be generated sequentially, and to also go through an encrypting process implementing an electronic signature, data related to the previous invoice and the file generation process control systems.

11.1.1 FILE STRUCTURE OVERVIEW OF INVOICE E-REPORTING FILE



11.2 Process Overview

This is the process of creating an Invoice e-Reporting XML file.



11.3 Solution Overview

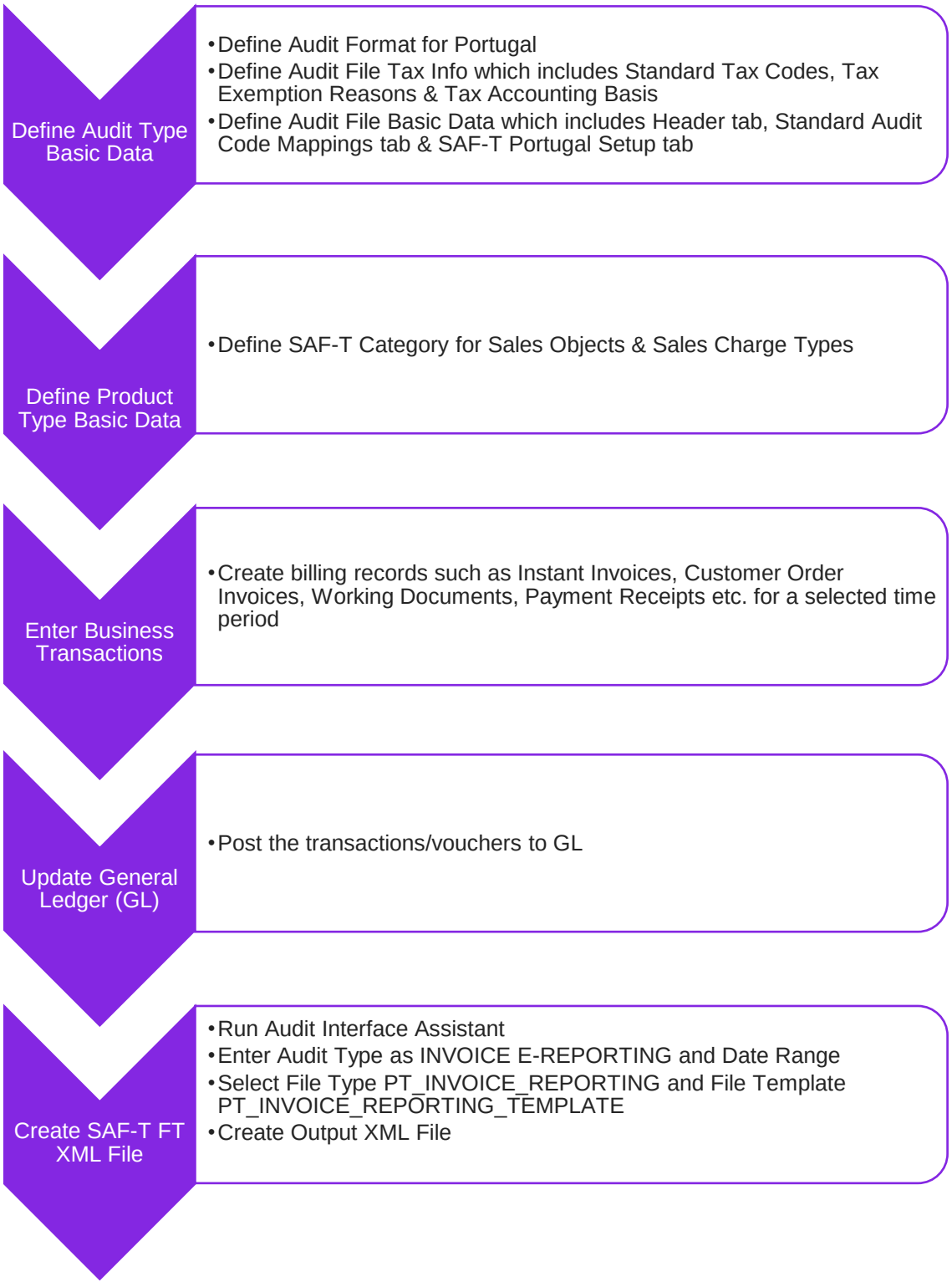
The Invoice e-Reporting solution for Portugal has been developed based on the IFS Core functionality “Audit Interface” which will enable the user to create and save the Invoice e-Reporting XML file.

To support the Invoice e-Reporting requirements for country Portugal, the following has been done:

1. In ***Audit File Basic Data*** page, a new tab **SAF-T Portugal Setup** with six sections has been added to handle SAF-T Portugal specific data.

2. In ***Audit Interface Assistant*** page, new Audit Type, **INVOICE E-REPORTING** has been added to select relevant SAF-T report.

3. New external file type, **PT_INVOICE_REPORTING** and file template, **PT_INVOICE_REPORTING_TEMPLATE** was added to support the Invoice e-Reporting report creation.



11.4 **Prerequisites**

Following prerequisites should be satisfied to generate Invoice e-Reporting xml file for auditing purposes.

- The company must be set-up to use Portugal localization, see chapter Company Set up and the localization functionality. Standard Audit File for Tax Purposes - Portugal (SAF-T

PT) and Monthly Invoicing SAF-T Report localization parameters must be enabled on the Company/Localization Control Center sub menu.

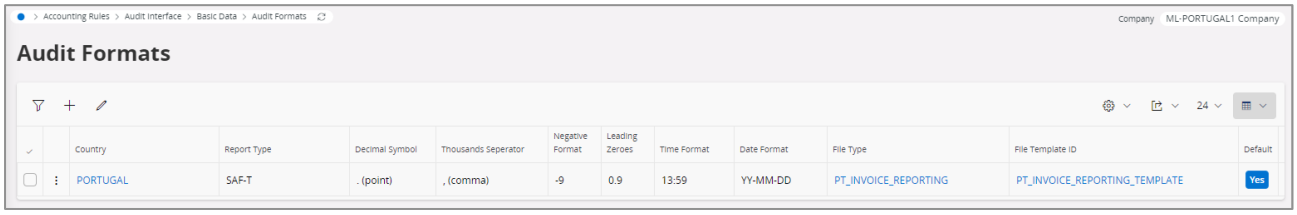
- By default, SAF-T for Portugal is a mandatory functionality and therefore cannot be edited.
- By default, Monthly Invoicing SAF-T Report for Portugal is a mandatory functionality and therefore cannot be edited.
- It is recommended to create the company using Portuguese Standard Template (STD-PT).

11.5 Basic Data Setup

To generate the Invoice e-Reporting xml report for Portugal the below mentioned basic data need to be defined.

11.5.1 DEFINE AUDIT FORMAT

Open Accounting Rules/Audit Interface/Basic Data/Audit Formats page.
Create a new record and enter country as Portugal.
Select the Report Type as **SAF-T** from the drop-down menu option.
Finally select the external File Type as **PT_INVOICE_REPORTING** and File Template ID as **PT_INVOICE_REPORTING TEMPLATE** using the list of values.
How the data is fetched, and in which order it is presented in xml file is determined based on the file type and file template ID.



11.5.2 DEFINE AUDIT FILE TAX INFO

Basic data required for Audit File Tax Info to generate Invoice e-Reporting xml file is the same basic data setup needed for SAF-T PT file creation. Refer the chapter Define Audit File Tax info for more information.

11.5.3 DEFINE AUDIT FILE BASIC DATA

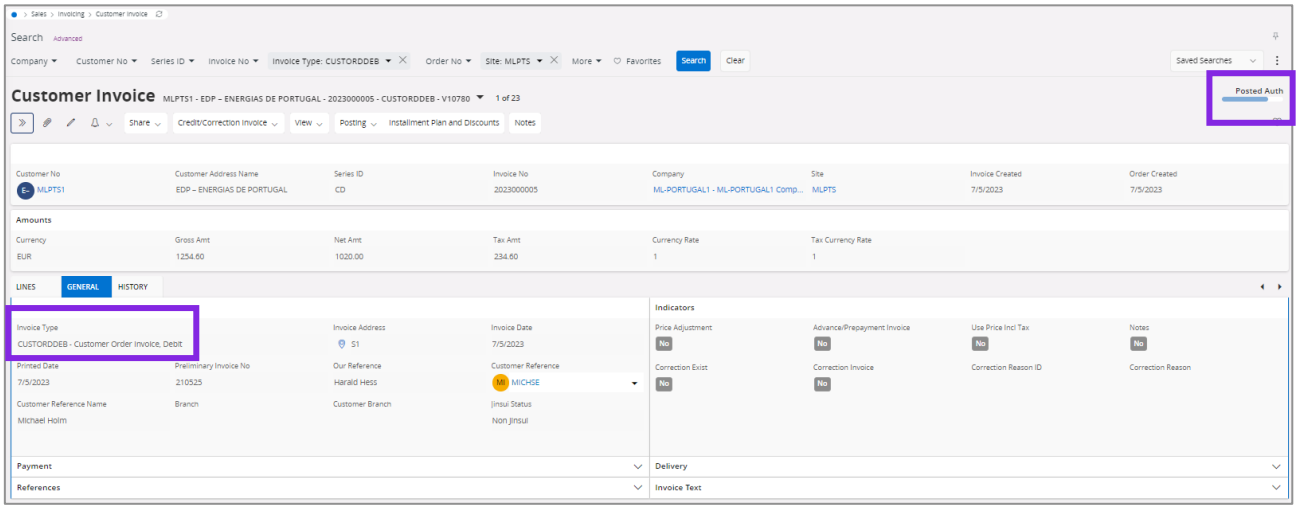
Basic data required for Audit File Basic Data to generate Invoice e-Reporting xml file is the same basic data setup needed for SAF-T PT file creation. Refer the chapter Define Audit File Basic Data for more information.

11.6 Enter Customer Invoices

Invoices that are reported monthly to AT via SAF-T format file must have the digital signature on each invoice created from IFS Cloud. To support this requirement below mentioned invoices can be reported to AT via SAF-T format file.

11.6.1 ENTER CUSTOMER ORDER DEBIT INVOICES

Open Sales/Order/**Customer Order** page and create a customer order. Process the customer order flow and finally create and print the debit customer order invoice.



Digital signature should be visible in the Report xml of the customer order debit invoice created in the previous step.

```
<TAX_INVOICE_TYPE>-1</TAX_INVOICE_TYPE>
<REF_INVOICE_DATE xsi:nil="1"/>
<DATE_OF_DUPLICATE xsi:nil="1"/>
<DUPLICATE_OPTION>FALSE</DUPLICATE_OPTION>
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<DEB_TAX_CURR_RATE>1</DEB_TAX_CURR_RATE>
<CURRENCY_RATE>1</CURRENCY_RATE>
<PREPAYMENT_EXIST>FALSE</PREPAYMENT_EXIST>
<DIGITAL_SIGNATURE>HGap</DIGITAL_SIGNATURE>
<INVOICE_LINE_TYPES>
  <INVOICE_LINE_TYPE>
    <CORRECTION_TEXT xsi:nil="1"/>
    <PREPAYMENT_TEXT xsi:nil="1"/>
    <INVOICE_LINES>
      <INVOICE_LINE>
        <TAXABLE>0</TAXABLE>
        <NOTE_TEXT xsi:nil="1"/>
        <LOT_BATCH_NO>*</LOT_BATCH_NO>
        <SERIAL_NO>*</SERIAL_NO>
        <LINE_NO>1</LINE_NO>
        <PREPAY_INV_NO xsi:nil="1"/>
        <PREPAY_INV_SERIES_ID xsi:nil="1"/>
        <ORDER_LINE_POS>1</ORDER_LINE_POS>
        <CUSTOMER_PART_NO>MLPTSP1</CUSTOMER_PART_NO>
        <CUSTOMER_PART_DESC>Sales Part 1 for ML-PORTUGAL1</CUSTOMER_PART_DESC>
        <GTIN_NO xsi:nil="1"/>
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        <SALES_UNIT_MEAS>pcs</SALES_UNIT_MEAS>
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        <PRICE_TOTAL>950</PRICE_TOTAL>
        <DISCOUNT>0</DISCOUNT>
        <ADDITIONAL_DISCOUNT>0</ADDITIONAL_DISCOUNT>
        <PRICE_QTY>10</PRICE_QTY>
        <PRICE_UNIT_MEAS>pcs</PRICE_UNIT_MEAS>
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        <CONFIG_ID xsi:nil="1"/>
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        <CONDITION_CODE xsi:nil="1"/>
        <CONDITION_CODE_DESCRIPTION xsi:nil="1"/>
        <LINE_ORDER_NO>V10780</LINE_ORDER_NO>
```
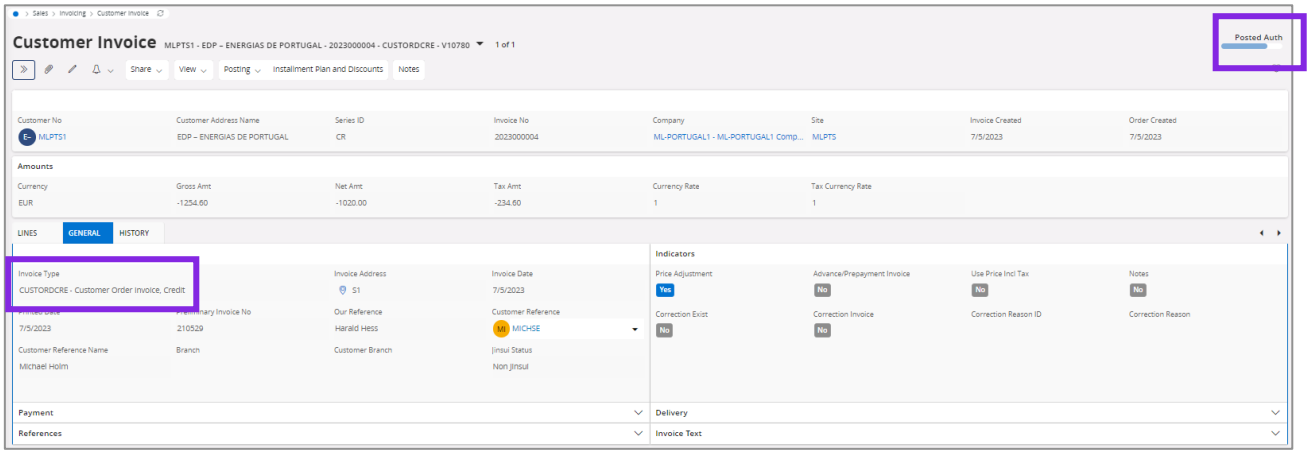

11.6.2 ENTER CUSTOMER ORDER CREDIT INVOICES

Open Sales/Order/***Customer Order*** page and create a customer order. Process the customer order flow and finally create and print the debit customer order invoice. Open the debit customer invoice, select the command **Create Credit Invoice**. To open the credit invoice, use the command **View** and select **Credit Invoices**. Then process the invoice until the invoice status changes to **PostedAuth**.



Digital signature should be visible in the Report xml of the customer order credit invoice created in the previous step.

```
</PAGE_FOOTER_ROW_4>
<TAX_INVOICE_TYPE>-1</TAX_INVOICE_TYPE>
<REF_INVOICE_DATE>2023-07-05T00:00:00</REF_INVOICE_DATE>
<DATE_OF_DUPLICATE xsi:nil="1"/>
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<TAX_CURR_RATE>1</TAX_CURR_RATE>
<DEB_TAX_CURR_RATE>1</DEB_TAX_CURR_RATE>
<CURRENCY_RATE>1</CURRENCY_RATE>
<PREPAYMENT_EXIST>FALSE</PREPAYMENT_EXIST>
<DIGITAL_SIGNATURE>UrK5</DIGITAL_SIGNATURE>
▼<INVOICE_LINE_TYPES>
  ▼<INVOICE_LINE_TYPE>
     <CORRECTION_TEXT xsi:nil="1"/>
     <PREPAYMENT_TEXT xsi:nil="1"/>
    ▼<INVOICE_LINES>
      ▼<INVOICE_LINE>
         <TAXABLE>0</TAXABLE>
         <NOTE_TEXT xsi:nil="1"/>
         <LOT_BATCH_NO xsi:nil="1"/>
         <SERIAL_NO xsi:nil="1"/>
         <LINE_NO>1</LINE_NO>
         <PREPAY_INV_NO xsi:nil="1"/>
         <PREPAY_INV_SERIES_ID xsi:nil="1"/>
         <ORDER_LINE_POS>1</ORDER_LINE_POS>
         <CUSTOMER_PART_NO>MLPTSP1</CUSTOMER_PART_NO>
         <CUSTOMER_PART_DESC>Sales Part 1 for ML-PORTUGAL1</CUSTOMER_PART_DESC>
         <GTIN_NO xsi:nil="1"/>
         <QTY_INVOICED>10</QTY_INVOICED>
         <SALES_UNIT_MEAS>pcs</SALES_UNIT_MEAS>
         <PRICE_PER_PRICE_UNIT>95</PRICE_PER_PRICE_UNIT>
         <PRICE_TOTAL>950</PRICE_TOTAL>
         <DISCOUNT>0</DISCOUNT>
         <ADDITIONAL_DISCOUNT>0</ADDITIONAL_DISCOUNT>
         <PRICE_QTY>10</PRICE_QTY>
         <PRICE_UNIT_MEAS>pcs</PRICE_UNIT_MEAS>
         <REF_ID xsi:nil="1"/>
         <CONFIG_ID xsi:nil="1"/>
         <CONFIG_SPEC_DESC xsi:nil="1"/>
         <CONDITION_CODE xsi:nil="1"/>
         <CONDITION_CODE_DESCRIPTION xsi:nil="1"/>
         <LINE_ORDER_NO>V10780</LINE_ORDER_NO>
```

11.6.3 ENTER CUSTOMER ORDER CORRECTION INVOICES

Using the customer order flow, create a customer order correction invoice and the digital signature should be visible in the Report xml of the customer order correction invoice created in the previous step.

11.6.4 ENTER INSTANT INVOICES

Open Financials/Customer Invoice/***Instant Invoice*** page and create an instant invoice. Then process the instant invoice until the invoice status changes to **PostedAuth**. Digital signature should be visible in the Report xml of the instant invoice created.

11.6.5 ENTER CORRECTION INSTANT INVOICES

Open the ***Instant Invoice*** page, select the command **Create Correction Invoices**. To open the Correction Invoice, use the command **View Connected Invoices** and select **Correction Invoice**. Then process the invoice until the invoice status changes to **PostedAuth**.

11.6.6 ADDITIONAL INVOICE TYPES SUPPORTED FOR INVOICE E-REPORTING

In addition to the main invoice flows mentioned above, the below mentioned invoice types are also supported for invoice e-reporting.

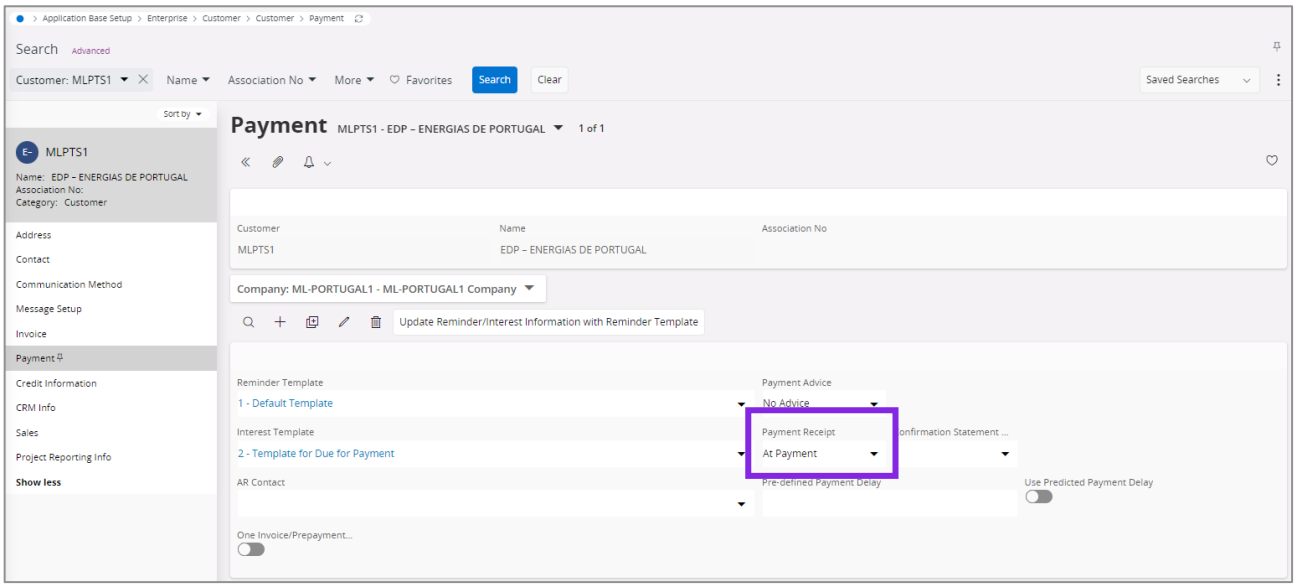
- Rebate Invoice
- Customer Order Advance Debit Invoice
- Customer Order Advance Credit Invoice
- Customer Order Collective Invoice, Debit
- Customer Order Collective Invoice, Credit
- Customer Order Collective Correction Invoice
- Customer Interest Invoice
- Project Invoice
- Credit Instant Invoice

11.7 Enter Customer Payment Receipts

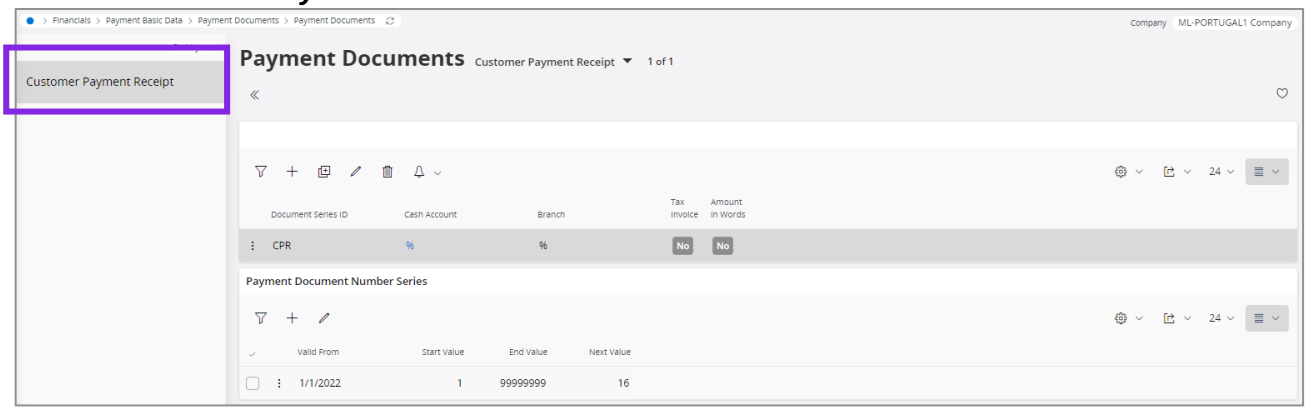
Customer payment receipts needs to be communicated through the Invoice e-Reporting xml file. For every payment done by a customer, a customer receipt needs to be added to the Invoice e-Reporting xml file with reference to the documents that are being paid.

To create a payment receipt, these basic data need to be set-up in the application:

- **At Payment** should be selected for the Customer in the **Payment** tab.



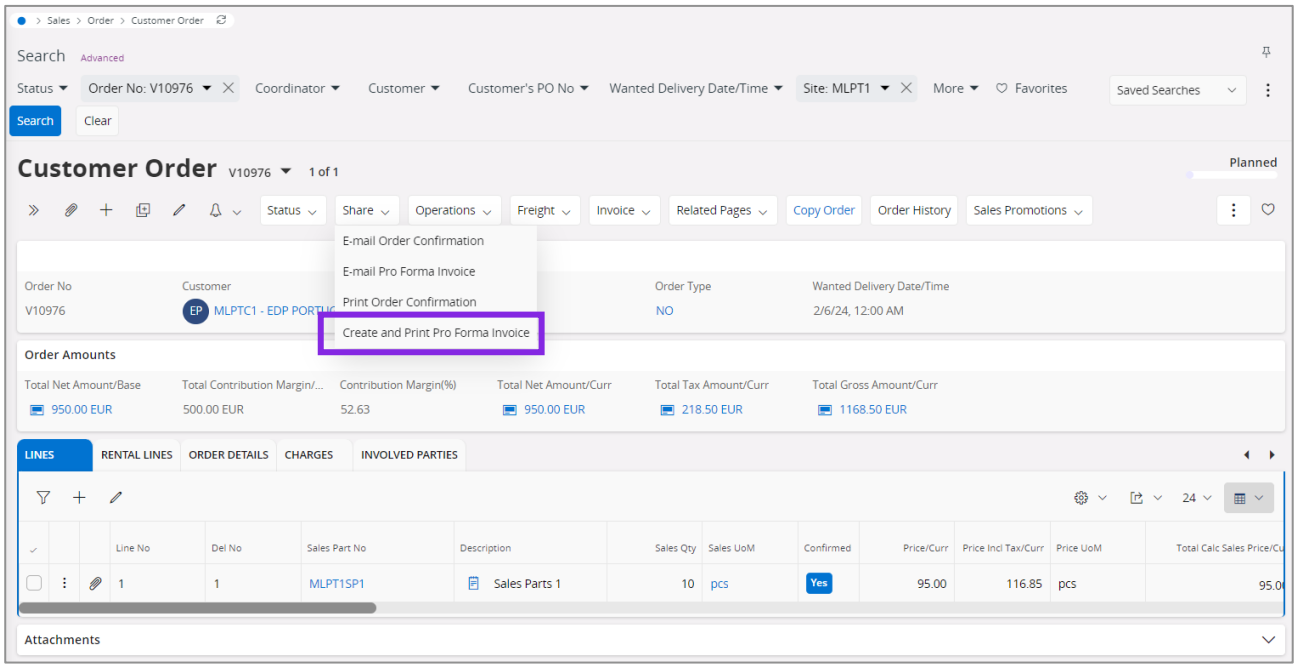
- Define a Customer Payment Receipt and a Payment Document Number Series in Payment Basic Data/***Payment Documents***.



- Create a customer payment, the receipt will be created when approving the payment.

11.8 Enter Pro Forma Invoices

Pro Forma Invoices printed from Customer Order needs to be communicated through the Invoice e-Reporting xml file. Pro Forma Invoices are reported in Working Documents section. To create a Pro Forma Invoice, open Sales/Order/***Customer Order*** page and create a customer order. Then use the command **Create and Print Pro Forma Invoice** to print and create the Pro Forma Invoice.



11.9 Update General Ledger

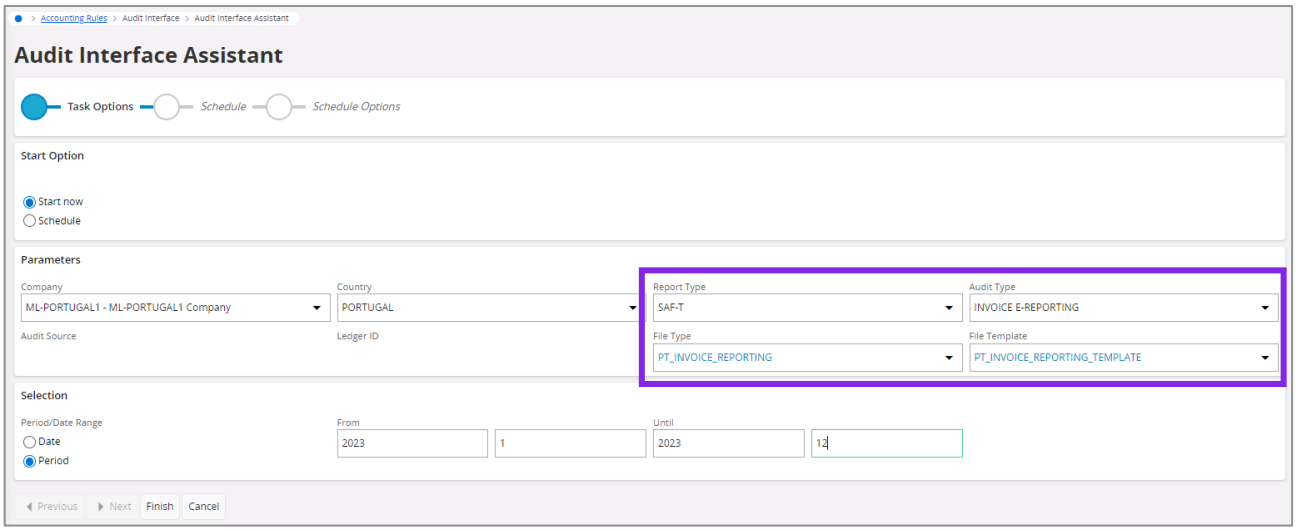
Once all the customer invoice and payment receipts are entered into IFS Cloud, user should update the posted transactions/vouchers to General Ledger before creating the Invoice e-Reporting xml file.

11.10 Create Invoice e-Reporting XML File

Here are the steps to create Invoice e-Reporting xml file:

1. Enter basic data such as audit file tax info, audit file basic data etc.
2. Create billing/invoicing records such as Instant Invoices, Customer Order Invoices, Project Invoices, Interest Invoices, Advance Invoices etc. for a selected period and post the vouchers to GL.
3. Create payment receipts for a selected period and post the vouchers to GL.
4. Open the ***Audit Interface Assistant*** page.
5. Select how do you want to generate the Invoice e-Reporting xml file. Two process options are available. You can select the radio button either **Start Now** or **Schedule** as the process option.
6. In Parameters, check whether following data are available,
    a. Default company will be fetched to the **Company** field. But if required you can change the company using the drop down.
    b. Country = Portugal
    c. Report Type = SAF-T
    d. Audit Type = INVOICE E-REPORTING (Use the drop-down to change the audit type)
    e. File Type = PT_INVOICE_REPORTING
    f. File Template = PT_INVOICE_REPORTING_TEMPLATE
    g. Enter the period or date range as selection criteria.

7. For Invoice e-Reporting xml file generation, once you enter the required data then the **Finish** button is enabled.



11.11 DATA MAPPING OF INVOICE E-REPORTING FILE

Please refer chapter for Annexures to view the mapping of IFS data to XML tags.

11.12 WITHHOLDING TAX IN INVOICE E-REPORTING FILE

The Customers could be connected to Withholding tax as per the core IFS functionality and the invoices could be generated with Withholding Tax. If the invoice contains Withholding Tax, the amount will be included in the Invoice e-Reporting xml.

Withholding Tax information will be added to Invoice e-Reporting xml file under the Sales Invoice section in the tag named as **WithholdingTaxAmount** after the tag **<DocumentTotals>**.

11.13 **Delimitations**

Working documents section of Invoice e-Reporting file; We have only supported working document type Pro Forma Invoice, printed from Customer Order.

12 Communication of Delivery Documents using SAF-T format file

12.1 Overview Legal Requirement

Transport (following: Delivery) e-Reporting using SAF-T format file describes the procedures and requirements for the communication of data from transport documents (e.g. delivery notes, transport delivery notes etc.) to the tax and customs authority, hereinafter referred to as AT.

These requirements are based on the legal announcements from the Portuguese Government:

- Ordinance No. 321-A/2007, March 26th
- Ordinance No. 302-/2016, Dec 2nd (http://info.portaldasfinancas.gov.pt/pt/docs/Portug_tax_system/Documents/Ordinance_No_302_2016_of_the_2nd_December.pdf)

According to Portuguese legislation described above, VAT taxpayers must notify the AT of the transport documents generated prior to the movement of goods as described below;

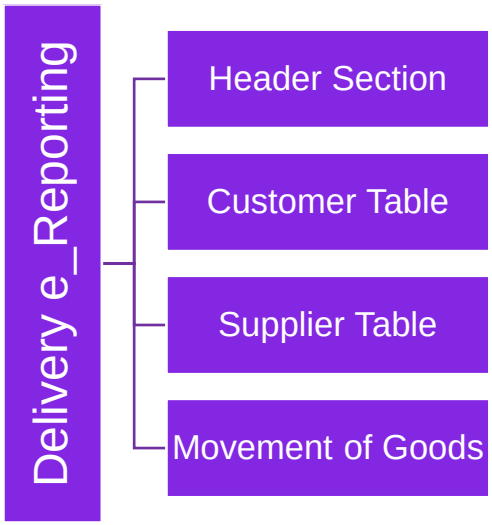
- Exporting the SAFT-PT format xml file through a certified solution (for example: IFS Applications), uploading it through the website application in the Finance Portal.

For file optimization purposes, this file should only contain:

- Delivery documents that have not yet been sent - without a document identification code assigned by the TA;
- Delivery documents with transport start date between start date and end date of file period (Year, Month, Day);
- Customers and suppliers referenced in the Goods Movement Documents (leaving out those who did not move goods in that period);

12.2 File Structure Overview of Transport e-Reporting File

The XML file for this purpose must contain the following SAF-T (PT) tables and their elements defined in the following data structure.



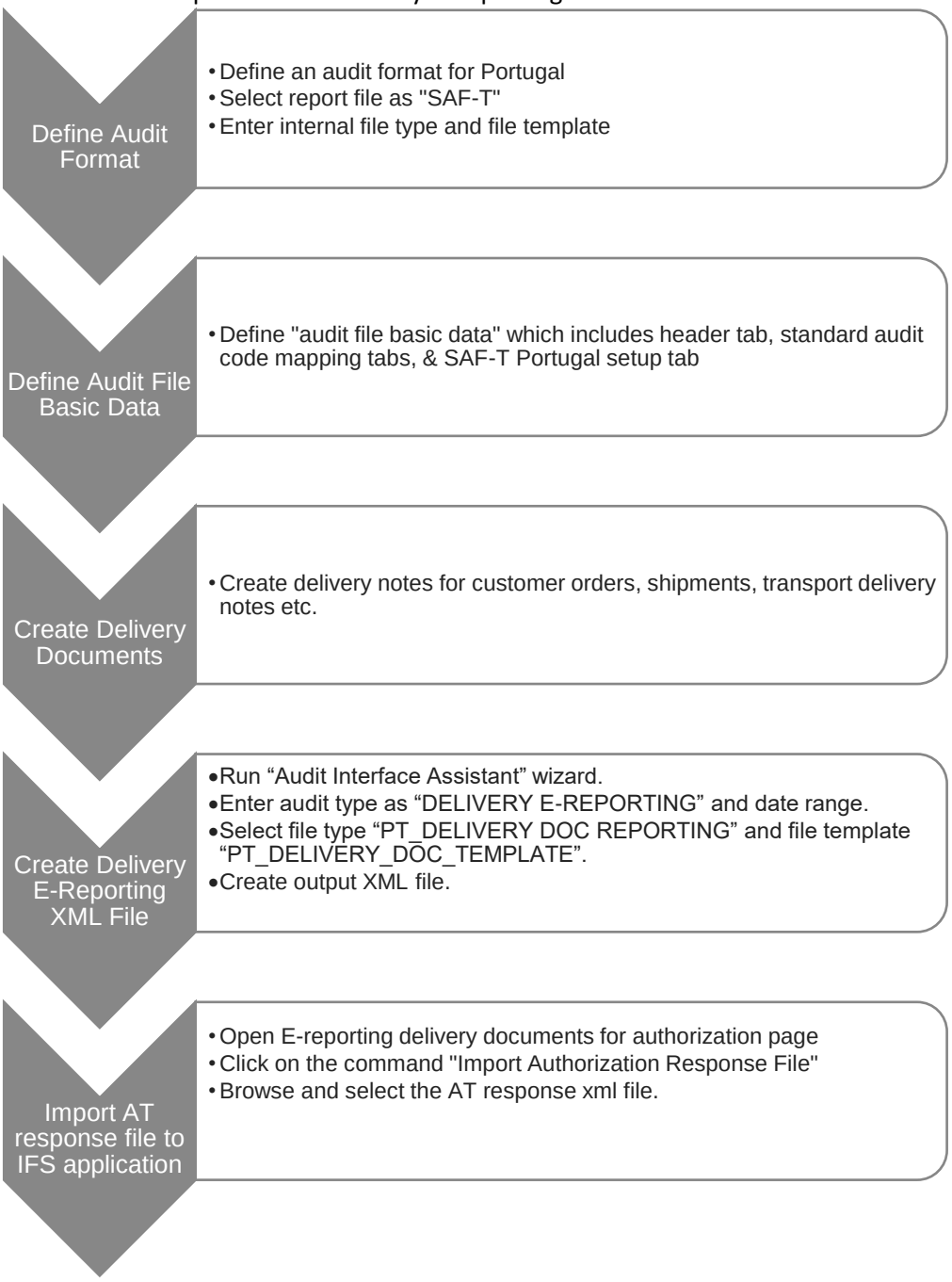
12.3 **Solution – Delivery e-Reporting File**

The Delivery e-Reporting solution for Portugal has been developed based on the IFS Core functionality - “Audit Interface” which will enable the user to create and save the Delivery e-Reporting XML file.

To support the Delivery e-Reporting requirements for Portugal, the following has been done:

1. In *Audit File Basic Data* page, a new tab *SAF-T Portugal Setup* has been added to handle SAF-T Portugal specific data.
2. In *Audit Interface Assistant* new **Audit Type** *DELIVERY E-REPORTING* has been added to select relevant SAF-T report**.**
3. New external file type - *PT_DELIVERY_DOC_REPORTING* and file template - *PT_DELIVERY_DOC_TEMPLATE* was added to support the Transport e-Reporting report creation.
4. In *Site > Warehouse Management* the “**Manual**” communication of Delivery Documents must be selected.
5. New context menu **Import AT Response File** has been added to the *E-Reporting of Delivery Documents for Authorization* page

Below are the steps to create Delivery e-Reporting xml file



12.4 **Prerequisites**

Following prerequisites should be met to generate Delivery e-Reporting xml file for auditing purposes:

- The company must be set-up to use Portugal localization, see chapter Company Set up and the localization functionality “*Standard Audit File for Tax Purposes - Portugal (SAF-T PT)*” and “*Communication of Delivery Documents*” must be enabled on the Company/Localization Control Center tab.
- By default, SAF-T for Portugal is a mandatory functionality and therefore cannot be edited.

- By default, Communication of Delivery Documents for Portugal is a mandatory functionality and therefore cannot be edited.
- It is recommended to create the company using Portuguese Standard Template (STD-PT).

12.5 Define Audit Format

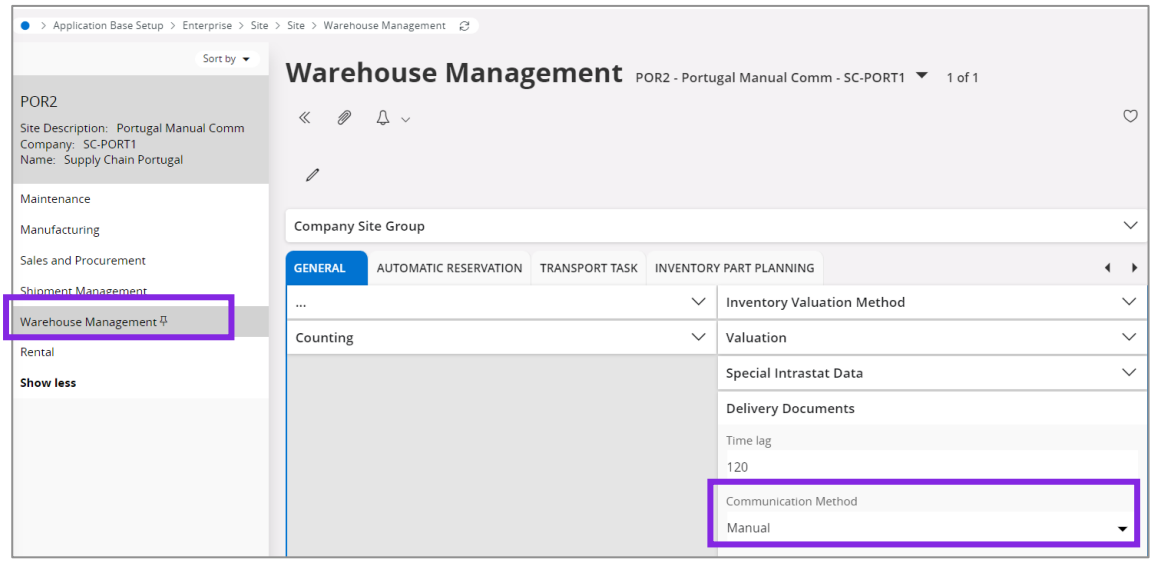
To generate the Delivery e-Reporting xml report for Portugal the below mentioned basic data need to be defined:

- Open *Accounting Rules/Audit Interface/Basic Data/Audit Formats* page and enter the below information.
- Create a new record and enter country as Portugal.
- Select the Report Type as “SAF-T” from the drop-down menu option.
- Finally select the external File Type as PT_DELIVERY_DOC_REPORTING and File Template ID as PT_DELIVERY_DOC_TEMPLATE using the list of values.
  How the data is fetched, and in which order it is presented in xml file is determined based on the file type and file template ID.

12.6 Define Audit File Basic Data

Basic data required for Audit File Basic Data to generate Delivery e-Reporting xml file is the same basic data setup needed for SAF-T PT file creation. Therefore, please refer the chapter Define Audit File Basic Data for more information.

For selecting the appropriate communication method for delivery documents navigate to the *Site* page and query for the site which is created for Portugal. Select *Warehouse Management > General* subtab. Click the dropdown menu of **Communication Method** field under “Delivery Documents” section. Select the value as “**Manual**” as the below image.

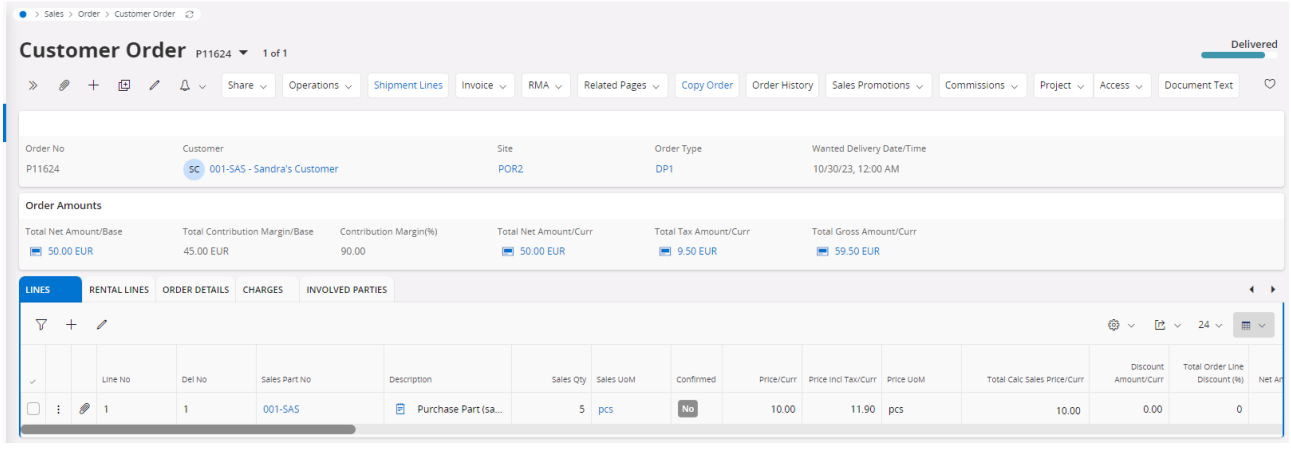


12.7 Create Delivery Documents

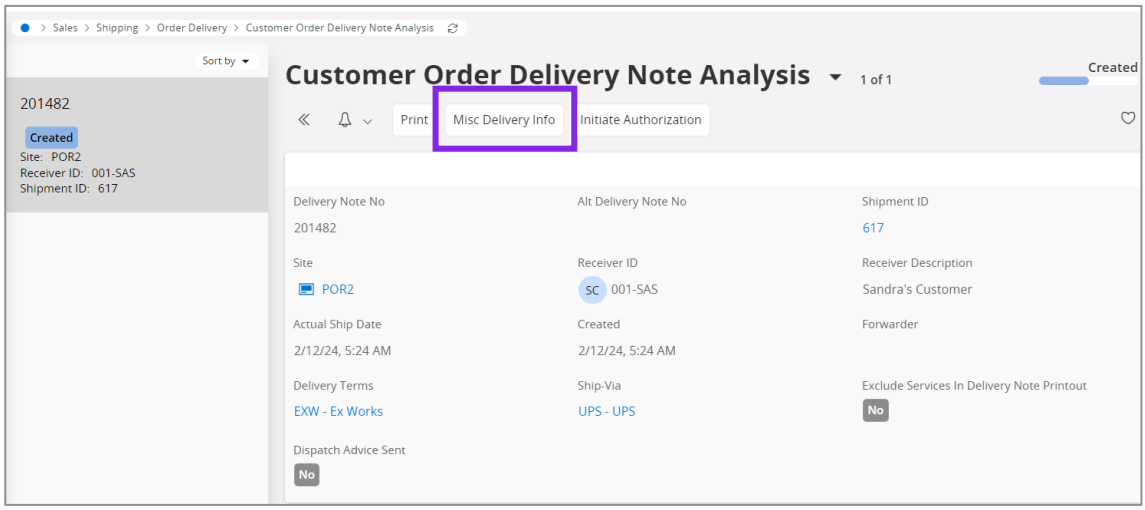
Delivery documents that are reported to authorities (AT) using SAF-T format file must have the digital signature on each delivery note created from IFS Applications. To support this requirement below mentioned delivery notes can be reported to AT using SAF-T format file.

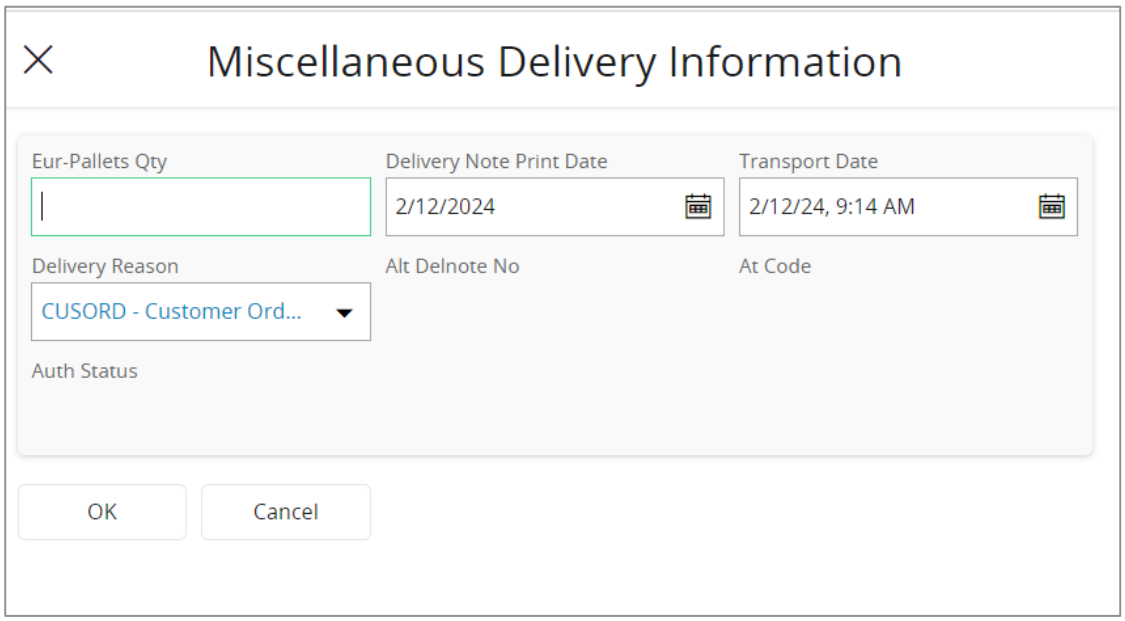
12.7.1 CREATE CUSTOMER ORDER DELIVERY NOTES

Navigate to the customer order page and create a customer order. Process the customer order flow until delivered.



Navigate to the Customer Order Delivery Note Analysis page and query for the delivery note. Under Misc Delivery Info further information like Delivery Reason, Transport Date, etc. can be found and adjusted.

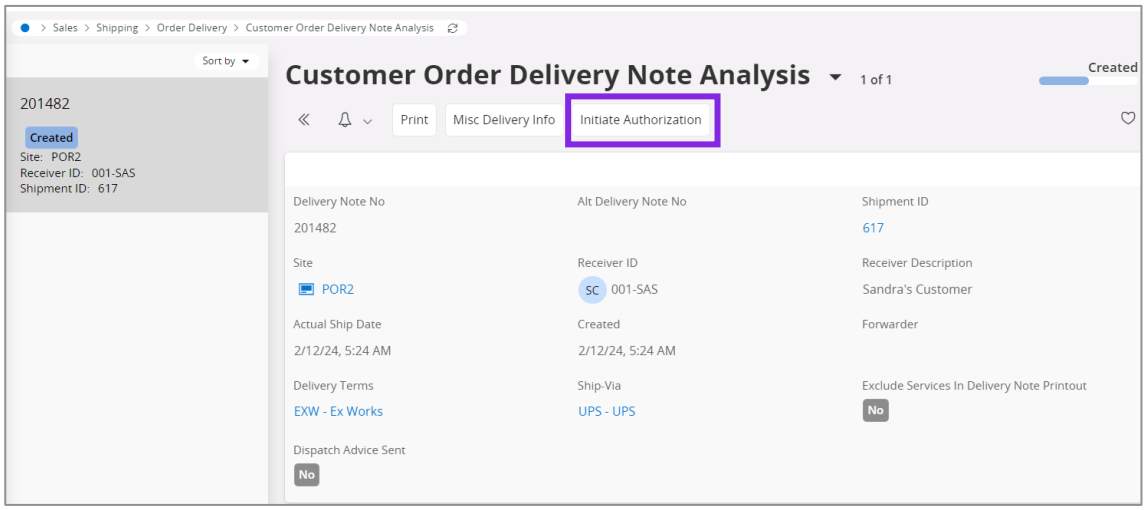


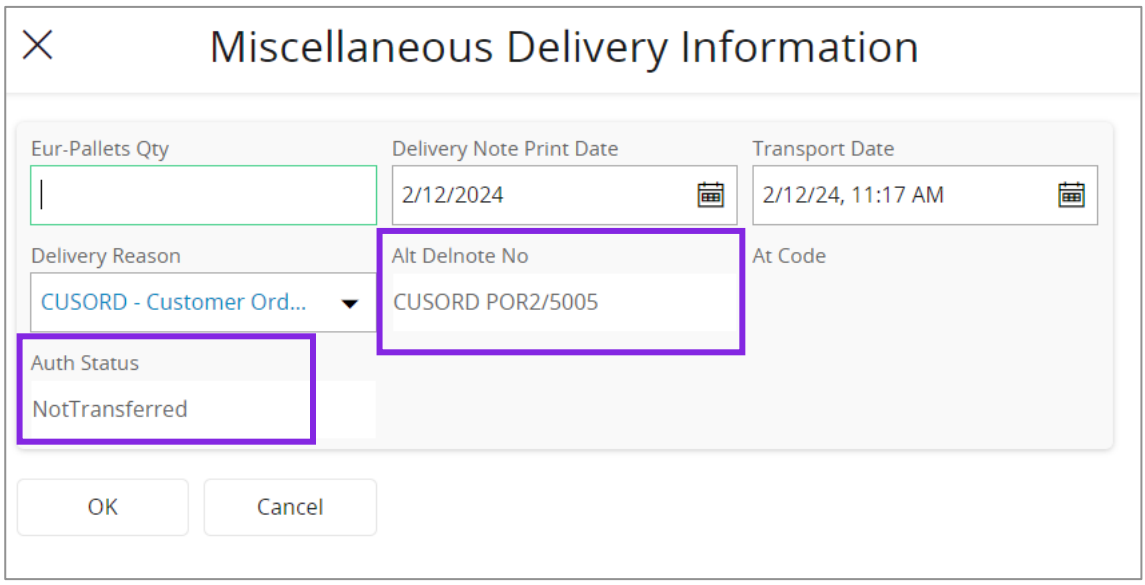


Proceed with the “Initiate Authorization” command.

As a result of this action:

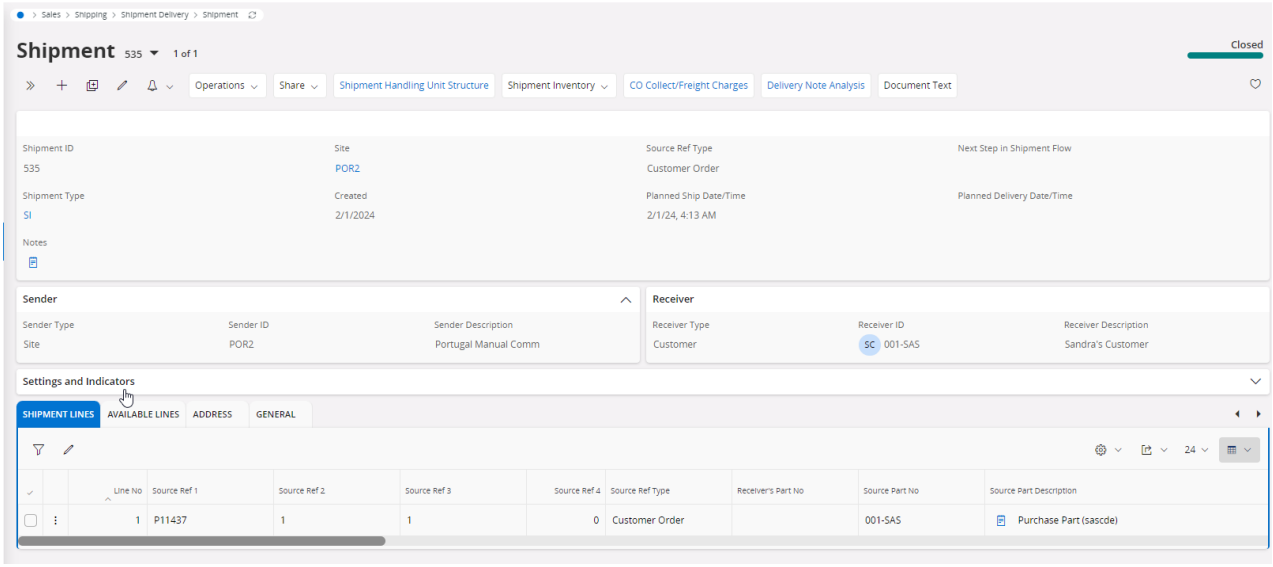
1. The Alt Delivery Note No will be created according to the set up (refer to chapter Classification of Delivery Reasons)
2. A new record will be added to the table in *E-Reporting of Delivery Documents for Authorization* page.
3. Authorization Status will be set to **NotTransferred.**



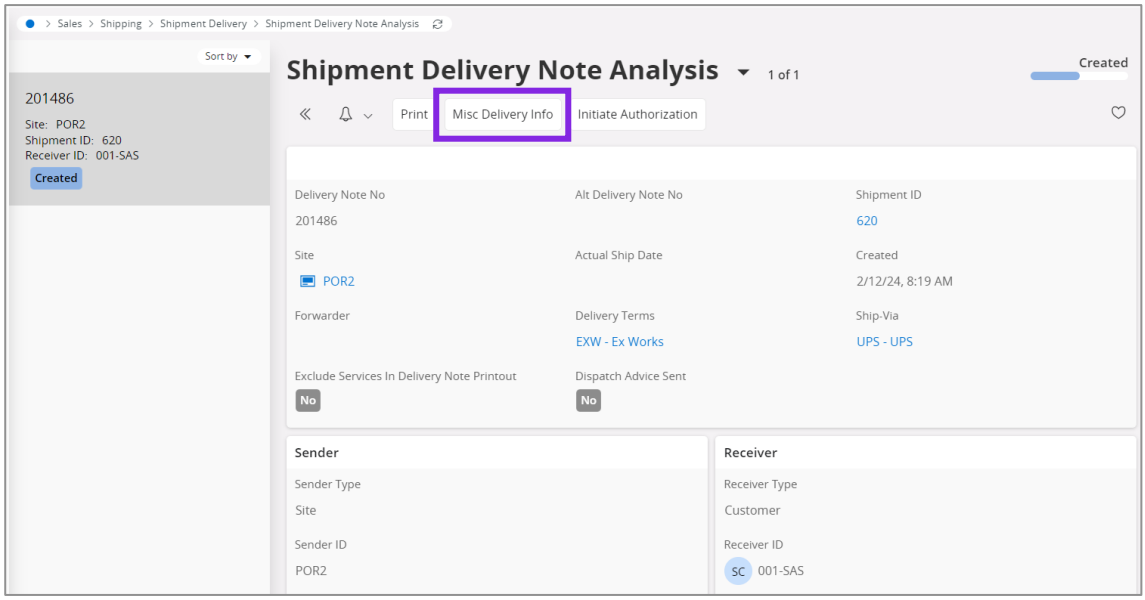


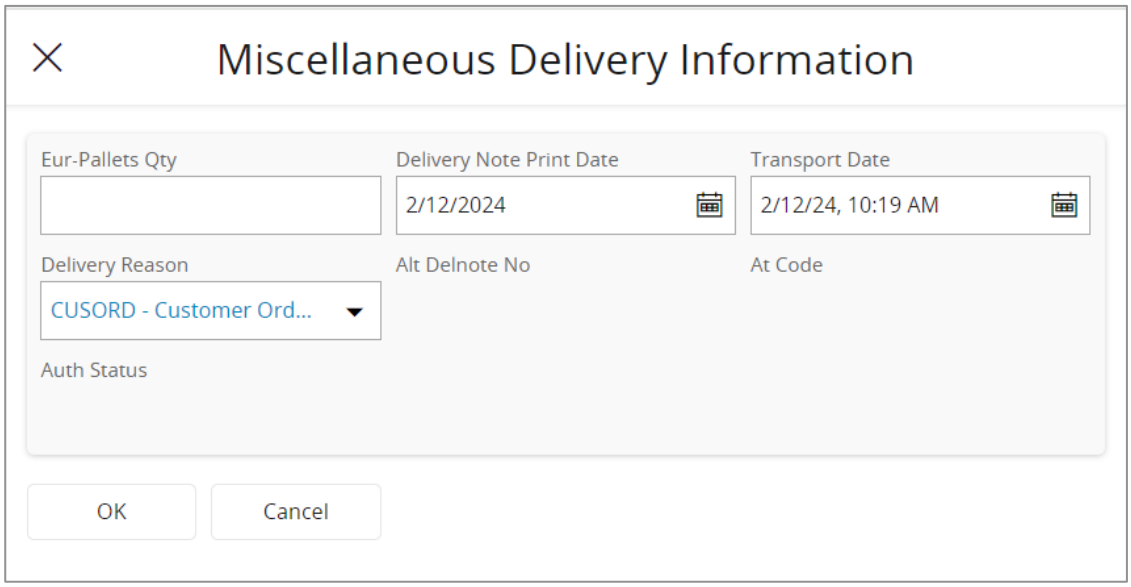
12.7.2 CREATE SHIPMENT DELIVERY NOTES

Navigate to the shipment page and connect an available order line to the shipment. Process the shipment until status is delivered or closed.



Navigate to the *Shipment Delivery Note Analysis* page and query for the shipment delivery note number.
Under **Misc Delivery Info** further information like Delivery Reason, Transport Date can be found and adjusted.

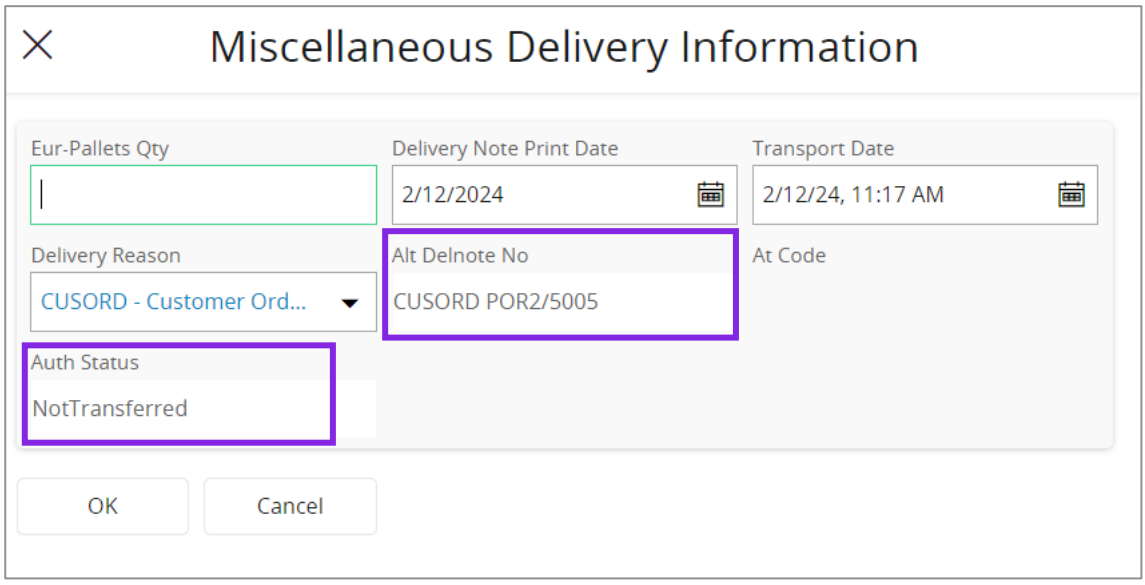




Proceed with the “Initiate Authorization” command.

As a result of this action:

1. The Alt Delivery Note No will be created according to the set up (refer to chapter Classification of Delivery Reasons)
2. A new record will be added to the table in *E-Reporting of Delivery Documents for Authorization* page
3. Authorization Status will be set to **NotTransferred.**



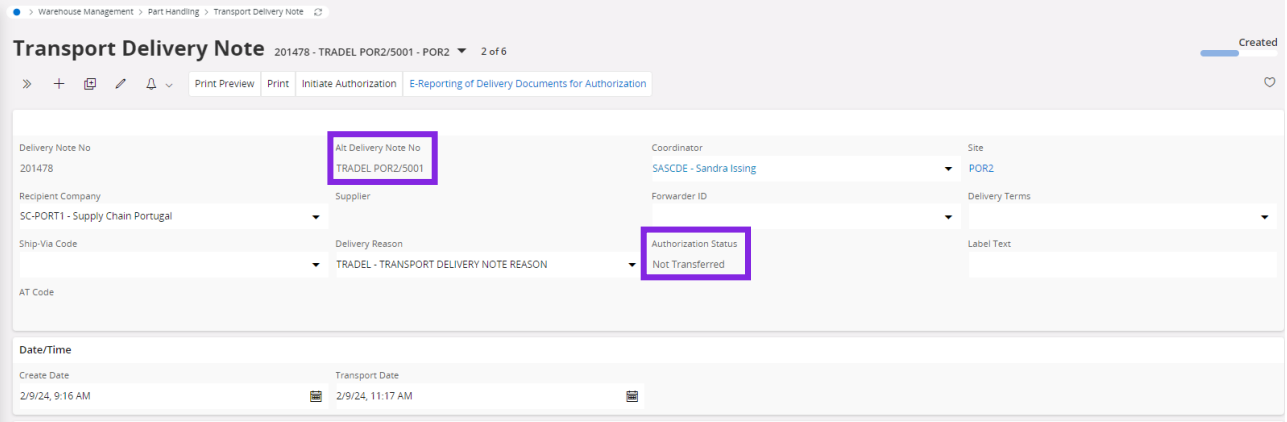
12.7.3 CREATE TRANSPORT DELIVERY NOTES

Navigate to the Transport Delivery Note page and create a new transport delivery note, connect transaction(s).

Proceed with the “Initiate Authorization” command.

As a result of this action:

1. The Alt Delivery Note No will be created according to the set up (refer to chapter Classification of Delivery Reasons)
2. A new record will be added to the table in *E-Reporting of Delivery Documents for Authorization* page
3. Authorization Status will be set to **NotTransferred.**



12.8 **Create SAF-T File**

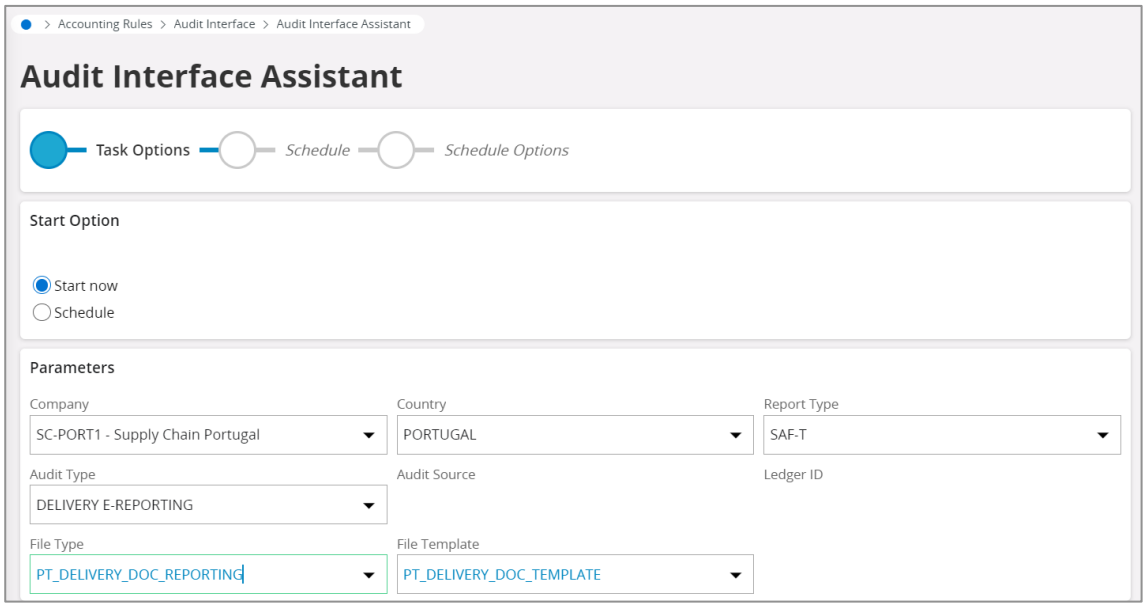
User can create the relevant SAF-T file in 2 ways:

1. Create SAF-T file via AUDIT Interface Assist selecting date range (online).
2. Create SAF-T file via AUDIT Interface Assist as scheduled task.

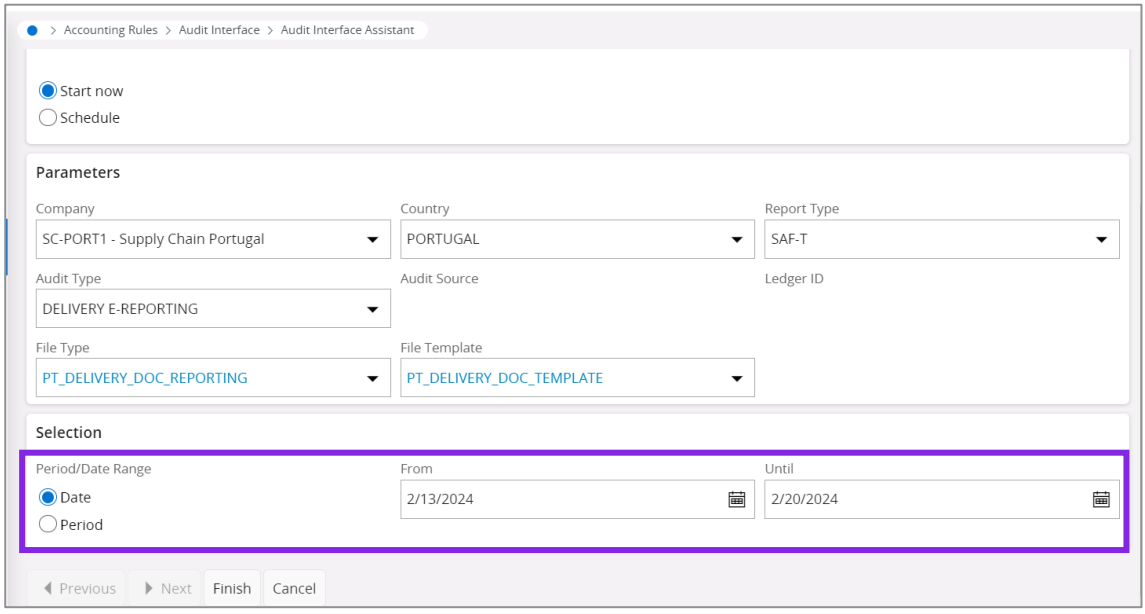
1. <u>Create SAF-T file via AUDIT Interface Assist selecting date range.</u>

Follow below steps to create SAF-T file.

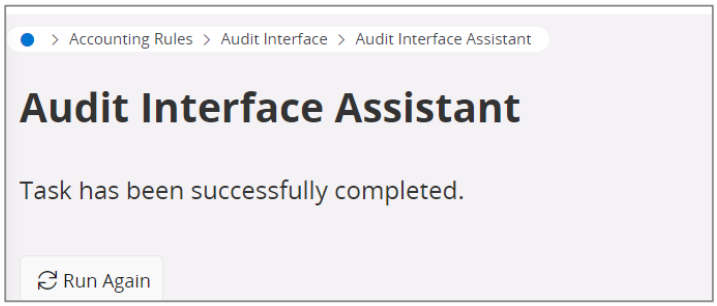
1. Navigate to "Accounting Rules → Audit Interface → Audit Interface Assistant".
2. Select the start option as “Start Now”.
3. Select below options under Parameters Tab
   - Company = Portugal Country Solution Enabled Company
   - Country = Portugal
   - Report Type = SAF-T
   - Audit Type = DELIVERY E-REPORTING
   - File Type = PT_DELIVERY_DOC_REPORTING
   - File Template = PT_DELIVERY_DOC_TEMPLATE



4. Select the date range that want to create XML file and click “Finish” command.



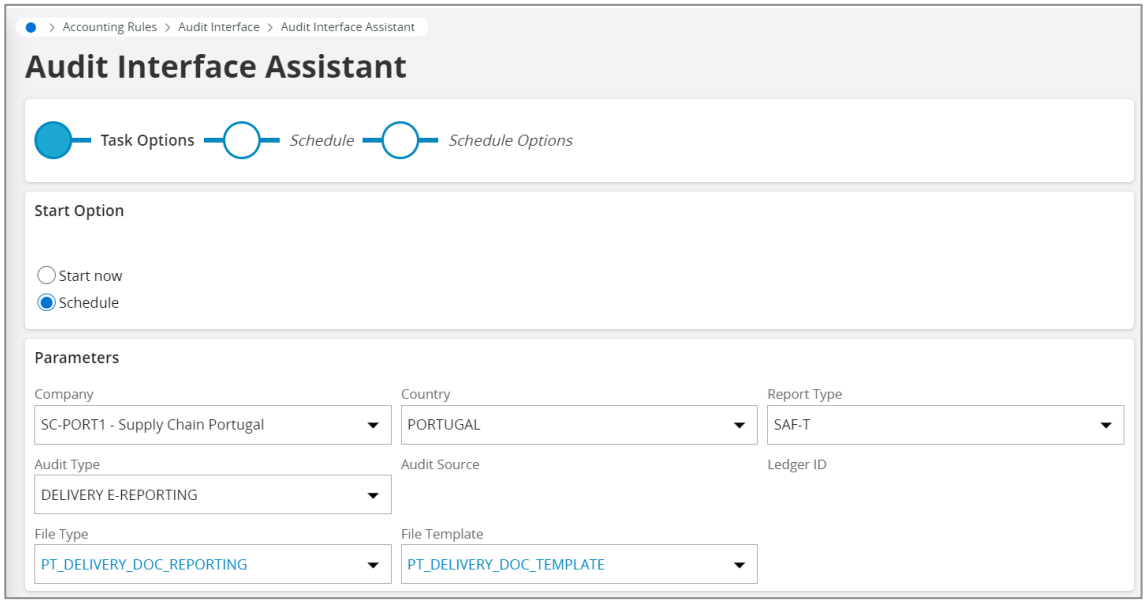
Once SAFT-T file is created and downloaded successfully, the below message will be shown.



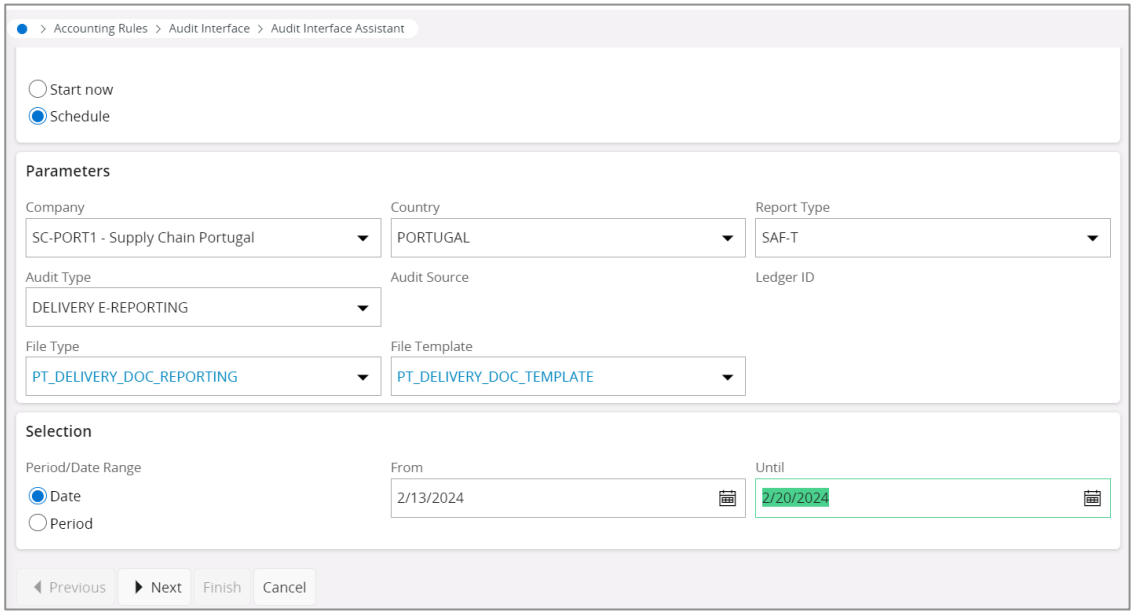
2. Create SAF-T file via AUDIT Interface Assist as scheduled task.

Follow below steps to create SAF-T file:

1. Navigate to "Accounting Rules → Audit Interface → Audit Interface Assistant".
2. Select the start option as “Schedule”.
3. Select below options under Parameters Tab
   - Company = Portugal Country Solution Enabled Company
   - Country = Portugal
   - Report Type = SAF-T
   - Audit Type = DELIVERY E-REPORTING
   - File Type = PT_DELIVERY_DOC_REPORTING
   - File Template = PT_DELIVERY_DOC_TEMPLATE

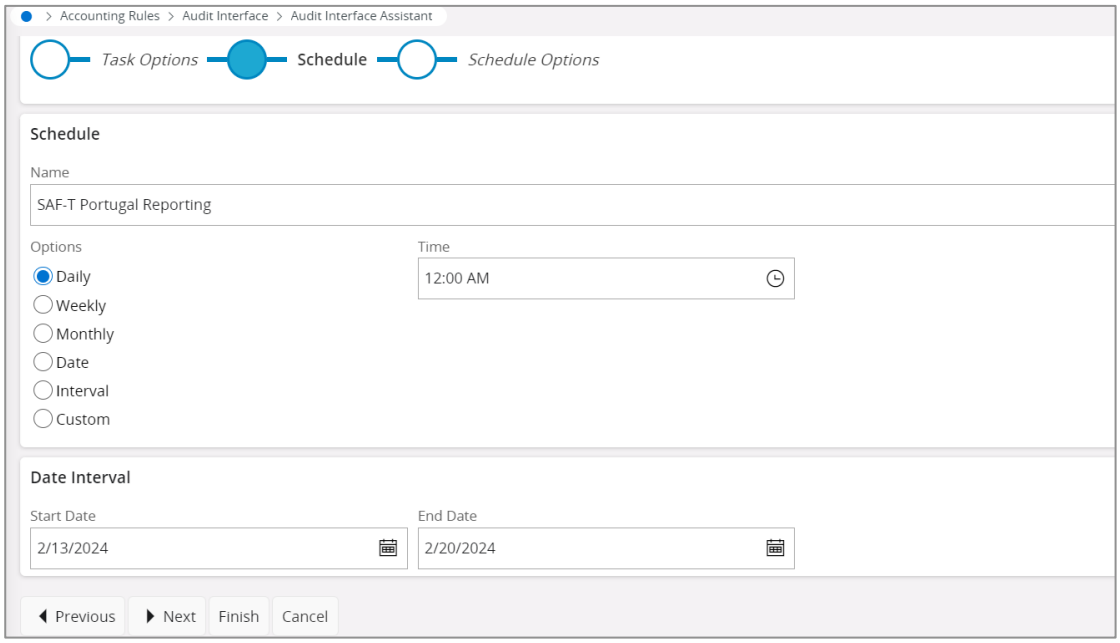


4. Select the date range that want to create XML file and click “Next” command.

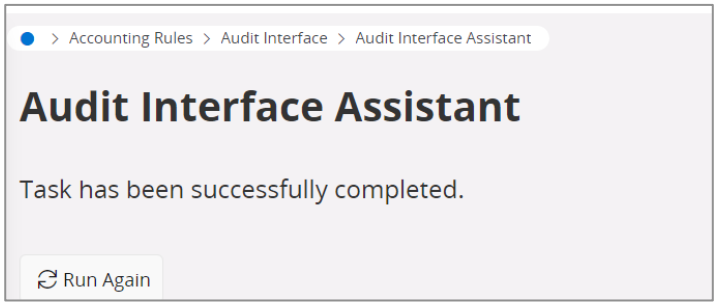


5. Give below details under schedule and then click “Finish” command.
   - Option

- Time
- Start Date
- End Date



Once SAFT-T file is created and downloaded successfully, the below message will be shown.



XML file contains the data which are in between the date range entered, and the delivery note details which don't have AT codes assigned.

The authorization status of the delivery documents which are included in the generated XML file will be changed from *NotTransferred* to "**Transferred**" in *E-Reporting of Delivery Documents for Authorization* page as well as the delivery note analysis pages of customer order, shipment and transport delivery note.

12.9 Import AT Response File to IFS Applications

12.9.1 UPLOAD OUTPUT XML FILE TO AT AND DOWNLOAD AT RESPONSE

Once the xml file is created from audit interface assistant, user must log into AT Finance Portal and manually upload the extracted SAF-T format file. Subsequently, the file will be processed by the AT and, if the contents of this file are valid, all the elements of the delivery documents will be processed, which will be integrated in the database of delivery documents for the purposes determined by law.

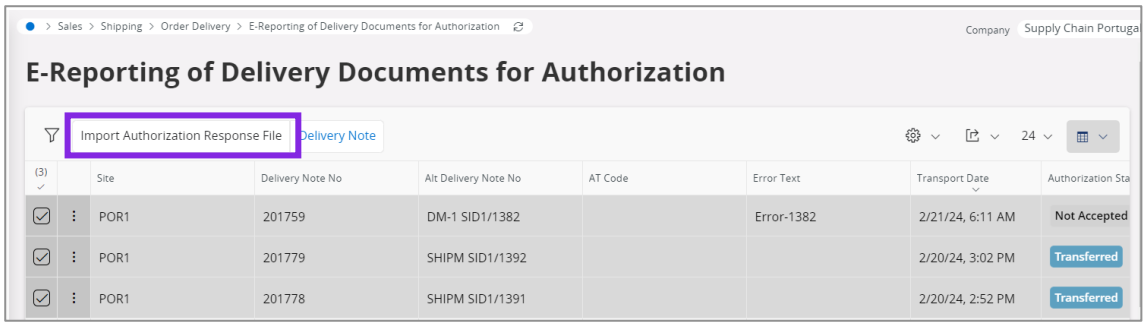
In response user will receive a file containing the AT identification codes assigned to each valid document and with validation messages for those that were not accepted the reason for rejection.

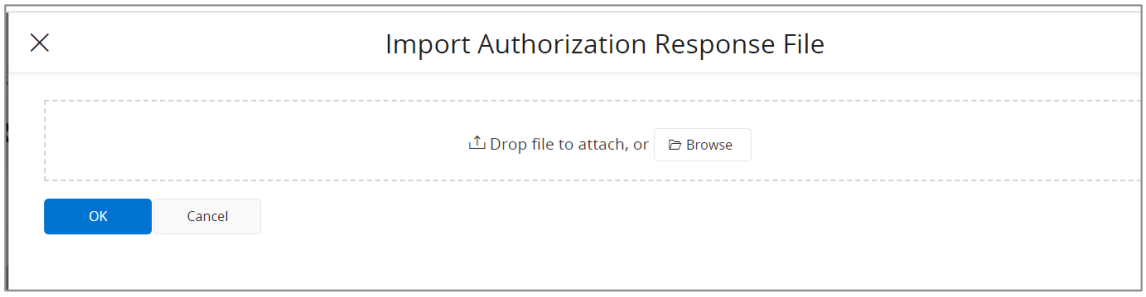
Note: The file upload procedure and steps associated with downloading the AT response is a total manual procedure and thus the user must take the fully responsibility of that. In other words, IFS Applications does not cover any scope of the above-mentioned process.

12.9.2 IMPORT AT RESPONSE FILE TO IFS APPLICATIONS

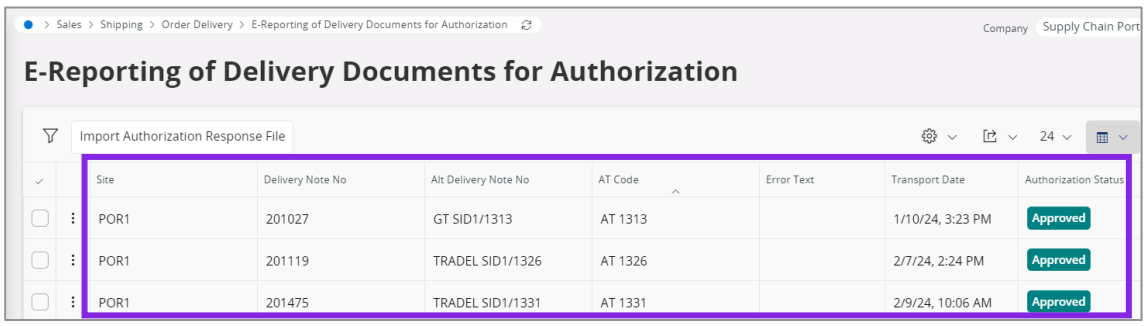
When the AT response file is downloaded from the AT Finance portal then the next step is to import that xml response file into IFS Applications. This AT response file contains individual AT codes for all the valid delivery documents included in the xml file which was uploaded to the AT portal.

Navigate to the *E-Reporting of Delivery Documents for Authorization* page. **Import Authorization Response File** command will be available in the header level. Select the delivery note numbers which need to get AT code and then click the command **Import Authorization Response File**.





Based on the above image, user can browse for the relevant file. Once the file is imported into IFS Applications the AT Code field of respective delivery document number get automatically updated on the *E-Reporting Delivery Documents for Authorization* page as shown below. And the authorization status is updated as **Approved**.



12.10 Data Mapping of Delivery e-Reporting File

Please refer chapter 26 Appendix to view the mapping of IFS data to XML tags.

12.11 Delimitations

- When user execute the function Import Authorization Response File, only the **AT Code** field in *E-Reporting Delivery Documents for Authorization* page is updated. It has been decided not to implement any functionality for the error code handling of AT Response xml file due to lack of information about the procedure. Hence, as a result once the response xml file is imported into the IFS applications the **Error Text** field is not updated. Furthermore, current Portuguese local solution does not support error code handling of AT Response xml file.
- No part transactions are not handled in the XML.
- This solution does not cover Project Deliverables shipments

13 COPE Report

13.1 Overview Legal Requirement

COPE – "*Communication of the Operations and Positions with Exterior*"

According to the law of Portugal, all external transactions performed by the entity on its own should be communicated to the Portugal Central Bank, with the exception of transactions related to travel, transport and accommodation expenses which are ancillary to the activity carried out by resident entities.

Hence, communication includes transactions mediated by the resident banking system, those conducted directly with non-resident entities through external accounts or clearing accounts, and transactions within the scope of current accounts.

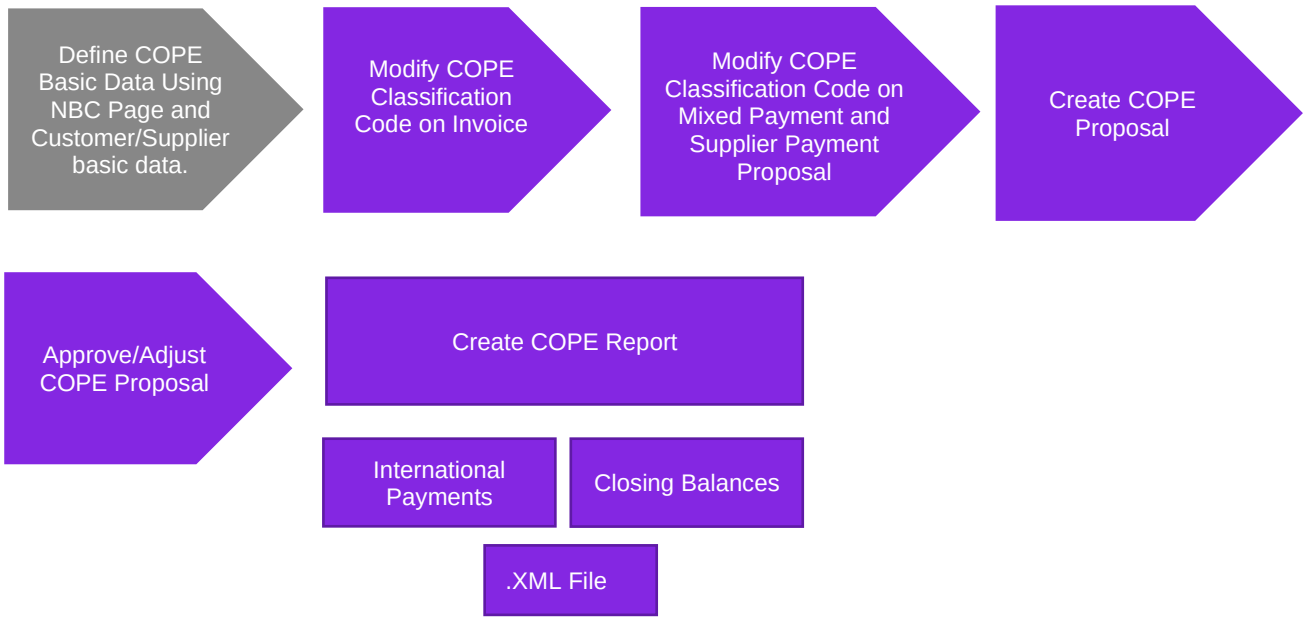
Threshold for this reporting is, conducting external economic or financial transactions or foreign exchange operations exceeding a total annual amount of €100,000.

Information should be reported via electronic transmission, XML to the Portuguese Central bank.

These requirements are based on instructions from Portuguese Central Bank (Banco de Portugal)

- Instruction nº 27/2012 of 17th September 2012
- Instruction nº 56/2012 of 28th December 2012
- Instruction nº 3/2013 of 27th February 2013

13.2 Process Overview



13.3 Solution Overview

To comply with the above requirements followings were newly added,

- New localization functionality has been added to the Portugal Localization to activate **COPE Reporting.**
- Define basic data,

  - Define COPE classification codes using the ***National Bank Codes*** (NBC) page.

  Note: This is one of the main changes that has been implemented when moving from APP10 GET to Cloud. In Cloud the user will have to define the COPE classification codes using ***National Bank Codes*** page.

  - Connect COPE classification codes to Customers/Suppliers.

  - Define relationship between the reporting entity and customer/supplier by voting share percentage, using Customer/Supplier basic data fields. This is to facilitate additional COPE codes in **COPE Proposal - Closing Balances.** This is explained further in the next chapter.
- View, Enter or Modify COPE classification codes in invoice level.

  - Fetch COPE classification codes to Invoice from Customer/Supplier level.

  - Enter and Modify COPE classification codes on Invoice.
- View or Enter Cope classification codes in Mixed Payment Level.

  - Fetch COPE classification code from Invoice to Mixed Payment transactions.

  -Enter COPE classification code to payment specific transactions in Mixed Payment (POA/PIA/ Bank fee/ Advance Payments and Cash Transfer).
- Create COPE Proposal.

  -Automatically Generate **Customer/Supplier Open Balance History** and fetch **Customer/Supplier Open Balance History** details to COPE Proposal.

  -Fetch **External Transactions** during the period to COPE Proposal.
- Adjust COPE Proposal.
- Approve Cope Proposal.
- Create Cope Report.
  Extract data from COPE Proposal and create a xml file to be reported.

13.4 Prerequisites

The company must be set-up to use Portugal localization, see chapter Company Set up, and the Localization Control Center (LCC) parameter **COPE Reporting** must be enabled.

13.5 Define Basic Data

13.5.1 COPE CLASSIFICATION CODE RELATED BASIC DATA

The statistical classification code (SCC) that should be used in the communication of external transactions and positions should follow the guidelines prescribed in the government published document, “Statistics on External Transactions and Positions”, “Manual of Procedures”.

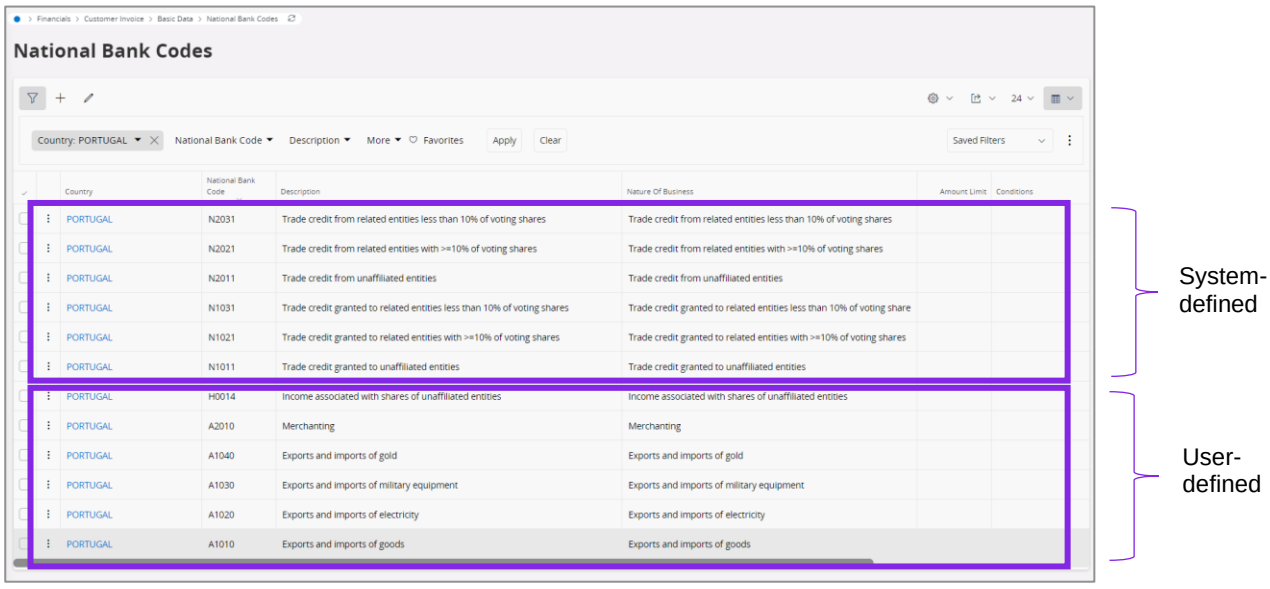
Once the user identifies the codes that needs to be used in the business organization, the user will then need to define these codes using the following page which is already available in the IFS core functionality,
National Bank Codes (Financials/Customer Invoice or Supplier Invoice/ Basic data/ National Bank Codes)

Following six COPE classification codes which are used in reporting closing balances in COPE Report will be available as system defined. These COPE codes are defined based on the relationship between the reporting company and the customer/supplier.

N1011 - Trade credit granted to unaffiliated entities
N2011 - Trade credit from unaffiliated entities
N1021 - Trade credit granted to related entities with >=10% of voting shares
N1031 - Trade credit granted to related entities less than 10% of voting shares
N2021 - Trade credit from related entities with >=10% of voting shares
N2031 - Trade credit from related entities less than 10% of voting shares

Apart from these COPE codes, the user identified COPE codes along with the description can be manually defined by selecting Portugal as the country. The user is advised to fill the **Nature of Business** column with the same description, as this will help to view the COPE code description clearly along with the COPE code, in invoice and payment level.

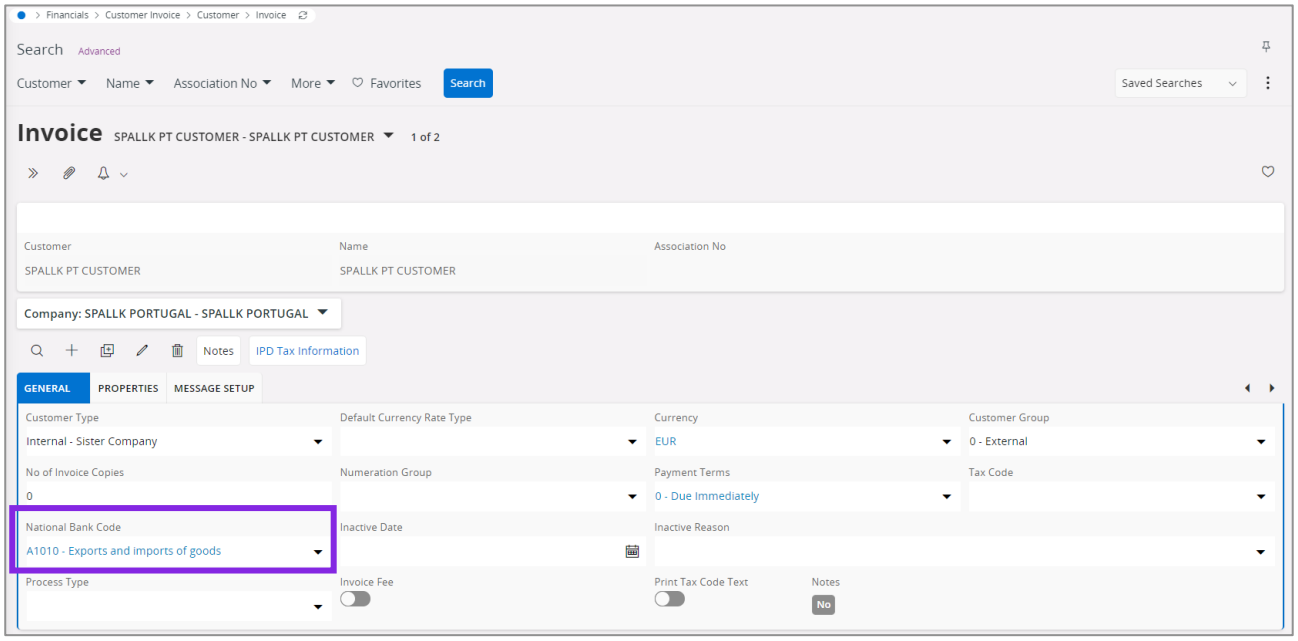
System defined and User defined COPE classification codes.



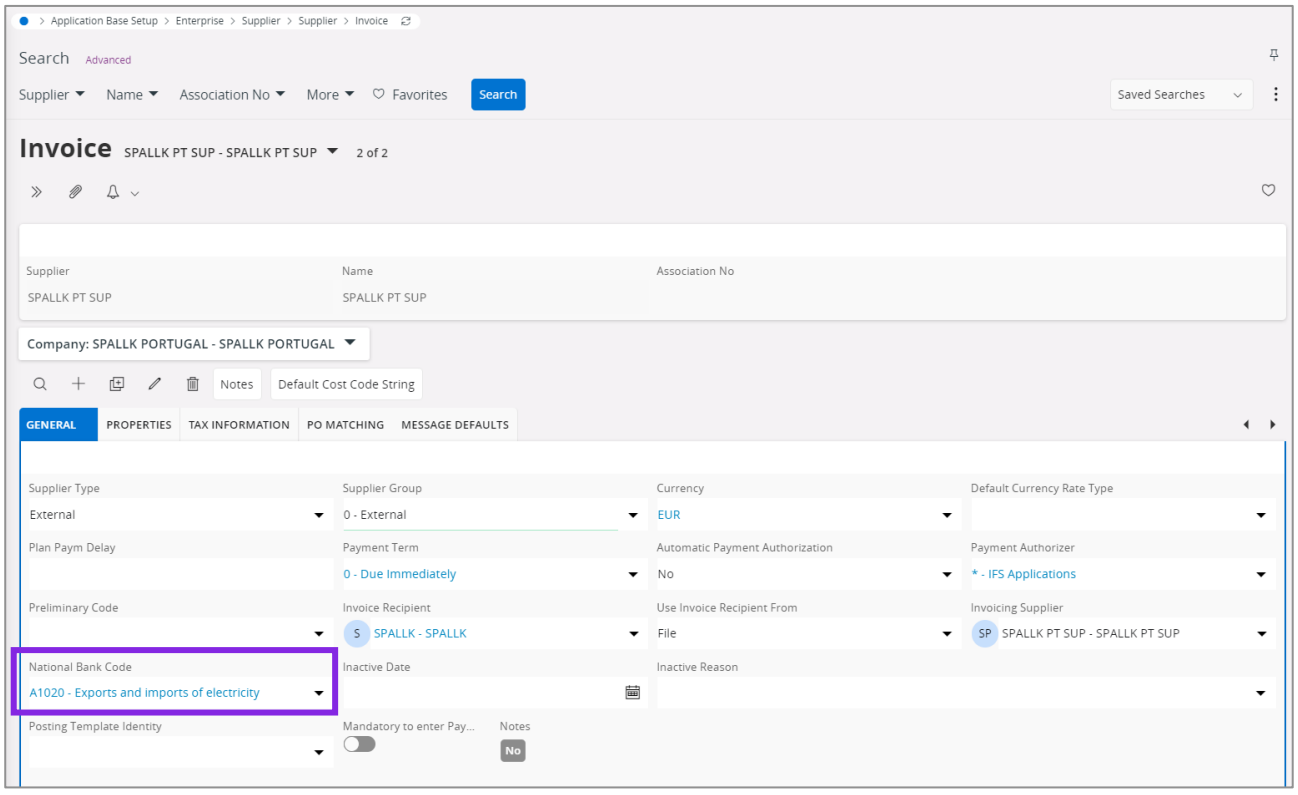
13.5.2 CONNECT COPE CLASSIFICATION CODES TO CUSTOMER/SUPPLIER

Connect above defined COPE classification codes relevant to customer and supplier in Customer/Supplier basic data. These are the default Cope codes to be used in invoicing which is explained in the next chapter.

COPE classification codes in Customer



COPE classification codes in Supplier



13.5.3 DEFINE THE RELATIONSHIP BETWEEN THE REPORTING ENTIRY AND CUSTOMER/SUPPLIER BASED ON VOTING SHARE PERCENTAGE

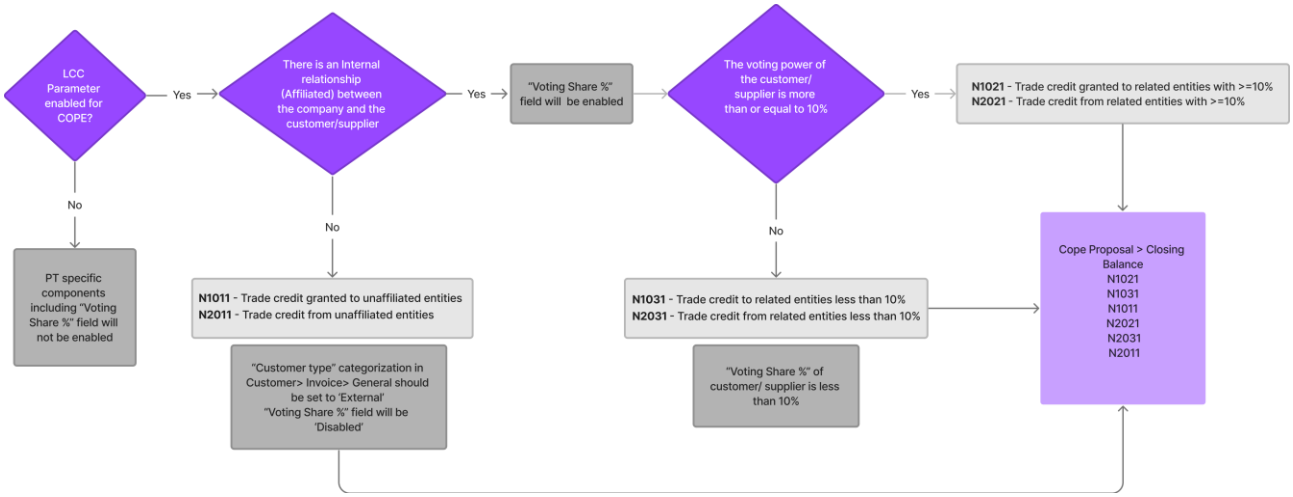
This dimension typifies the relationship established between the reporting entity, or the second party where applicable, and the non-resident entity (the entity with which the transaction is conducted, or the position held)

According to the criteria presented in the COPE manual, the relationship could be classified into one of the three categories as follows:

1. Unaffiliated (External)
2. Affiliated (Internal) - No voting power or less than 10%
3. Affiliated (Internal) - 10% or more of the voting power.

These relationships will then categorize the customers and suppliers into several COPE classification codes which will be used to determine the COPE code categorization in ***COPE Proposal - Closing Balances.***

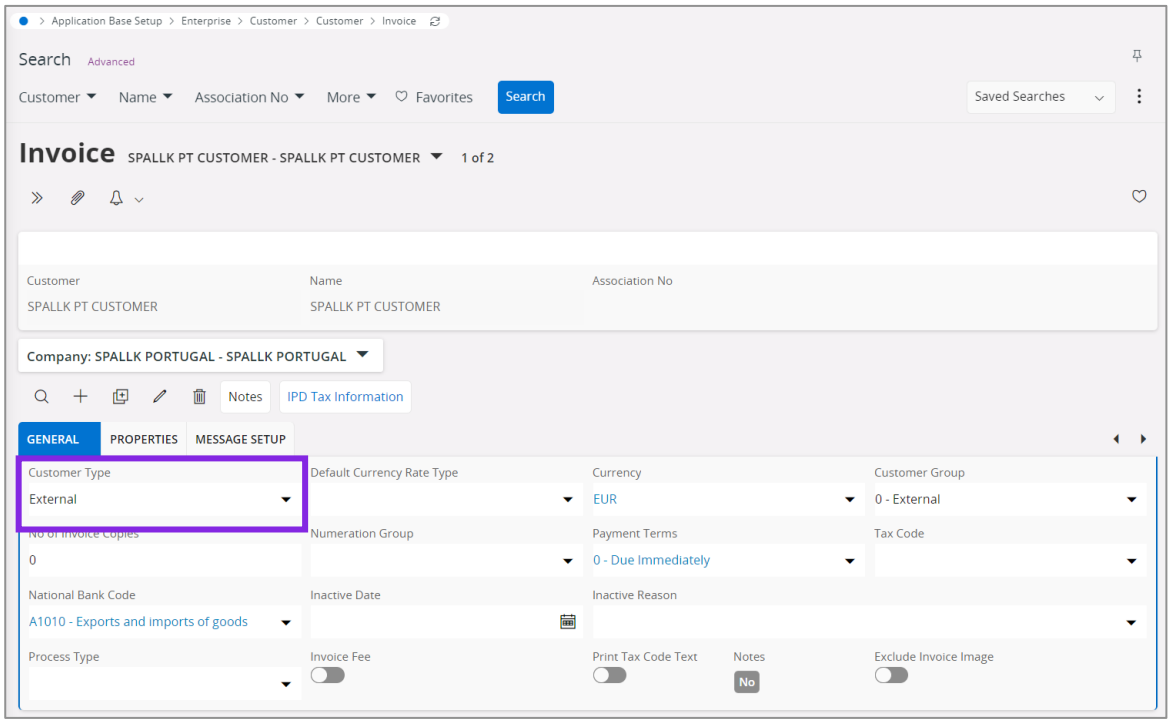
The user can define these relationships in the application as follows,



Unaffiliated/ External Entities

Using the **Customer/Supplier Type** field (***Application Base Setup/Enterprise/Customer or Supplier /Customer or Supplier / Invoice/ General***) which is already available in the IFS core functionality,

If there is an external relationship or no connection between the reporting entity and the customer/ supplier, **External** should be selected from the list of values.

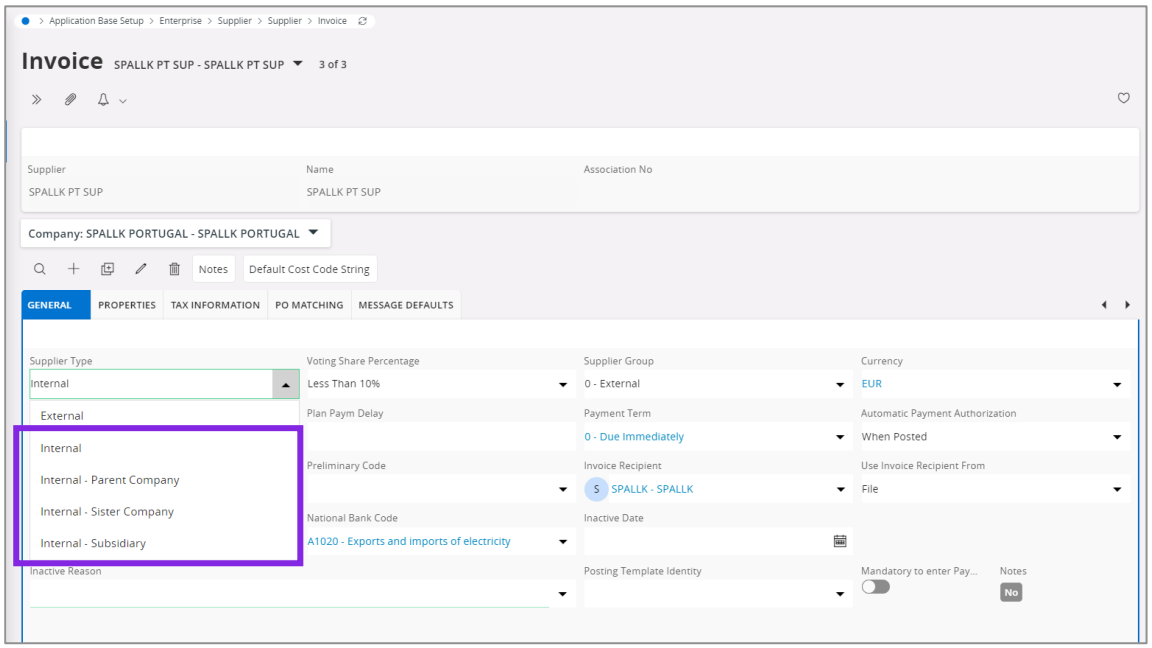


The system will then use the system-defined COPE codes relevant to external entities in COPE Proposal – Closing Balances.

1. N1011 - Trade credit granted to unaffiliated entities
2. N2011 - Trade credit from unaffiliated entities

Affiliate/Internal/Related Entities

1. Using **Customer/Supplier Type** field, which is already available in the IFS core functionality, if there is an internal relationship between the reporting entity and the customer/supplier, **Internal, Internal Parent Company, Internal- Sister Company or Internal – Subsidiary** can be selected from the list of values.

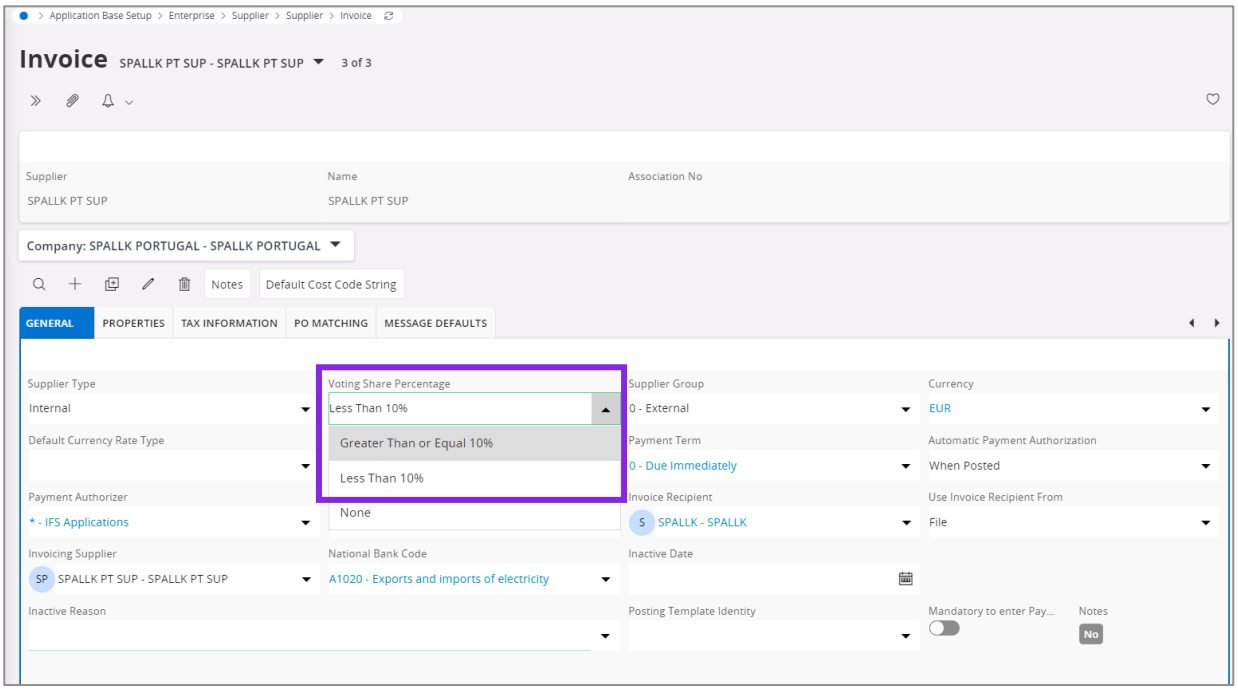


2. When an internal relationship is defined in **Customer/Supplier Type,** a new field **Voting Share Percentage** will be enabled. This is dependent on the localization parameter, Portugal Localization – **COPE Reporting** and is mandatory if the relationship is internal.

   This field will be used to categorize Internal Suppliers further, based on the voting share percentage held between the two parties.

   If the voting share between the two entities is more than or equal to 10 percent of the voting share **Greater Than or Equal 10%** should be selected from the list of values.

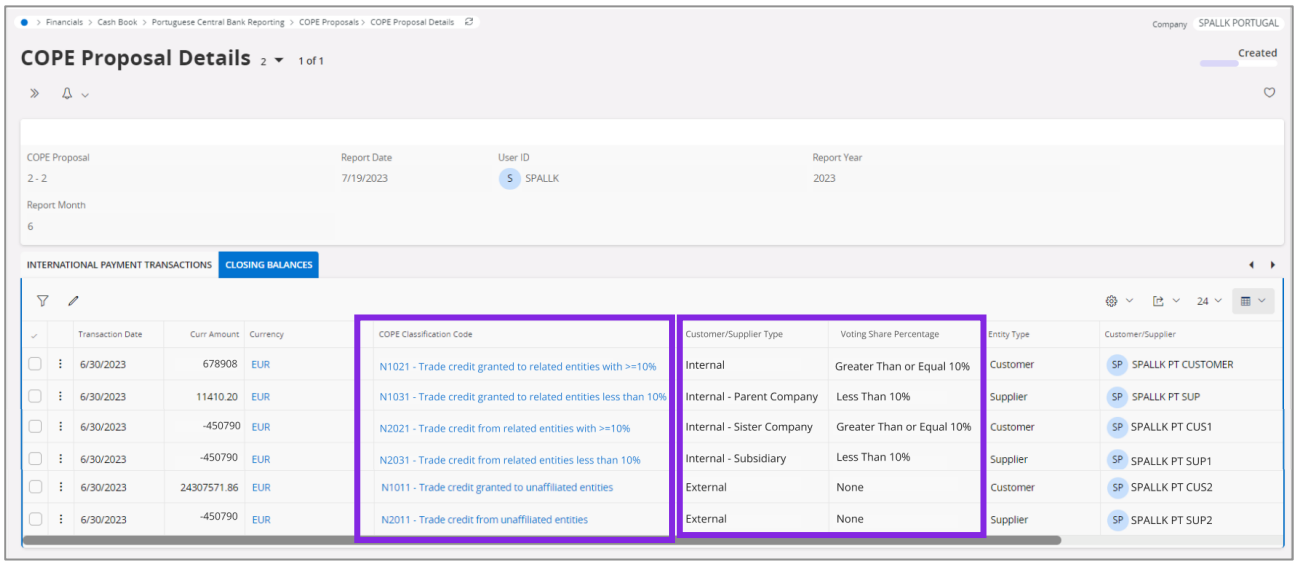
   If the voting power between the two entities is less than 10 percent of the voting share **Less Than 10%** should be selected from the list of values.



Based on these two basic data, **Customer Type and Voting Share Percentage**, the system will use the COPE codes in ***COPE Proposal – Closing Balances*** relevant for Internal/related entities as appropriate.

1. N1021 - Trade credit granted to related entities with >=10% of voting shares
2. N1031 - Trade credit granted to related entities less than 10% of voting shares
3. N2021 - Trade credit from related entities with >=10% of voting shares
4. N2031 - Trade credit from related entities less than 10% of voting shares

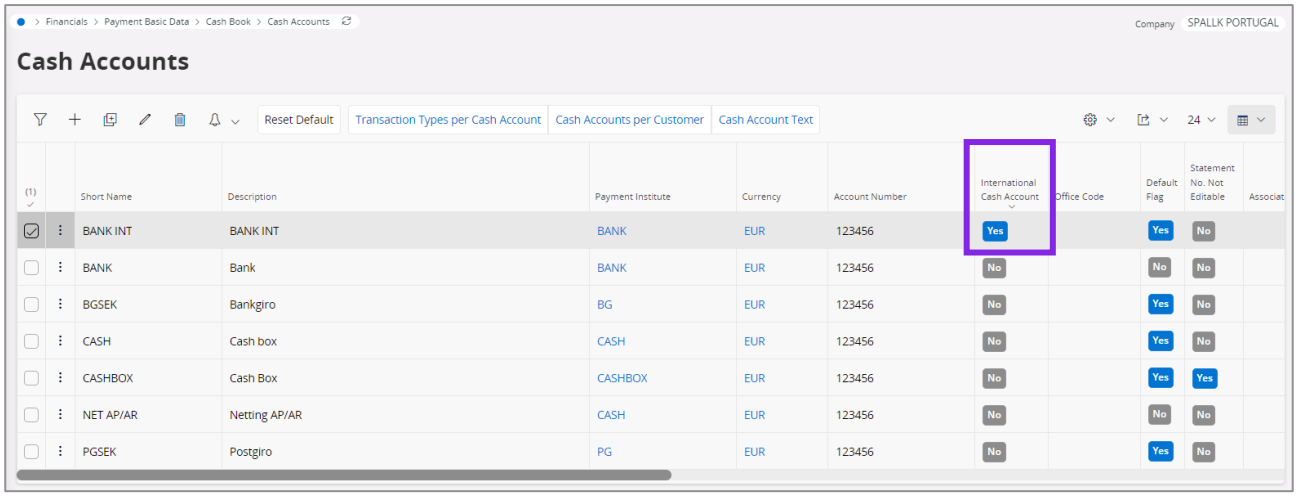
COPE Proposal – Closing Balances



13.5.4 SET AN INTERNATIONAL BANK ACCOUNT

Type of Bank Account involved in the transaction as to whether “National” or “International” needs to be disclosed in the COPE Report. For this purpose, IFS Cloud standard functionality of International Cash Account setting to be used as follows,

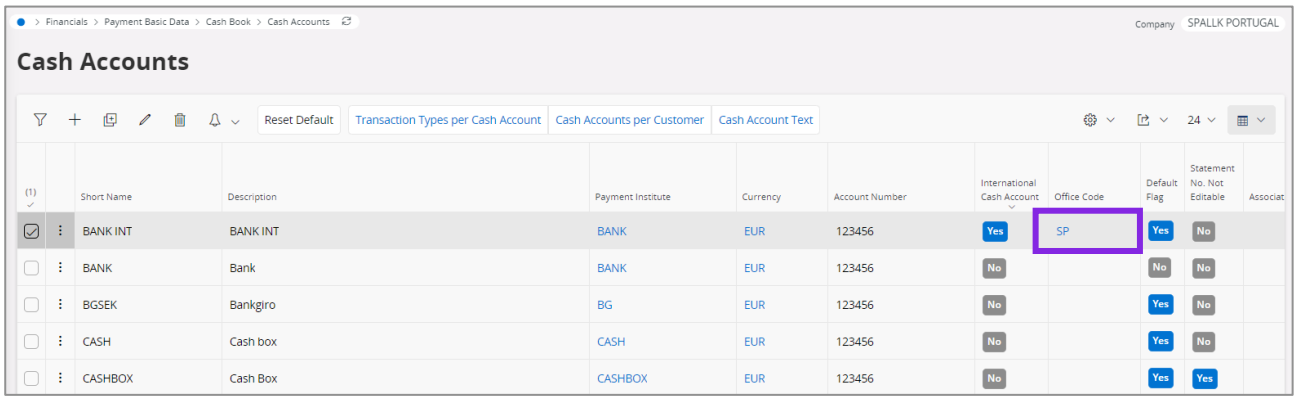
Enable the toggle, **International Cash Account** in ***Financials/Pay Basic Data/Cash Book/Cash Accounts*** to determine the Cash Account is External (International). If this toggle is not enabled, Cash Account is considered as Internal (National).

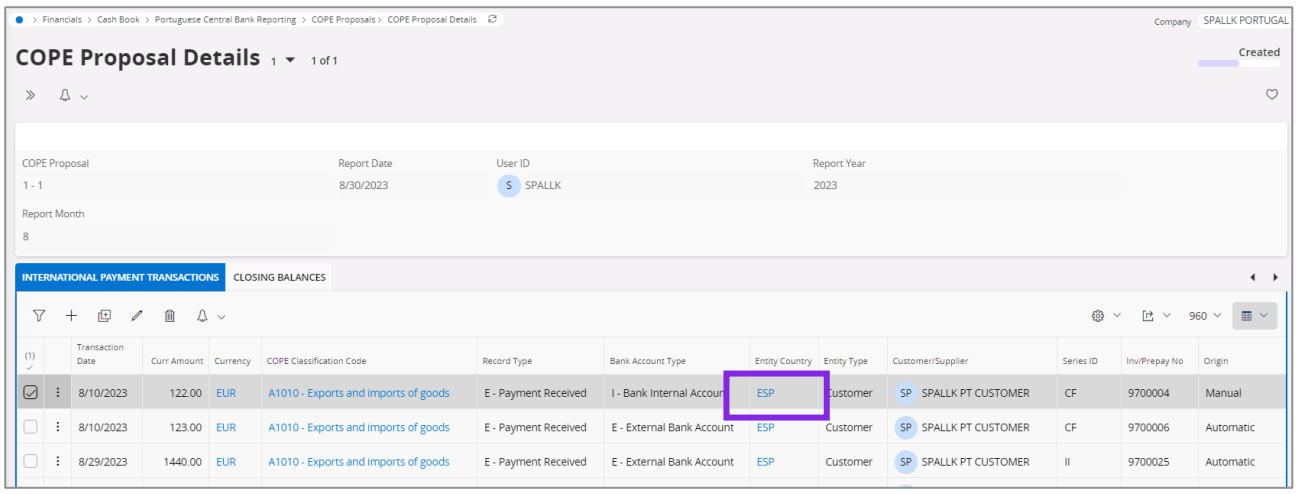


13.5.5 SETUP A BANK COUNTRY

Country of the international bank account needs to be disclosed in the COPE Report. For this purpose, IFS Cloud standard functionality of international cash account setting to be used as follows, The user needs to assign a country for the Office Code defined in ***Payment Institute Offices*** page ***Financials/Payment Basic Data/Cash Book/Payment Institute Offices.***

The defined Office Code in ***Payment Institute Offices*** then needs to be fetched to the ***Cash Account*** from the list of values as follows.
Corresponding country defined in the ***Payment Institute Offices*** page is taken to the COPE Proposal according to the ISO 3166-1 alpha-3 standard. This will be used to define the country of the payment institute in the output xml (XML Tag <pais_conta>).





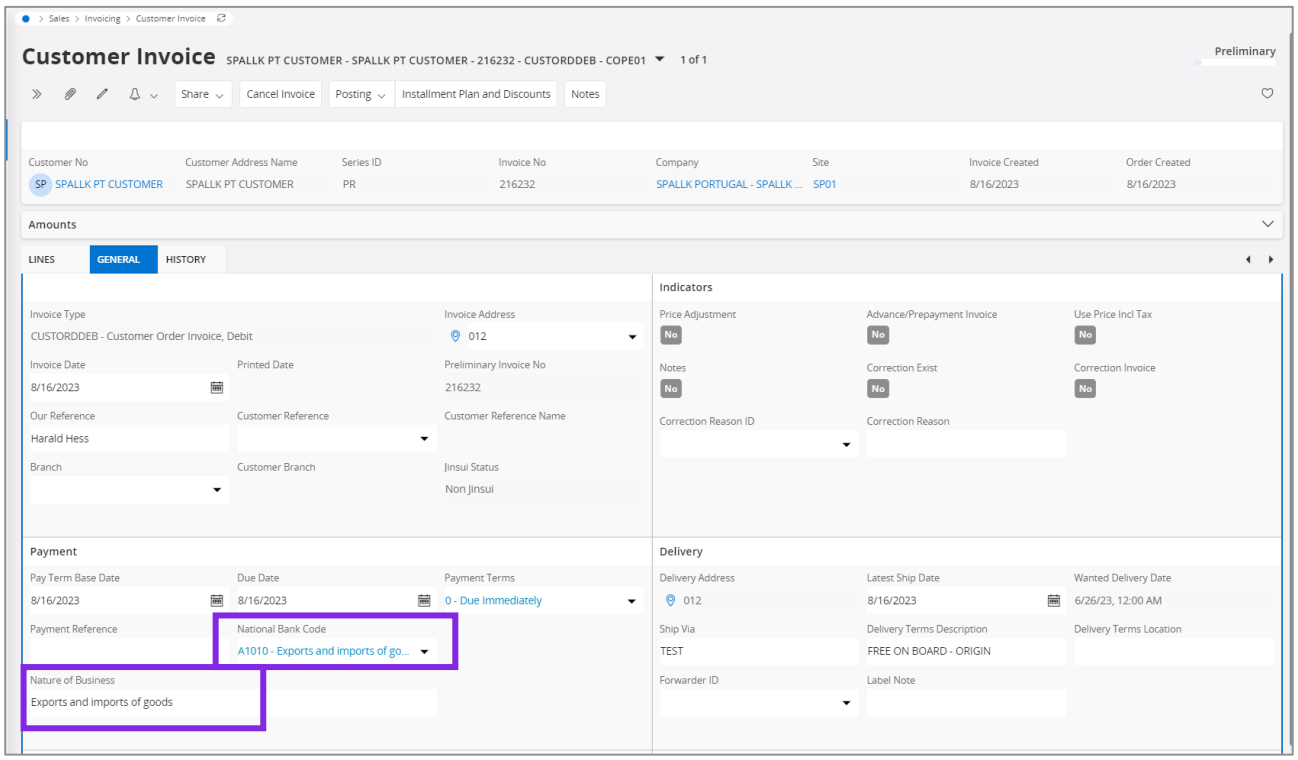
13.6 **Modify COPE Classification Code on Invoice Level**

When creating invoices, COPE classification code connected to the customer and supplier would fetch as default. If a different COPE Code than the default needs to be connected in the invoice level, the user could use the list of values where all the COPE classification codes defined in the ***National Bank Codes*** page under Portugal can be viewed. It will be possible for the user to manually change the code.

In most scenarios (Please refer chapters on customer order invoice, instant invoice and manual supplier invoice), manually changing the code is possible until a partial payment or full payment is processed for the invoice. (when the Invoice Status is - **PaidPrelPosted, PaidPosted PartlyPaidPrelPosted** or **PartlyPaidPosted,** COPE code cannot be manually changed)

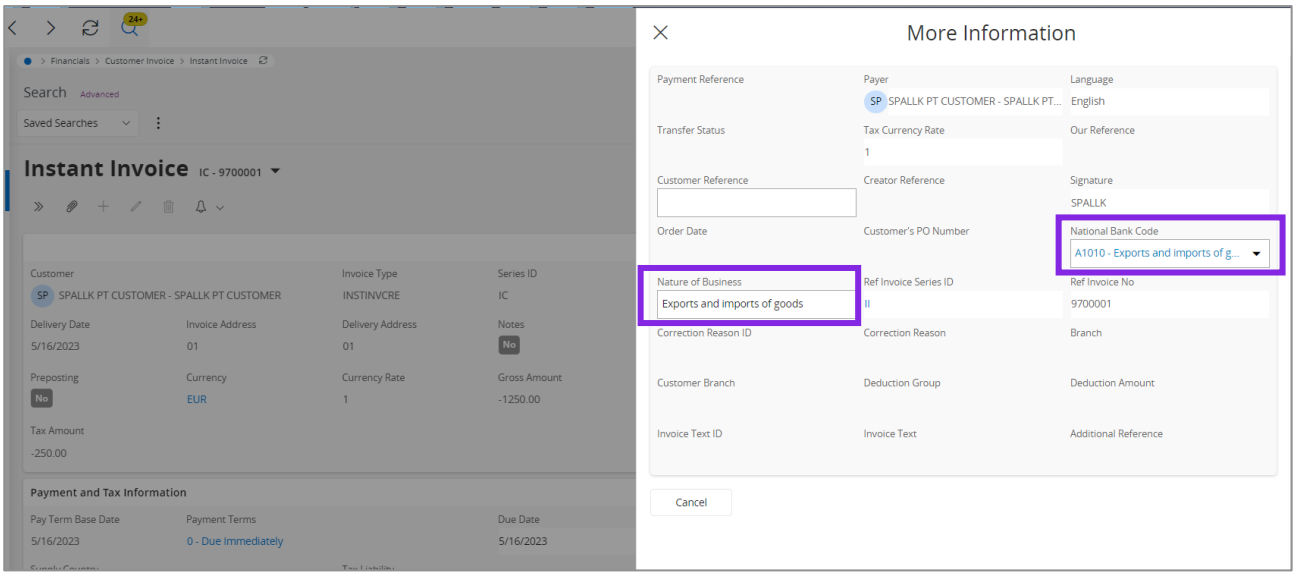
13.6.1 COPE CLASSIFICATION CODE IN CUSTOMER ORDER INVOICE

When a Customer Order Invoice is created, COPE classification code connected to the Customer would be fetched as the default COPE Code. The user could use the list of values to change the default COPE code. Changing the code is possible until a partial payment or full payment is processed for the invoice.



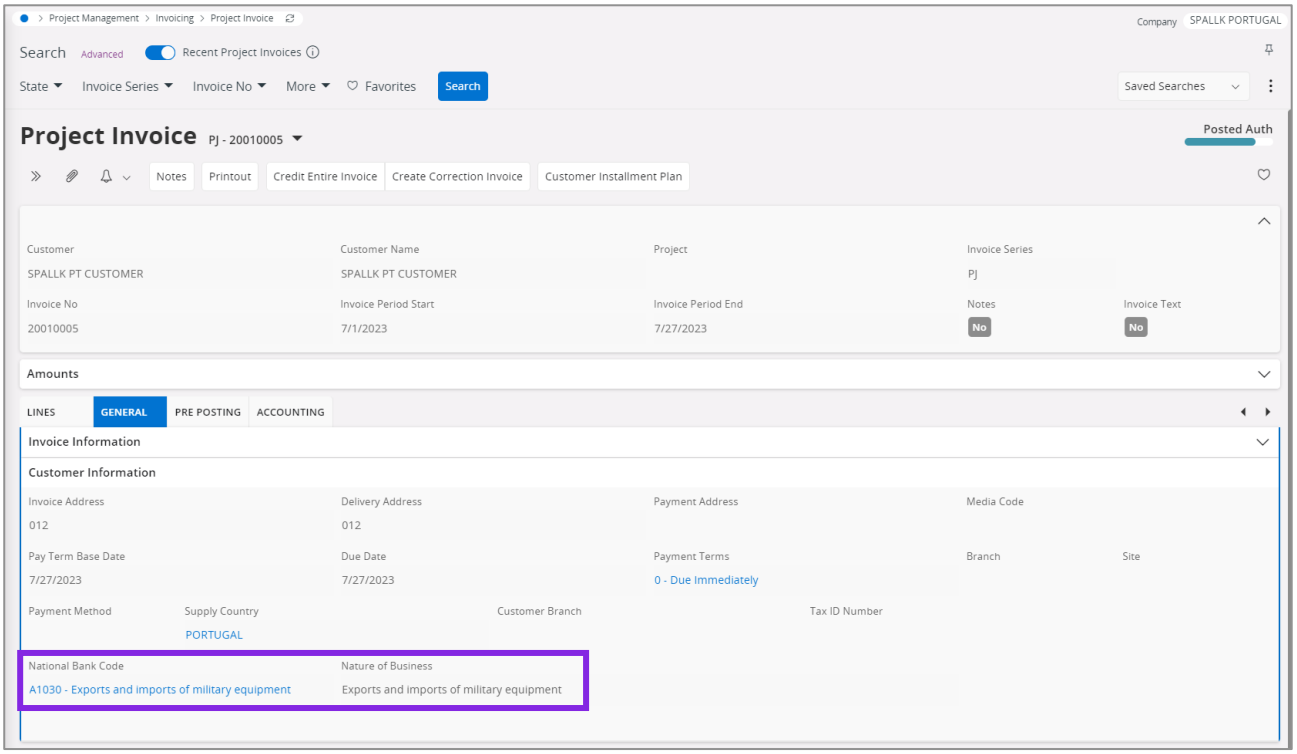
13.6.2 COPE CLASSIFICATION CODE IN INSTANT INVOICE

When an Instant Invoice is created, COPE classification code connected to the Customer would be fetched as default. This can be viewed in ***More Information*** in the Instant Invoice. User could use the list of values change the default COPE code. Changing the code is possible until a partial payment or full payment is processed for the invoice.



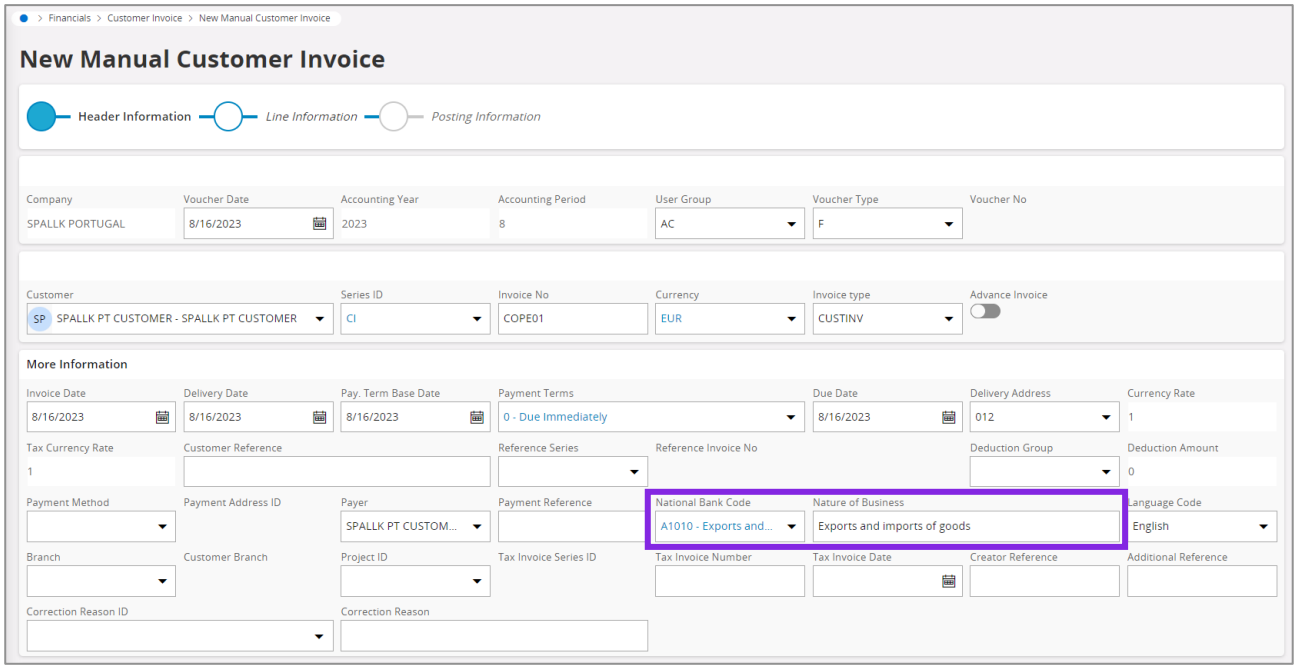
13.6.3 COPE CLASSIFICATION CODE IN PROJECT INVOICE

When a Project Invoice is created, COPE classification code connected to the Customer would fetch as default. User could use the list of values to change the default COPE code. Changing the code is possible only when the invoice status is **Preliminary.**



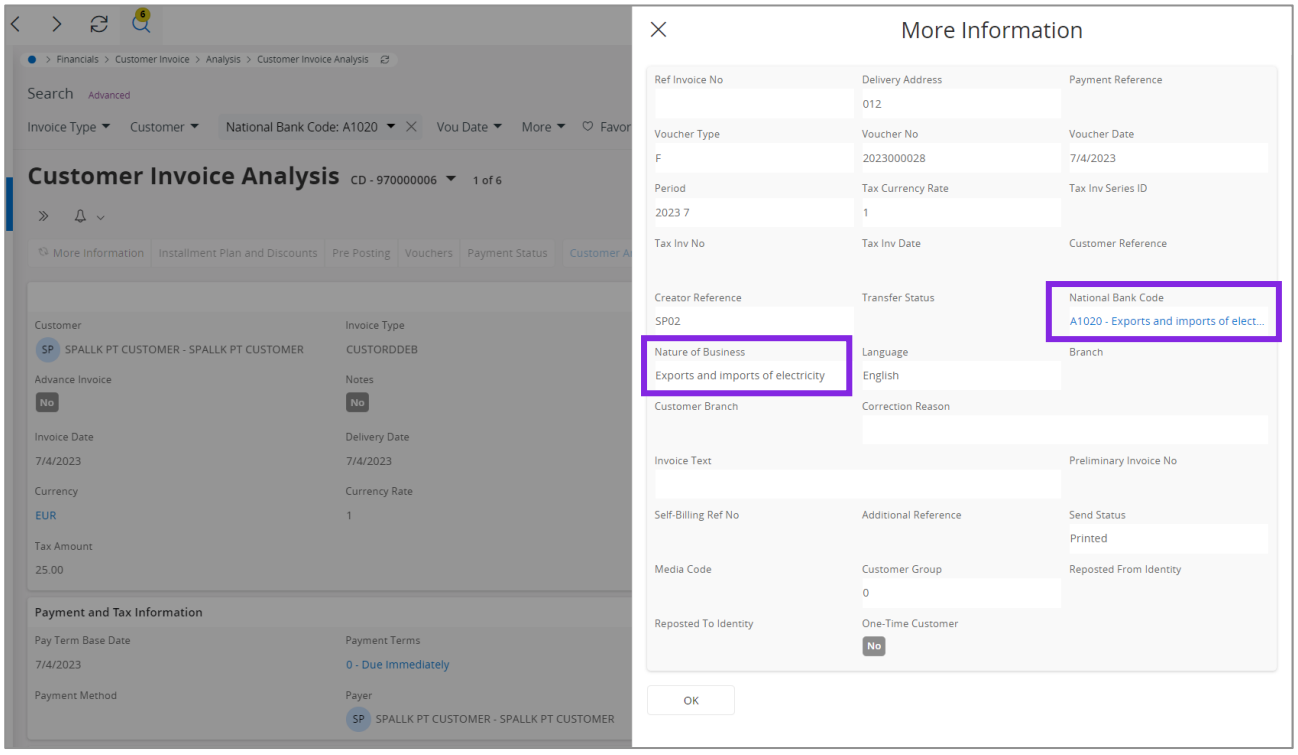
13.6.4 COPE CLASSIFICATION CODE IN MANUAL CUSTOMER INVOICE

When a Manual Customer Invoice is created, COPE classification code connected to the Customer would fetch as default. user could use the list of values to change the default COPE code. Changing the code is possible only while creating the invoice.



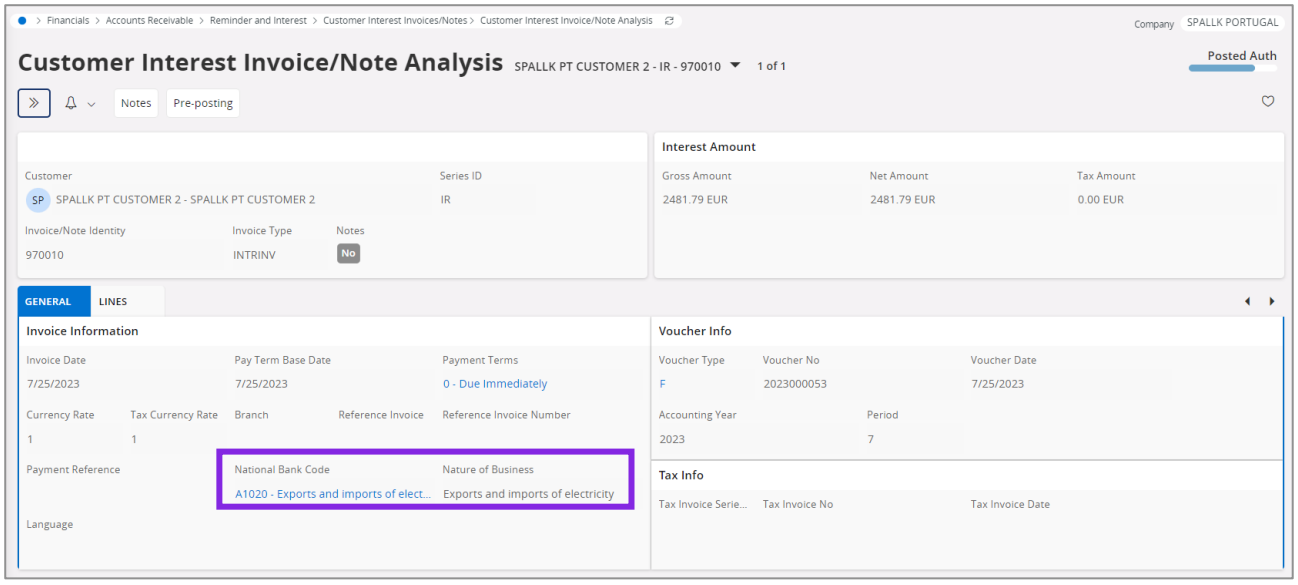
13.6.5 COPE CLASSIFICATION CODE IN CUSTOMER INVOICE ANALYSIS

Customer Invoice Analysis will fetch the COPE classification code mentioned in the customer invoice. This will be a non-editable field.



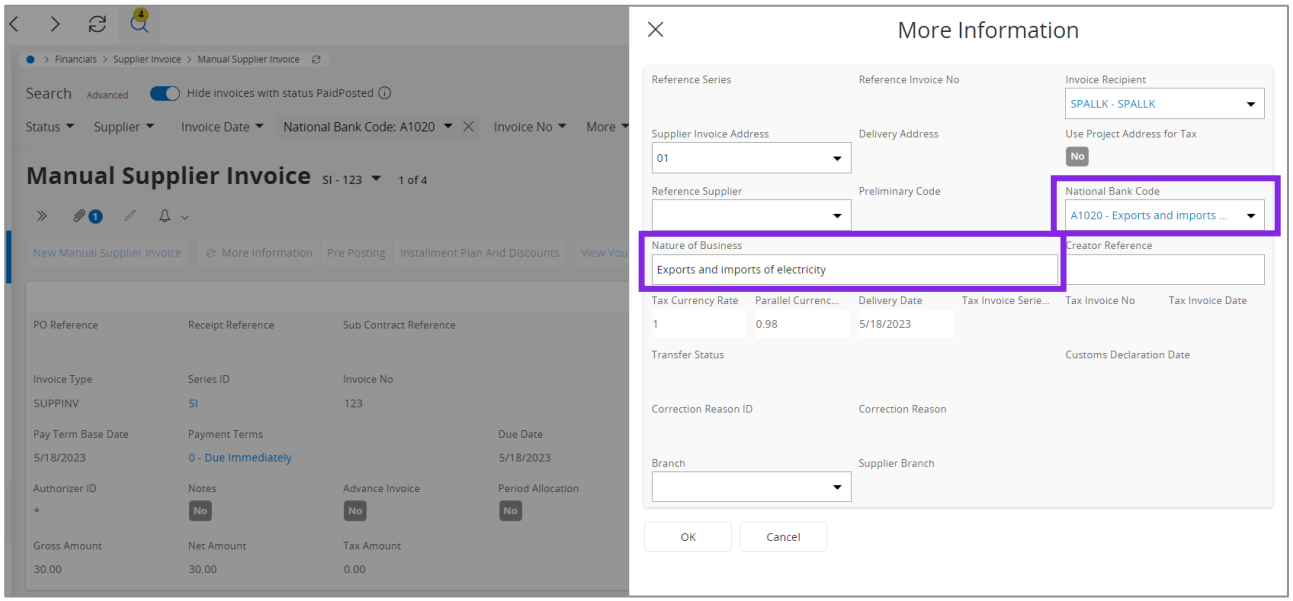
13.6.6 COPE CLASSIFICATION CODE IN CUSTOMER INTEREST INVOICE/NOTE ANALYSIS

Interest Invoice/Note Analysis will fetch the default COPE classification code of the customer. This will be a non-editable field.



13.6.7 COPE CLASSIFICATION CODE IN MANUAL SUPPLIER INVOICE

When a Manual Supplier Invoice is created, COPE classification code connected to the Supplier would fetch as default. The user could use the list of values to change the default COPE classification code. Changing the code is possible until a partial payment or full payment is processed for the invoice.



13.7 COPE Classification Code in Mixed Payment and Supplier Payment Proposal

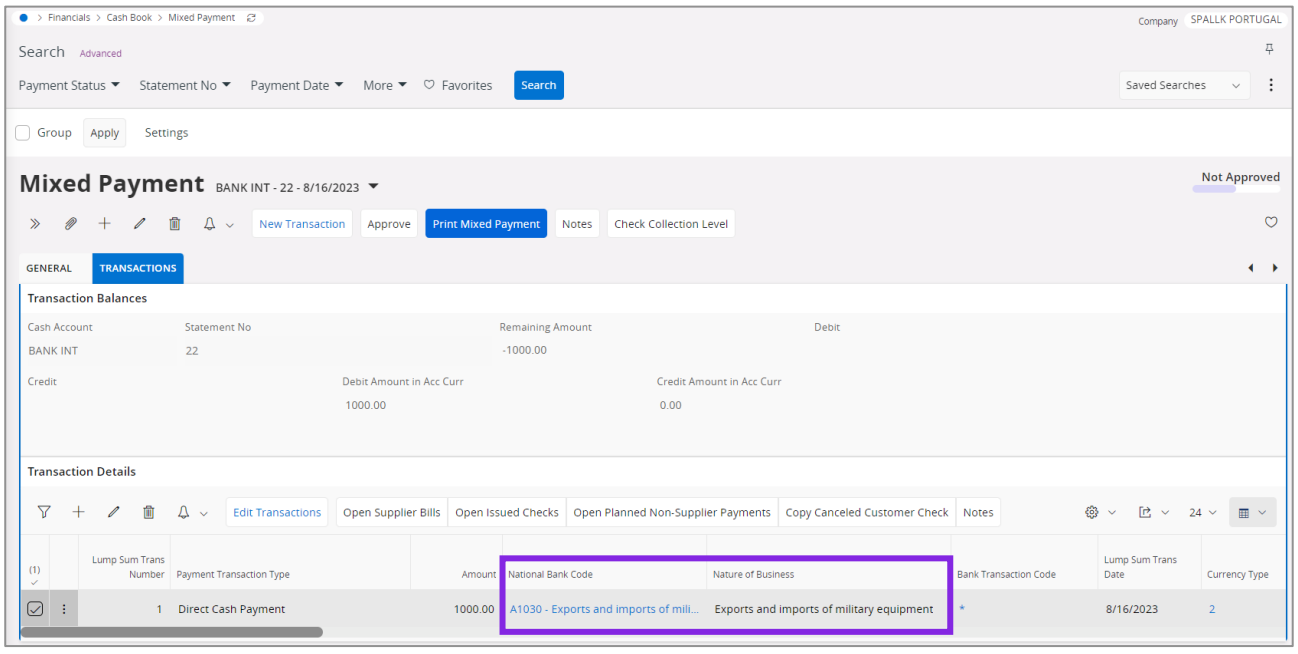
As described above, first the COPE Codes needs to be defined in ***National Bank Codes*** (NBC) page, then connected to the relevant customer/supplier and finally the defined COPE code in Customer/Supplier will be fetched to the invoice. After this, the next step would be to process the payment for the relevant invoices. This chapter will focus on processing payments through ***Mixed Payment***.

When a customer/supplier invoice is fetched to **Mixed Payment** the **NBC and NoB** fields will automatically fetch the COPE codes defined in the invoice. Hence the two fields will be visible and non-editable.

COPE classification codes in Mixed Payment can be Added and Modified only for **Direct Cash Payments, Cash Transfers, Bank Fee, Payment on Account (POA), Difference Items and Payment in Advance (PIA).**

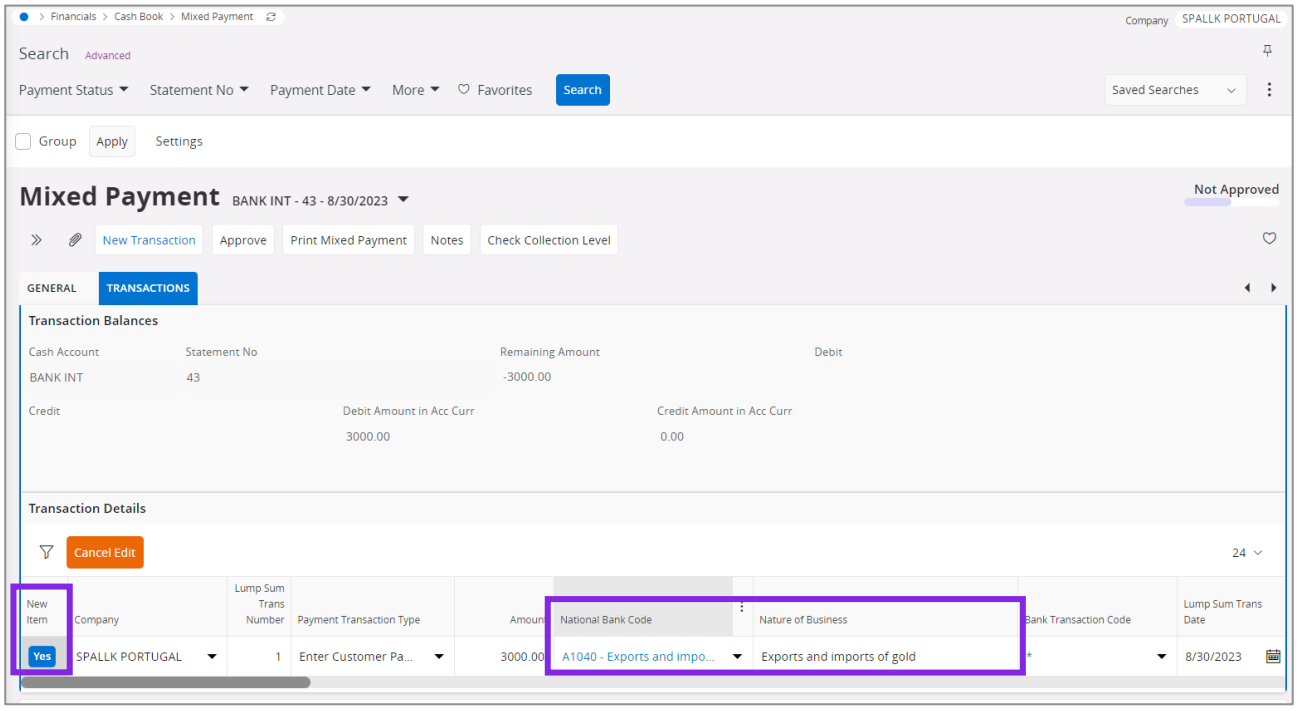
13.7.1 COPE CLASSIFICATION CODES IN DIRECT CASH PAYMENTS

COPE classification code is introduced to Mixed Payment to use with **Direct Cash Payments**. Use list of values to select the COPE code manually. It's only the Direct Cash Payments connected to a COPE code that will be fetched to the COPE Proposal.



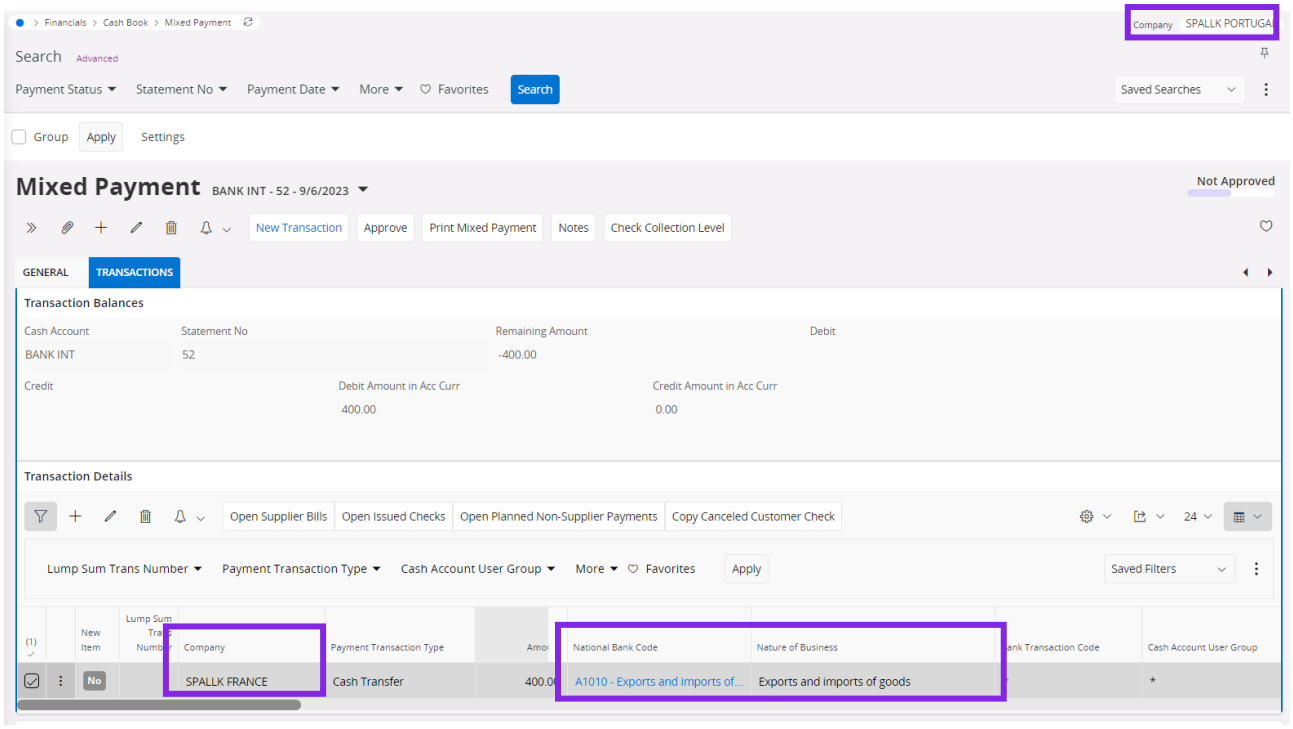
13.7.2 COPE CLASSIFICATION CODE IN CUPOA/SUPOA, CUPIA/SUPIA AND DIFFERENCE ITEMS

Connect COPE classification code to **Customer/Supplier Payment on Account (CUPOA/SUPOA) and Customer/Supplier Payment in Advance (CUPIA/SUPIA)** and **Difference Items** in Mixed Payment. The user could use the list of values where the user will see all the COPE code defined for Portugal in ***NBC*** page. It's only the CUPIA/SUPIA CUPOA/SUPOA and Difference Item related transactions connected to COPE classification codes which will be fetched to the COPE Proposal.

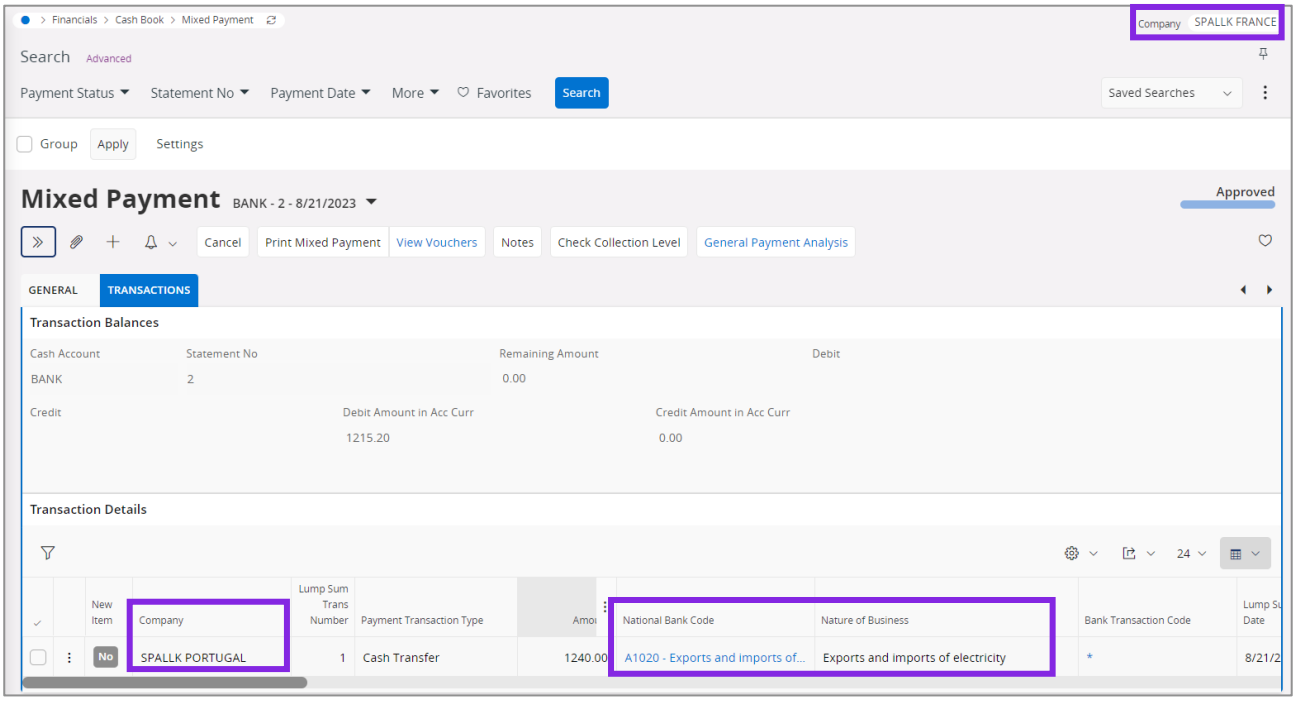


13.7.3 COPE CLASSIFICATION CODE IN CASH TRANSFER

COPE classification code is introduced to Mixed Payment to use with **Cash Transfer**.
Use list of values to select the COPE classification code manually. It's only the Cash Transfers connected to a COPE classification code which will be fetched to the COPE Proposal.



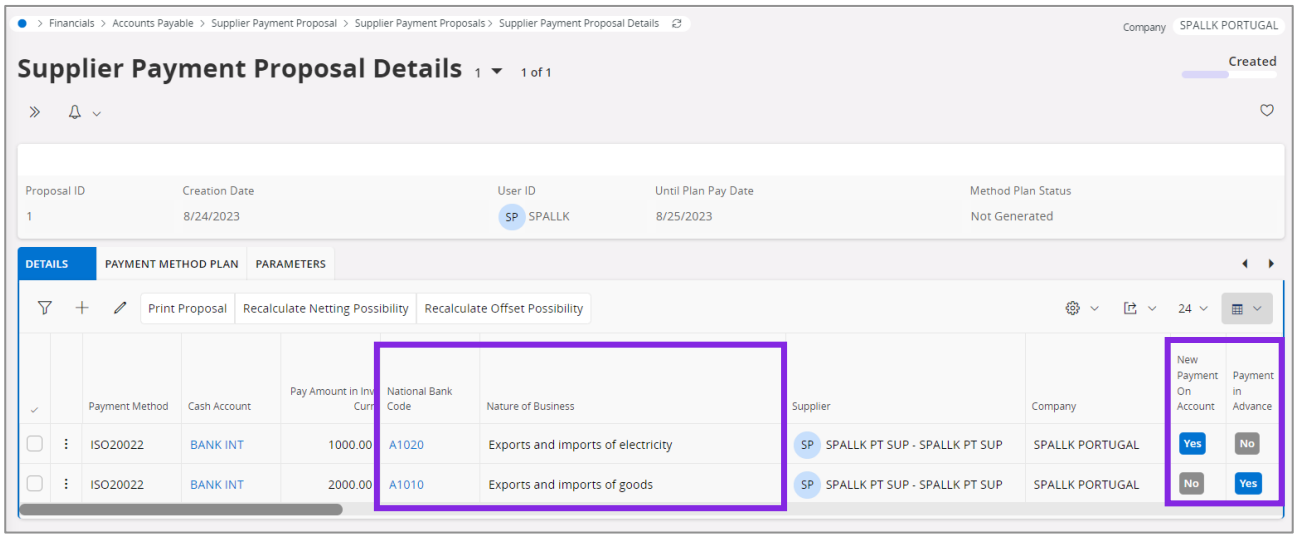
Cash Transfer from a non-Portugal company to a Portugal company is also facilitated. When you transfer Cash from a non-Portugal company to a Portugal company, **NBC and NoB** fields are enabled to connect a COPE code.
Example below explained a Cash Transfer from France company to a Portugal company,



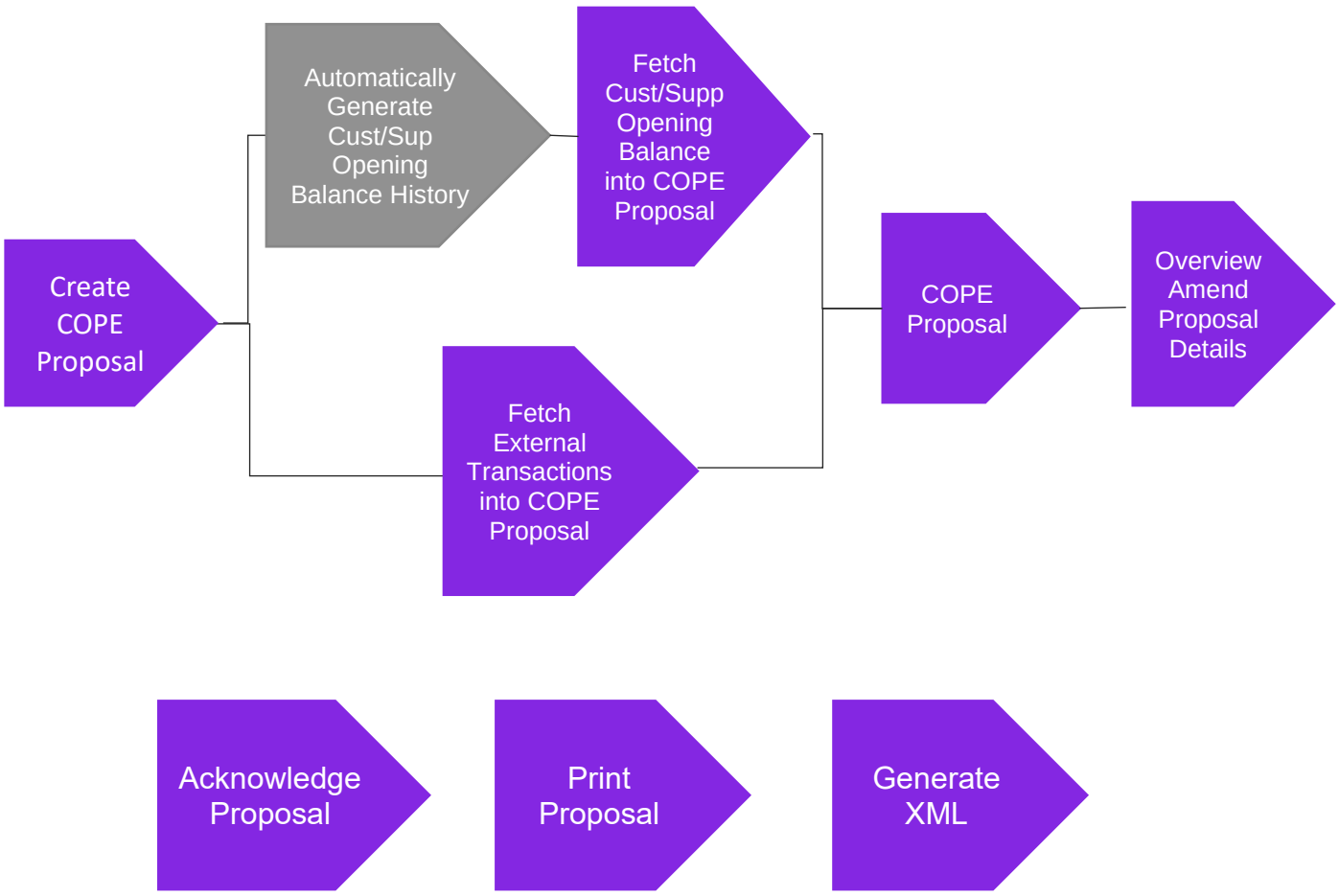
13.7.4 COPE CLASSIFICATION CODE IN SUPPLIER PAYMENT PROPOSAL

COPE classification codes in **Supplier Payment Proposal** can be Added and Modified only for **Payment on Account (PoA) and Payment in Advance (PIA).** User can fetch the COPE code to **NBC** and **NoB** fields.

Same as Mixed Payment, the COPE codes in invoices will be visible in **NBC and NoB** and will be non-editable fields.



13.8 **Create COPE Proposal**



COPE Report must contain External Payment Transactions during the period as well as the Closing Balance of the Customer/Supplier.

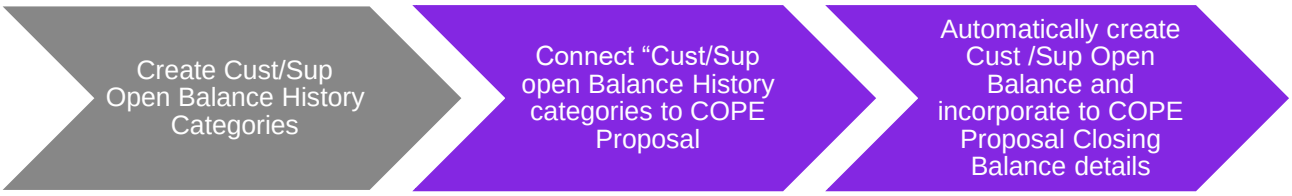
To extract both these information to the COPE report, during the COPE Proposal creation, below two processes are run automatically,

1) The external payment transactions during the period are extracted to COPE Proposal tab, ***International Payment Transactions.***

2) Automatically creates **Customer/Supplier Opening Balance History** and extracted to the COPE Proposal tab, ***Closing Balances*** *of the Customer/Supplier*

13.8.1 CUSTOMER/SUPPLIER OPENING BALANCE HISTORY

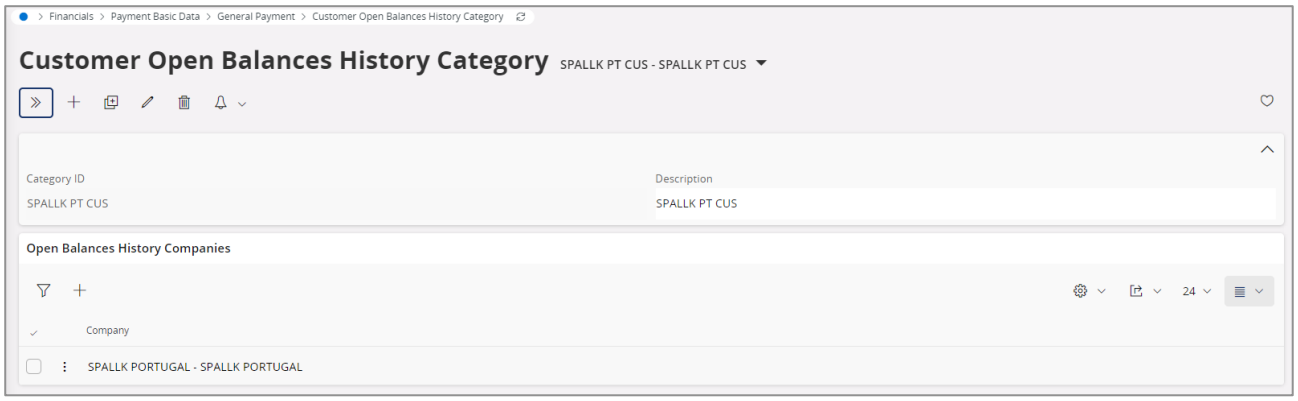
Integrated IFS Cloud Core functionality, **Customer/Supplier Opening Balance History** will be used to facilitate the COPE proposal in following way,



13.8.1.1 Create Cust/Sup Open Balance History Categories

Use Standard IFS Cloud functionality, ***Customer/Supplier Open Balance History Category*** to define two different history categories for customer and supplier to specifically use with COPE Reporting. Once created, make sure that, these 2 categories are not used to generate usual customer /supplier open balance histories.

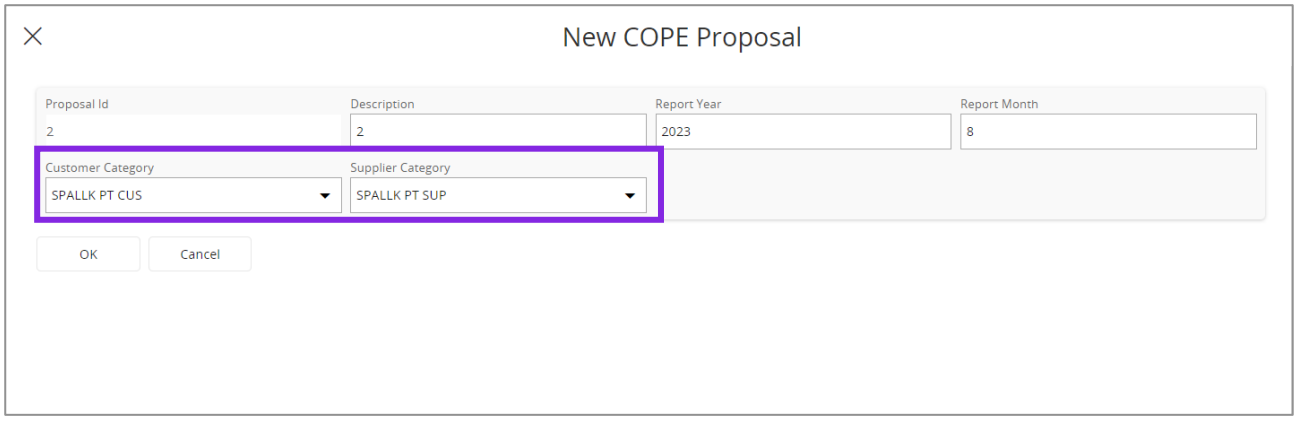
Customer Open Balance History Category



Supplier Open Balance History Category

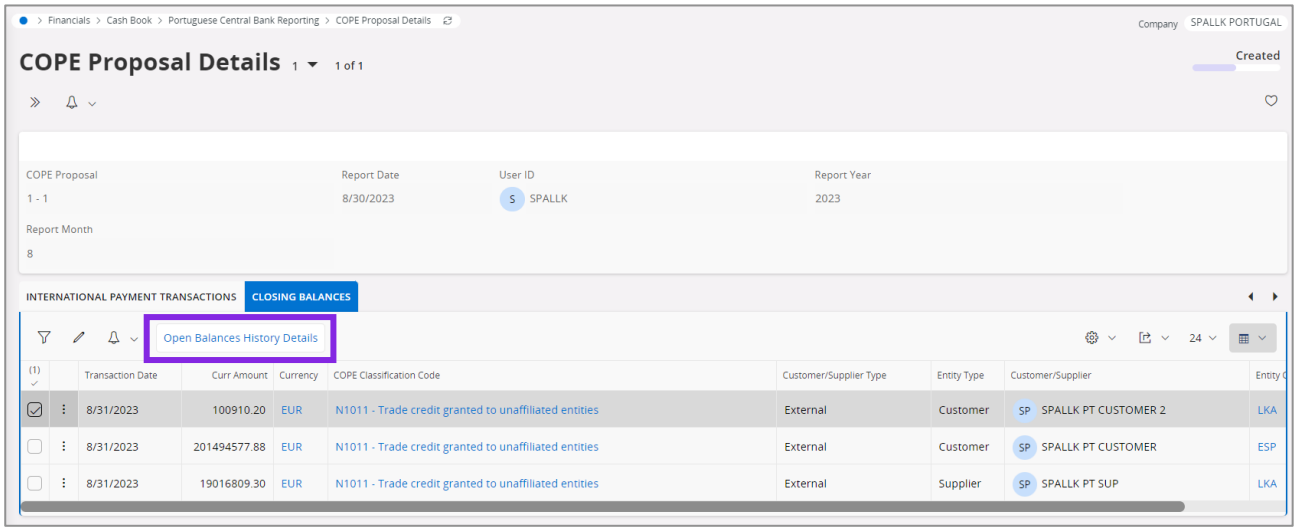
13.8.1.2 Connect “Customer/Supplier open Balance History categories to “Create COPE Proposal” dialog

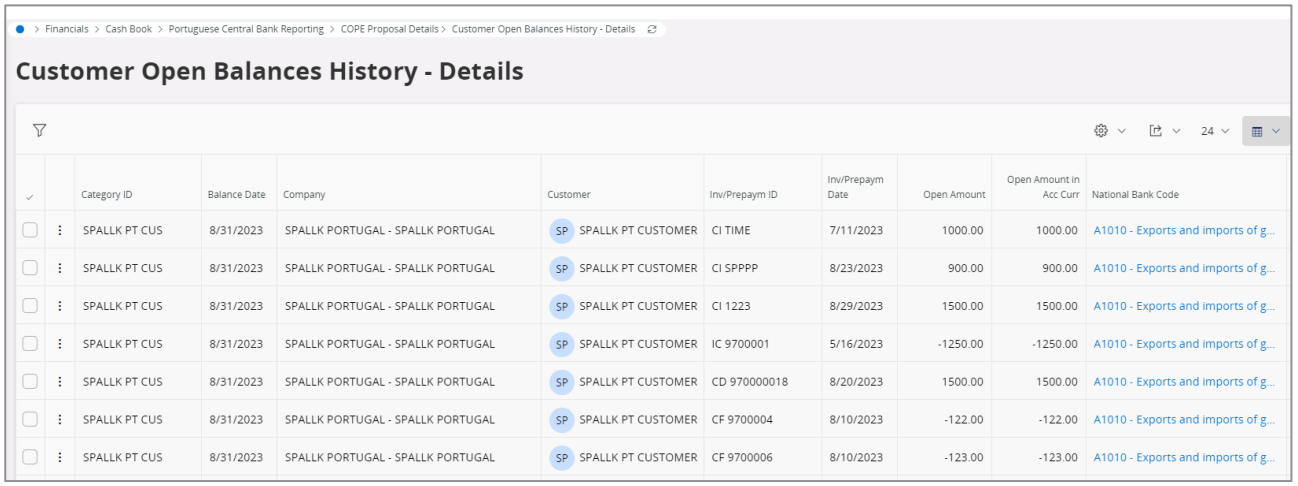
Connect above defined **Customer/Supplier open Balance History categories** to ***Create COPE Proposal*** dialog as follows,



13.8.1.3 Automatically create Cust /Sup Open Balance and incorporate to COPE Proposal

During the COPE Proposal creation process, Customer /Supplier Open Balances are automatically created and incorporated to a separate tab in the proposal details as follows,





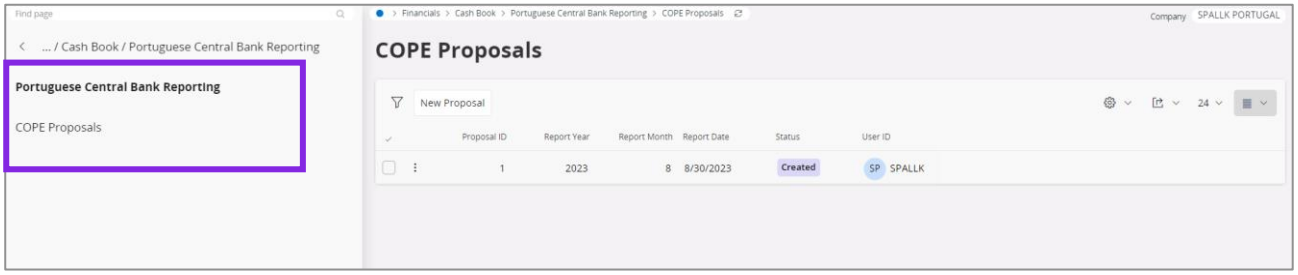
Note

COPE classification code will be automatically set as N1011, N2011, N1021, N1031, N2021 and N2031 for Closing Balance transactions based on relationships described above in Define Basic Data

13.8.2 CREATE COPE PROPOSAL

13.8.2.1 Portuguese Central Bank Reporting

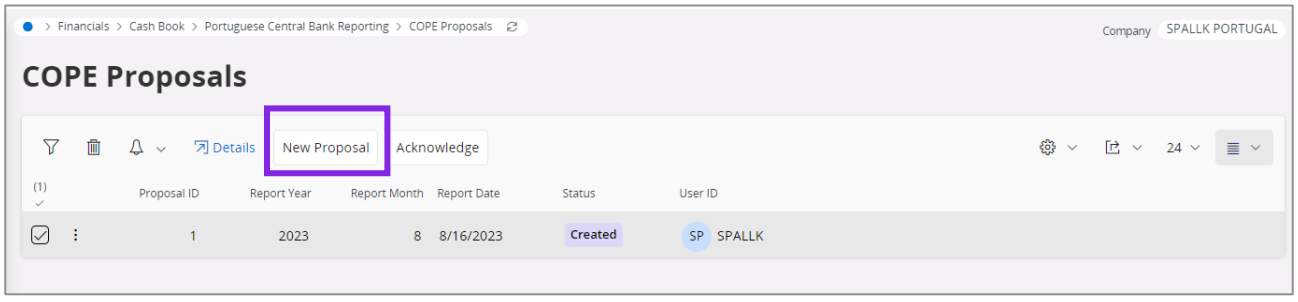
A new navigator folder ***Portuguese Central Bank Reporting*** is added to facilitate this functionality.



13.8.2.2 Creating a new COPE Proposal

Use ***COPE Proposal*** page, ***(Financials/Cash Book/Portuguese Central Bank Reporting/COPE Proposal)*** to create COPE proposals and select external payment transactions to be reported. This is done by the **New Proposal** command. Use ***New COPE Proposal*** dialog to specify the Year/Month range and to select Customer and Supplier Open Balances History Categories for the specific period.

The ID for the new COPE Proposal will be automatically entered. Enter a description for the new COPE proposal in the corresponding description field. **Year** and **Month** will be automatically filled, but the user can amend this information manually. **Customer/Suppplier Opening Balance History Category** need to be manually filled first time, in subsequent usages, the same values will be automatically fetched.

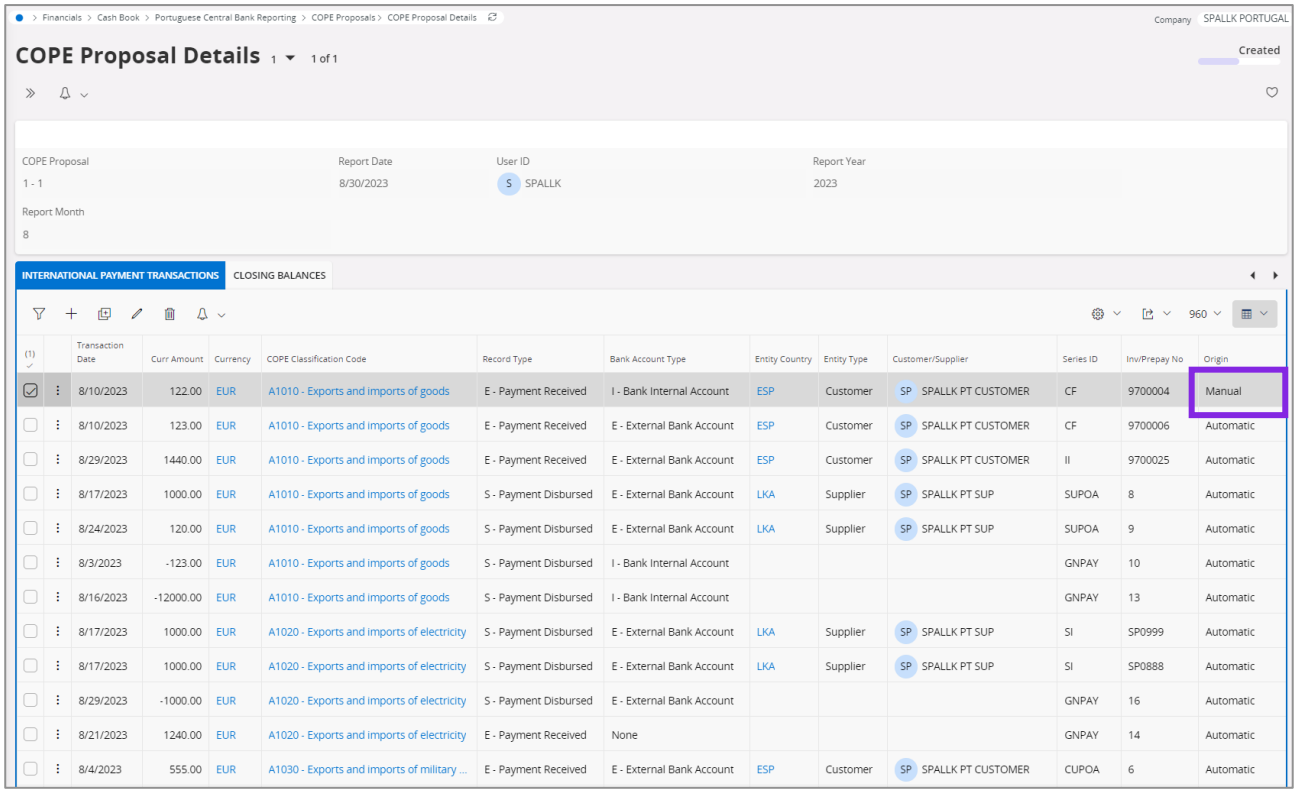


13.8.2.3 COPE Proposal Information

Once the COPE Proposal is created, you can use the command in sub-command list **Details** and check the accuracy of fetched information in ***COPE Proposal Details*** page. ***COPE Proposal Details*** page has two tabs, ***International Payment Transactions*** **and** ***Closing Balance.***

1. International Payment Transactions

Use this page to view details of foreign payments during the period. The user can also manually amend some information in this page, once amended, the column, "**Origin**" will automatically set to the value, "**Manual**" indicating the payment transaction line has been manually amended.

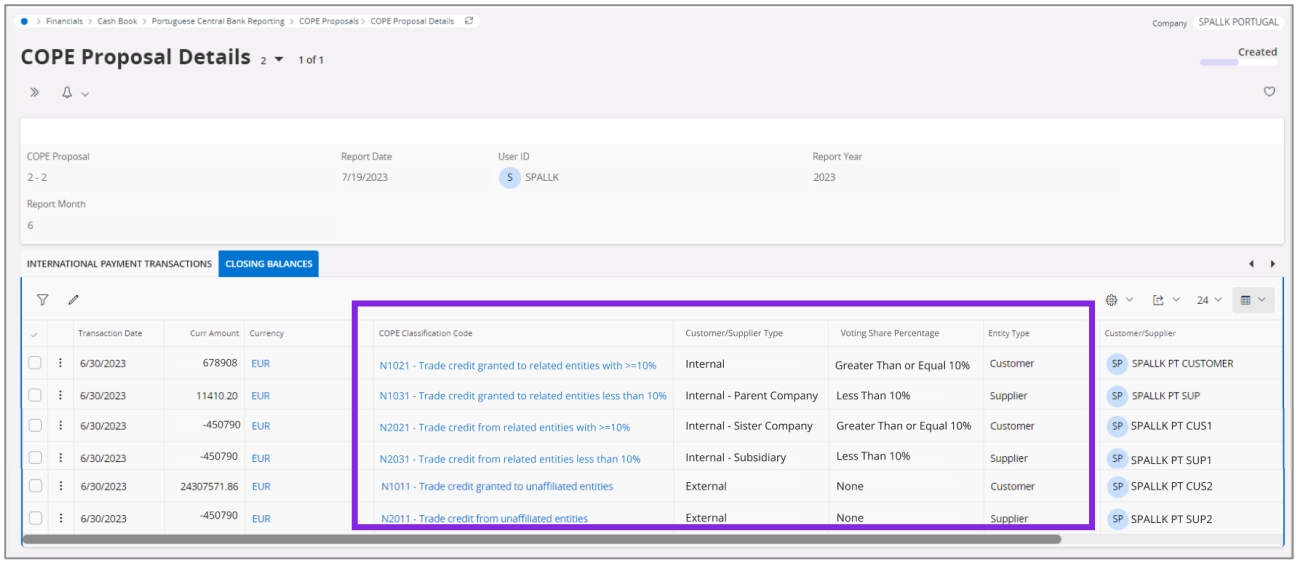


Transaction Date	Curr Amount	Currency	COPE Classification Code	Record Type	Bank Account Type	Entity Country	Entity Type	Customer/Supplier	Series ID	Inv/Prepay No	Origin
8/10/2023	122.00	EUR	A1010 - Exports and imports of goods	E - Payment Received	I - Bank Internal Account	ESP	Customer	SPALLK PT CUSTOMER	CF	9700004	Manual
8/10/2023	123.00	EUR	A1010 - Exports and imports of goods	E - Payment Received	E - External Bank Account	ESP	Customer	SPALLK PT CUSTOMER	CF	9700006	Automatic
8/29/2023	1440.00	EUR	A1010 - Exports and imports of goods	E - Payment Received	E - External Bank Account	ESP	Customer	SPALLK PT CUSTOMER	II	9700025	Automatic
8/17/2023	1000.00	EUR	A1010 - Exports and imports of goods	S - Payment Disbursed	E - External Bank Account	LKA	Supplier	SPALLK PT SUP	SUPOA	8	Automatic
8/24/2023	120.00	EUR	A1010 - Exports and imports of goods	S - Payment Disbursed	E - External Bank Account	LKA	Supplier	SPALLK PT SUP	SUPOA	9	Automatic
8/3/2023	-123.00	EUR	A1010 - Exports and imports of goods	S - Payment Disbursed	I - Bank Internal Account				GNPAY	10	Automatic
8/16/2023	-12000.00	EUR	A1010 - Exports and imports of goods	S - Payment Disbursed	I - Bank Internal Account				GNPAY	13	Automatic
8/17/2023	1000.00	EUR	A1020 - Exports and imports of electricity	S - Payment Disbursed	E - External Bank Account	LKA	Supplier	SPALLK PT SUP	SI	SP0999	Automatic
8/17/2023	1000.00	EUR	A1020 - Exports and imports of electricity	S - Payment Disbursed	E - External Bank Account	LKA	Supplier	SPALLK PT SUP	SI	SP0888	Automatic
8/29/2023	-1000.00	EUR	A1020 - Exports and imports of electricity	S - Payment Disbursed	E - External Bank Account				GNPAY	16	Automatic
8/21/2023	1240.00	EUR	A1020 - Exports and imports of electricity	E - Payment Received	None				GNPAY	14	Automatic
8/4/2023	555.00	EUR	A1030 - Exports and imports of military ...	E - Payment Received	E - External Bank Account	ESP	Customer	SPALLK PT CUSTOMER	CUPOA	6	Automatic

2. Closing Balances

Use this page to view Customer/Supplier Closing Balances for the period. This tab summarizes the total Open balances according to the suppliers and customers.

COPE classification codes are assigned to customers and suppliers according to the relationships defined in Supplier and Customer basic data – Customer/ Supplier Type and Voting Share Percentage.



13.8.3 APPROVE/ADJUST COPE PROPOSAL

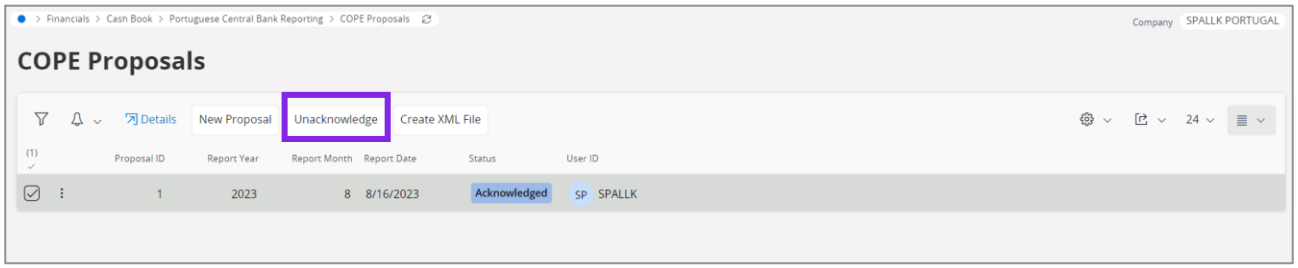
Following chapter will elaborate how the COPE Proposal is acknowledged and adjusted in the COPE Report creation process.

13.8.3.1 Acknowledge COPE Proposal

After completing all the necessary changes in COPE Proposal details, the user can acknowledge the proposal to obtain the COPE Report xml. When the status of the proposal is set to Acknowledged, it is not possible to make modifications.

13.8.3.2 Adjust COPE Proposal

If information contained in the Acknowledged COPE Proposal needs to be changed for any reason, user could use the command **Unacknowledge** COPE Proposal. The status of the proposal is automatically changed to **Created**, and subsequently, you could make changes to the proposal information.



13.8.4 CREATE COPE REPORT

This activity is used to create a COPE File from a COPE proposal.

The output is a Xml file which could be reported by electronic transmission, notably through the BP net system or the Corporate Area on Banco de Portugal's website.

Access to the systems mentioned and to the 'External transactions' service requires specific credentials. (Extracted from "*Statistics on External Transactions And Positions, Manual Of Procedures".* Please contact IFS Iberia for more information.

The created XML file will contain specific tags for all the entries in International Payment Transaction tab and Closing Balances tab in COPE Proposal.

13.9 Delimitations

1. Payment Level is only supported for Mixed Payment and Supplier Payment Proposals
2. Cheque payment and BOE Payments are not supported.

14 Customs Export Declaration No In Tax Transactions (moved to generic functionality)

The functionality for Customs Export Declaration Number in Tax Transaction is removed as a country specific functionality. It is now available as a generic functionality. Information and more details can be found in supply chain News presentation for the IFS Cloud 23R2.

15 Portuguese VAT Return

15.1 Overview Legal Requirement

It is a legal requirement for companies to register for Value Added Tax (VAT). The VAT law defines specific declarations to be submitted by a VAT registered person (Additional details about the declarations can be found here >>

The “VAT Return (Periodic Declaration)” is the main declaration to be submitted by a VAT registered person. The declaration is submitted electronically (XML).
The main purpose of this report is to identify the VAT amount payable to the government or VAT refund receivable from government. The declaration can be submitted monthly or quarterly, based on the annual turnover of the company.

The VAT Return (Periodic Declaration) consists of following sections.

15.1.1 TAX RETURN (FACE OF THE DECLARATION)

This section is the face of the declaration, and it includes summary of all the sales and purchase transactions made within a certain period. The sales and purchase transactions are categorized as follows and a separate number is available for the specific field in the declaration.

No	Description
1	Sales of goods and services - Reduced tax rate
3	Sales of goods and services - Normal tax rate
5	Sales of goods and services - Intermediate tax rate
7	EU sales of goods and services - Exempted - Recapitulative declarations
8	Sales operations deductible
9	Sales operations not deductible
12	EU purchase (Reverse Charge) of goods - Paid by the taxpayer
14	EU purchase (Reverse Charge) of goods - Article 15
15	EU purchase (Reverse Charge) of goods - Article 22
16	EU purchase (Reverse Charge) of services - Paid by the taxpayer
18	Import of goods
20	Purchase of non-current assets
21	Purchase of inventory - Reduced tax rate
22	Purchase of inventory - Normal tax rate

23	Purchase of inventory - Intermediate tax rate
24	Purchase of other goods and services
40	Adjustments favorable to taxpayer
41	Adjustments favorable to government
97	Community (Inside EU) Purchases (Reverse Charge) - Included in 1,3 and 5
98	External (Outside EU) Purchases (Reverse Charge) - Included in 1,3 and 5
99	Gold Purchases (Reverse Charge) - Included in 1,3 and 5
100	Property Purchases (Reverse Charge) - Included in 1,3 and 5
101	Scrap Purchases (Reverse Charge) - Included in 1,3 and 5
102	Civil construction services (Reverse Charge) - Included in 1,3 and 5
103	Sales - Article 3 (3) (f), (g) and Article 4 (2) (a), (b) - Included in 1,3 and 5
104	Purchases (Reverse Charge) - Article 42 (a), (b) and (c) - Included in 1,3 and 5

Same transactions can be reported in multiple categories. At the end of this section the VAT amount payable to the government or VAT refund receivable from government is calculated.

15.1.2 ADJUSTMENTS FAVORABLE TO TAXPAYER (40)/ ADJUSTMENTS FAVORABLE TO GOVERNMENT (41)

This section provides an annexure of adjustments made to transactions for the tax reporting period. The adjustments are made with reference to a specific paragraph in the tax act. The “Article 78” of tax act prescribes different adjustments.

For example, the Article 78-A defines, that if any tax amount is not collectible from a customer or if it is doubtful to collect from a customer, an adjustment can be made to the tax reported. (Source : https://www.pwc.pt/pt/pwcinforfisco/codigos/civa/dl394-b-84.html#decretolei)

The adjustments should be reported with a separate annexure and with reference to the specific article. It is required that certain adjustments should be certified by an external auditor (Accounting Official Reviser) and in the report is required to mention the tax id number of the external auditor.

It is required to report certain adjustments with reference to a submitted declaration. These adjustments are related a transaction,

- where the original transaction is already reported.
- it is related to a tax claim.

When a declaration is submitted to the tax authority a specific number provided for that declaration. This declaration number is used as the reference.

15.1.3 TAX REFUND

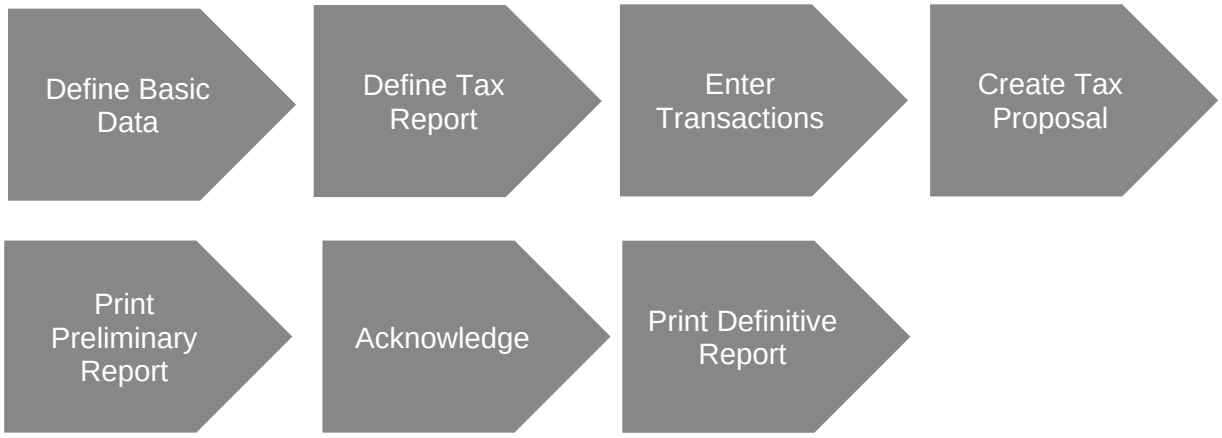
As per the VAT law, a registered person has the right to request a tax refund if the VAT favorable to the company is higher than 250 EUR. The excess VAT can be claimed up to 4 periods.

Following annexures should be submitted when claiming a VAT refund.

- Tax deductible sales (8)
- Tax deductible purchases (20/21/22/23/24)

The export and import transactions that are reported in these annexures, should be recognized based on customs declaration number. The above annexures can include transactions from previous tax reported periods, as the excess VAT can be claimed up to 4 periods.

15.2 **Process Overview**



15.3 **Solution Overview**

Follow the IFS Cloud standard process to generate tax report and specific changes are made in the application to support the requirements.

- Define basic data.
    - A system defined tax template is provided.
    - Create tax codes in a way to uniquely identify transactions categories.
    - Tax group and subgroups (sample) are provided. Map the tax codes to the subgroups, as required.
    - It is possible to add new subgroups. If new subgroups are added, map the subgroups to the relevant tax template fields.
    - The adjustment reasons (Regularization Article) are system defined.
- Define Tax Report.
- Enter transactions.
    - Enter customs declaration number for import and export transactions.
    - Select the adjustment reason (Regularization Article) in tax transactions.
    - Enter the previous declaration number in tax transactions.
- Create tax proposal.

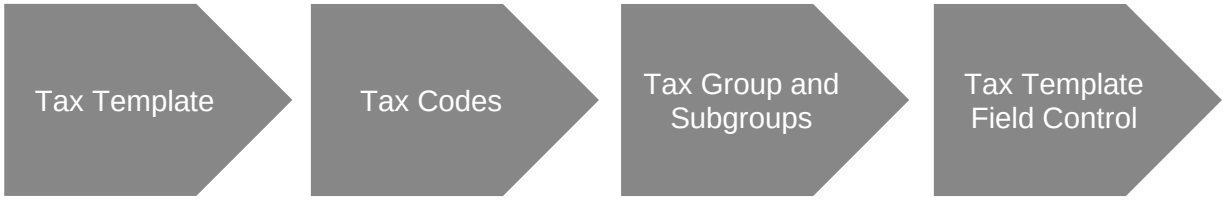
- Print preliminary report.
- Acknowledge tax proposal.
- Print definitive report.
    - A dialog is introduced to enter header information for the VAT control statement.

15.4 Prerequisites

- The parameter, **Portuguese VAT Return** should be enabled in the localization control center.
- The parameter, **Customs Export Declaration Number** in Tax Transactions should be enabled in the localization control center.

15.5 Define Basic Data

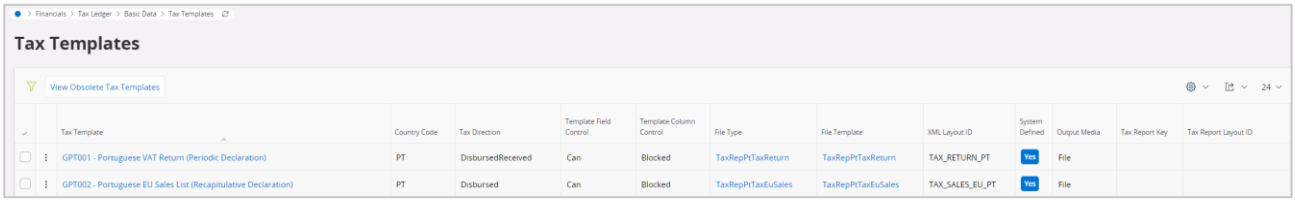
To generate the declaration, following basic data should be setup as per the IFS Cloud standard functionality.



15.6 Define Tax Report

15.6.1 TAX TEMPLATE

A system defined tax template is provided. The tax template can be seen in Tax Ledger/ Basic Data/ Tax Template page.



Template ID	GPT001
Template Description	Portuguese VAT Return (Periodic Declaration)
Country Code	PT
Tax Direction	DisbursedReceived
Template Field Control	Can
Template Column Control	Blocked

File Type	TaxRepPTVatDec
File Template	TaxRepPTVatDec
XML Layout ID	TAX_VAT_PER_DECL_PT
System Defined	TRUE
Output Media	File
Tax Report Key	
Tax Report Layout ID	
Tax Template	TAXSTD
Selection Based On Tax Group	Can
Use Document Series	Blocked
Tax Report Based on	Tax Transaction
Tab Tax Code	TRUE
Tab Tax Account	FALSE
Tab Tax Book	TRUE
Tab Tax Structure	TRUE
Tab Branch	FALSE
Tab Sort	FALSE
Tab Delivery Type	FALSE
Tab Transaction Code	FALSE
Use Attachments	FALSE
Use Identity Range	FALSE
Source Tax Template ID	
Copying Is Allowed	TRUE

Following basic specific info is available for the tax template.

Info ID	Infor Type	Info Value
1	Grouping	Template Field
2	Correction Proposal	Replacement Report
3	Proposal Period Date Range	Based on Periods
4	Proposal Period Date Range	Based on Single Period

Note: It is not possible edit tax template, after creating a tax proposal using Tax Template. This is IFS standard functionality.
Following information template fields are available in tax template. Click the command button **Field Control Basic** to view the template fields.

Template Field	Description	Source
IN01	Tax ID of Company	Tax Office/ Tax Report/ Tax ID Number
IN02	Tax ID of Certified Accountant	Tax Office/ Tax Report/ Our ID
IN03	Tax ID of External Auditor (ROC)	Manual entry
IN04	No operations to report within the period? ["0"- No, "1"- Yes]	Manual entry

It is possible to set default values for the information template fields. Select Details to set the default values and enter the value in Info String.
Note: Info String cannot be updated in a system defined tax template.

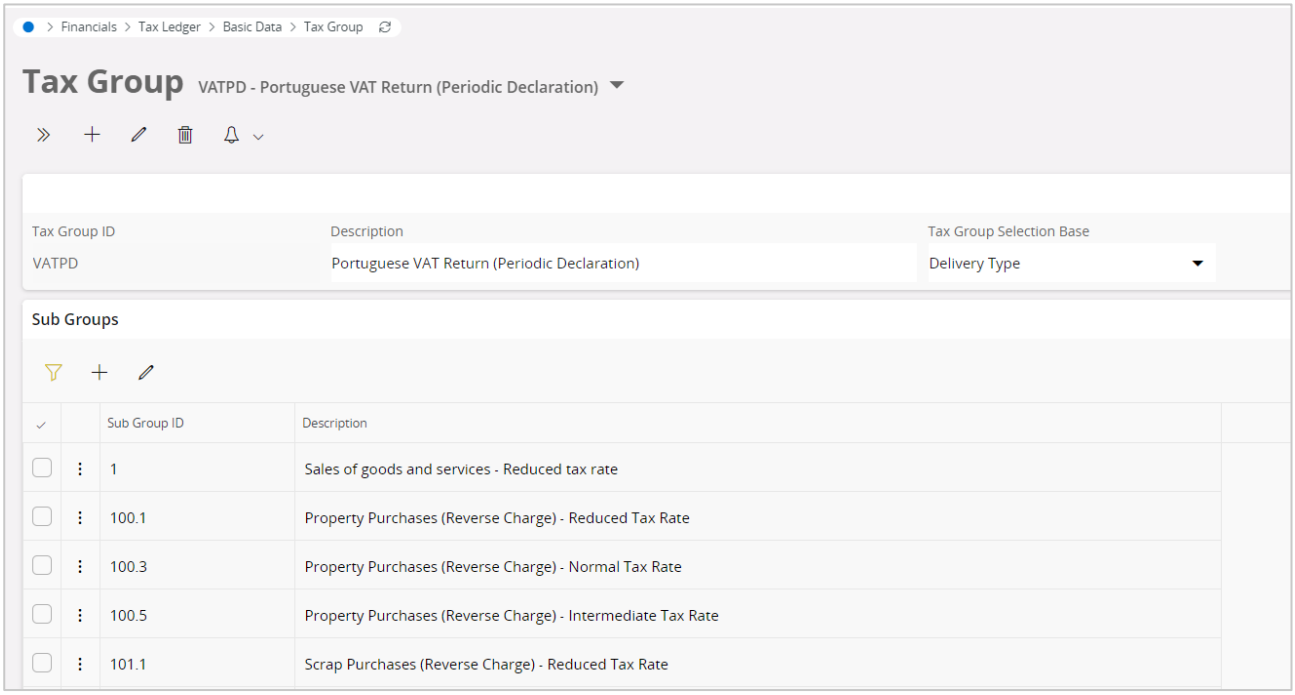
15.6.2 TAX CODES

Create tax codes in a way that the transactions can be categorized based on tax code. A tax code is created according to IFS standard process.
Note: A tax code can only be connected to one tax subgroup.

15.6.3 TAX GROUP AND SUBGROUP DETAILS

A system defined tax group is provided.

Tax Group ID	Description	Tax Group Selection Base
VATPD	Portuguese VAT Return (Periodic Declaration)	Delivery Type

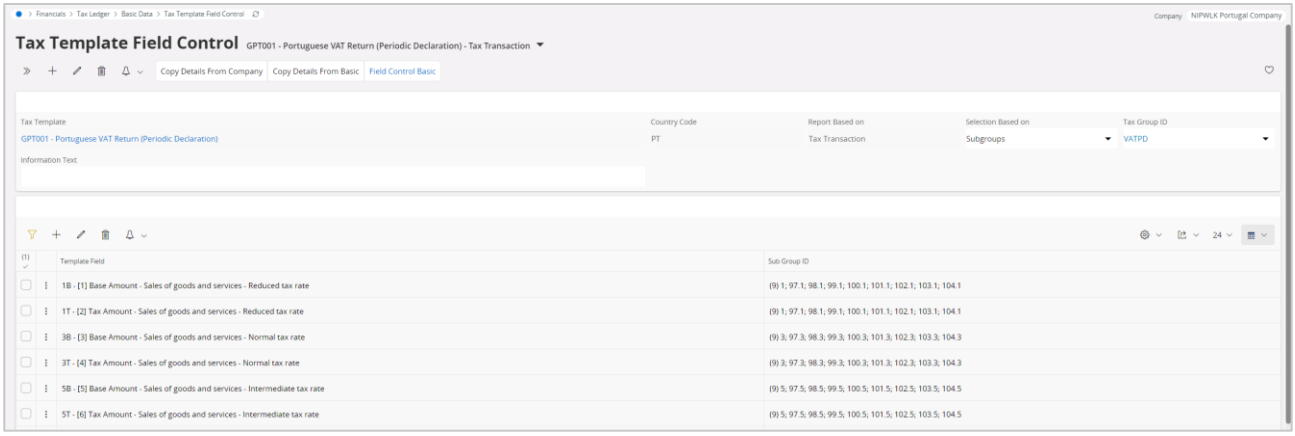


A sample list of subgroups is provided. Map the tax codes to the subgroups, as required.

If it is required to further categorize the transactions due to reporting requirements, it possible to add new subgroups.

15.6.4 TAX TEMPLATE FIELD CONTROL

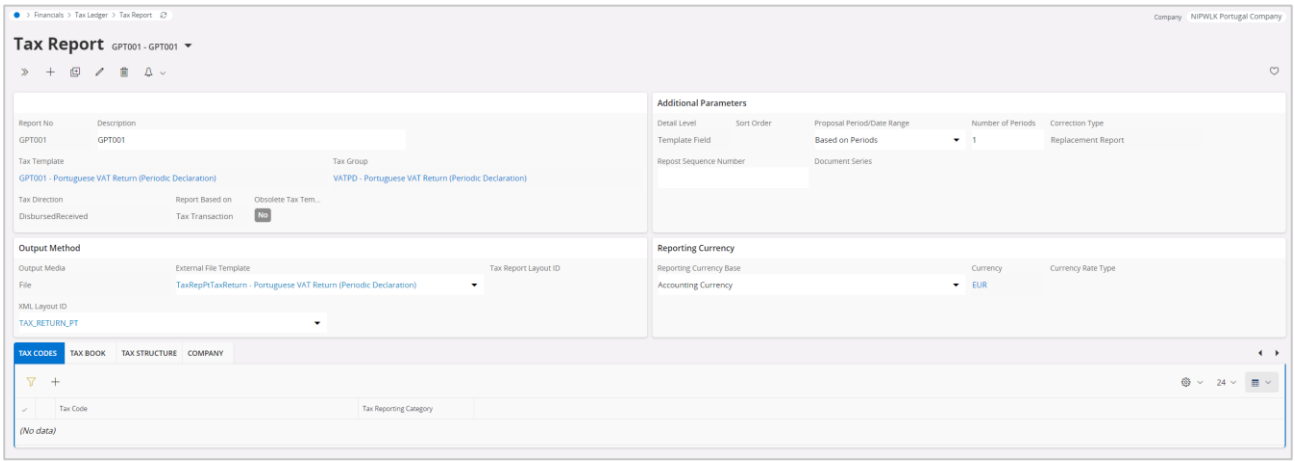
The tax template field control is system defined based on the sample tax subgroups.



Note: If new tax subgroups are added, map the subgroup to the relevant template field. Multiple subgroups can be mapped to a template field. This is IFS standard functionality.

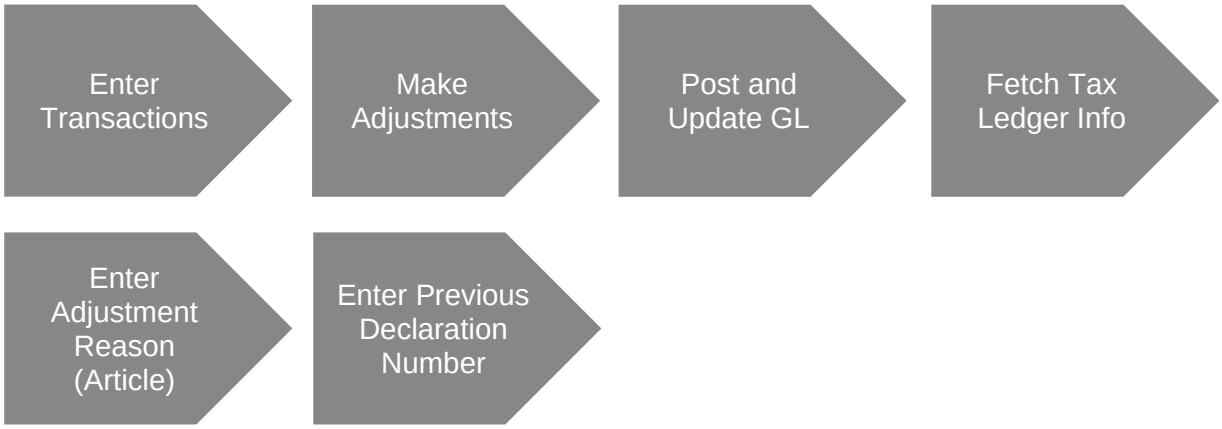
15.6.5 DEFINE TAX REPORT

As per the IFS Cloud standard functionality, define the tax report. Use the tax template **GPT001 - Portuguese VAT Return (Periodic Declaration)**. The **Correction Type** available for the tax report is “Replacement Report”.



15.7 **Enter Transactions**

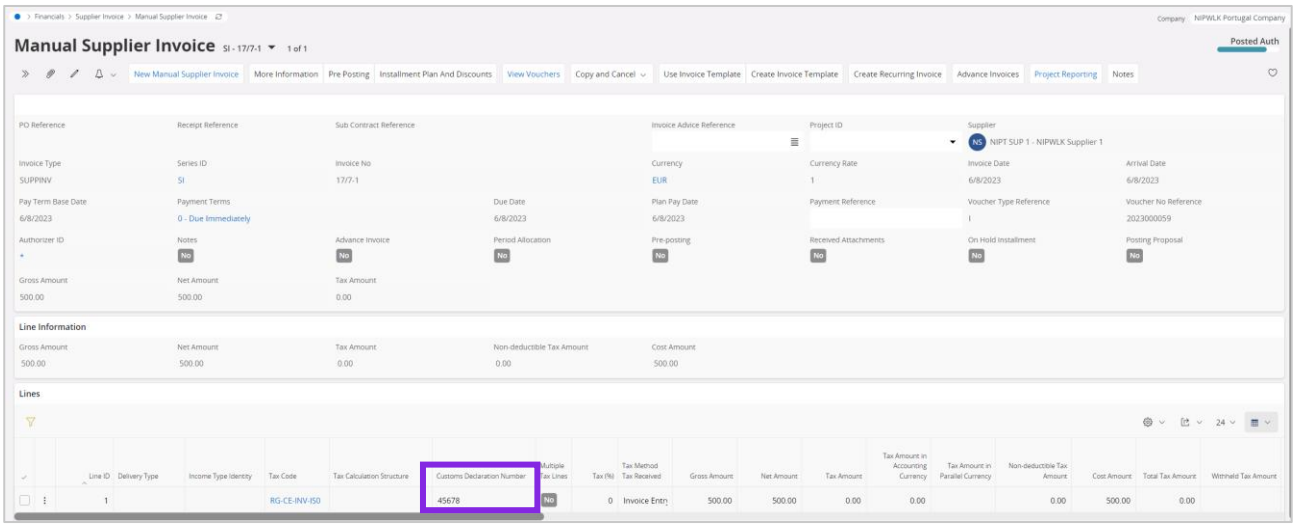
As per the IFS Cloud standard functionality, enter transactions in the relevant pages.



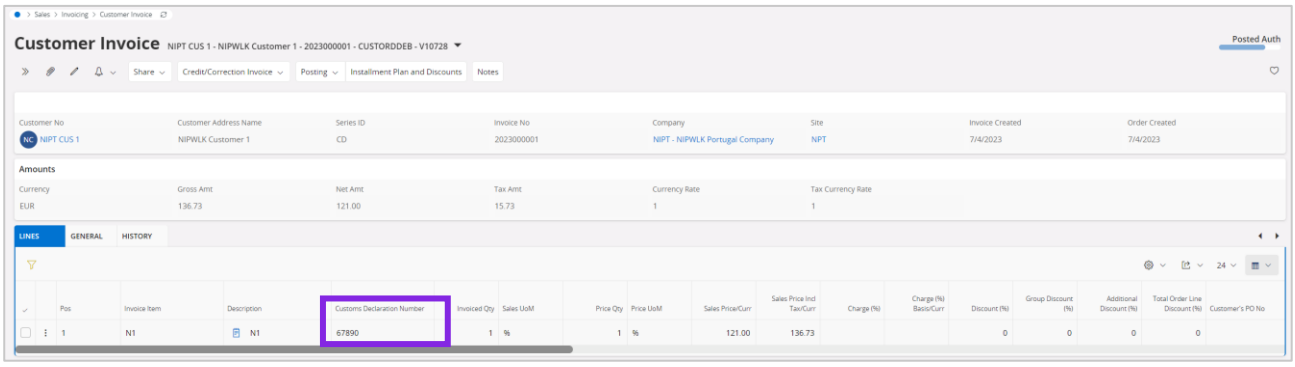
The specific changes made in IFS are described below.

15.7.1 CUSTOMS DECLARATION NUMBER

In the import process, the customs declaration number can be entered, when entering supplier invoice. It is available in Line Information in ***Manual Supplier Invoice*** page. The customs declaration number is fetched to the tax ledger. This is IFS standard functionality.



In the export process, the customs declaration number can be entered in shipment and in customer invoice lines. This is handled by the functionality, **Customs Export Declaration Number** in **Tax Transactions**. It is updated in tax transactions.
Please refer the chapter, Customs Export Declaration Number in Tax Transactions, for more details.



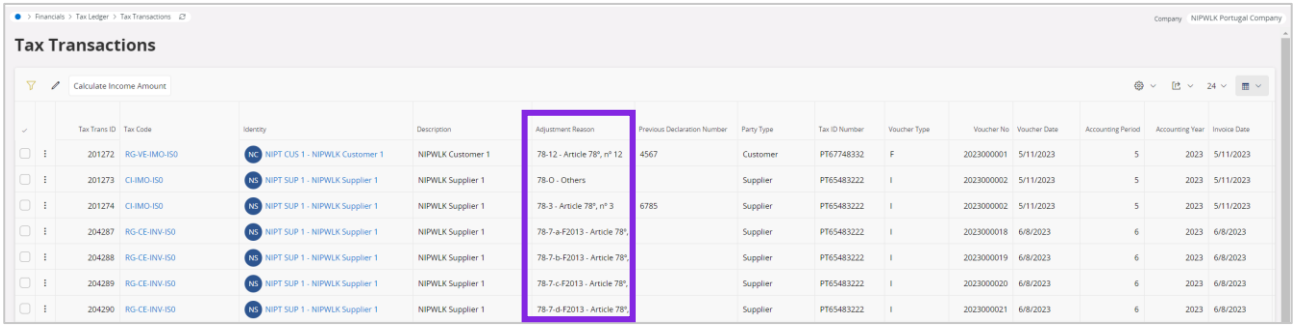
15.7.2 ADJUSTMENT REASON (ARTICLE) IN TAX TRANSACTIONS

Following adjustment references are enabled in the IFS. Users cannot add new adjustment reasons.

ID	Description	Code
78-2	Article 78º nº 2	01
78-3	Article 78º nº 3	02
78-4	Article 78º nº 4	03
78-6	Article 78º nº 6	04
78-7-a-U2013	Article 78º nº 7 point a) until 2013	05
78-7-a-F2013	Article 78º nº 7 point a) from 2013	05
78-7-a	Article 78º nº 7 point a)	05
78-7-b-U2013	Article 78º nº 7 point b) until 2013	06
78-7-b-F2013	Article 78º nº 7 point b) from 2013	06
78-7-b	Article 78º nº 7 point b)	06
78-7-c-U2013	Article 78º nº 7 point c) until 2013	07
78-7-c-F2013	Article 78º nº 7 point c) from 2013	07
78-7-c	Article 78º nº 7 point c)	07
78-7-d-U2013	Article 78º nº 7 point d) until 2013	08
78-7-d-F2013	Article 78º nº 7 point d) from 2013	08
78-7-d	Article 78º nº 7 point d)	08
78-8-b	Article 78º nº 8 point b)	09
78-8-c	Article 78º nº 8 point c)	10
78-8-d	Article 78º nº 8 point d)	11
78-8-e	Article 78º nº 8 point e)	12
78-12	Article 78º nº 12	13
78-A-2-a	Article 78ºA nº 2 point a)	14
78-A-4-a	Article 78º-A nº 4 point a)	15
78-A-4-b	Article 78º-A nº 4 point b)	16

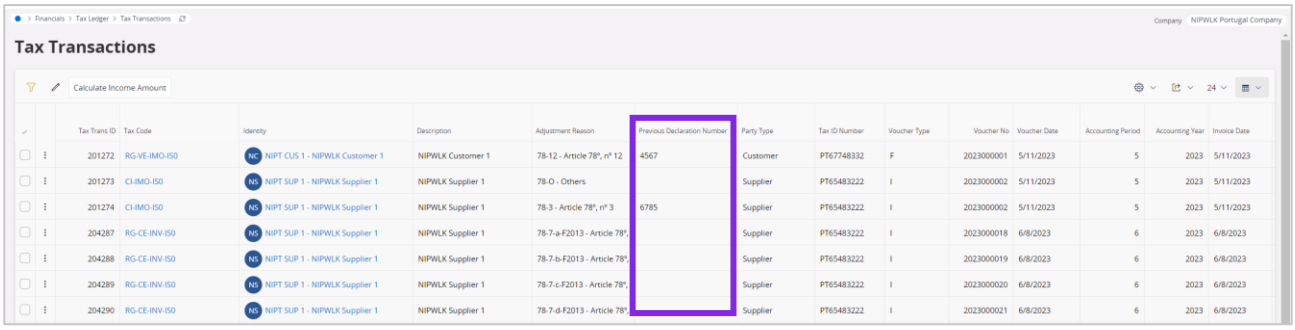
78-A-4-c	Article 78º-A nº 4 point c)	17
78-A-4-d	Article 78º-A nº 4 point d)	18
78-B-4	Article 78º-B nº 4	19
78-C-1	Article 78º-C nº 1	20
78-C-3	Article 78º-C nº 3	21
78-8-a	Article 78º nº 8 point a)	
78-A-2-b	Article 78º-A nº 2 point b)	
78-23-26	Articles 23º to 26º	
78-O	Others	

In the tax transactions, select the Adjustment Reason for adjustment transactions favorable to the government and taxpayer.



15.7.3 PREVIOUS DECLARATION NUMBER IN TAX TRANSACTIONS

Enter the previous declaration number for the adjustments, where it is required to enter reference to a previous declaration number.



The previous declaration number is required for adjustments made with reference to followings.

Adjustment Reason	Description	Code
78-A-2-a	Article 78º-A nº 2 point a)	14
78-B-4	Article 78º-B nº 4	19
78-C-1	Article 78º-C nº 1	20

78-C-3	Article 78º-C nº 3	21

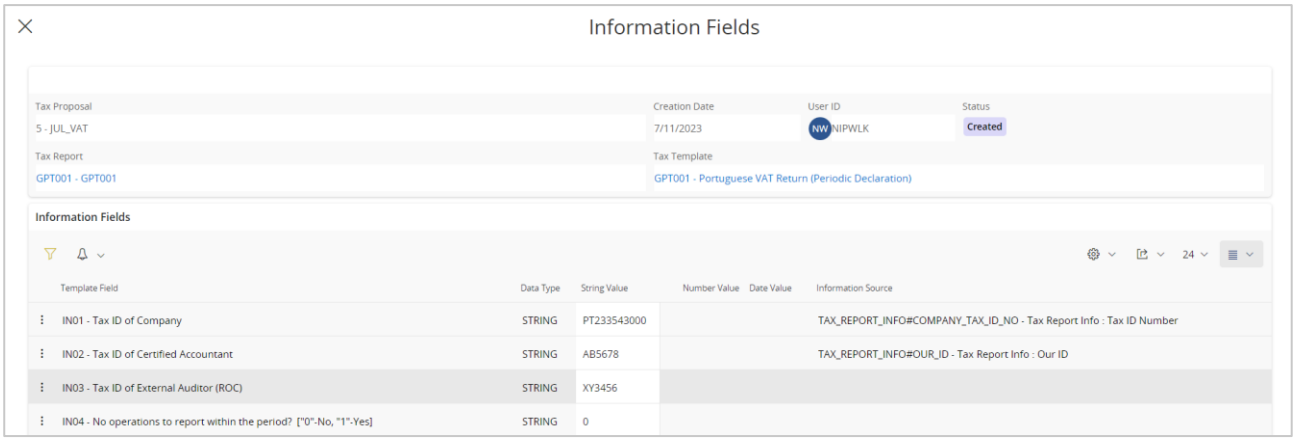
15.8 Create Tax Proposal

As per the IFS standard functionality, create tax proposal for the reporting period.

15.8.1 INFORMATION FIELDS

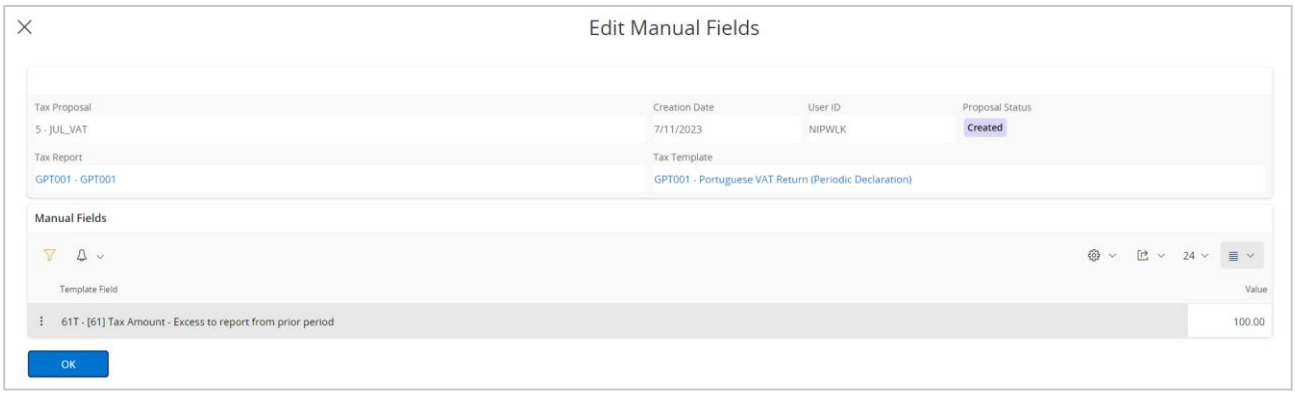
In ***Tax Ledger/Automatic Tax Proposals*** page, select the required proposal, click **Show Information Fields** to update information template fields. Following information fields are available.

Template Field	Description
IN01	Tax ID of Company
IN02	Tax ID of Certified Accountant
IN03	Tax ID of External Auditor (ROC)
IN04	No operations to report within the period? ["0"- No, "1"- Yes]



15.8.2 TEMPLATE FIELD PRESENTATION

As per the IFS standard functionality, go to Template Field Presentation. The summary amounts reported in header section of the XML (rosto - apurament & desenvolvimento) can be seen template field presentation.
If there is an excess tax amount to report from previous period, enter the excess tax amount in manual field “61T- [61] Tax Amount - Excess to report from prior period”. To update manual fields, click the Command Button and select Modify Manual Fields in template field presentation.



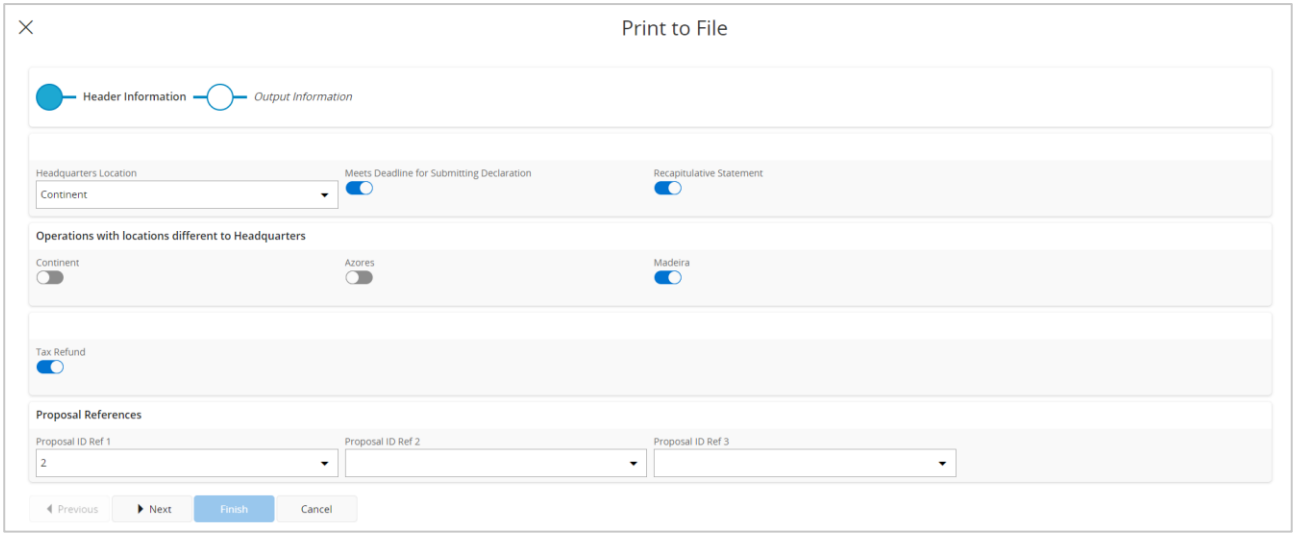
When this field is updated all the relevant calculations will be updated.
The tax amount payable to the government or receivable from government is calculated in the template field presentation.

15.9 Print Preliminary Report

As per the IFS standard functionality, print tax report.

15.9.1 HEADER INFORMATION

When printing the tax report, an assistant appears to enter the header information.



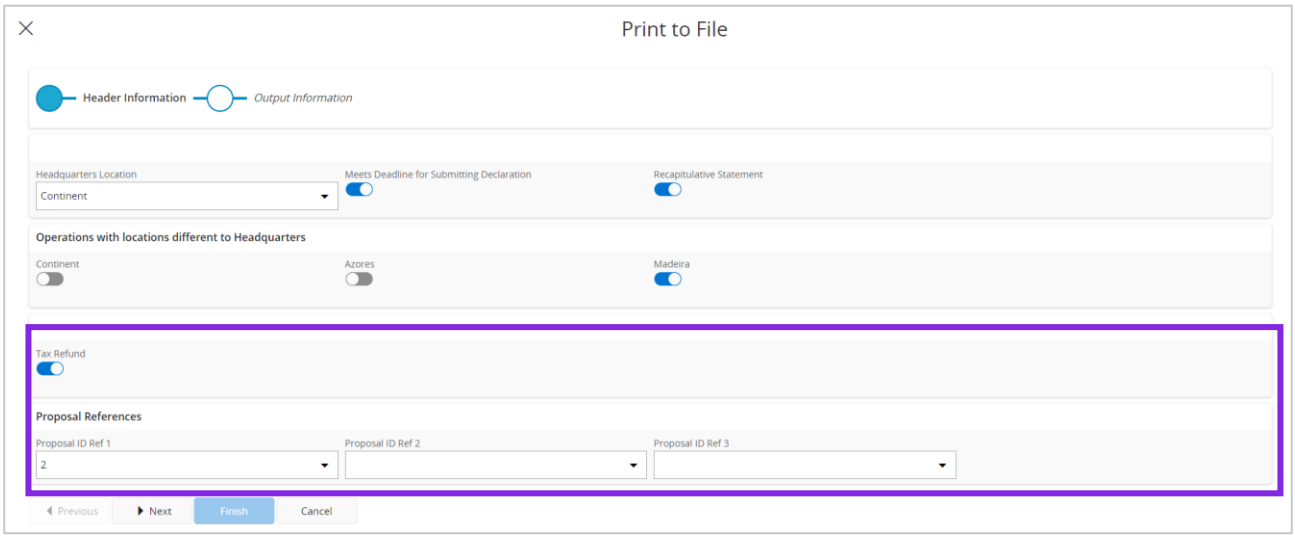
The header information is mapped as follows.

Field name	XML Tag	Values in XML File
Headquarters Location	localizacaoSede	Continent – “1” Azores – “2” Madeira – “3”
Meets Deadline for Submitting Declaration	prazo	Check box not selected – “0” Check box selected – “1”
Recapitulative Statement Submitted	apresentouDecl Recapitulativa	No – “0” Yes – “1”
Operations with locations different to Headquarters	temAnexoRAcores temAnexoRContinente temAnexoRMadeira	Multiple selections allowed. Based on the selected check box relevant tag is filled with “1”. If not selected, relevant tag is filled with “0”.

15.9.2 TAX REFUND

In case of a tax refund, select the Tax refund check box. When Tax Refund check box is selected, following annexures are generated in the XML file.

- Tax deductible sales (clientes)
- Tax deductible purchases (fornecedores)



If tax refund should be supported by previous period tax deductible sales and purchase transactions, select previous proposals in **Proposal Id Ref 1**, **Proposal Id Ref 2** and **Proposal Id Ref 3** fields.

After filling the relevant information, click OK. The XML file is generated in the FTP/OUT folder.

```
<?xml version="1.0" encoding="UTF-8"?>
- <dpiva xmlns="http://www.at.gov.pt/schemas/dpiva" version="05">
  - <rosto>
      + <apuramento>
      + <desenvolvimento>
      + <inicio>
    </rosto>
  + <anexoCampo40R>
  + <anexoCampo41R>
  + <clientes id="1901">
  + <fornecedores id="1901">
</dpiva>
```

15.10 Acknowledge Tax Report

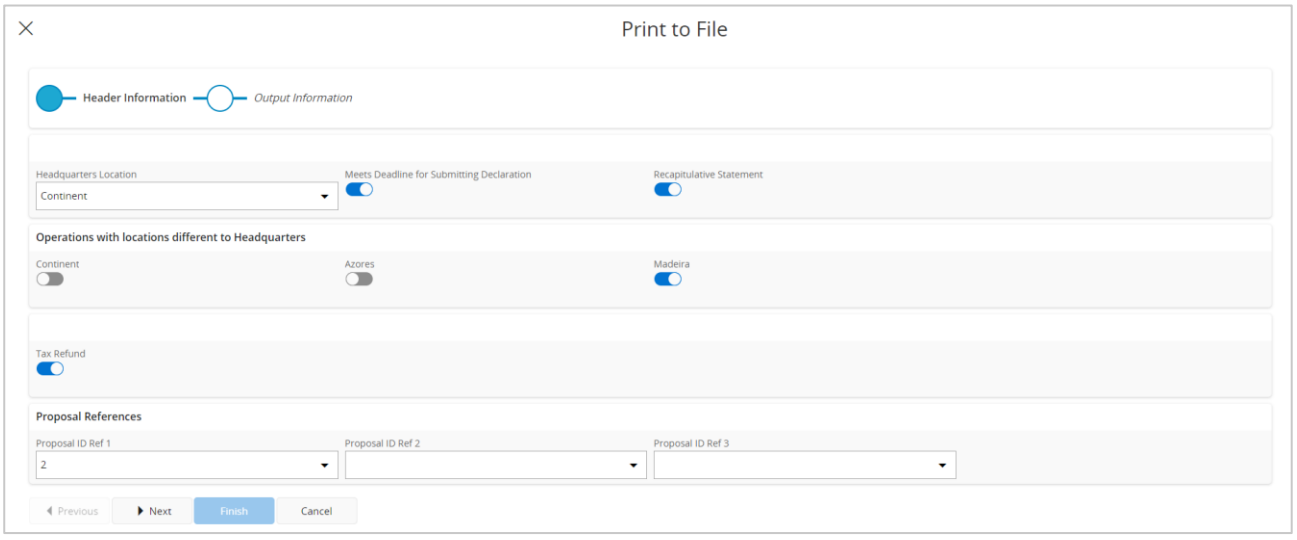
As per the IFS Cloud standard functionality, acknowledge the tax proposal by using the context menu option.

15.11 Print Definitive Report

As per the IFS Cloud standard functionality print the definitive report.

15.11.1 HEADER INFORMATION

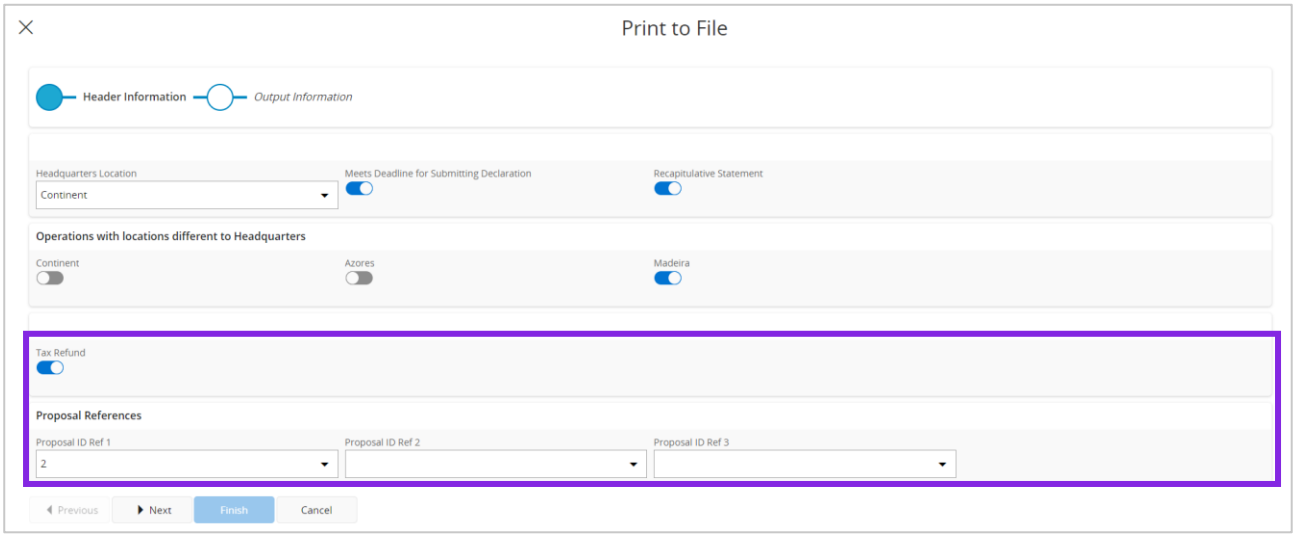
When printing the tax report, a dialog is appearing to enter the header information.



15.11.2 TAX REFUND

In case of a tax refund, select the Tax refund check box. When Tax Refund check box is selected, following annexures are generated in the XML file.

- Tax deductible sales (clientes)
- Tax deductible purchases (fornecedores)



If Tax Refund should be supported by previous period tax deductible sales and purchase transactions, select previous proposals in **Proposal Id Ref 1, Proposal Id Ref 2** and **Proposal Id Ref 3** fields.
Fill the relevant information and click **OK**. The XML file is generated in the FTP/OUT folder.
After submitting the declaration, set the tax proposal to “Reported/Valid”.

15.12 **Delimitations**

N/A

16 Portuguese EU Sales List

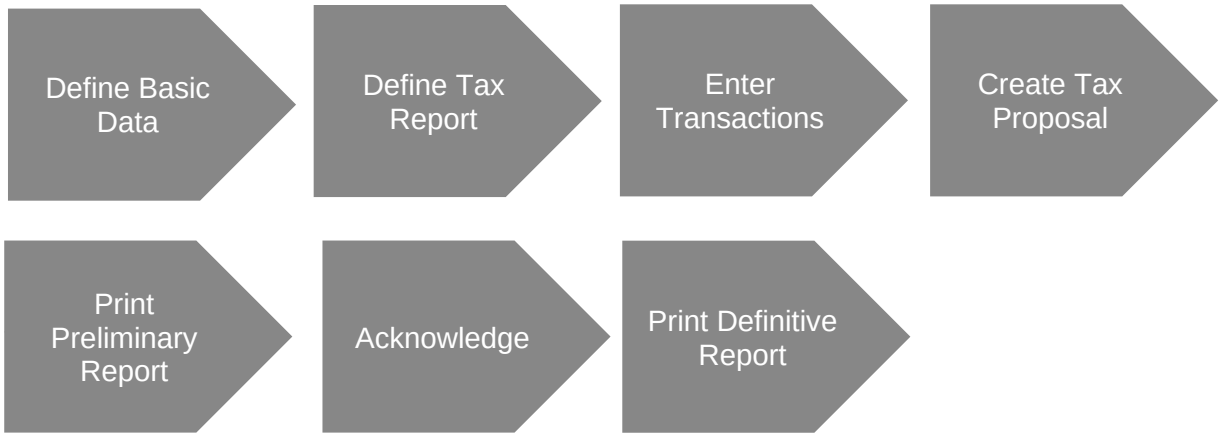
16.1 Overview Legal Requirement

It is a legal requirement for companies registered for Value Added Tax (VAT). The VAT law defines following declarations to be submitted by a VAT registered person.
The “Portuguese EU Sales List (Recapitulative Declaration)” is summary declaration to be submitted by a VAT registered person. The declaration is submitted electronically (XML).
The purpose of the EU Sales List is to report a summary of sales made to countries in European Union, within certain statutory period (monthly or quarterly). The summary consists of three types of transactions:

- Sales of goods
- Sales of services
- Tripartite operations

The correction to an already submitted declaration is done by submitting a new declaration.

16.2 Process Overview



16.3 Solution Overview

Solution overview is as per below, on a high level.

- Define basic data.
  - A system defined tax template is provided.
  - Define separate tax codes for three types of transactions.
- Define tax report.
- Map the defined tax codes to the tax report.
- Enter transactions.
- Create tax proposal.
- Acknowledge tax proposal.
- Print definitive tax report.

16.4 Prerequisites

- The parameter, "**Portuguese EU Sales List**" must have been enabled in the localization control center.

16.5 Define Basic Data

To generate the declaration, following basic data should be setup as per the IFS standard functionality.

16.5.1 TAX TEMPLATE

A system defined tax template is provided. The IFS standard functionality of grouping tax transactions based on **Tax Reporting Category** is used.

Template ID	GPT002
Template Description	Portuguese EU Sales List (Recapitulative Declaration)
Country Code	PT
Tax Direction	Disbursed
Template Field Control	Can
Template Column Control	Blocked
File Type	TaxRepPTVatRecDec
File Template	TaxRepPTVatRecDec
XML Layout ID	
System Defined	TRUE
Output Media	File
Tax Report Key	
Tax Report Layout ID	
Tax Template	TAXSTD
Selection Based On Tax Group	Can

Use Document Series	Blocked
Tax Report Based on	Tax Transaction
Tab Tax Code	TRUE
Tab Tax Account	FALSE
Tab Tax Book	TRUE
Tab Tax Structure	TRUE
Tab Branch	FALSE
Tab Sort	FALSE
Tab Delivery Type	FALSE
Tab Transaction Code	FALSE
Use Attachments	FALSE
Use Identity Range	FALSE
Source Tax Template ID	
Copying Is Allowed	TRUE

Following tax template basic specific info is available for the tax template.

Info ID	Info Type	Info Value
1	Grouping	Tax Reporting Category
2	Proposal Period/Date Range	Based on Periods
3	Proposal Period/Date Range	Based on Single Period
4	Correction Proposal	Replacement Report

Following information template field is available in Tax Template. Click the Command Button and select **Field Control Basic** to view the template fields.

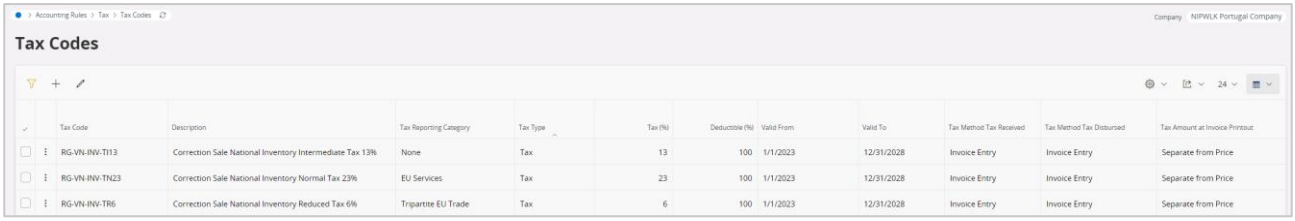
Template Field	Description	Source
IN01	Tax ID of Certified Accountant	Tax Office/ Tax Report/ Our ID
IN02	Tax ID of Company	Tax Office/ Tax Report/ Tax ID Number

It is possible to set default values for the information template fields. Open the context menu and select **Details** to set the default value and enter the value in **Info String**.

Note: **Info String** cannot be updated in a system defined tax template.

16.5.2 TAX CODES

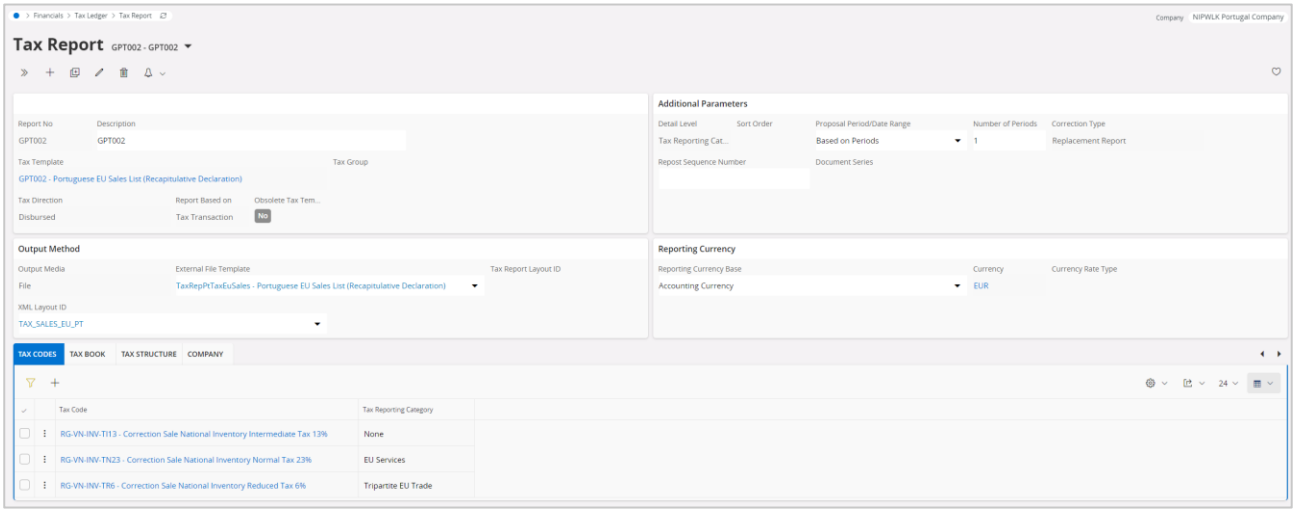
Define tax codes with relevant tax reporting category.



16.6 Define Tax Report

Define tax report using the system defined tax template “GPT002 - Portuguese EU Sales List (Recapitulative Declaration)”. Based on the annual turnover of the company decide on the **Proposal Period/Date Range** of the report. The **Correction Type** for the report should be “Replacement Report”.

Connect the specifically defined tax codes to the tax report.



16.7 Enter Transactions

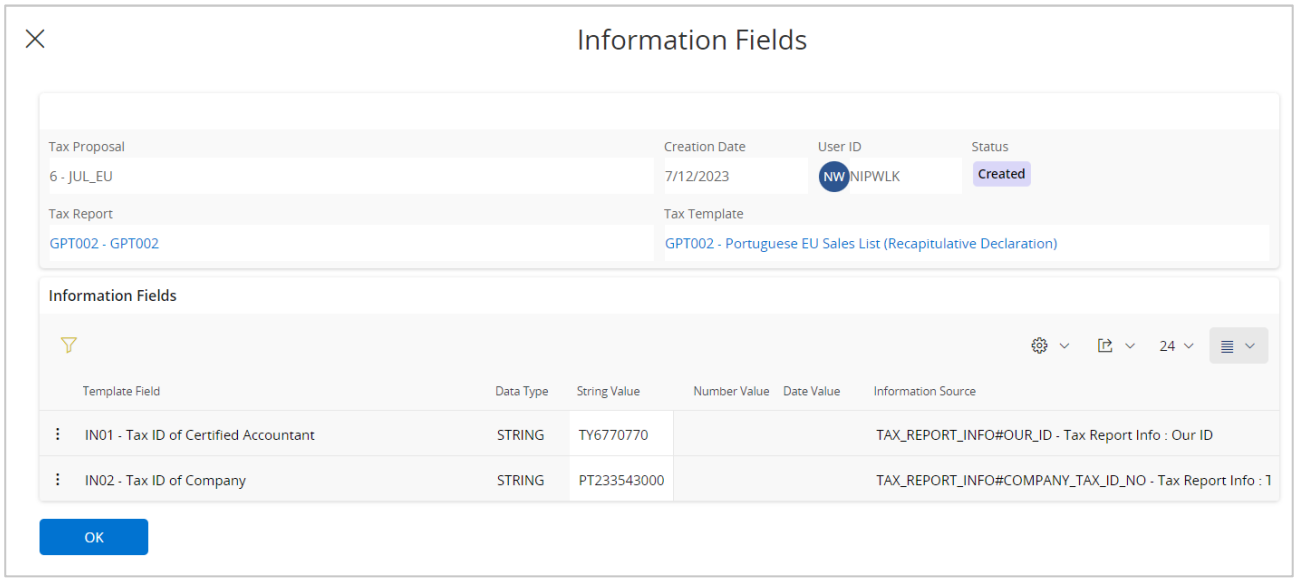
As per IFS standard functionality, enter the transactions and select the relevant tax code for the transaction.

16.8 Create Tax Proposal

As per the IFS standard functionality, create tax proposal for the reporting period.

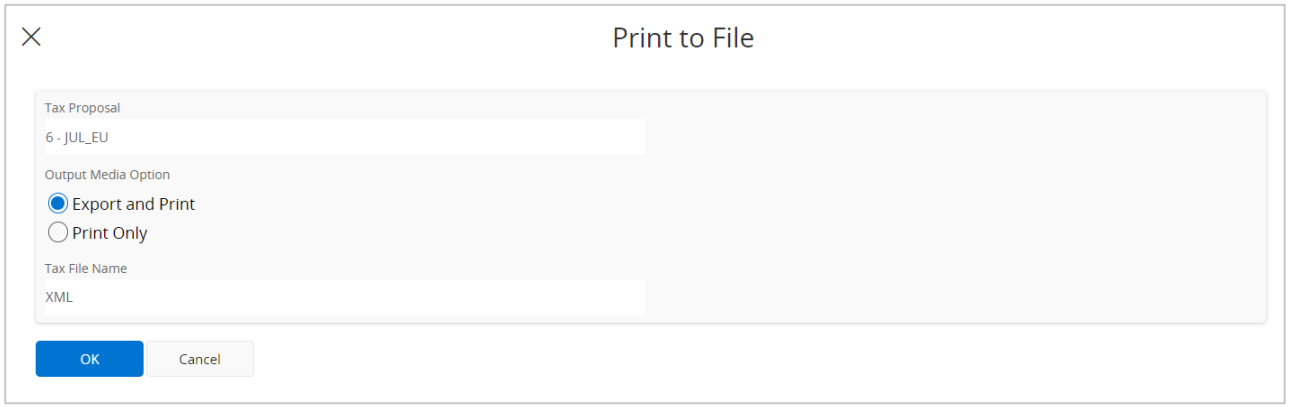
16.8.1 INFORMATION FIELDS

Click the Command Button and select **Show Information Fields** to update information template fields. The tax identity of company is fetched the template field from Tax Office assigned to the tax report.



16.9 Print Preliminary Report

As per the IFS Cloud standard functionality print tax report. Following dialog is available to generate the output file of the tax proposal.



Click **OK** and the xml file will be created in the FTP/OUT folder.

```xml
<?xml version="1.0" encoding="UTF-8"?><dr version="1.0" xmlns="http://www.at.gov.pt/2019/DRIVAWeb/schema">
    <rosto>
        <quadro01>
            <f1>233543000</f1>
        </quadro01>
        <quadro02>
            <f1>1</f1>
            <f3>1</f3>
        </quadro02>
        <quadro03>
            <f1>2023</f1>
            <f2>07</f2>
        </quadro03>
        <quadro0405>
            <f10>100000</f10>
            <f17>70000</f17>
            <f18>20000</f18>
            <f19>120000</f19>
            <table>
                <tableItem>
                    <f2>SE</f2>
                    <f3>345U34I5U</f3>
                    <f4>20000</f4>
                    <f5>5</f5>
                </tableItem>
                <tableItem>
                    <f2>PL</f2>
                    <f3>45656757</f3>
                    <f4>100000</f4>
                    <f5>1</f5>
                </tableItem>
                <tableItem>
                    <f2>PT</f2>
                    <f3>67587956</f3>
                    <f4>70000</f4>
                    <f5>4</f5>
                </tableItem>
            </table>
        </quadro0405>
        <quadro06>
            <f1>TY6770770</f1>
        </quadro06>
    </rosto>
</dr>
```

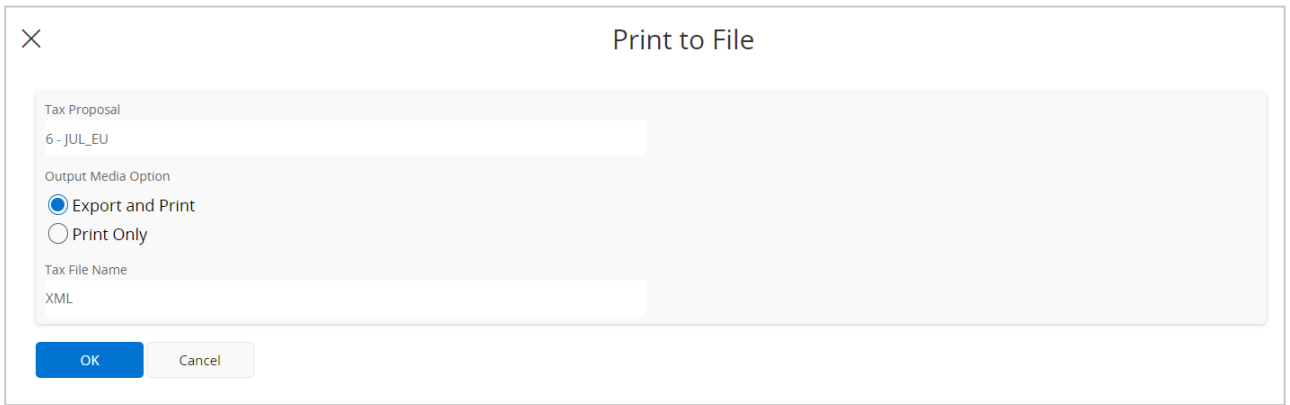
16.10 Acknowledge tax proposal

As per the IFS standard functionality, acknowledge the tax proposal by using the command button.

16.11 Print definitive report

Use IFS standard functionality to print the definitive tax report by using the command button.

Following assistant is available to generate the output file of the tax proposal.



Click **OK** and the xml file will be created in the FTP/OUT folder.

After submitting the declaration, set the tax proposal to “Reported/Valid”.

16.12 Delimitations

There is a section in the xml file that are related to consignment goods information (<quadro07>), IFS solution does not cover consignment goods in the Portugal implementation.

17 Customer Payment Receipt

17.1 Overview Legal Requirement

According to the new legislation, introduced in the Decree-Law No. 71 of 2013 it is necessary to print a customer receipt for every customer payment and the same need to be communicated through the SAF-T file which is indicated in Ordinance 274 of 2013

1) For every payment done by a customer a Customer Receipt must be printed with reference to the documents that are being paid.
2) Customers Receipts information must be included in the SAF-T file.

17.2 Process Overview

17.3 Solution Overview

- Define Basic Data
  - Application Base Setup/Enterprise/Customer, Payment tab, Payment Receipt set the value as, **At Payment**
  - Define a Customer Payment Receipt and a Payment Doc No Series through ***Financials/Payment Basic Data/Payment Documents*** functionality in IFS Cloud core.

- Create a Customer Payment

- Print **Customer Payment Receipt**
  - The IFS Cloud core report, Customer Payment Receipt is issued as the Customer Receipt. Some additional information is added to the Report Definition Format (RDF). This can be view in ***Report Archive*** page.

- Print Copy of the Pay Receipt in ***Payment Receipt Analysis***
  - Use IFS Cloud core functionality in ***Payment Receipt Analysis*** page and open the context menu and select Print Copy.

17.4 Prerequisites

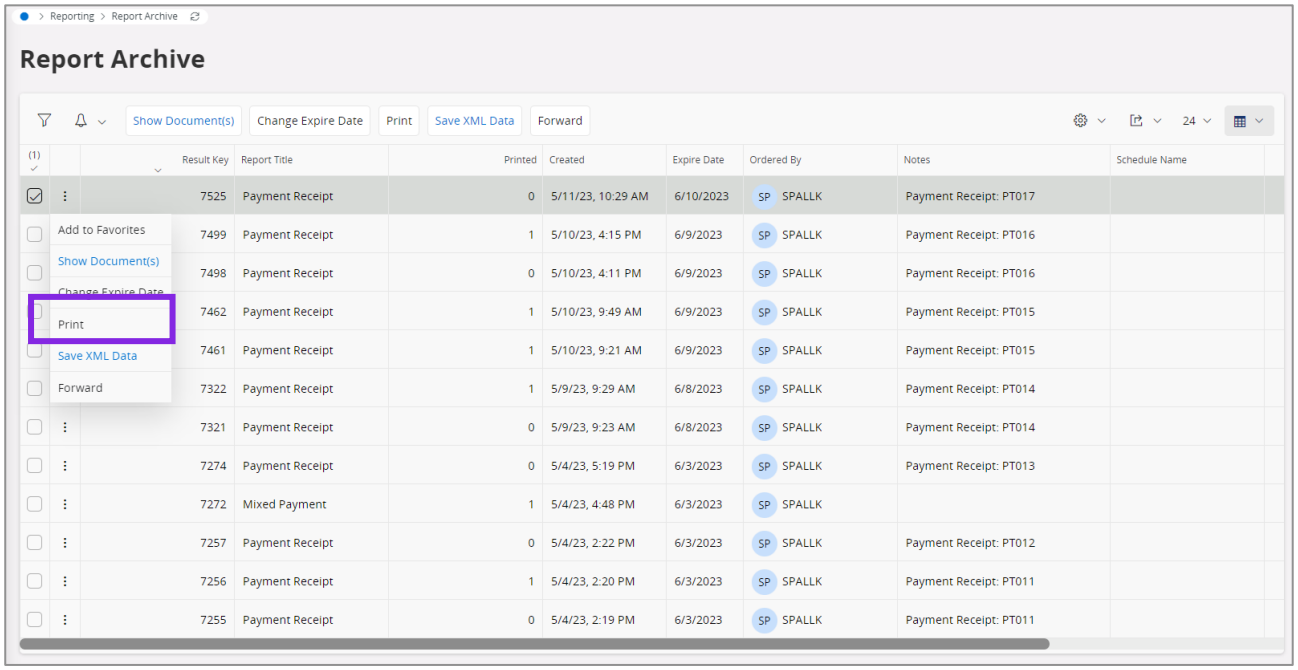
- The company must be set-up to use Portugal localization, see chapter Company Set up, and the parameter **Customer Payment Receipt** must be enabled.
- Enable producing a Customer Payment Receipt from a Customer. **Application Base Setup/Enterprise/Customer, Payment tab, Payment Receipt** set the value as, **At Payment** (IFS Cloud Core functionality)

- Define a Payment document Type, Customer Payment Receipt in ***Financials/Payment Basic Data/Payment Documents*** (IFS Cloud Core functionality)

17.5 Print Customer Payment Receipt

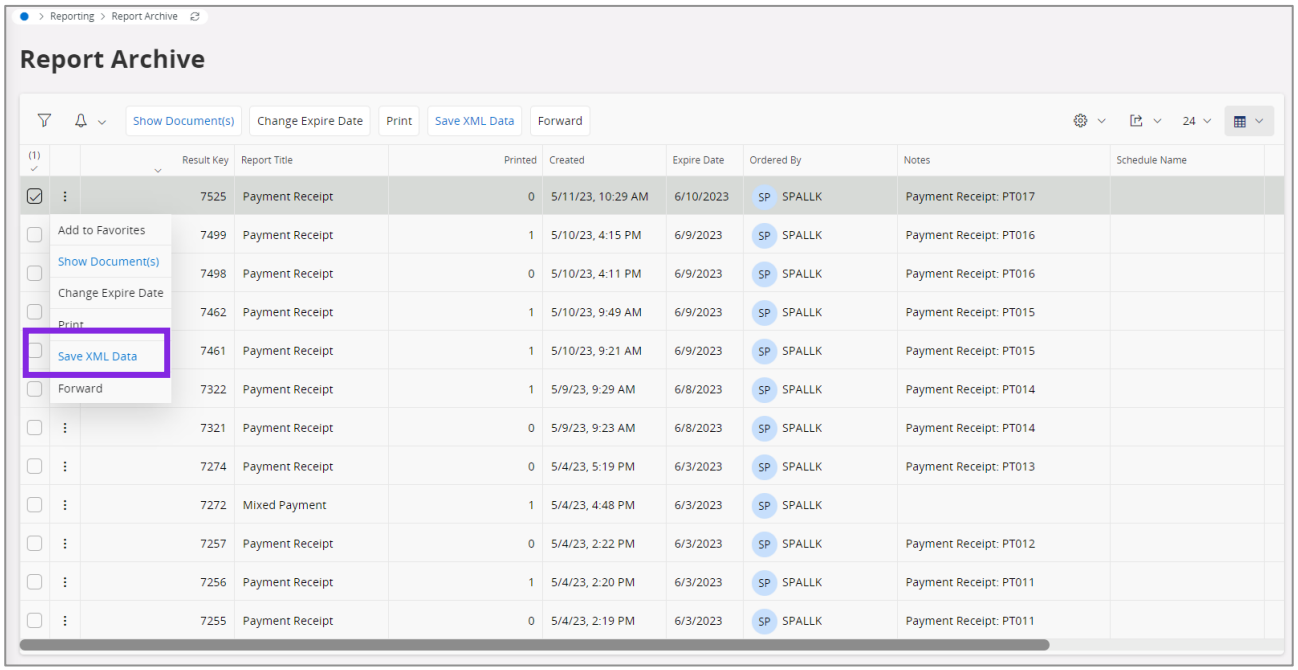
Follow the IFS Cloud core process, ***Financials/ Cash Book/ Mixed Payment***, make a customer payment and **Approve** the payment. IFS Cloud will automatically generate a Customer Payment Receipt.

Now go to the ***Solution Manager/Operational Reporting/Report Archive***, select the payment receipt to be printed and use the context menu option **Print**. This will create a “Payment Receipt” Pdf.



Result Key	Report Title	Printed	Created	Expire Date	Ordered By	Notes	Schedule Name
7525	Payment Receipt	0	5/11/23, 10:29 AM	6/10/2023	SPALLK	Payment Receipt: PT017	
7499	Payment Receipt	1	5/10/23, 4:15 PM	6/9/2023	SPALLK	Payment Receipt: PT016	
7498	Payment Receipt	0	5/10/23, 4:11 PM	6/9/2023	SPALLK	Payment Receipt: PT016	
7462	Payment Receipt	1	5/10/23, 9:49 AM	6/9/2023	SPALLK	Payment Receipt: PT015	
7461	Payment Receipt	1	5/10/23, 9:21 AM	6/9/2023	SPALLK	Payment Receipt: PT015	
7322	Payment Receipt	1	5/9/23, 9:29 AM	6/8/2023	SPALLK	Payment Receipt: PT014	
7321	Payment Receipt	0	5/9/23, 9:23 AM	6/8/2023	SPALLK	Payment Receipt: PT014	
7274	Payment Receipt	0	5/4/23, 5:19 PM	6/3/2023	SPALLK	Payment Receipt: PT013	
7272	Mixed Payment	1	5/4/23, 4:48 PM	6/3/2023	SPALLK		
7257	Payment Receipt	0	5/4/23, 2:22 PM	6/3/2023	SPALLK	Payment Receipt: PT012	
7256	Payment Receipt	1	5/4/23, 2:20 PM	6/3/2023	SPALLK	Payment Receipt: PT011	
7255	Payment Receipt	0	5/4/23, 2:19 PM	6/3/2023	SPALLK	Payment Receipt: PT011	

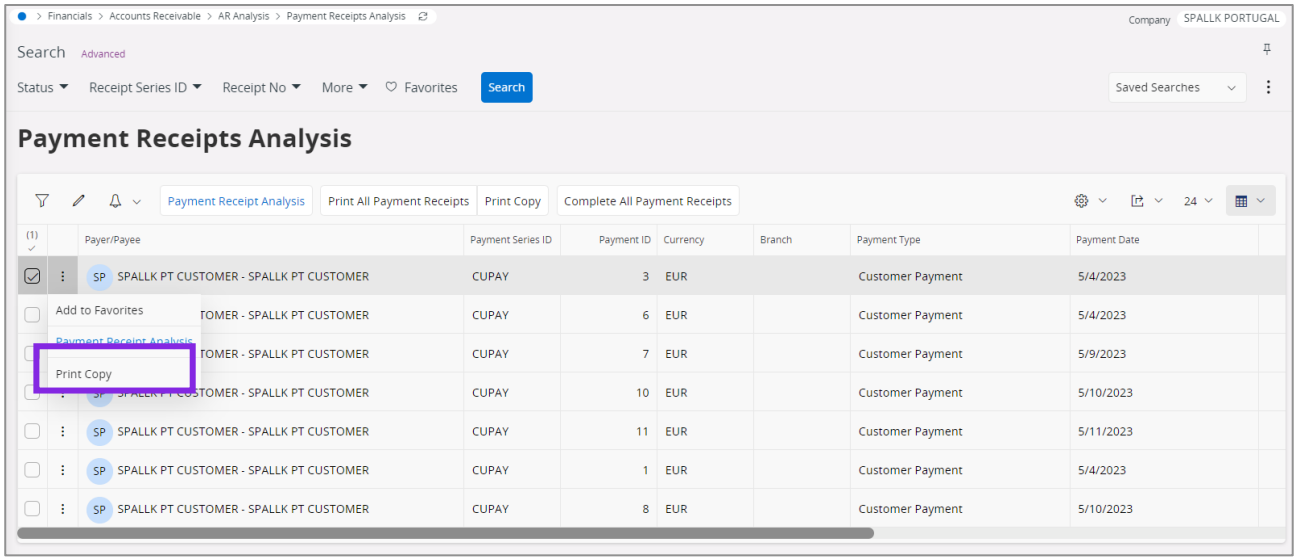
Now select the payment receipt in question and use the context menu option **Save XML data.** check the additional details that are introduced to the report XML generated to the default Download folder



Note: Please check the Annexure for newly added details to the report XML.

17.6 Print “Copy” of the Pay Receipt in “Payment Receipt Analysis”

IFS Cloud core functionality facilitates to obtain a “Copy” of Customer Payment Receipt. Go to *Pay Receipt Analysis* page and use the context menu option **Print Copy** to get a copy of customer payment receipt.



17.7 Payment Receipts Newly Added Information in RDF Level

Please refer chapter 21 Appendix to view the newly added information in Payment Receipts RDF level.

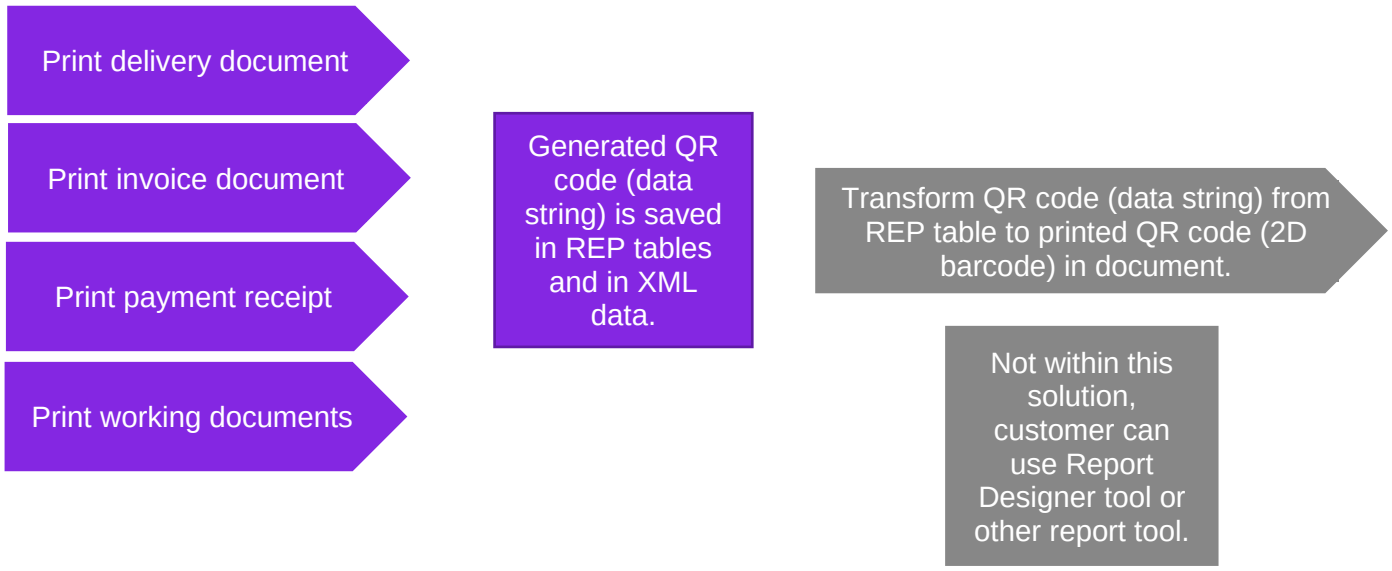
18 QR Codes on Fiscal Documents

18.1 Overview Legal Requirement

According to the provisions of Decree-Law No. 28/2019, it is mandatory to print QR codes on invoices, working documents, payment receipts, and delivery documents. This is introduced to simplify the communication for fiscal documents and to control fiscal fraud.

The QR code is a 2D barcode (two-dimensional barcode), built with information from the original source (documentation details) that can be read with a prepared device. The QR code will be printed in the report XML file.

18.2 Process Overview



18.3 Solution Overview

To support this legal request, a new LCC parameter is added:

- QR Codes on fiscal documents - Enables the generation of the QR Code data string in customer invoices, working documents, delivery notes, and payment receipts, containing relevant information: customer tax ID number, document type, date, status, unique document ID number, etc.

The following delivery document types are supported:

- Customer Order Delivery Note
- Shipment Delivery Note
- Transport Delivery Note

The following invoice types are supported:

- Customer Order Invoice
- Customer Order Collective Invoice
- Instant Invoice
- Project Invoice
- Advance Invoice

- Interest Invoice
- Rebate Credit Invoice
- Prepayment Base Invoice

The following document on payment side is supported:

- Payment Receipt

The following working document type is supported:

- Pro Forma Invoice (printed from Customer Order)

Overview of the solution:

- Print the delivery document.
- Print the invoice document.
- Print the payment receipt.
- Print the working document.
- The QR code string is generated in the Report Format File (.rdf file) and in the .xml file.
- Transform QR code string from .rdf file to printed QR code (2D barcode) on document. This is not handled within this solution, use Report Designer tool or other reporting tool.

18.4 Prerequisites

- The company must be set up to use Portugal localization, see the chapter Company Set-up, and the parameter **QR Codes on Fiscal Documents** must be enabled.
- All tax codes used must be set up in the ***Audit File Basic Data*** page on the ***Standard Audit Code Mapping*** tab and in the section for ***Standard Tax Codes*** and mapped to a standard tax code and a tax reporting region. A validation has been added to verify this.

18.5 Print Invoice Document

Follow the IFS Cloud core process to print the invoice document. If the tax codes used in the invoice are not set up in the ***Audit File Basic Data*** page on the ***Standard Audit Code Mapping*** tab and in the section for ***Standard Tax Codes,*** the following error message will be shown "The connection to standard tax codes is missing for the tax code(s) :P1 used in the invoice. Tax code(s) must be configured for SAFT".

18.6 Print Delivery Document

Follow the IFS Cloud core process to print the delivery document.

18.7 Print Pro Forma Invoice Document

To print the Pro Forma Invoice document from the ***Customer Order*** page, use the command **Create and Print Pro Forma Invoice**. If the tax codes used in the pro forma invoice are not set up on page ***Audit File Basic Data*** on the ***Standard Audit Code Mapping*** and in the section for ***Standard Tax Codes*** the following error message will be shown "The connection to standard tax codes is missing for the tax code(s) :P1 used in the invoice. Tax code(s) must be configured for SAFT".

18.8 Print Payment Receipt

Follow the IFS Cloud core process to print the customer payment receipt.

18.9 Generated QR Code data String

The generated QR code string is visible in .rdf file and in .xml file. The QR code string contains different information depending on the document type, for more information see chapter Appendix and QR code string structure.

Example of how the QR code string can look like in invoice .xml file:

```
<ATCUD>SVCCOC78-9700183</ATCUD>
<QR_CODE>A:SE2233441*B:ESA82573429*C:PT*D:FT*E:N*F:20231218*G:FT II/9700183*H:SVCCOC78-
9700183*I1:PT*I3:500.00*I4:100.00*N:100.00*O:600.00*P:60.00*Q:ka4N*R:787*S:5454-5454</QR_CODE>
<ENDING_TEXTS/>
```

Example of how the QR code string can look like in the delivery .xml file:

```
<ATCUD>SVC12ID1-1374</ATCUD>
<QR_CODE>A:123456789*B:1984*C:DE*D:GR*E:N*F:20240226*G:CUSORD SID1/1374*H:SVC12ID1-1374*I1:0*N:0.00*O:0.00*Q:AvCf*R:123</QR_CODE>
```

Example of how the QR code string can look like in the payment receipt .xml file:

```
<ATCUD>SVCCREC222-37</ATCUD>
<QR_CODE>A:SE2233441*B:303030*C:PT*D:RC*E:N*F:20231219*G:37*H:SVCCREC222-37*I1:0*N:0.00*O:322.00*Q:0*R:787</QR_CODE>
<PAYMENT_SECTION>
```

Example of how the QR code string can look like in a pro forma invoice .xml file:

```
<CONDITION_PRINT xsi:nil="1"/>
<QR_CODE>A:PO5454*B:P6808*C:PT*D:*E:N*F:20240226*G: PF/20240001*H:SVCPF877-20240001*I1:#PT-A*I7:50.00*I8:0.00*N:23.00*O:50.00*Q:e5jF*R:454</QR_CODE>
<DOCUMENT_TYPE>-</DOCUMENT_TYPE>
```

18.10 Delimitations

The QR code string is available in the .rdf file but not in the actual printout, the .rdl file. Report Designer or other reporting tool can be used to transform the QR code string from the .rdf file to the printout.

19 ATCUD Codes on Fiscal Documents

19.1 Overview Legal Requirement

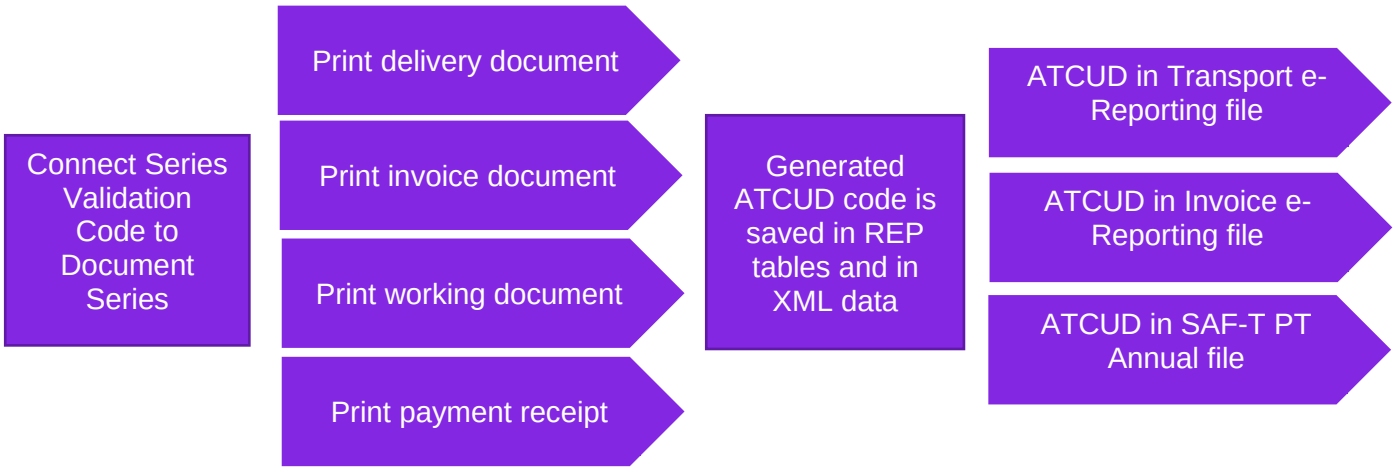
According to the provisions of Decree-Law No. 28/2019, it is mandatory to print ATCUD codes on invoices, working documents, payment receipts, and delivery documents. ATCUD is unique for each issued document and is used to identify the fiscal document, this is introduced to simplify the communication for fiscal documents and to control fiscal fraud.

The ATCUD will be:

- Printed in the report XML file.
- A part of the QR Code construction for invoices, working documents, payment receipts, and delivery documents.
- Sent in SAF-T PT Annual File, Invoice e-Reporting File, and Transport e-Reporting File.

ATCUD stands for *Document Unique Document Code* and is built by a combination of a series validation code (8 character) for any issued document series (for invoices, working documents, delivery documents, and payment receipts) and the document number for the corresponding series. The series validation code is provided by the tax authority.

19.2 Process Overview



19.3 Solution Overview

To support this legal request, a new LCC parameter is added:

- ATCUD Codes on fiscal documents - Enables the generation of the ATCUD Code in customer invoices, working documents, delivery notes, payment receipts, and SAF-T files.

The new field is added for series validation code in document series pages. The new field is used to connect the series validation code to the document series in:

- Invoice Series
- Delivery Document Series
- Payment Documents
- Working Document Series

The following delivery document types are supported:

- Customer Order Delivery Note
- Shipment Delivery Note
- Transport Delivery Note

The following invoice types are supported:

- Customer Order Invoice
- Customer Order Collective Invoice
- Instant Invoice
- Project Invoice
- Advance Invoice
- Interest Invoice
- Rebate Credit Invoice

The following working document type is supported:

- Pro Forma Invoice (printed from Customer Order)

The following document on payment side is supported:

- Payment Receipt

Overview of the solution:

- Print the delivery document.
- Print the invoice document.
- Print the payment receipt.
- Print the working document.
- The ATCUD code is generated in the Report Format File (.rdf file) and the .xml file.
- The ATCUD code is included in the SAF-T PT Annual File, Invoice e-Reporting File, and Transport e-Reporting File.

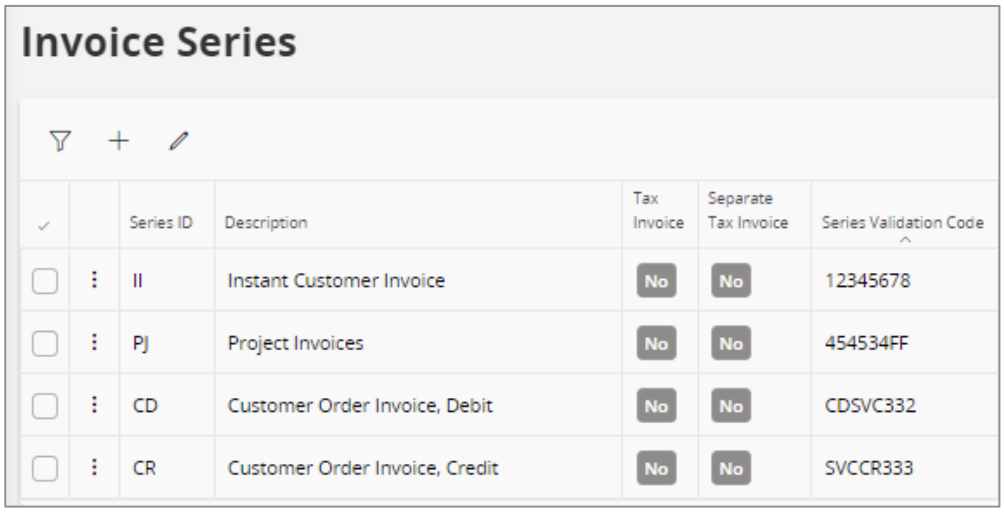
19.4 Prerequisites

- The company must be set up to use Portugal localization, see chapter Company Set-up, and the parameter **ATCUD Codes on fiscal documents** must be enabled.
- Document Series needs to be mapped to a series validation code received from the tax authority. A validation has been added to verify this.

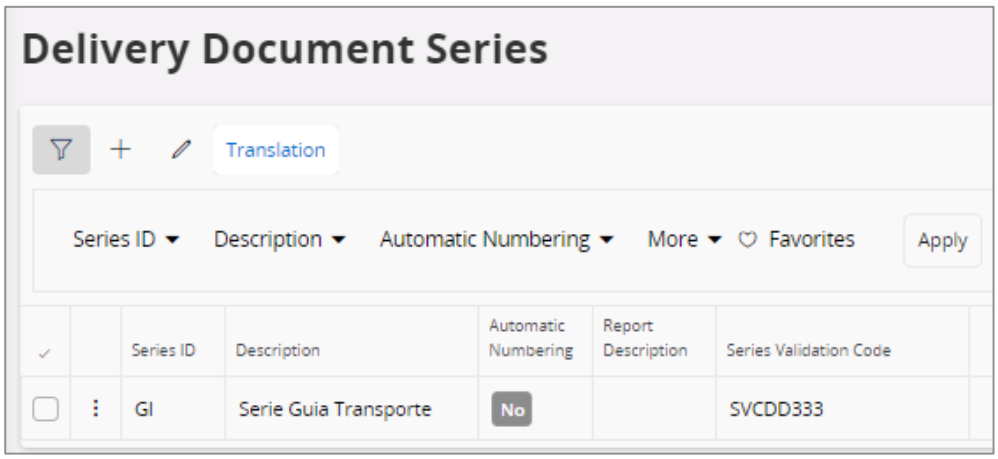
19.5 Series Validation code

The series validation code is provided by the tax authority. The code is unique per company and series ID and is used to generate the ATCUD Code. Series validation code is minimum 8 characters long.

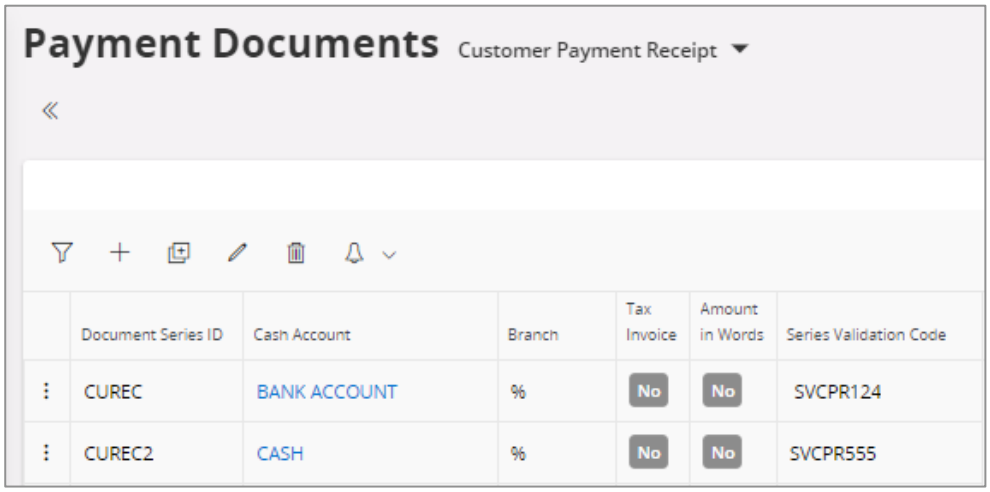
To enter series validation code for invoice series, go to the ***Financials/Customer Invoice/Basic Data/Invoice Series*** page and enter the series validation code for the series ID.



To enter the series validation code for the delivery document series, go to the ***Warehouse Management/Basic Data/Delivery Document Series*** page and enter the series validation code for the series ID.



To enter the series validation code for the payment document series, go to ***Financials/Payment Basic Data/Payment Documents/Payment Documents*** page. Select Payment Document Type Customer Payment Receipt and enter the series validation code for the series ID.



To enter the series validation code for the working document series, go to the ***Sales/Basic Data/Working Document Series*** page and enter the series validation code for the series ID.

19.6 Print Invoice Document

Follow the IFS Cloud core process to print the invoice document. If printing an invoice and the series validation code is not specified for that series, an error message is shown.

19.7 Print Delivery Document

Follow the IFS Cloud core process to print the Customer Order, Shipment, or Transport Delivery Note delivery document.

19.8 Print Payment Receipt

Follow the IFS Cloud core process to print the payment receipt. If printing a payment receipt and the series validation code is not specified for that series, an error message is shown.

19.9 Print Pro Forma Invoice Document

To print the Pro Forma Invoice document from the ***Customer Order*** page, use the command **Create and Print Pro Forma Invoice**.

19.10 Generated ATCUD Code

ATCUD is a unique code for each issued document. ATCUD is created by concatenating the series validation code and the series document number. Example:

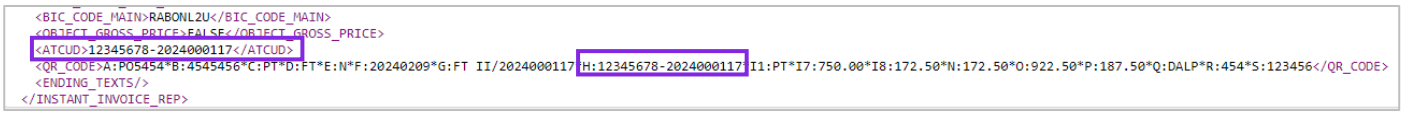
A document is printed with the following information:

- Series ID = CD
- Document Number = 2020000001
- Series Validation Code for Series ID CD is CSDF7T5H

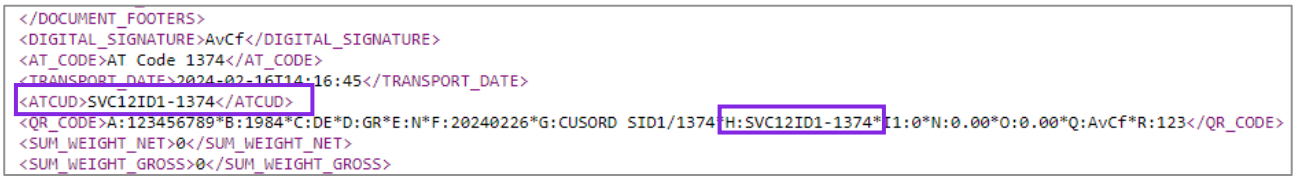
The generated ATCUD code is CSDF7T5H-2020000001

19.11 ATCUD Code in XML files

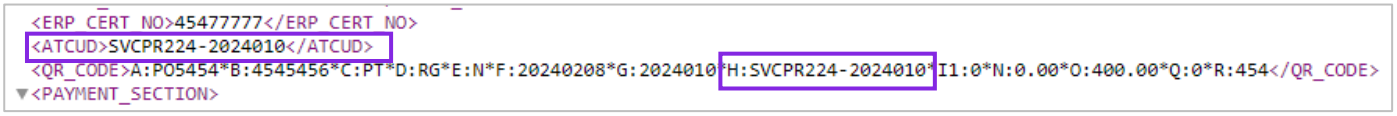
When printing an invoice, working document, delivery document, or payment receipt, a new column ATCUD, is available in the REP tables (and XML data) and we generate and store the value for the ATCUD, linked to the printed document. Example of how the ATCUD code can look like in an invoice .xml file. The ATCUD code is inserted in the <ATCUD> tag and the ATCUD code is also a part of the QR code construction (in field H:) for the invoice xml file.



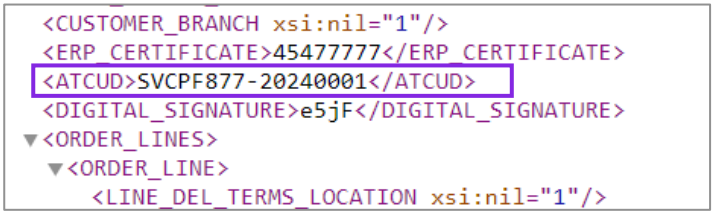
Example of how the ATCUD code string can look like in the delivery .xml file. The ATCUD code is inserted in the <ATCUD> tag and the ATCUD code is also a part of the QR code construction (in field H:) for delivery xml file.



Example of how the ATCUD code string can look like in the payment receipt .xml file. The ATCUD code is inserted in the <ATCUD> tag and the ATCUD code is also a part of the QR code construction (in field H:) for the payment receipt xml file.

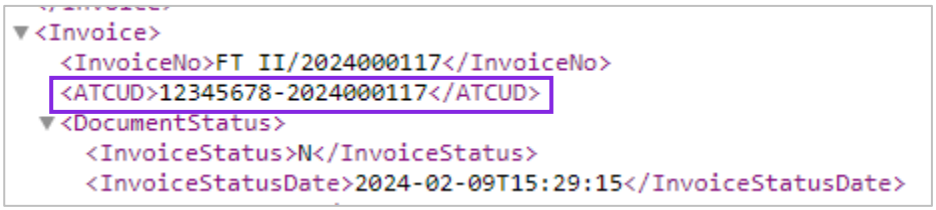


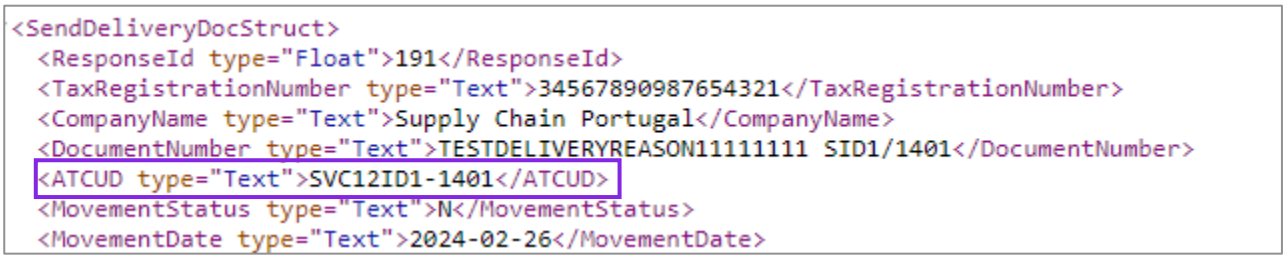
Example of how the ATCUD code string can look like in a pro forma invoice .xml file. The ATCUD code is inserted in the <ATCUD> tag.

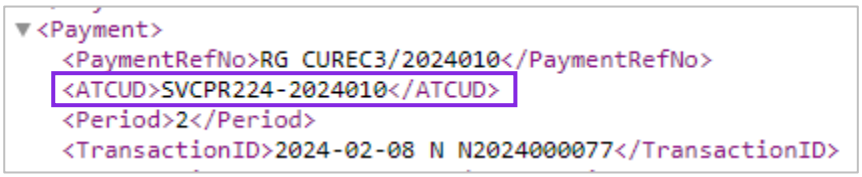


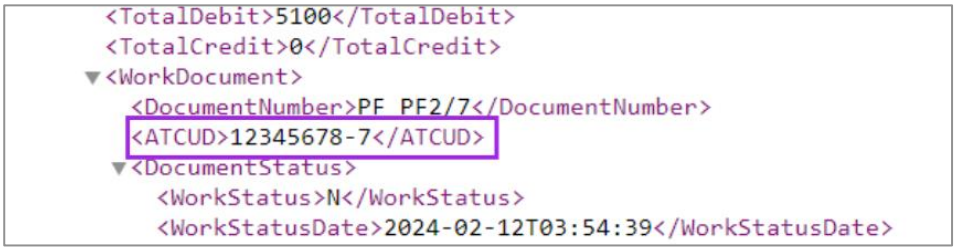
19.12 ATCUD Code in SAF-T PT Annual File

The ATCUD value is inserted in the tag <ATCUD> for the SAF-T PT Annual File. The file is generated from the Audit Interface Assistant. In the file, there are sections for sales invoices, working documents, payment receipts, and transport documents. The tag <ATCUD> is in all four sections for the different documents.



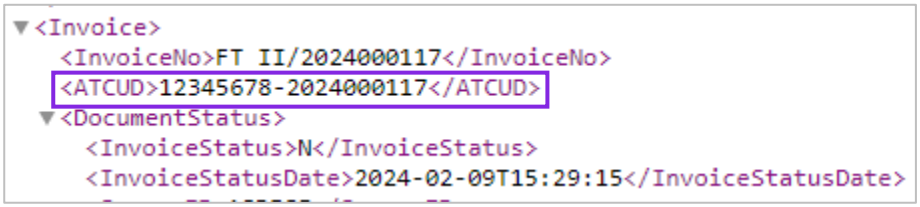


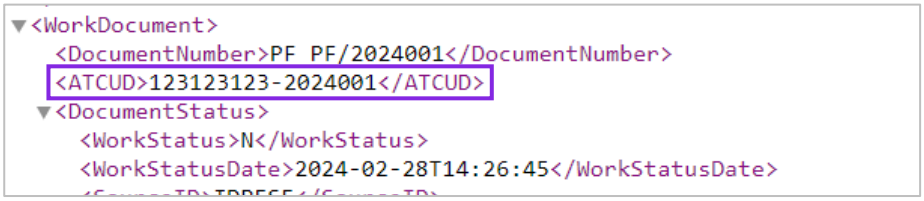


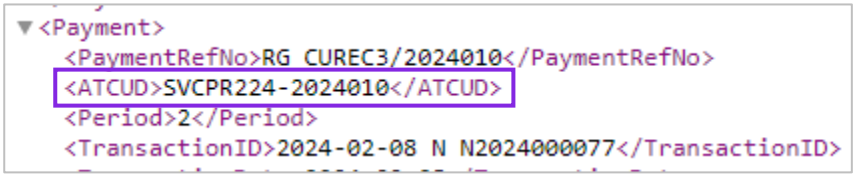


19.13 ATCUD Code in Invoice e-Reporting File

The ATCUD value is inserted in the tag <ATCUD> for the Invoice e-Reporting File. The file is generated from the Audit Interface Assistant. In the file, there are sections for sales invoices, working documents, and payment receipts, the tag <ATCUD> is in all three sections.

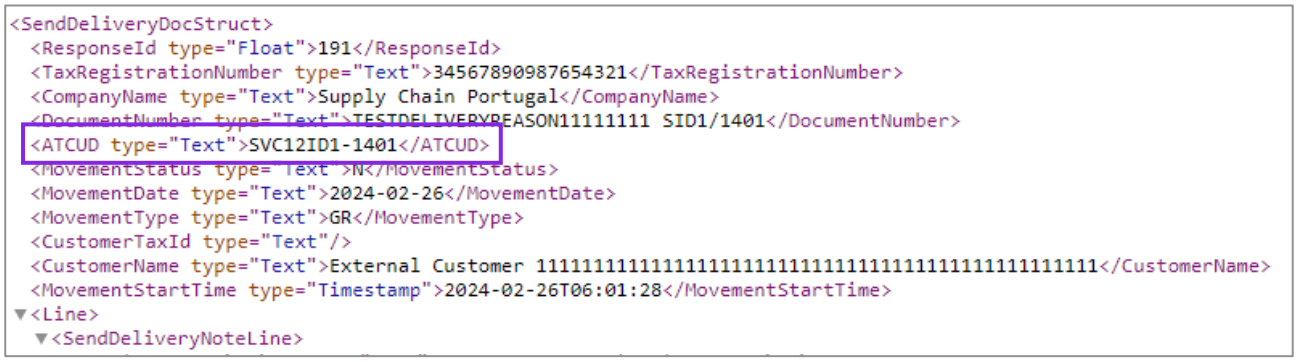






19.14 **ATCUD Code in Delivery e-Reporting File**

The ATCUD value is inserted in the tag <ATCUD> for the Delivery e-Reporting File. The file is generated from the Audit Interface Assistant.



19.15 **Delimitations**

The ATCUD code is available in the .rdf file but not in the actual printout, the .rdl file. Report Designer or other reporting tool can be used to extract the ATCUD code from the .rdf file to the printout.

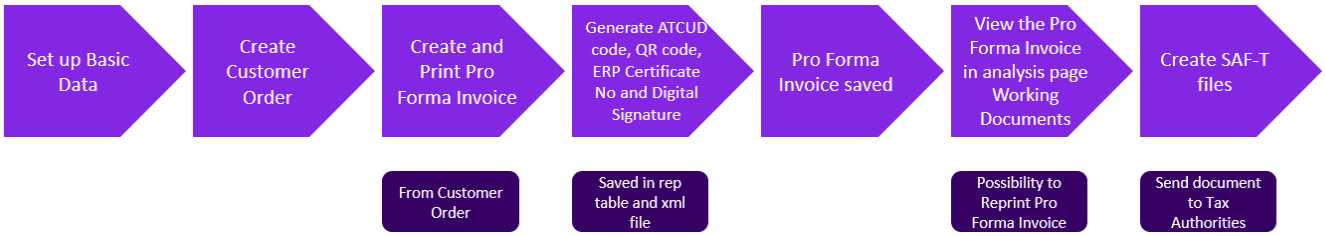
20 Pro Forma Invoice

20.1 Overview Legal Requirement

There is a legal requirement in Portugal that demands the documents that allow the consumer to assess/verify the sold goods or services:

- Generate ATCUD Code
- Generate QR Code
- Digitally sign the document
- Add ERP Certificate Number
- View and reprint the Pro Forma Invoice
- Communicate the documents in the SAF-T files (SAF-T PT Annual file and E-reporting file) to the Portuguese Tax Authorities

20.2 Process Overview



20.3 Solution Overview

To support this legal request, the Pro Forma Invoice functionality has been enhanced. The following have been added:

- A new mandatory parameter in the localization control center, **Extended capabilities for Working Documents** with the description “Enables the possibility to save Pro Forma Invoices and other related basic data connected to Working Documents.”
- Changes in company template, STD-PT.
- A new basic data page ***Working Document Types*** to define the Pro Forma Invoice types.
- A new section **Default Working Document Types** added to the ***Site*** page with a new field **Pro Forma Invoice** to define a default Pro Forma Invoice type.
- A new basic data page ***Working Document Series*** to define the series used for Pro Forma Invoices.
- New basic data page for ***Working Document Number Series*** to define *Pro Forma Invoice Number Series* information such as start and end values.
- New analysis page for ***Working Documents***.
- New command is added on ***Customer Order*** page, **Create and Print Pro Forma Invoice**.

Please read more about Pro Forma Invoices in the chapters:

- ERP Certification No and Relevant Controls
- Digital Signature
- Standard Audit File for Tax – Portugal (SAF-T PT)

- Invoice e-Reporting via SAF-T Format File
- QR Codes on Fiscal Documents
- ATCUD Codes on Fiscal Documents

20.4 Prerequisites

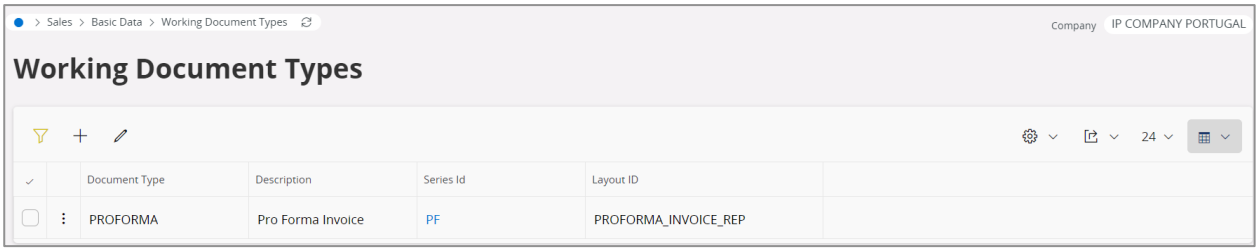
The company requires to be set up for Portugal localization, see chapter Company Set-up, and the parameter **Extended capabilities for Working Documents** must be enabled.

20.5 Define Basic Data

To be able to generate ATCUD code on Pro Forma Invoices and generate the SAF-T Annual and Invoice e-Reporting xml report including Pro Forma Invoices, the below basic data need to be defined.

20.5.1 WORKING DOCUMENT TYPES

A new basic data page has been created, ***Working Document Types*****,** used to categorize different types of Working Documents within the company. This is done in ***Sales/Basic Data/Working Document Types***. When creating a new company with template STD-PT, Working Document Type PROFORMA is created automatically, and default values are added to **Document Type** (PROFORMA), **Description** (Pro Forma Invoice), **Series ID** (PF) and **Layout ID** (PROFORMA_INVOICE_REP). Users can also define new *Working Document types* manually. *Working Document types* are connected to the *Working Document series*.



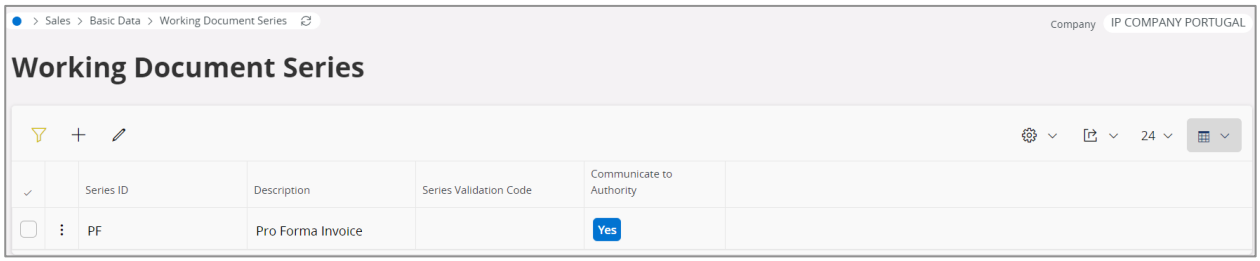
20.5.2 WORKING DOCUMENT SERIES

A new basic data page has been created, ***Working Document Series***, used for numbering Working Documents when connected to a Working Document type on the ***Working Document Types*** page. This is done in the ***Sales/Basic Data/Working Document Series***.

When creating a new company with template STD-PT, Working Document Serie PF is created automatically, default values are added to **Series ID** (PF), **Description** (Pro Forma Invoice), and **Communicate to AT** (Yes). Users can also define new *Working Document series* manually. This is done in the ***Sales/Basic Data/Working Document Series***.

The user must fill in the **Series validation code** for the series. The Series validation code is provided by the Tax Authority (AT). The code is unique per company and Series ID and is used to generate the ATCUD Code. Series validation code must contain 8 characters.

If the series should be communicated to AT, in SAF-T PT Annual file, and in the Invoice E-Reporting file, the **Communicate to Authority** should be set as Yes.

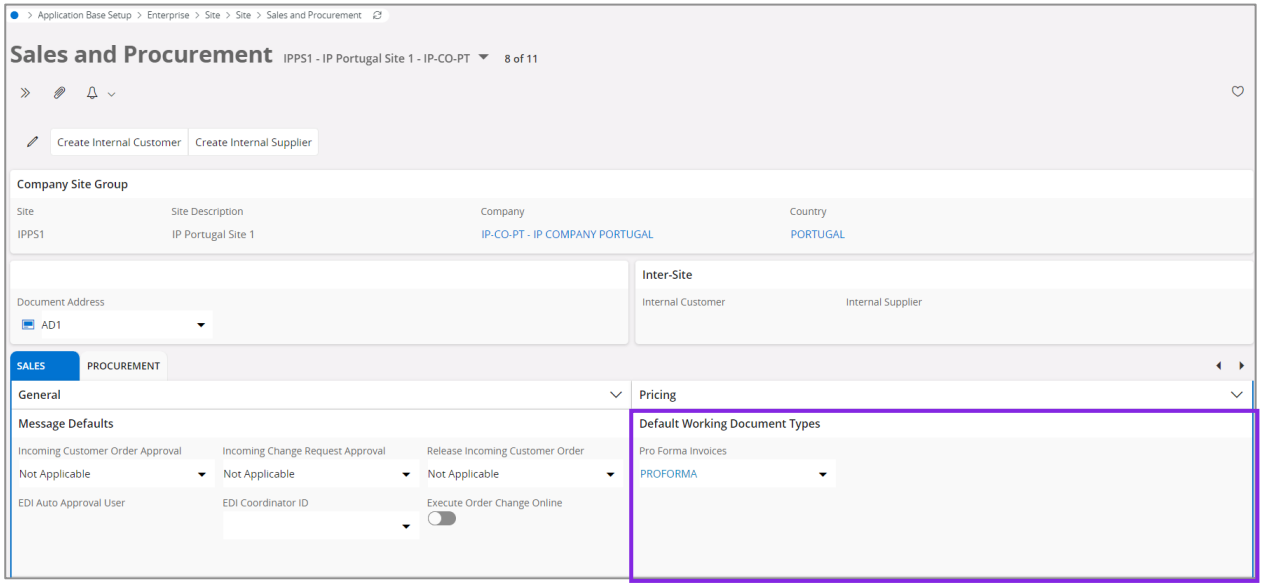


20.5.3 WORKING DOCUMENT NUMBER SERIES

To number Working Documents with different *Working Document types*, ***Working Document Number Series*** must be defined. This page is possible to reach from ***Working Document Series***, via the command **Working Document Number Series**.

20.5.4 DEFAULT WORKING DOCUMENT TYPES

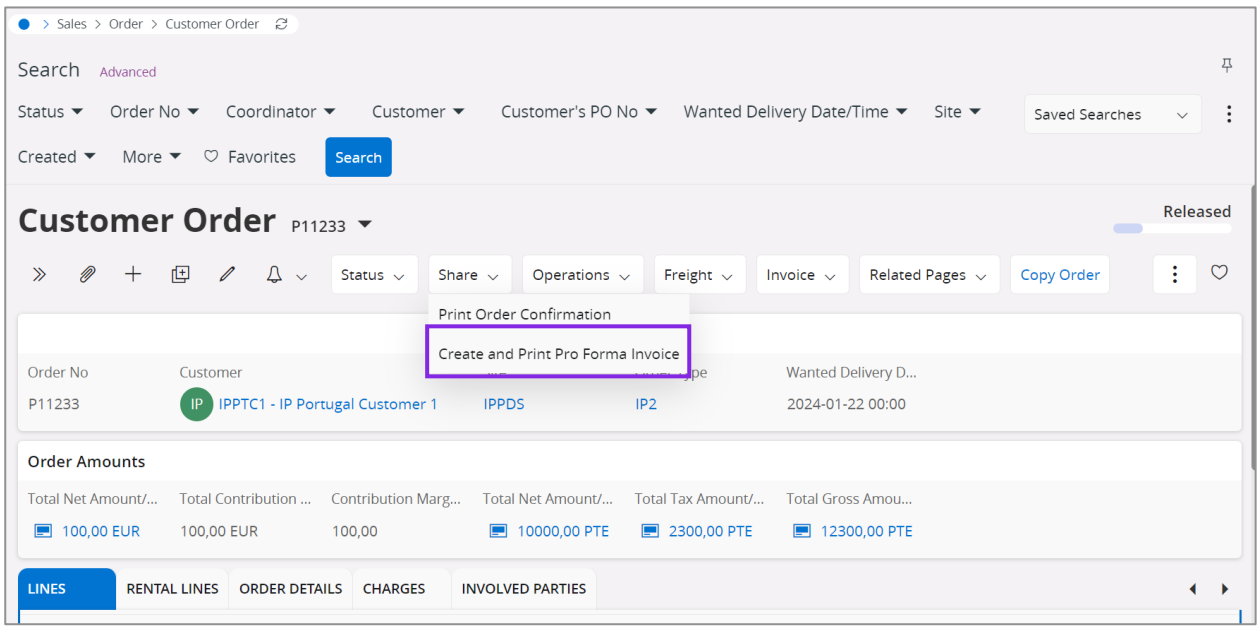
A default Pro Forma Invoice type needs to be defined to be able to create and print the Pro Forma Invoice from the ***Customer Order***. This is done on the ***Application Base Setup/ Enterprise/ Site*** page in the section **Default Working Document Types** in the new field for **Pro Forma Invoices**.



20.6 Create and Print Pro Forma Invoice

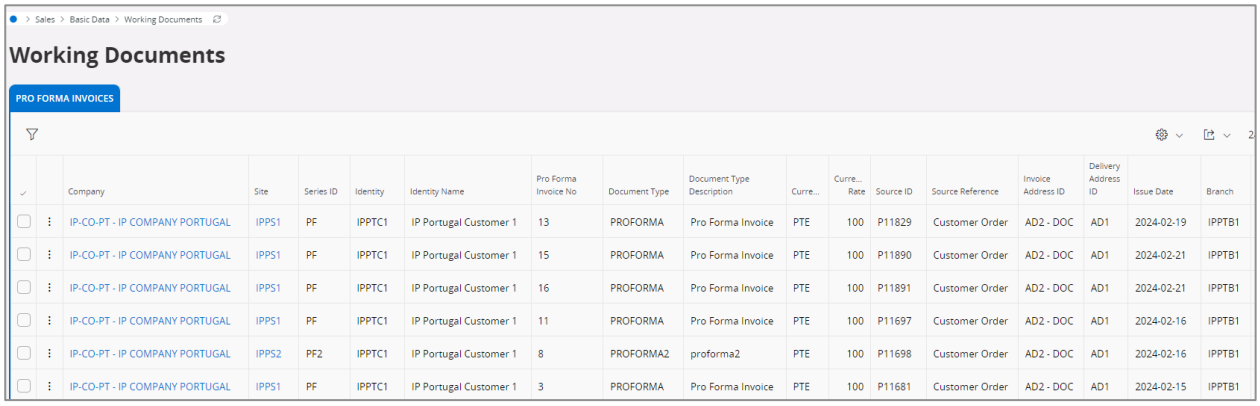
To create a Pro Forma Invoice, open the ***Sales/Order/Customer Order*** page and create a customer order. Execute the command **Create and Print Pro Forma Invoice** to print and create the Pro Forma Invoice. When the Pro Forma Invoice is created, the ATCUD code, QR code, ERP Certificate No, and Digital signature will be saved in the Report table and the XML file. The Pro Forma Invoice will get status Printed.

It is possible to print the Pro Forma Invoice if the *Customer Order* does not have the status **Invoiced/Closed**.



20.7 Working Documents (Analysis Page)

Go to the ***Sales/Basic Data/Working Documents*** page to view all Pro Forma Invoices. To reprint an already printed Pro Forma Invoice, use the command **Reprint Original from Archive**. This command reprints existing Pro Forma Invoice from the report archive. Through the command **Source Details,** it is possible to navigate easily to the source reference, in this case, the ***Customer Order***.



20.8 Delimitations

- The new command, **Create and Print Pro Forma Invoice** is only enabled in ***Customer Order***. In IFS Cloud core functionality, it is also possible to print Pro Forma Invoices from ***Delivery Note Analysis*** and ***Shipment***, but those are not considered in this release (24R1).
- Customer Order charges are not included in the Pro Forma Invoices.
- Only Pro Forma Invoice working document type is supported in this release.

21 E-invoice XML

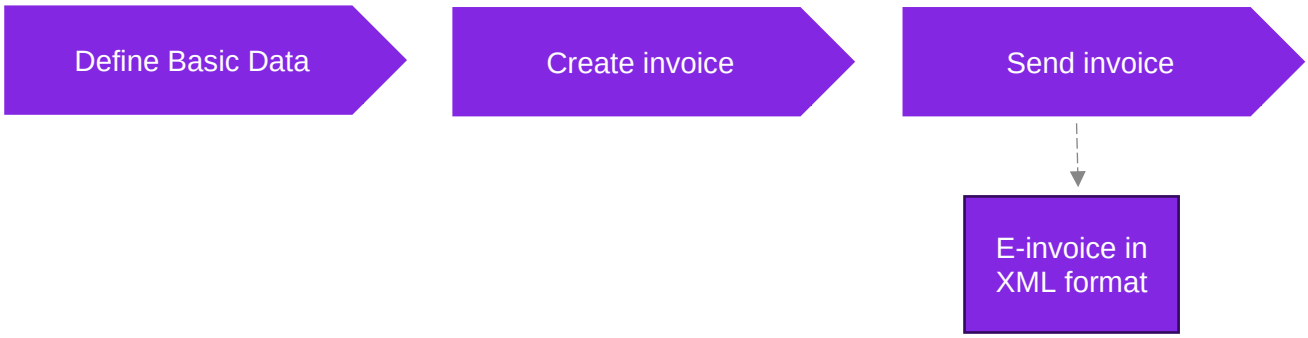
21.1 Overview Legal Requirement

In Portugal, there is a requirement to include ERP certification number, digital signature, ATCUD, and QR code in the electronic invoice .XML file.

For more information about ERP Certification No, see chapter ERP Certification No and Relevant Controls.
For more information about Digital Signature, see chapter Digital Signature.
For more information about QR Code, see chapter QR Codes on Fiscal Documents.
For more information about ATCUD Code, see chapter ATCUD Codes on Fiscal Documents.

21.2 Process Overview

To fulfill the requirement, standard IFS Cloud E-invoice functionality is used as the base. In IFS Cloud standard E-invoice solution, an IFS style data file is created. ERP Certificate No, Digital Signature, ATCUD code, and QR code are added to the E-invoice .XML file. The file can be sent to a 3rd party service provider to handle the communication of invoice information.



21.3 Solution Overview

To support this legal request, four already existing LCC parameters are used:

- ATCUD Codes on fiscal documents
- QR Codes on fiscal documents
- ERP Certification Number and Relevant Controls
- Digital Signature

The following invoice types are supported:

- Customer Order Invoice
- Customer Order Collective Invoice
- Instant Invoice
- Project Invoice
- Advance Invoice
- Interest Invoice
- Rebate Credit Invoice

Overview of the solution:

- Define valid basic data (for more information see the different chapters mentioned in Overview Legal Requirement).
- Create the invoice.
- Send the invoice.
- The ATCUD code is generated in the .xml file in tag PTAtcud.

- The QR code is generated in the .xml file in tag PTQrCode.
- The Digital Signature is generated in the .xml file in tag PTDigitalSignature.
- The ERP Certification No is added in the .xml file in tag PTERPCertificateNo.

21.4 Prerequisites

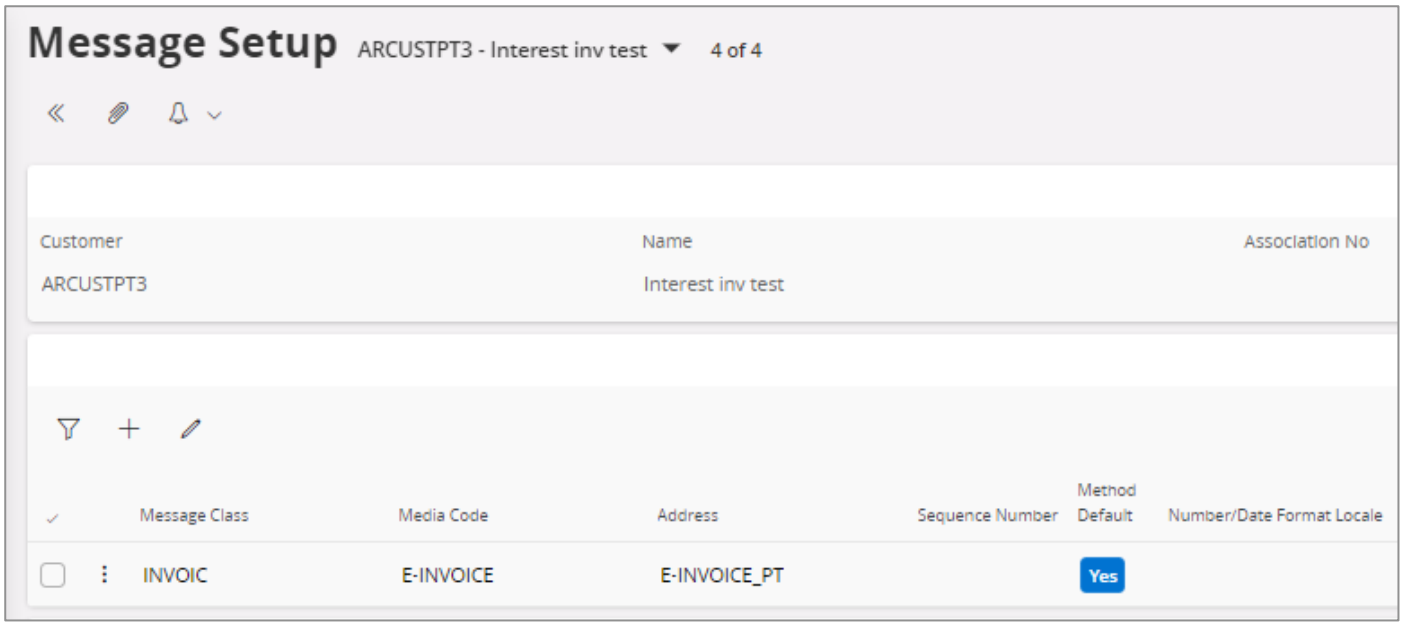
The company must be set up to use Portugal localization, see the Company Set-up chapter, and the below parameters must be enabled:

- ERP Certification Number and Relevant Controls
- Digital Signature
- QR Codes on Fiscal Documents
- ATCUD Codes on fiscal documents

21.5 Define Basic Data

Specify address on the customer to define where the message should be sent. Use receiver address E-INVOICE_PT on the customer to identify Portugal schema used for generating the .XML invoice file. Set the ***Customer/Message Setup*** tab as follow:

Message Class = INVOIC, **Media Code** = E-INVOICE, **Address** = E-INVOICE_PT



21.6 Create Invoice

Create invoices using the standard process.

21.7 Send Invoice

Send the invoice using the standard functionality for the customer with the basic data receiver **Address** = E-INVOICE_PT set as default method on the customer.

The .XML E-invoice file is placed in IFS Connect outgoing folder and can be verified from there if needed. The following new tags are added to standard E-invoice XML schema in <InvoiceDetails>

section:

- **<PTERPCertificateNo>**
  Value from **ERP Certification No** field on ***Company*** page is written to this tag.

- **<PTDigitalSignature>**
  When the invoice is sent the digital signature is generated, and the information is added to this tag.

- **<PTQrCode>**
  When the invoice is sent the QR code is generated, and the information is added to this tag.

- **<PTAtcud>**
  When the invoice is sent the ATCUD code is generated, and the information is added to this tag.

```
  <SourceCurrencyCode/>
  <TargetCurrencyCode/>
  <PTERPCertificateNo>45477777</PTERPCertificateNo>
  <PTDigitalSignature>PecJ</PTDigitalSignature>
  <PTAtcud>12345678-2024000118</PTAtcud>
  <PTQrCode>A:PO5454*B:111111111122222222223333333333*C:PT*D:FT*E:N*F:20240212*G:FT II/2024000118*H:12345678-
  2024000118*I1:PT*I7:1500.00*I8:345.00*J1:PT-AC*J7:1000.00*J8:0.00*N:345.00*O:2845.00*Q:PecJ*R:454</PTQrCode>
</InvoiceDetails>
```

21.8 Delimitations

None

22 Dossier Fiscal Reporting

22.1 Overview Legal Requirement

According to the Portuguese law, each company operating in Portugal must present Dossier Fiscal report to the Tax Authority in each fiscal year compiling fixed asset depreciation and amortization, gain/losses from fixed asset disposals, expenses relating to provisions, impairment losses and adjustments in inventories.

The reporting comprises of Model 30, 31 & 32 data.

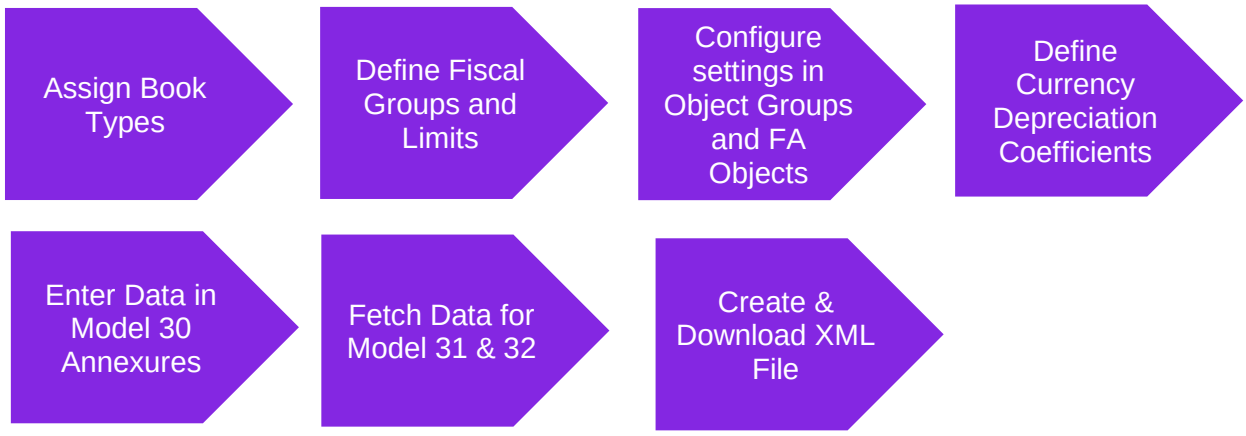
- Model 30 (report of provisions, impairment losses in credits and adjustments of the inventory)
- Model 31 (report of the taxable gains and losses from Fixed Asset disposals)
- Model 32 (detailed report of depreciations and amortizations of fixed assets)

These requirements are based on Legal Announcements from Portuguese Government:

- Portaria n.º 92-A/2011, 28th February (model 30, 31 and 32)
- Decreto-Lei n.º 49 / 91, 25th January
- Decreto-Lei n.º 264 / 92, 24th November
- Decreto-Lei n.º 31 / 98, 11th February
- Portaria n.º 94 / 2013 (Model 32)
- Portaria n.º 372 / 2013, 27th December (model 30)
- Decreto-Lei n.º 442-B/88, 30th November (model 30)

22.2 Process Overview

This is the process of generating a Dossier Fiscal XML file.



22.3 Solution Overview

The Dossier Fiscal Reporting solution for Portugal has been developed in IFS Cloud, which will enable the user to generate and download an XML file containing data for Model 30, Model 31 and Model 32.

To support the Dossier Fiscal Reporting requirements for country Portugal, the following has been done:

1. In ***Fixed Assets Books*** page, **Book Types** column has been introduced to differentiate and identify tax and accounting depreciation information in Model 31 and Model 32.

2. New page, ***Fiscal Groups and Limits*** was introduced to define fiscal groups, depreciation percentages and fiscal acquisition limits published by the Tax Authority.

3. In ***Object Group*** page, new fields named **Fiscal Group** and **Fiscal Acquisition Limit ID** were introduced to connect the relevant fiscal group and fiscal acquisition limit.

4. In ***Fixed Asset Object*** page, a new field named **Fiscal Group** and three toggles named **Used Asset, Apply Fiscal Limit** and **Grouping** were introduced to handle Model 31 and Model 32 reporting requirements.

5. New page, ***Currency Depreciation Coefficient*** was introduced to record fiscal year wise coefficient factors published by the Tax Authority.

6. New page, ***Dossier Fiscal Reporting,*** and new sub tabs for **Model 30** with five annexures and **Model 31 and 32** were added to enter/fetch data to support the Dossier Fiscal XML file generation.

Assign Book Types
• Assign Book Type for each Fixed Asset Book
Define Fiscal Groups and Limits
• Define Fiscal Group, Straight Line and Other (%), Decline (%) and Fiscal Acquisition Limits
Configure Settings in Object Groups and Fixed Assets Objects
• Connect Fiscal Group and Fiscal Acquisition Limit ID in Object Group page
• Enable Used Asset, Apply Fiscal Limit and Grouping in Fixed Asset Object page
Define Currency Depreciation Coefficients
• Define currency depreciation coefficient factors for each financial year
Create Dossier Fiscal Reporting Page Header
• Create new Fiscal Year under the Dossier Fiscal Reporting page header
Enter Data in Model 30 Annexures
• Enter data manually for all five annexures in Model 30 sub tab
Create Transactions in Fixed Asset Module
• Create Fixed Asset Transactions such as Acquisitions, Add Investments, Depreciations, Sales, Scraps and Transfers in Fixed Asset Module
Fetch Data for Model 31 & 32
• In Model 31 and 32 sub tab, click **Fetch Data** command button and data will get fetched to Model 31 and Model 32 based on fixed asset transactions
Create and Download XML
• Click Create XML File command Button
• Click Batch Processed Audit File Command Button and the user will be redirected to Batch Processed Audit Files Page
• Select the XML file generated and Click Download Audit File(s) command to download the XML file

22.4 Prerequisites

Following prerequisites should be satisfied to generate Dossier Fiscal Reporting XML file.

- The company must be set-up to use Portugal localization, see chapter Company Set up, and the **Dossier Fiscal Reporting** parameter must be enabled on the Company/Localization Control Center tab.
- A Code Part should be assigned to Fixed Asset Accounting and set Object as Logical Code Part.
- A TAX ID Number for Country Portugal should be created on the Company/Tax Control tab.
- It is recommended to create the company using Portuguese Standard Template (STD-PT).

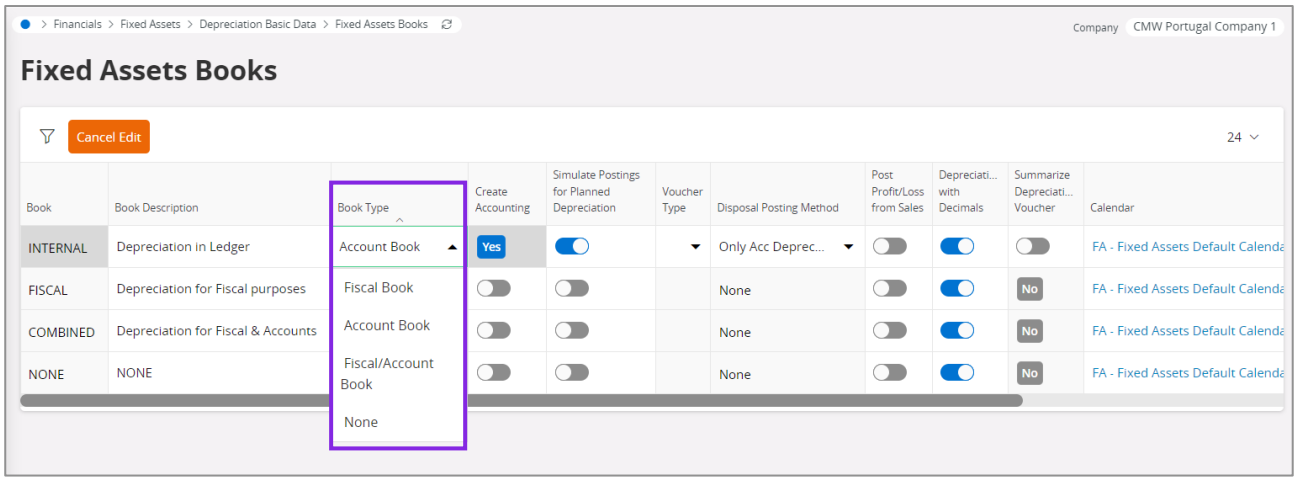
22.5 Basic Data Setup

To generate Dossier Fiscal XML file for Portugal, the below mentioned basic data need to be defined.

22.5.1 ASSIGN BOOK TYPE TO FIXED ASSET BOOKS

As per the requirements of Model 31 and Model 32 reporting, it is necessary to identify Fiscal and Accounting Depreciation on fixed asset objects separately. Therefore, the following fixed asset book types were introduced in ***Fixed Assets Books*** page.

- Account Book - Depreciation is posted for accounting purpose.
- Fiscal Book - Depreciation is posted for fiscal/tax purpose.
- Fiscal/Account Book - Depreciation is posted for both accounting & fiscal/tax purposes.
- None - Depreciation is posted without being reported in Dossier Fiscal Model 31 & 32.

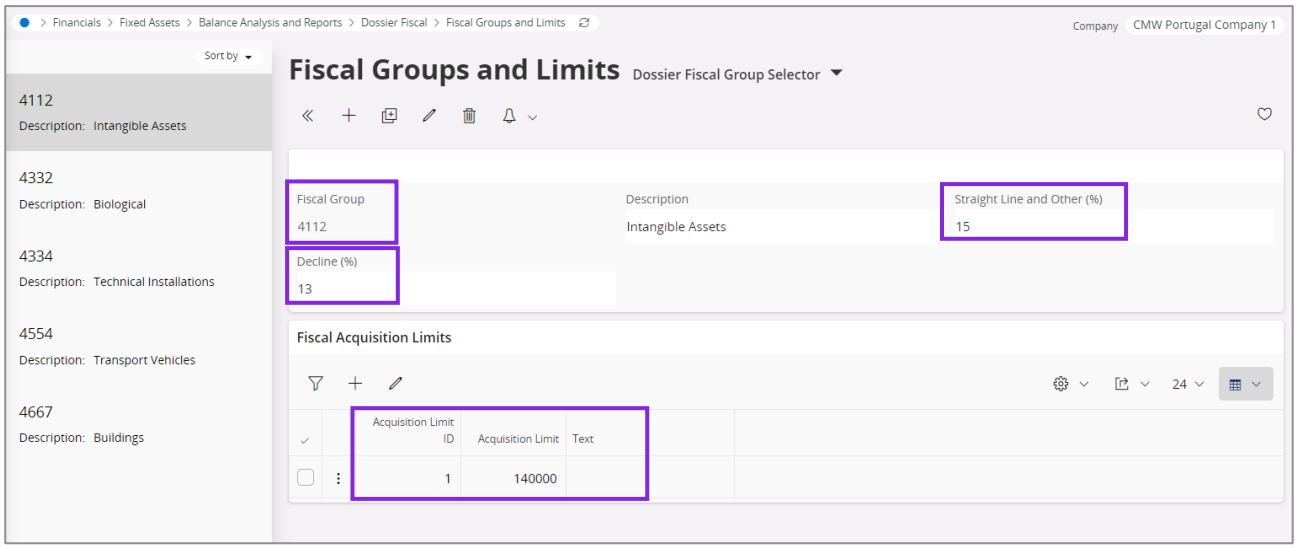


22.5.2 DEFINE FISCAL GROUPS AND LIMITS

Fiscal Groups and Limits was introduced to define Fiscal Groups, Depreciation percentages (Straight Line and Other (%) and Decline (%)) and Fiscal Acquisition Limits.

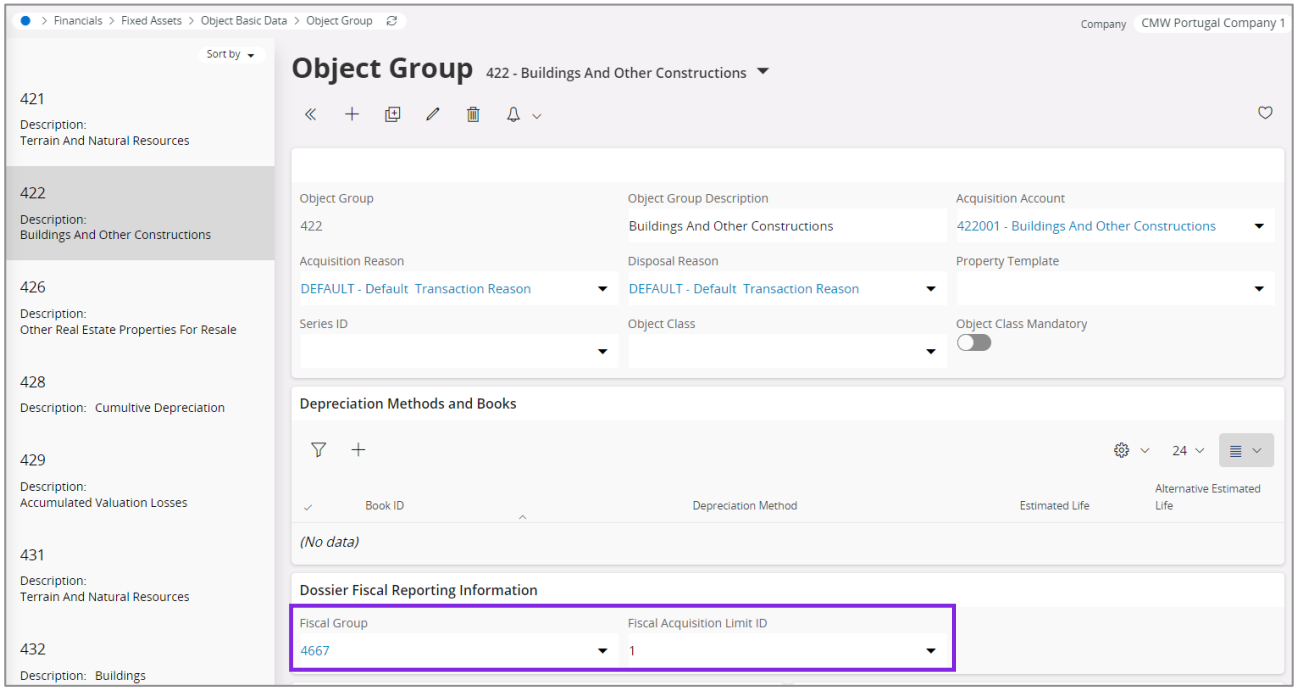
Fiscal Group is issued by Portugal Tax Authority for Dossier Fiscal Reporting purpose, and it should contain 4 digits. The users have to connect them manually to the relevant object groups.

Fiscal Acquisition Limit is the maximum fiscal acquisition value recommended by Portugal Tax Authority for fixed asset objects under the given fiscal group. The users can add multiple acquisition limits under a Fiscal Group.



22.5.3 CONFIGURE SETTINGS IN OBJECT GROUPS AND FIXED ASSET OBJECTS

Navigate to Application Financials/Fixed Assets/Object Basic Data/***Object Group*** and connect the **Fiscal Group** and **Fiscal Acquisition Limit** to ***Object Group***.



In creating fixed asset objects, a new field and three toggles were introduced to the General Tab of the ***Fixed Asset Object*** and that information is considered for Model 31 and Model 32 reporting purposes. Users can configure them according to the Portugal Tax Authority guidelines.

Introduced new field/toggles are as follows.

New Field:

- **Fiscal Group** - This is the Fiscal Group issued by Portugal Tax Authority for Dossier Fiscal Reporting purpose. This field is automatically filled according to the data defined in ***Fiscal Groups and Limits***.

New Toggles:

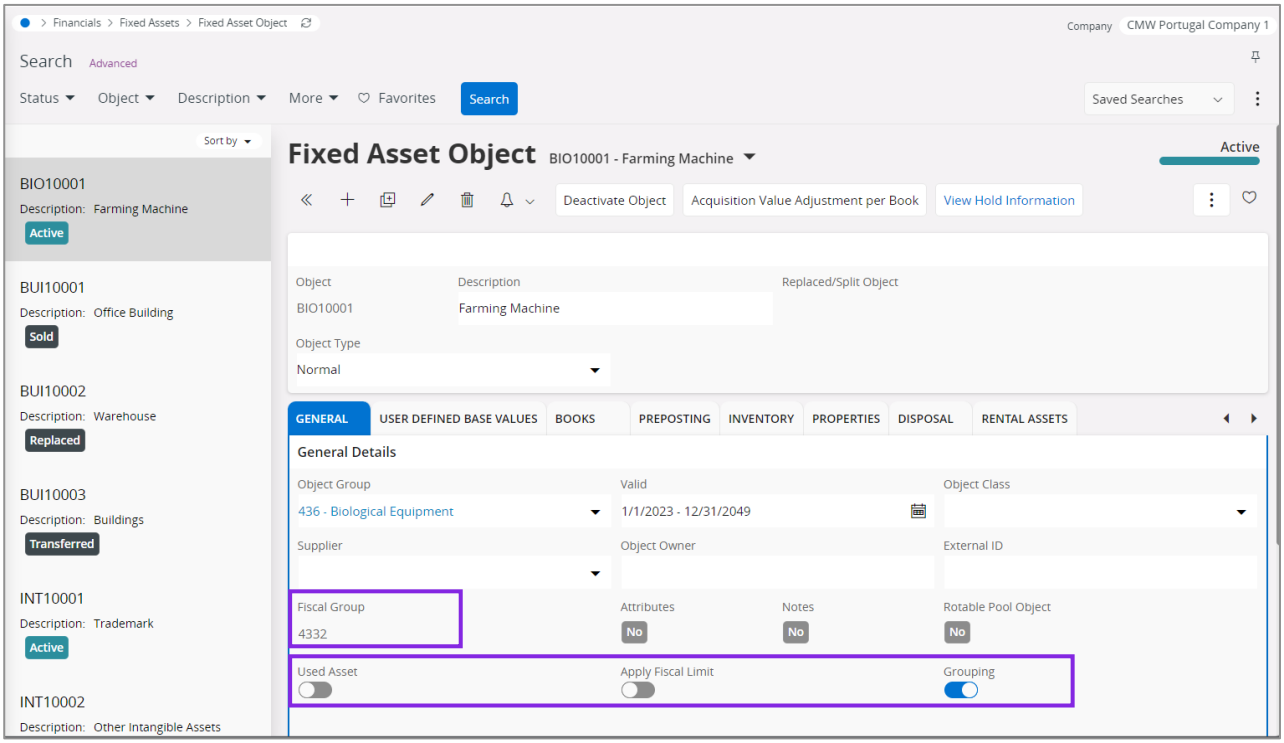
- **Used Asset** - This parameter is selected if the fixed asset object is acquired in used condition. This will be indicated as “Bens adquiridos em estado de uso” in Object Description of Model 32 XML file.

- **Apply Fiscal Limit** - This parameter is selected if the fiscal acquisition limit imposed by the Portugal Tax Authority is applicable to the fixed asset object in Model 31 and 32.

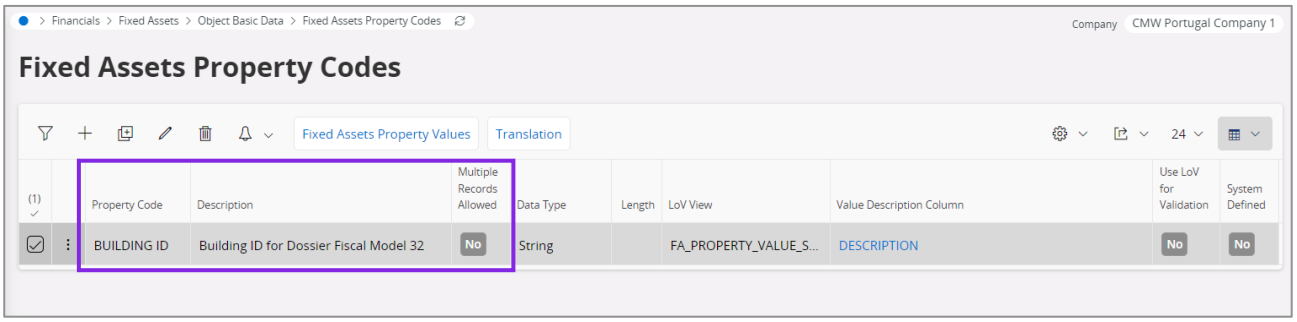
- **Grouping** - Select this parameter to group homogeneous fixed asset objects in Dossier Fiscal Model 32. By default, this is enabled. The below criteria are considered for grouping.

    - Acquisition Date
    - Used Asset
    - Object Group
    - Fiscal Group
    - Acquisition Account
    - Depreciation Method
    - Estimated Life in Years

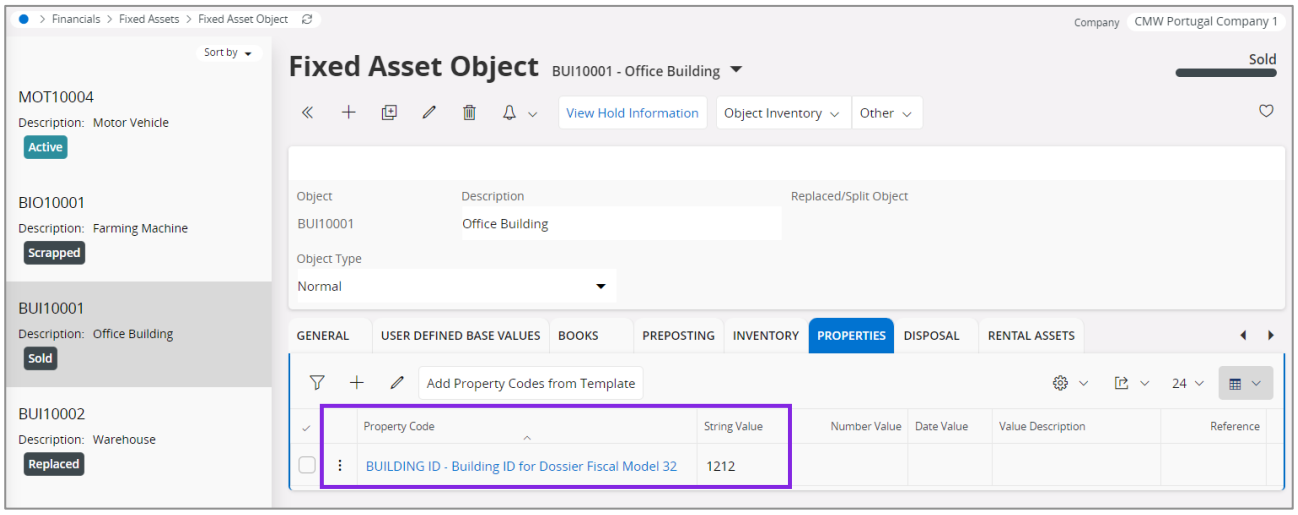
    When the user disables this parameter manually, system will show an information message requesting the user to enter a Building ID in Properties tab if the object is an element of a building. This is used to show such elements in consecutive lines in dossier fiscal XML file under Model 32 section.



The user should have created a Fixed Asset Property Code as “BUILDING ID” manually as a prerequisite to complete this step.

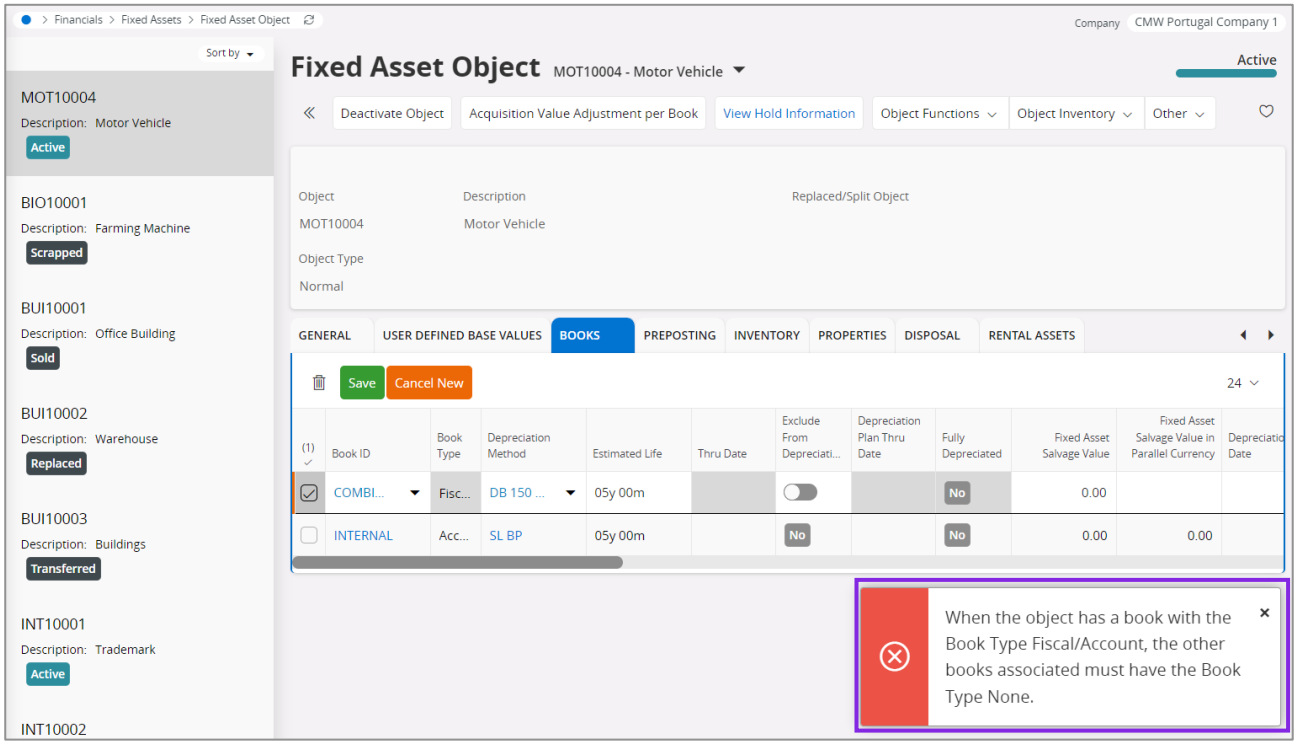


If the Object is an element of a Building, enter a common property code value for Property Code ID with value, BUILDING ID in Properties tab of all such Objects.



In the creation of fixed asset objects, some validations were introduced, so that each fixed asset object should have books with book type Account and Fiscal associated, or else book with book type Fiscal/Account. If a book with book type None is connected to a fixed asset object, depreciation posted via such book is not considered for Dossier Fiscal Reporting purposes.

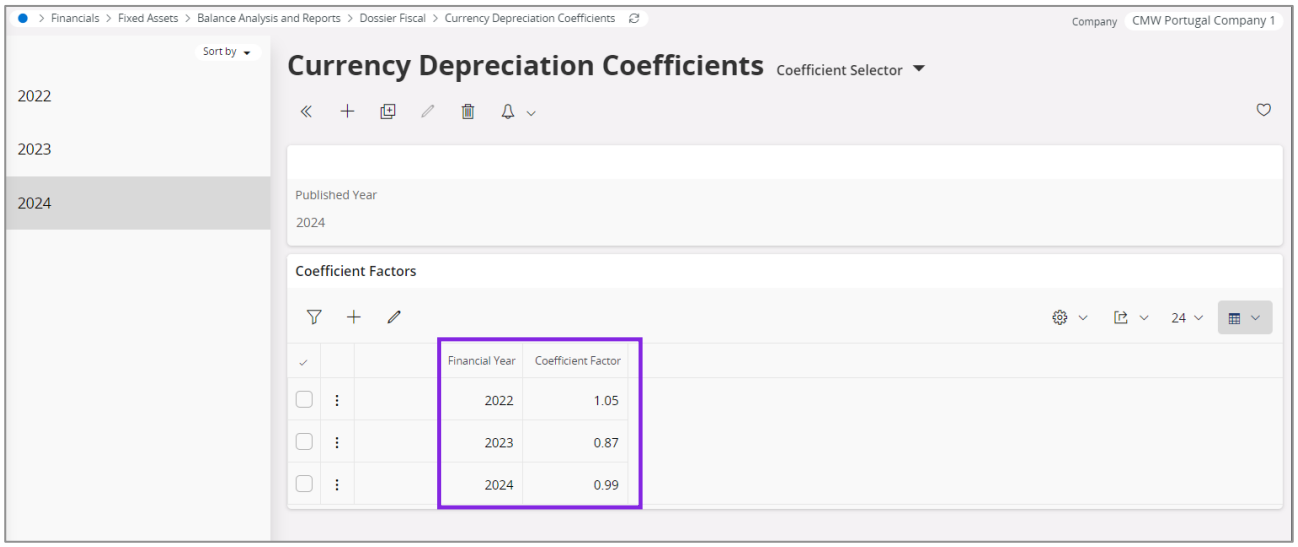
An example of validation error message is as follows.



22.5.4 DEFINE CURRENCY DEPRECIATION COEFFICIENT FACTORS

Currency Depreciation Coefficient Factors are announced by Portugal Tax Authority for each financial year. This information is used in Model 31 when calculating the **Fiscal Surplus/Deficit** of the disposed fixed asset.

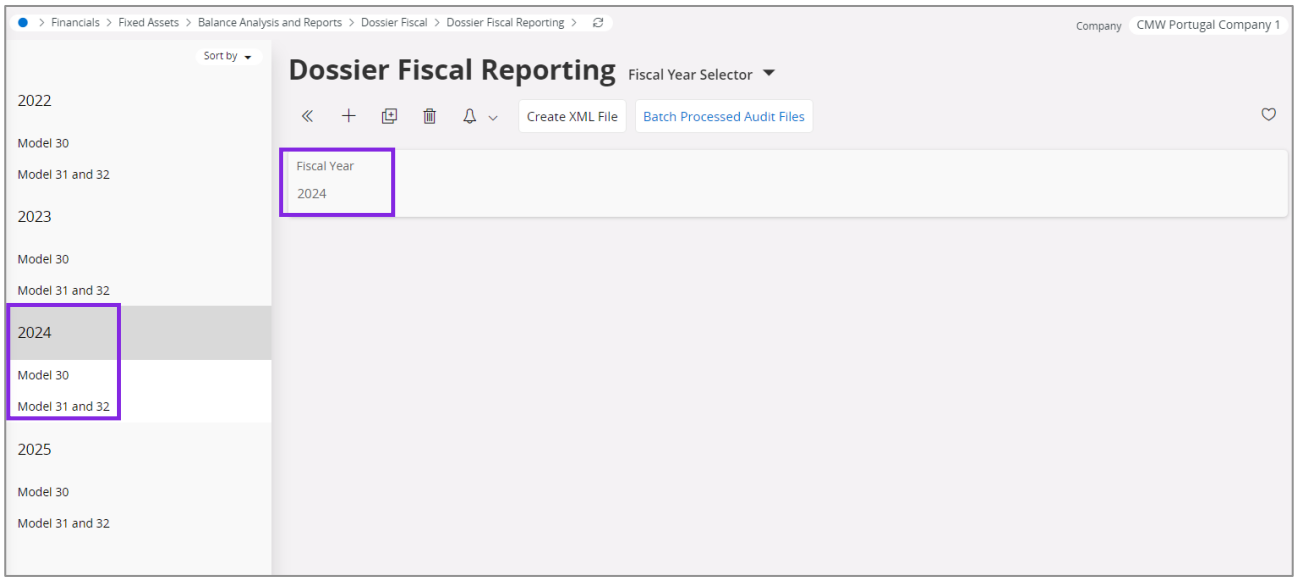
Navigate to Application Financials/Fixed Assets/Balance Analysis and Reports/Dossier Fiscal/***Dossier Fiscal Reporting*** and define the Coefficient Factors for each financial year.



22.6 **Create Dossier Fiscal Reporting Page Header**

Create the main header for the fiscal year for which dossier fiscal models and XML file need to be generated.

Once the main header is created, the sub tabs for Model 30, Model 31 and Model 32 are also created.

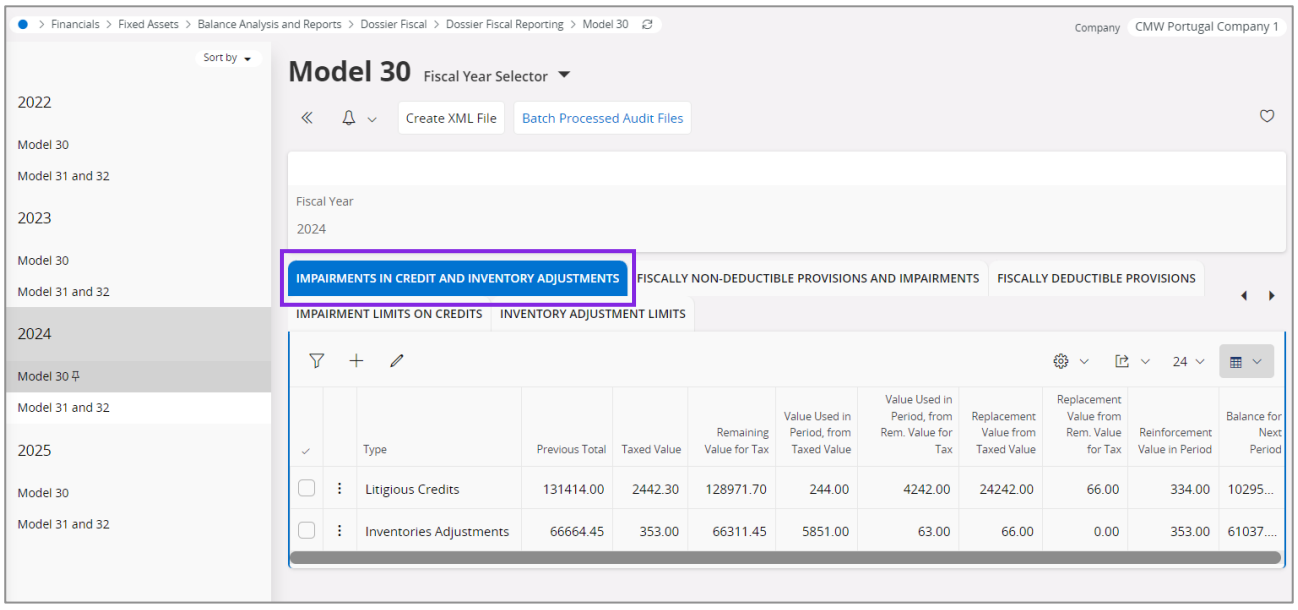


22.7 **Create Data in Model 30 Annexures**

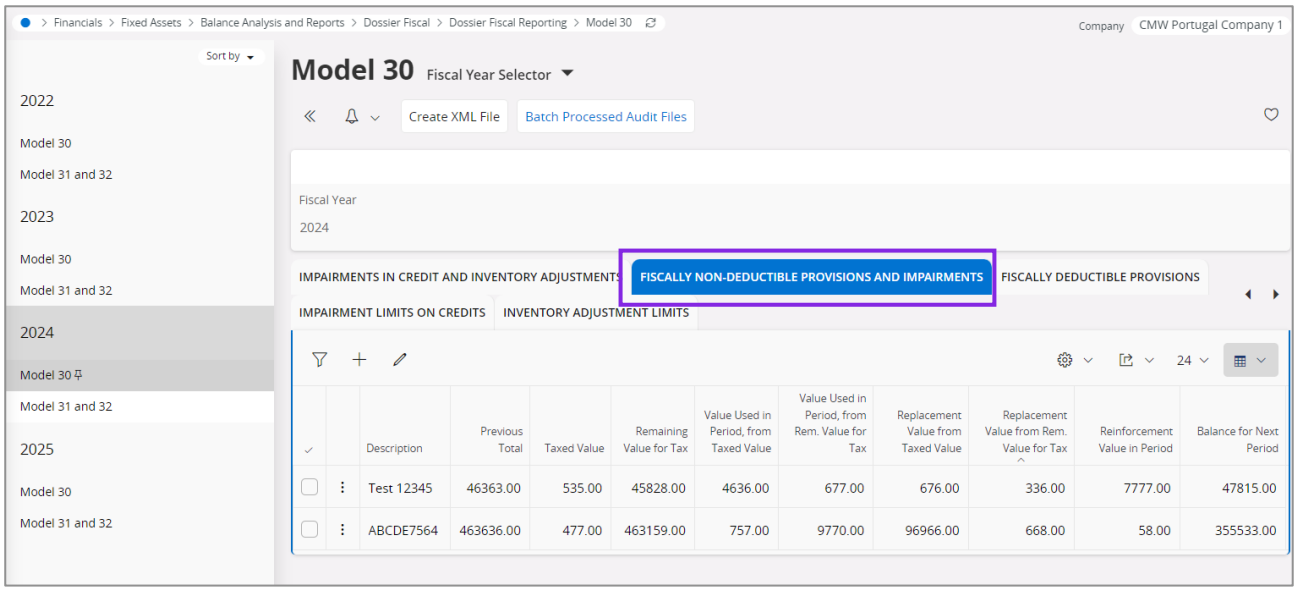
Navigate to Application Financials/Fixed Assets/Balance Analysis and Reports/Dossier Fiscal/Dossier Fiscal Reporting/***Model 30*** and enter the data manually to Annexure I - V.

- Annexure I - Impairments in Credit and Inventory Adjustments
- Annexure II - Fiscally Non-Deductible Provisions and Impairments
- Annexure III - Fiscally Deductible Provisions
- Annexure IV - Impairment Limits on Credits
- Annexure V - Inventory Adjustment Limits

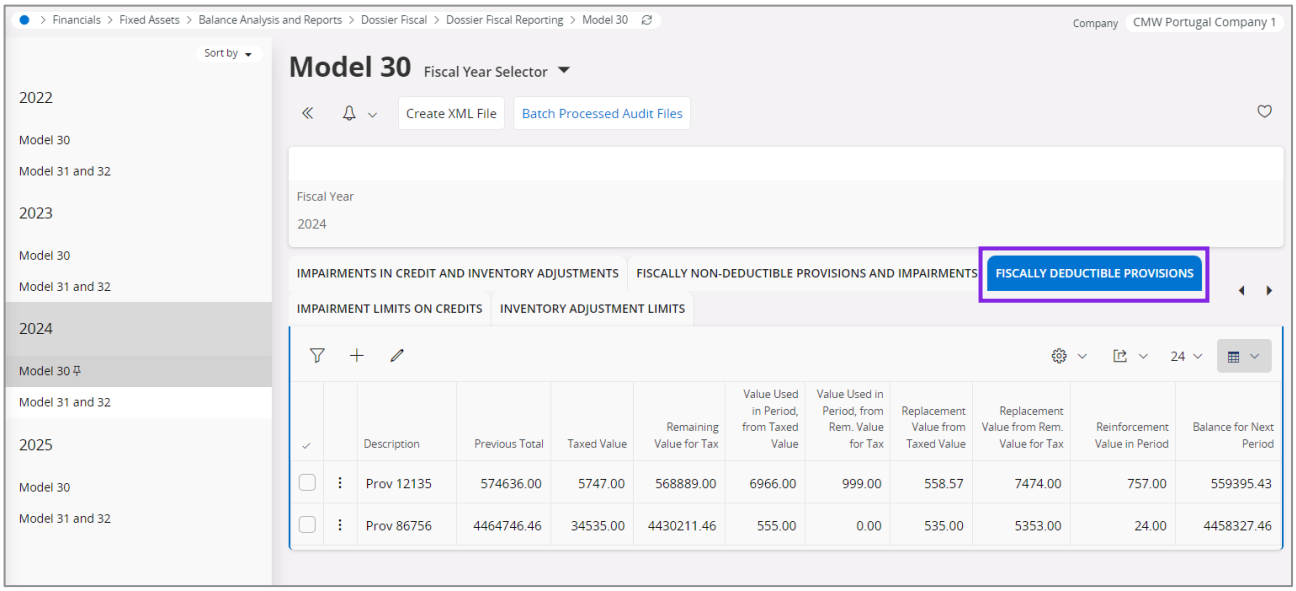
In **Annexure I**, enter/modify/delete data related to Impairments in Credit and Inventory Adjustments.



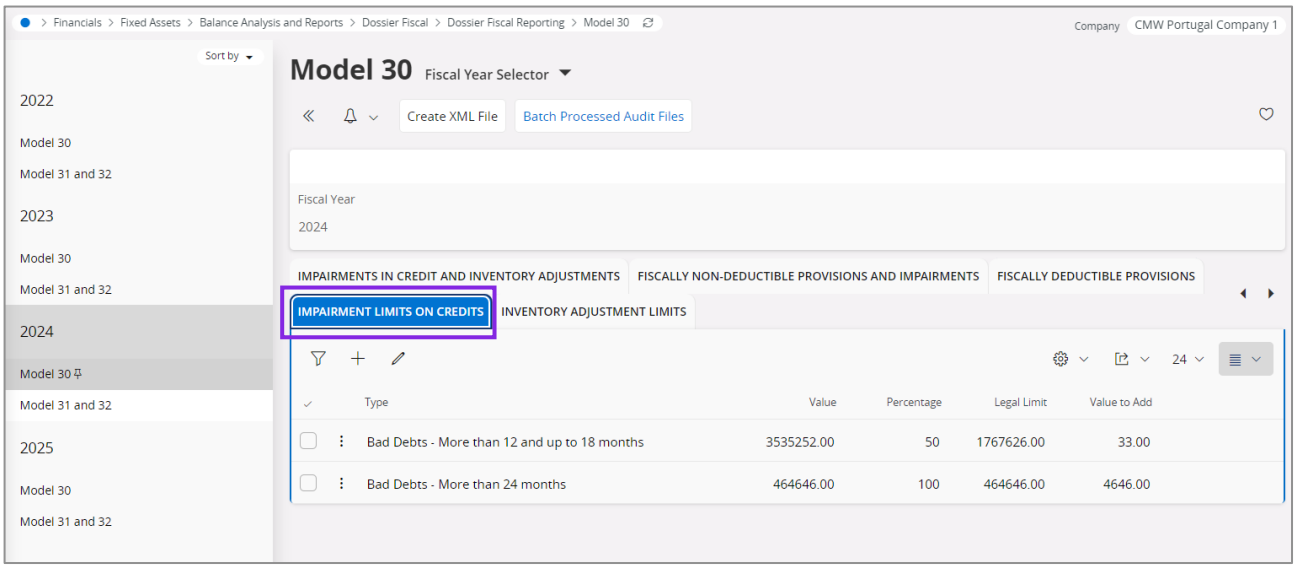
In **Annexure II**, enter/modify/delete data related to Fiscally Non-Deductible Provisions and Impairments.



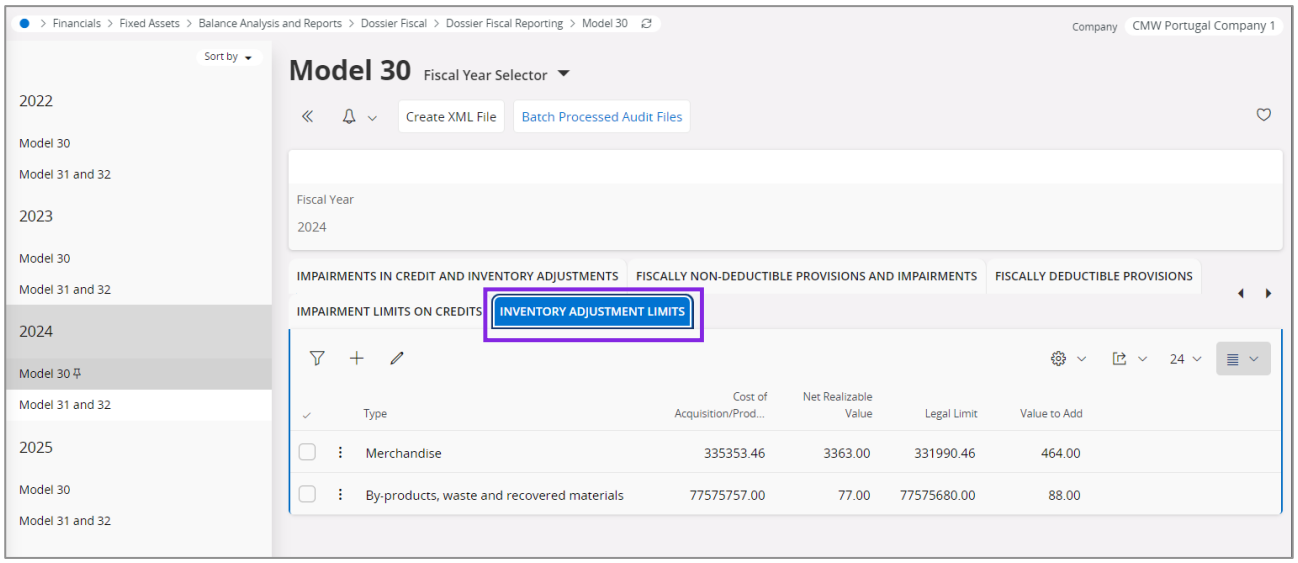
In **Annexure III**, enter/modify/delete data related to Fiscally Deductible Provisions.



In **Annexure IV**, enter/modify/delete data related to Impairment Limits on Credits.



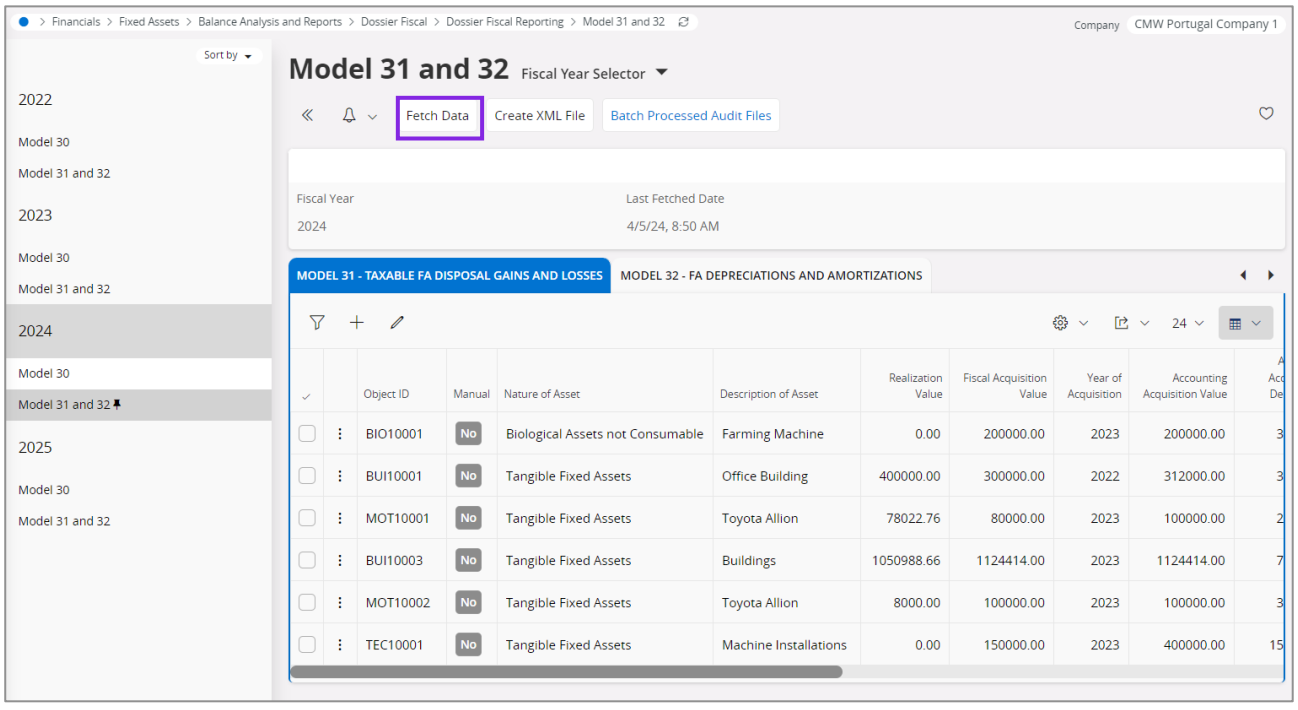
In **Annexure V**, enter/modify/delete data related to Inventory Adjustment Limits.



22.8 Fetch Data for Model 31 and 32

Navigate to Application Financials/Fixed Assets/Balance Analysis and Reports/Dossier Fiscal/Dossier Fiscal Reporting/***Model 31 and 32*** and click **Fetch Data** command button. Once it is clicked, the system collects the following transaction information from fixed asset module via background processing:

- Model 31 - Taxable Gains and Losses from Fixed Asset Disposals
- Model 32 – Detailed Report of Depreciations and Amortizations



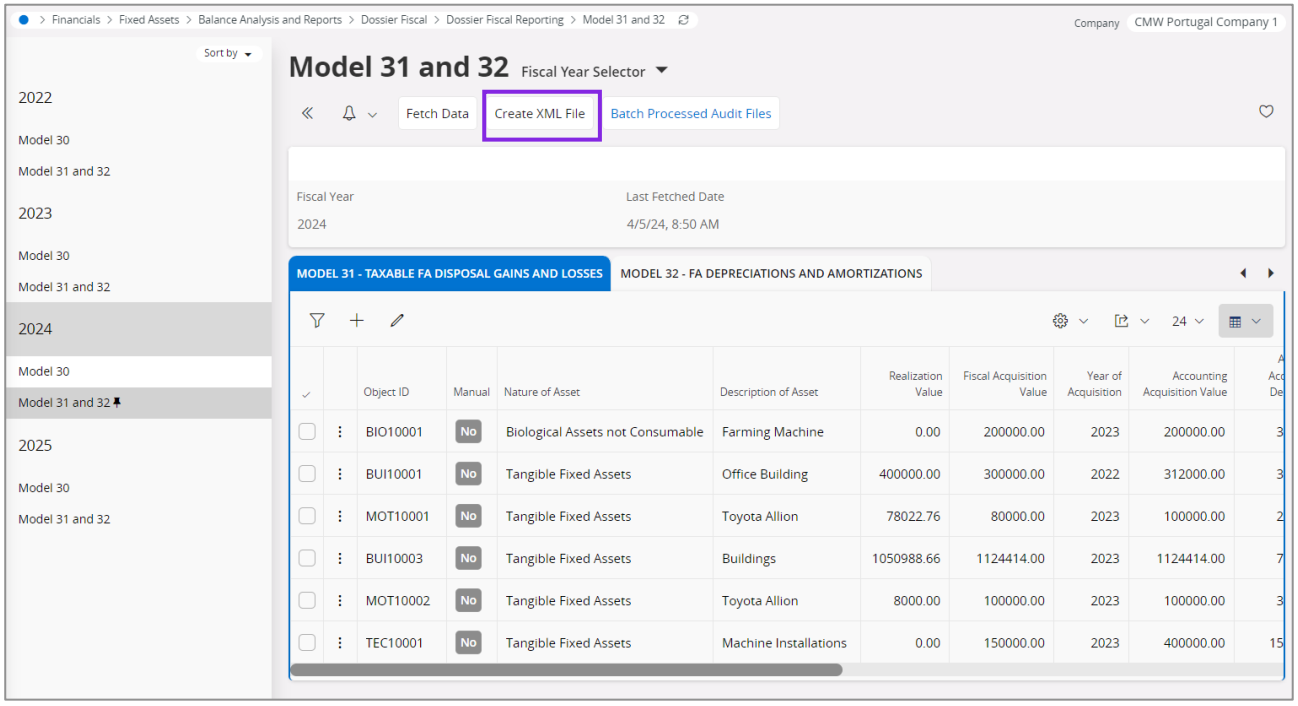
Note:

The following columns in Model 31 and Model 32 should be filled manually and not retrieved from any IFS modules.

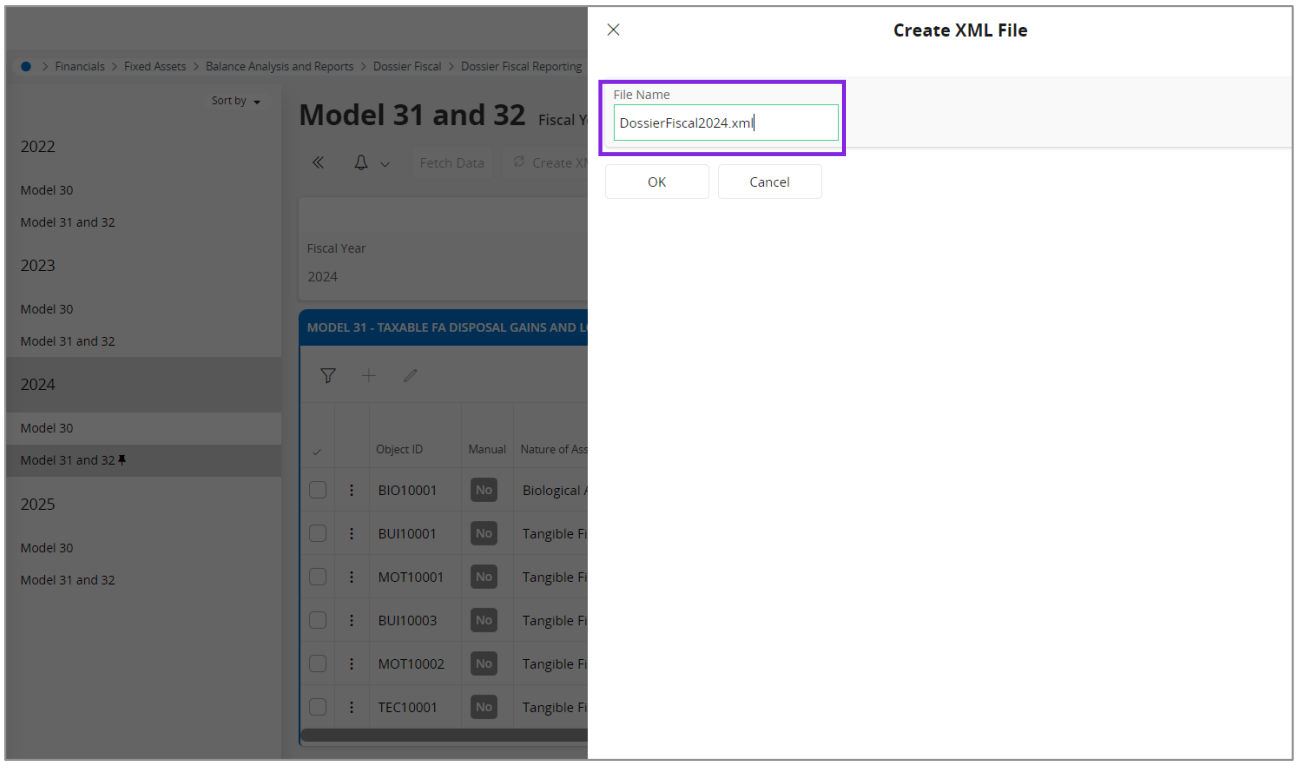
Model 31	Model 32
Accounting Accumulated Impairment	Impairments for the Year
Appreciation Value Not Paid	Impairments Admitted
Fiscal Accumulated Impairment	Accumulated Lost Percentage
	Depreciation and Amortization Recovered

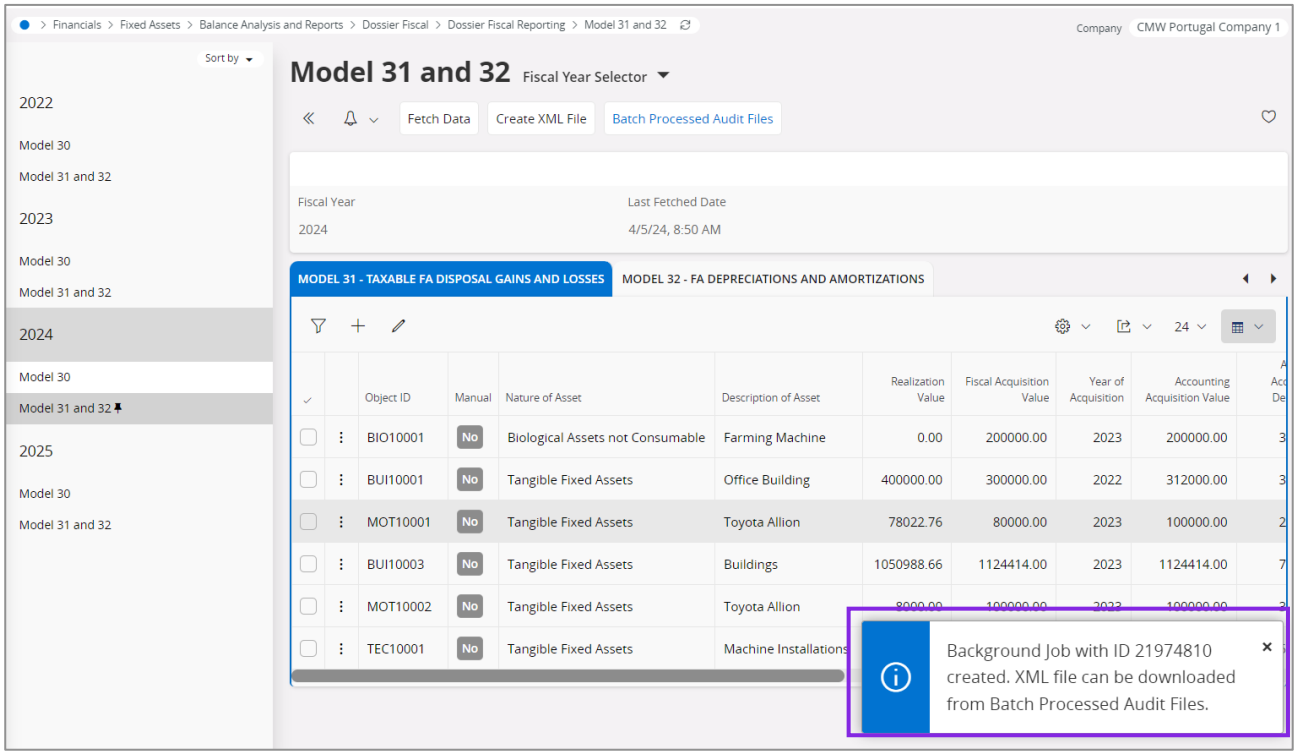
22.9 Create and Download XML File

To generate an XML file for Model 30, 31 and 32, click **Create XML File** button and modify the **File Name** if required and click OK. After that, a Background Job is created, and the ID will be displayed from an information message. The XML file can be downloaded from ***Batch Processed Audit File*** and accessible from the shortcut button in the header.

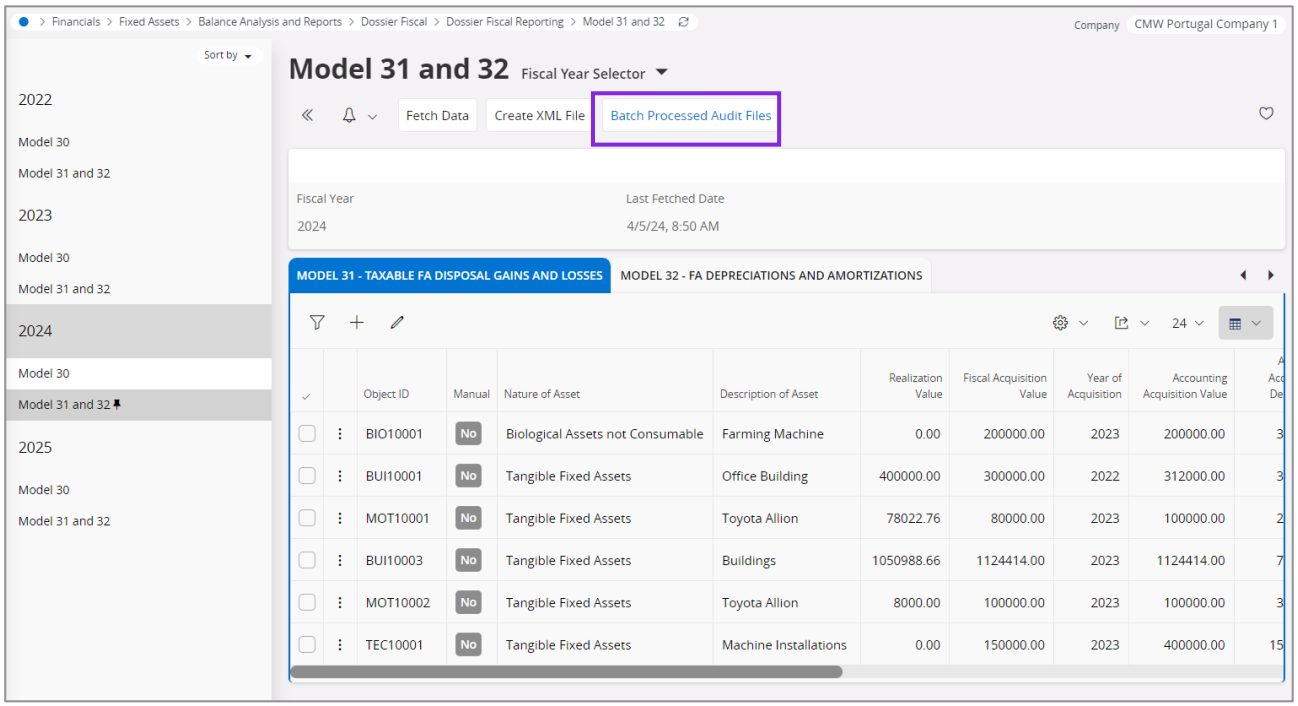


System generated File Name for the XML file can be modified if required.

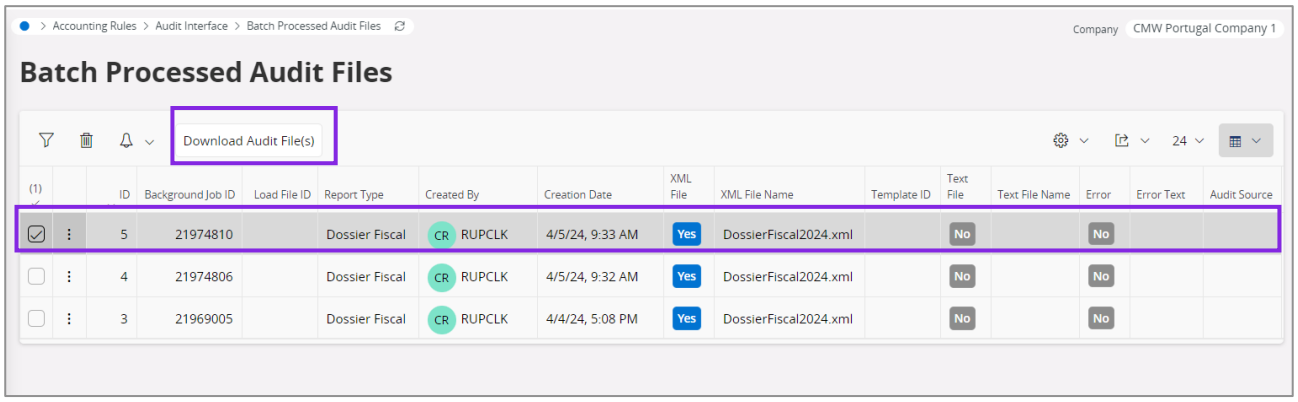




Created XML file can be downloaded from Batch Processed Audit Files.



Dossier Fiscal Report type is added to Batch Processed Audit Files and the records are filtered from it.



Please refer chapter for Annexures to view the mapping of IFS data to XML tags.

22.10 **Delimitations**

- Data for Model 30 annexures is entered manually and not retrieved from any IFS modules.

23 Year End Stock Level SAF-T Report

23.1 Overview Legal Requirement

It´s a legal requirement in Portugal for companies to provide an annual report of the stock levels. All stock items included in this report must be classified in specific predefined categories together with other product information. The report is communicated to the government via an XML file which is uploaded to an official web portal.
The requirements are based on “Legal Announcements from Portuguese Government” (Ordinance No. 2/2015 of the 6th January, Article 3º-A of Ordinance No. 198/2012 of 24th August).

23.2 Solution

To support this requirement, the following have been added.

- A new mandatory parameter in the localization control center, **Year End Stock Level SAF-T Report.**
- A new navigator page, ***Warehouse Management/Year End Stock Level Report***.
    - New page for basic data
    - New dialog for generating xml file
- New field for product category in *Inventory Part* page
- New column for product category in *Inventory Parts* page
- New report (xml) for stock levels from year end

23.3 Process Overview

23.4 Prerequisites

- The company must be set up to use Portugal localization, see chapter Company Set up and the parameter ***Year End Stock Level SAF-T Report*** must be enabled.
- Statistics periods must have been created for the company.

23.5 Define Basic Data

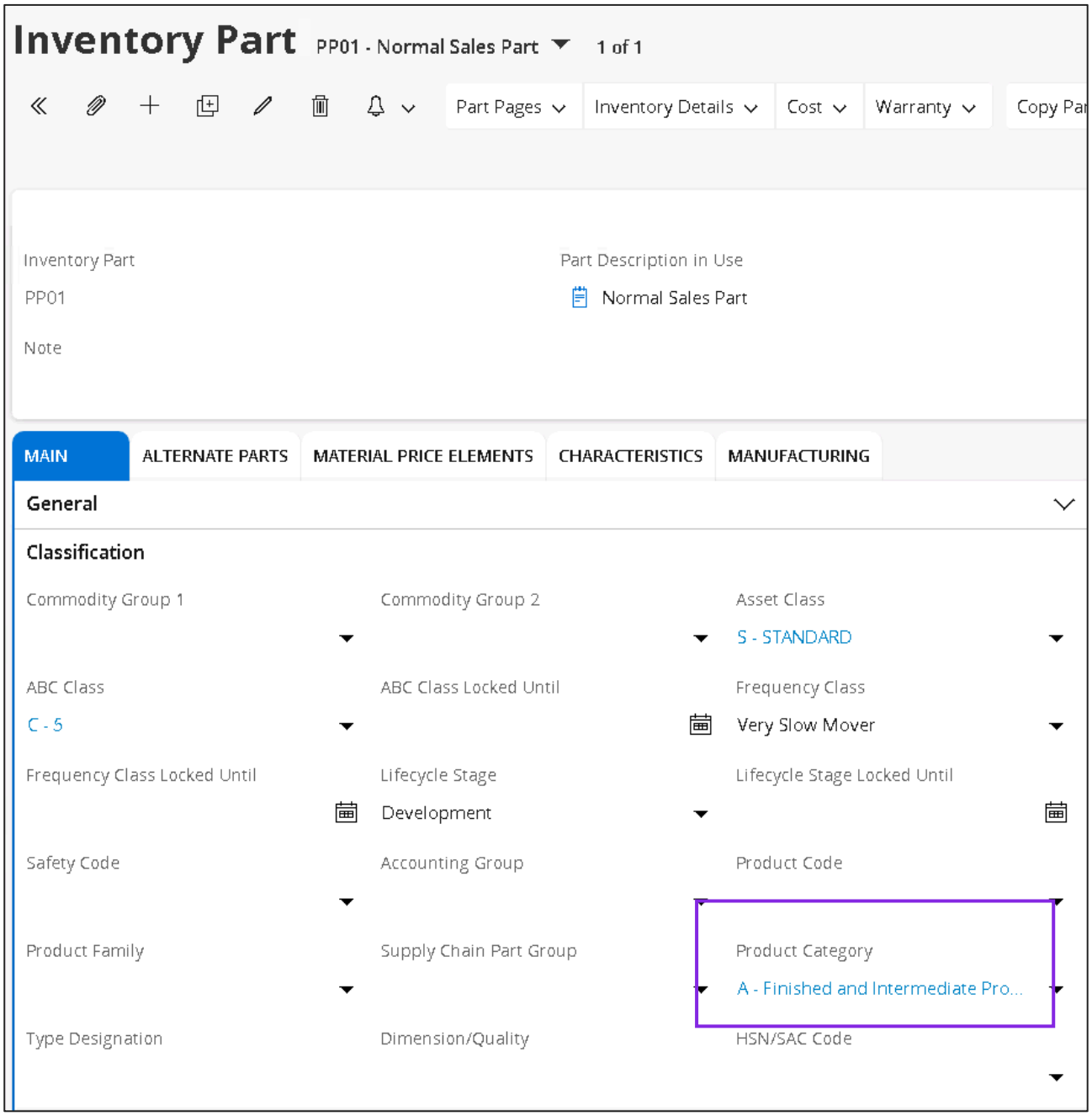
To meet the legal requirement for the year-end stock level report, some basic data needs to be set up. In Portugal, all parts need to be classified into a certain product category. These product categories are defined by the Portuguese government.

23.5.1 DEFINE PRODUCT CATEGORY

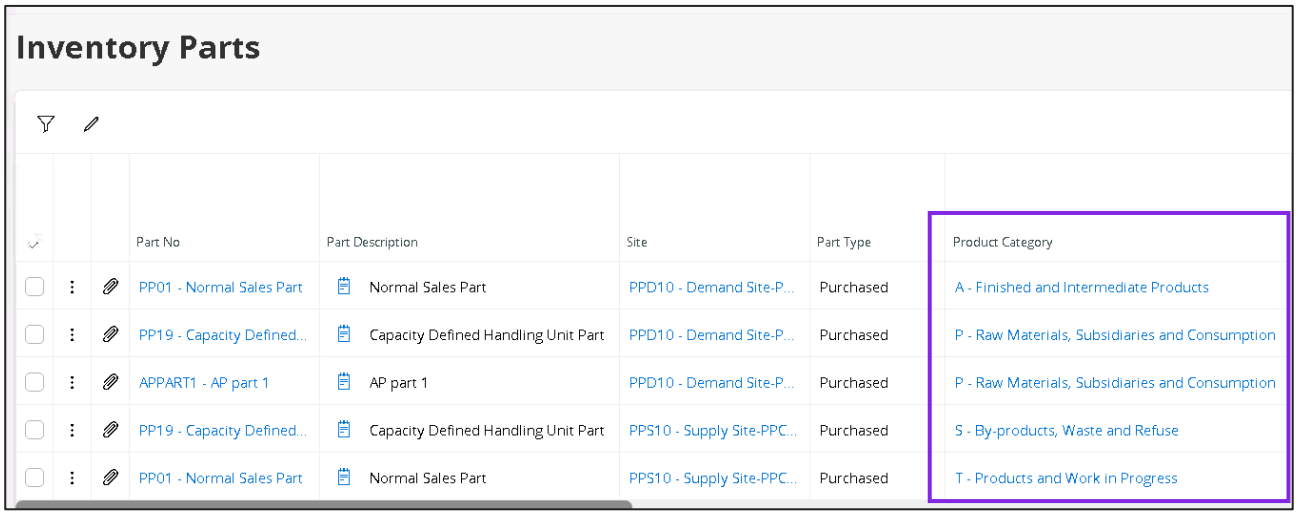
Go to *Warehouse Management/Year End Stock Level Report/Year End Stock Level Report Basic Data* page and enter the different categories.

23.5.2 CONNECT INVENTORY PART TO PRODUCT CATEGORY

Go to ***Inventory Part*** page ***Main->Classification*** group and connect the part to a product category by using the list of values.



It is also possible to connect a product category to one or multiple inventory parts by using ***Inventory Parts*** page **Product Category** column.



23.6 Create Inventory Transactions

Use IFS Applications standard process to create inventory transactions for both inbound and outbound orders.

23.7 Complete Aggregate Inventory Transactions

Execute the aggregate inventory transactions (Core functionality) for the specified period and consolidate them per company. This process will populate the inventory statistics fields in the ***Inventory Value per Period*** page.

23.8 Create XML

Go to the ***Warehouse Management/Year End Stock Level Report*** page and open the ***Generate Year End Stock Level Report*** assistant. Use the list of values to fetch the **Company**. Enter the fiscal year and period (months 1-12) for which you want to run the report.

The assistant will trigger the creation of the required XML file which will be stored in the IFS Connect OUT folder.

23.9 Delimitations

- Part data e.g., unit of measure, must be the same in all sites connected to the same company.
- Only IFS standard data will be copied when using IFS Cloud standard solution for “Copy Part**”.**
- It´s only possible to enter and edit in ***Inventory Part*** and ***Inventory Parts*** pages.
- WIP must be set to inventory part and is not considered for the moment.

24 IES Report

24.1 Overview Legal Requirement

IES (“Informação Empresarial Simplificada” in Portuguese), is a declaration which unifies legal demands of information that were due by four different Institutions of the Portuguese Tax Authority into one document, that will now be included in a standard XML electronic file created by the Portuguese Government.

These requirements are based on following Legal Announcements from Portuguese Government:

- Decreto-Lei nº 8 / 2007, of January 17th
- Decreto-Lei nº 73 / 2008, of April 16th
- Decreto-Lei nº 116 / 2008, of July 4th
- Decreto-Lei nº 209/2012, of September 19th
- Lei nº 89/2017, of August 21st
- Decree No. 87/2018

IES Declaration is sorted into different annexures containing information such as general ledger balances, tax transactions and invoice information. Taxpayers who have organized accounting must submit these annexures electronically as one XML annually to the Portuguese Tax Authority. https://info.portaldasfinancas.gov.pt/pt/apoio_contribuinte/Pages/default.aspx

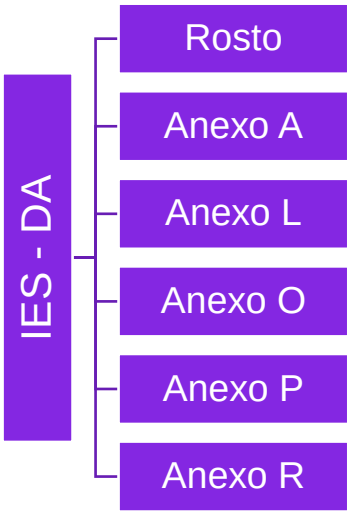
The following Annexures in IES are supported in the IFS solution,

- **Annexure A** - Includes the Annual Declaration of IRC accounting and tax information for resident IRC taxpayers who primarily carry out commercial, industrial, or agricultural activities and non-residents with a permanent establishment in Portuguese territory.
- **Annexure L** – Includes tax transactions if the taxpayer is registered as a taxpayer in the national territory.
- **Annexure O and P** – These are Recapitulative Reports for customers and suppliers respectively. These should be submitted when you have carried out operations with a real incidence of VAT with customers and/or suppliers worth more than 25,000 euros in the previous tax year.
- **Annexure R** - Includes statistical information regarding resident IRC taxpayers that carry out, primarily, an activity of a commercial, industrial, or agricultural nature, or by non-resident entities with a permanent establishment, and also referring to Individual Limited Liability Establishments (EIRL).

According to Decree No. 87/2018, the SAF-T PT Annual file should be submitted prior to IES, so that some fields in Annexure A would be prefilled.

The new structure or the XSD schema is available on the website of the Portuguese Customs & Tax Authority (AT)
https://info.portaldasfinancas.gov.pt/pt/apoio_contribuinte/Suporte_Informatico_Formato_ficheiros/Pages/default.aspx.

24.2 File Structure Overview of IES



24.3 Solution Overview

The IES solution for Portugal has been developed based on the IFS Core functionality - Audit Interface which will enable the user to create and save the IES Declaration XML file.

To support the IES requirements for country Portugal, the following has been done:

24.4 **Prerequisites**

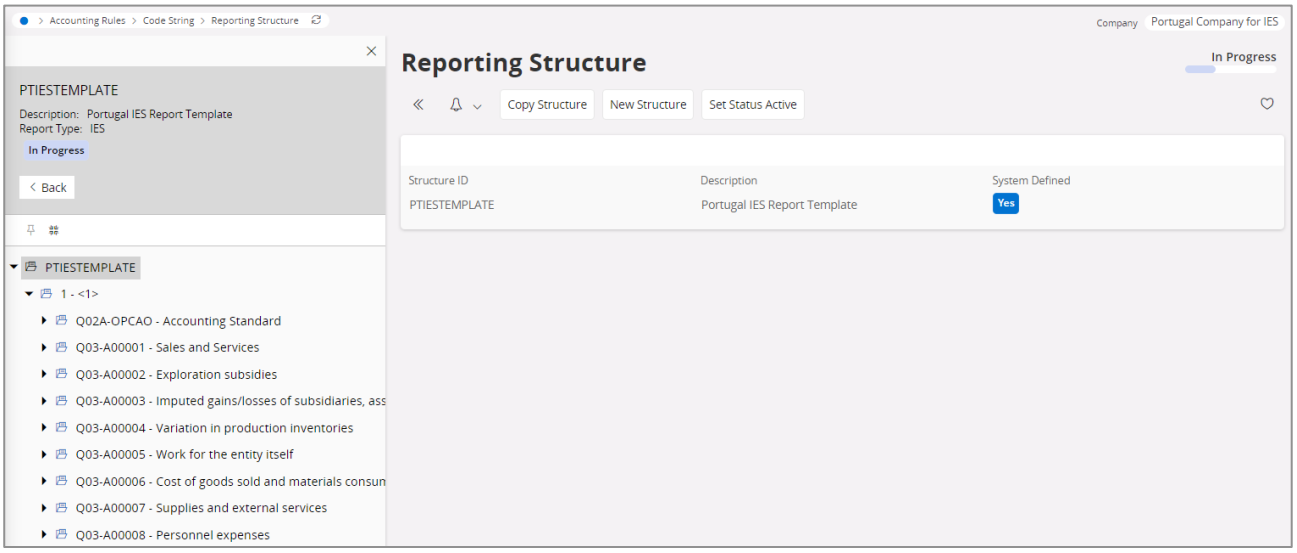
The following prerequisites should be satisfied to generate an IES XML file for reporting purposes.

- To activate the Portugal functionality, the company must be set up using the Portugal Standard Template (STD-PT) and the localization selected should be for the country Portugal. This is defined in the ***Company/General*** submenu.

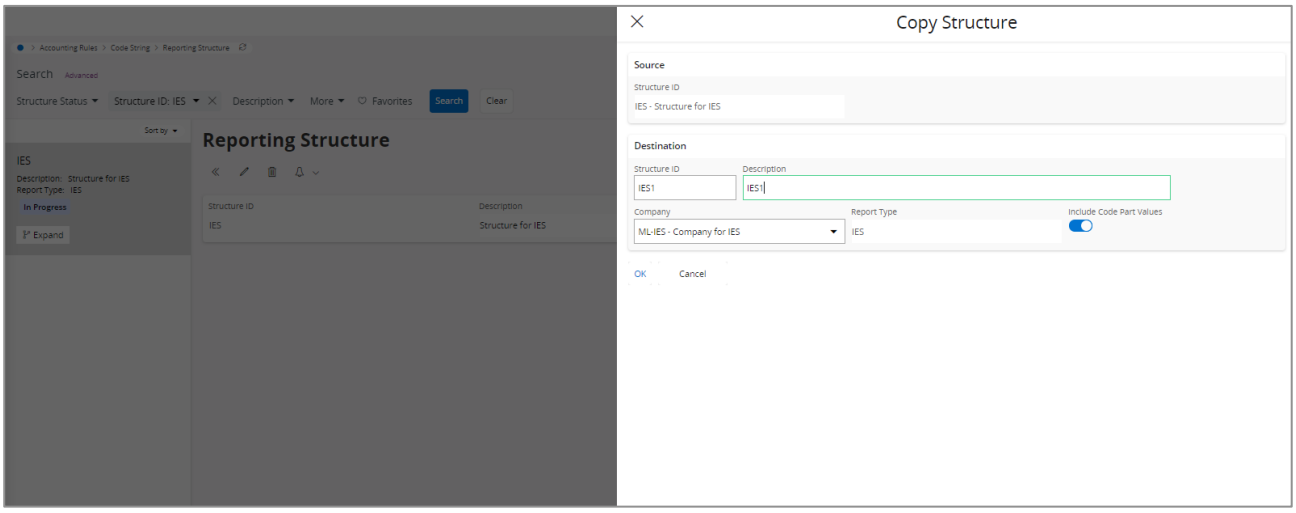
- The localization parameter **IES Declaration** must be enabled on the ***Company/Localization Control Center*** submenu. By default, the **IES Declaration** is not a mandatory functionality.
- It is mandatory to have an active Reporting Structure defined in IFS Cloud to create the IES Annual File. Open the ***Accounting Rules/Code String/Reporting Structure*** page to view the system-defined reporting structure given for Report Type **IES**. Copy the system-defined structure using the **Copy Structure** command in the ***Reporting Structure*** page. Do the necessary mapping of accounts to the structure nodes (if needed) and activate the reporting structure using the **Set Status Active** command.

24.5 Create a Reporting Structure

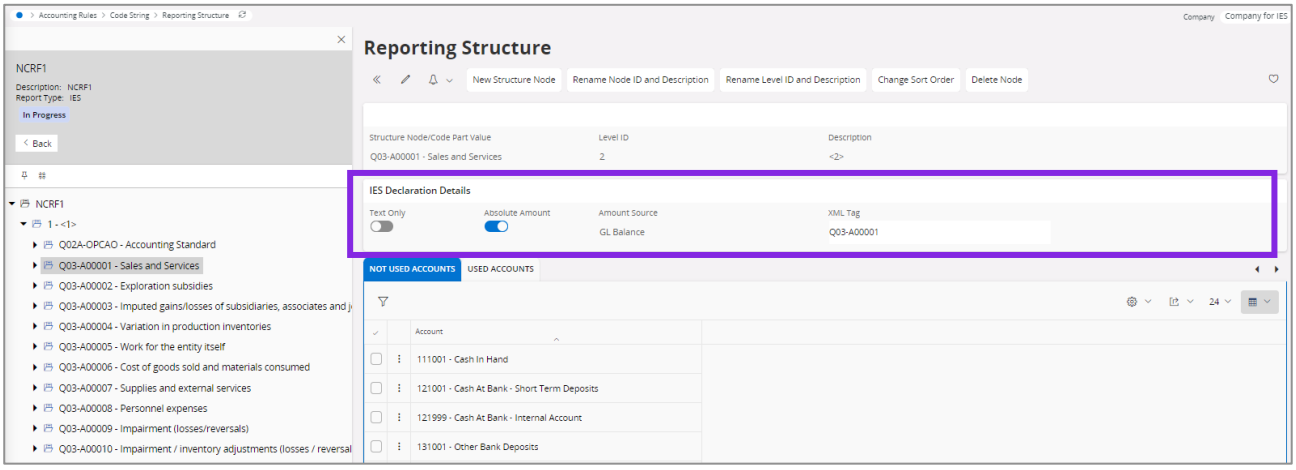
For creating the Annexure, A of IES Declaration, it is required to create a reporting structure that has structure nodes equal to the XML tags in the file.
A system-defined IES Template will be given from the **STD-PT** Company Template in the **In Progress** status. The accounts are mapped for Structure Nodes of Quadro 03, Quadro 04 and Sub Quadro 711 in Quadro 07 in Annexure A.



Use the **Copy Structure** command in ***Reporting Structure*** page to copy the structure and make necessary mapping and changes and set the status to active. When copying the structure, you can uncheck the **Include Code Part Values** toggle to not to copy the code part values if the chart of accounts used is different than the one provided via STD-PT template.



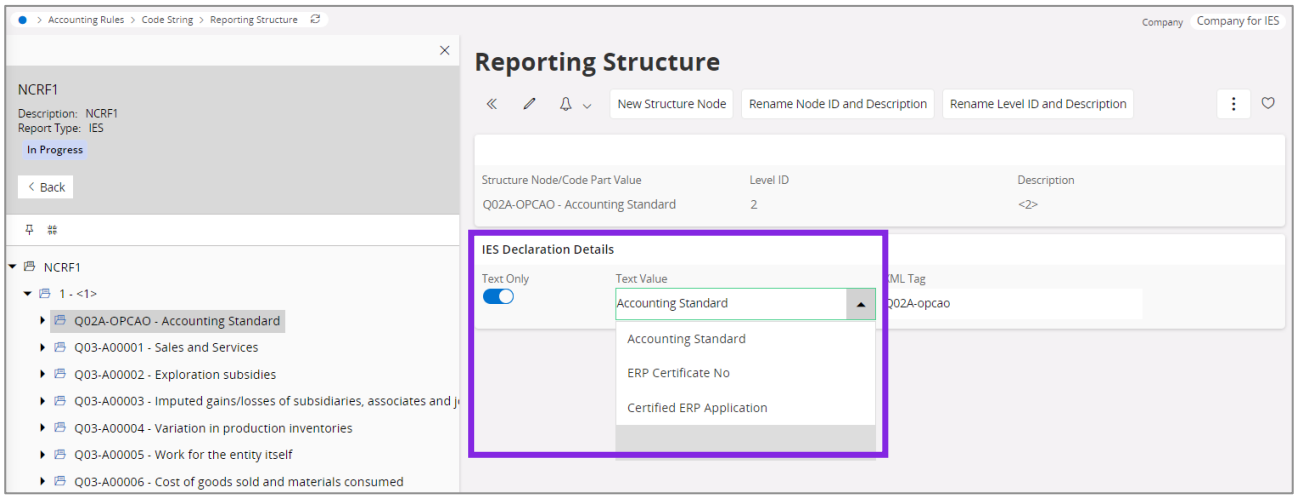
Under **IES Declaration Details** section, **Text Only**, **Absolute Amount**, **Amount Source** and **XML Tag** fields are suggested for each structure node.



If the node is used to print account balance, the **Text Only** toggle is unselected, and **Amount Source** will set to **GL Balance**. If absolute amount of the balance needs to be printed, **Absolute Amount** toggle should be selected.

If a node needs to be used to print text value, **Text Only** toggle should be selected, and then value should be selected in the **Text Value** field. There are 3 text values supported to fetch from IFS Cloud such as Accounting Standard, ERP Certificate No, and Certified ERP Application.

1. **Accounting Standard** - The Accounting Standard followed by the Company to prepare the IES Declaration. This could be either NIC, NCRF, NCRF - PE or NC - ME in country Portugal.
2. **ERP Certificate No** - Retrieves the ERP Certification No issued to the ERP Vendor by the Portugal Tax Authority.
3. **Certified ERP Application** - This states whether the user has used a certified ERP to record transactions.

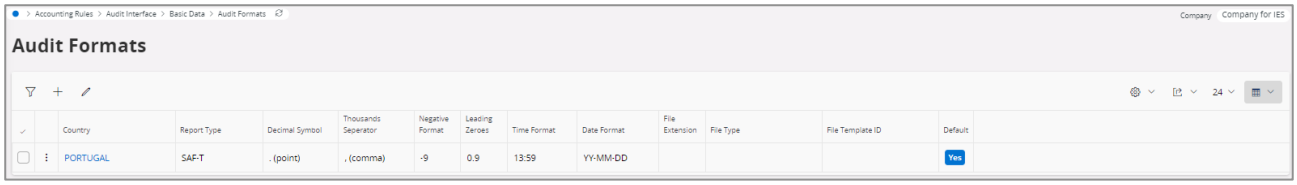


The **XML Tag** field shows the name of the tag that will be printed in the Annexure A of IES Declaration. Node Description is suggested by default, but user can modify if tag need to be printed differently. It can also be edited from **Rename Node ID and Description** command as well.

24.6 Define Audit Format & Audit File Basic Data

24.6.1 DEFINE AUDIT FORMAT

Open ***Accounting Rules/Audit Interface/Basic Data/Audit Formats*** page. Create a new record and enter country as Portugal. Then select the Report Type as **SAF-T** from the drop-down menu option.



24.6.2 DEFINE AUDIT FILE TAX INFO

Basic data required for Audit File Tax Info to generate IES Declaration xml file is the same basic data setup needed for SAF-T PT file creation. Refer the section Define Audit File Tax info in Chapter 10 for more information.

24.6.3 DEFINE AUDIT FILE BASIC DATA

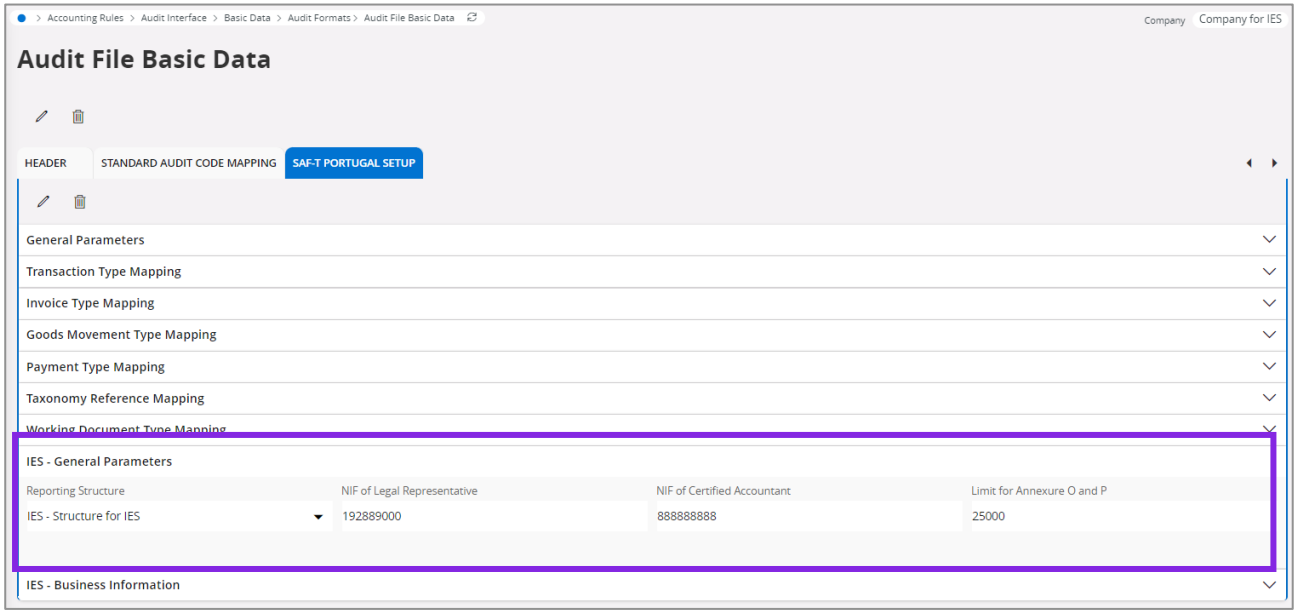
Basic data required for Audit File Basic Data to generate IES Declaration xml file is the same basic data setup needed for SAF-T PT file creation. Refer the section Define Audit File Basic Data in Chapter 10 for the mapping of Transaction Type, Invoice Type, Goods Movement Type, Payment Type, Taxonomy Reference, and Working Document Type mappings in the **SAF-T Portugal Setup** tab in ***Accounting Rules/Audit Interface/Basic Data/Audit Formats/Audit File Basic Data.***

Apart from above, there are two specific basic data sections that are relevant to IES. Once the Localization Control Center Parameter for IES is enabled, **IES – General Parameters** and **IES – Business Information** sections will be enabled.

24.6.3.1 IES – General Parameters

In **IES – General Parameters** section in the **SAF-T Portugal Setup** tab, it is mandatory set up following,

- **Reporting Structure** – Select the active reporting structure created from the list of values that should be used to create the Annexure A of the IES Declaration.
- **NIF of Legal Representative** – Use this field to add the Tax Identification Number (TIN) of the Legal Representative of the company. The value should be of 9 digits length.
- **NIF of Certified Accountant** – Use this field to add the Tax Identification Number (TIN) of the Certified Accountant of the company. The value should be of 9 digits length.
- **Limit for Annexure O and P** – Use this field to add the amount limit of total gross invoice value of both customers and suppliers to be presented via the Annexure O and P respectively in the IES Declaration.

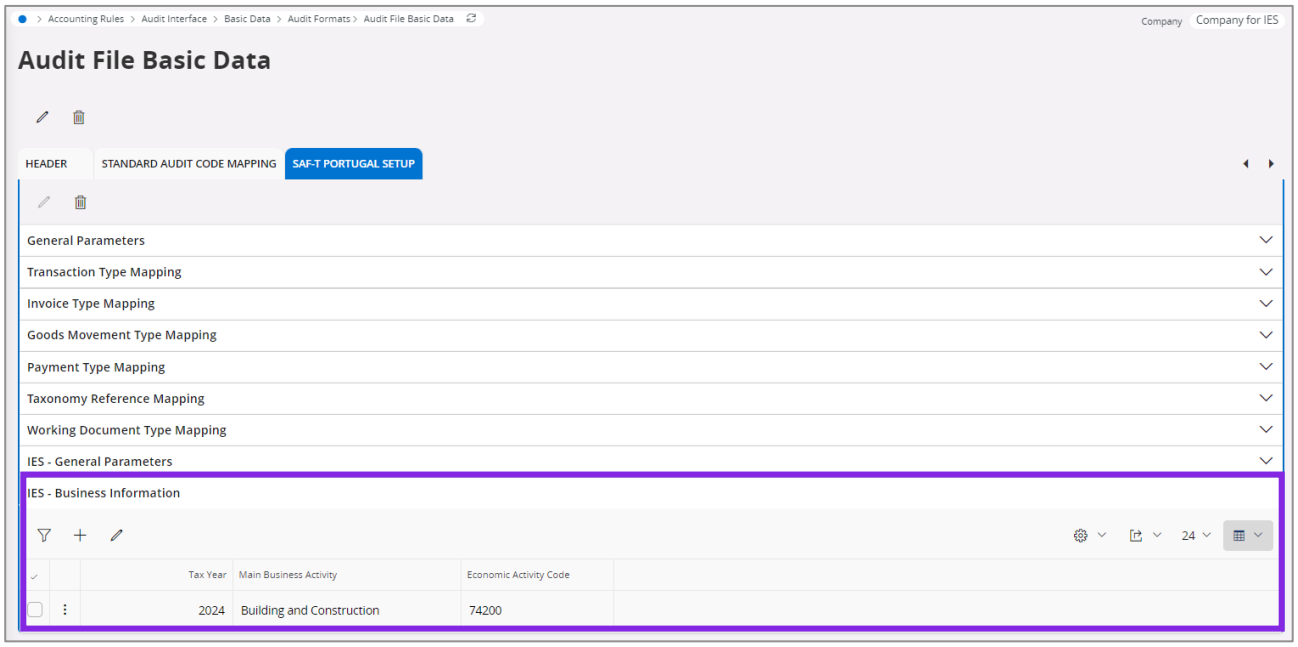


24.6.3.2 IES – Business Information

In this section, it is mandatory to set up following for the company.

- **Tax Year** – Use this field to add the fiscal or reporting period that is relevant to the reporting of IES Declaration.
- **Main Business Activity** – Use this field to add the main business activity code relevant to the fiscal/reporting period which will be printed in the IES Annual File.
- **Economic Activity Code** – Use this field to add the economic activity code relevant to the fiscal/reporting period which will be printed in the IES Annual File.

A record should be entered for each year of reporting.

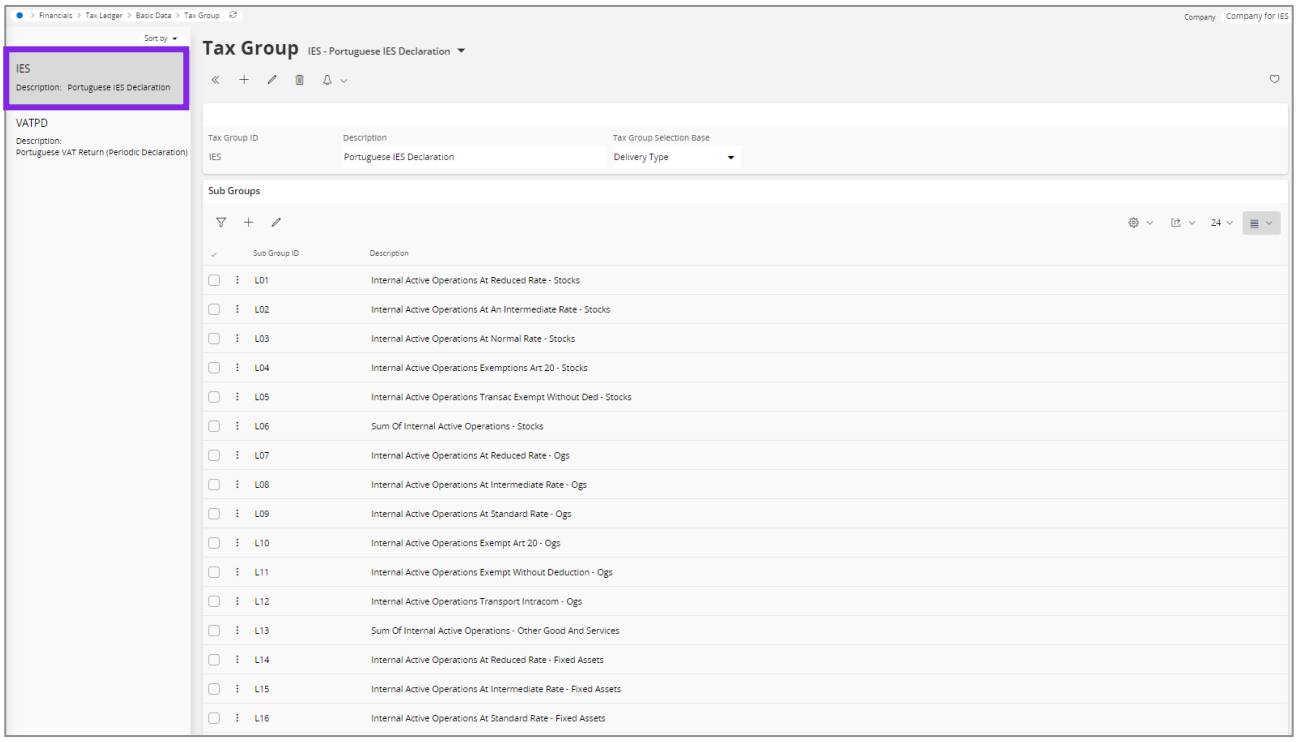


24.7 Define Tax related Basic Data

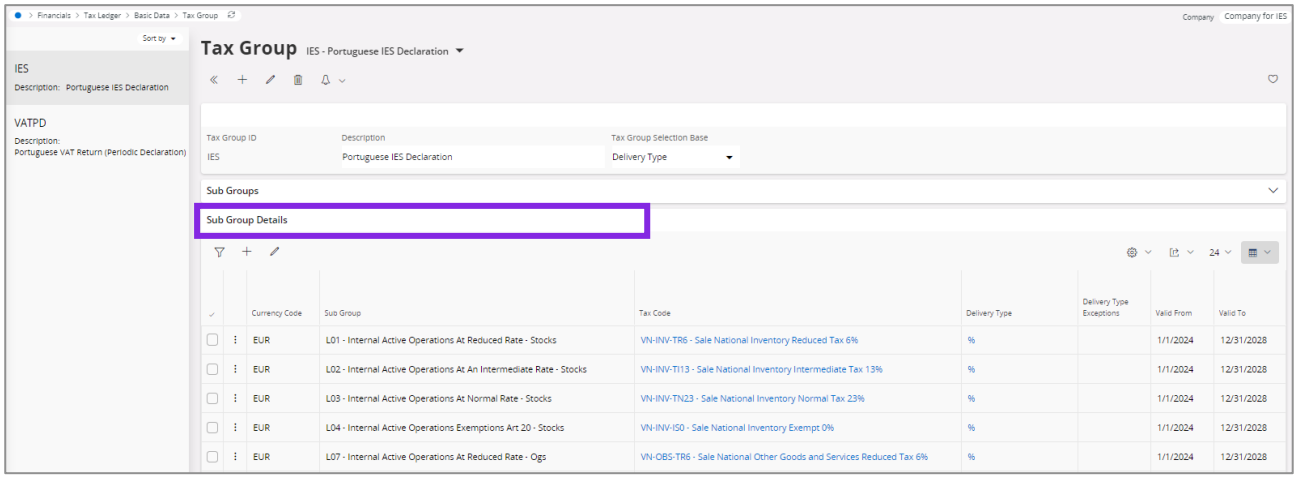
Following basic data are mandatory to retrieve data to Annexure L in IES Declaration.

24.7.1 TAX CODE MAPPING

The tax transactions of the company should be grouped to different tax sub groups according to the requirement in Annexure L. Therefore, a Tax Group as **IES** is provided with a list of Tax Sub Groups in ***Financials/Tax Ledger/Basic Data/Tax Group*** page.

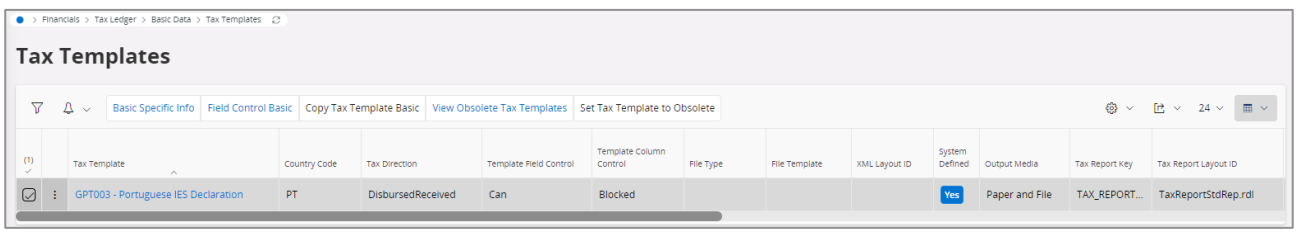


The tax codes should be mapped against these tax sub groups under **Sub Group Details** section in ***Tax Group*** page by the user.



24.7.2 TAX TEMPLATE

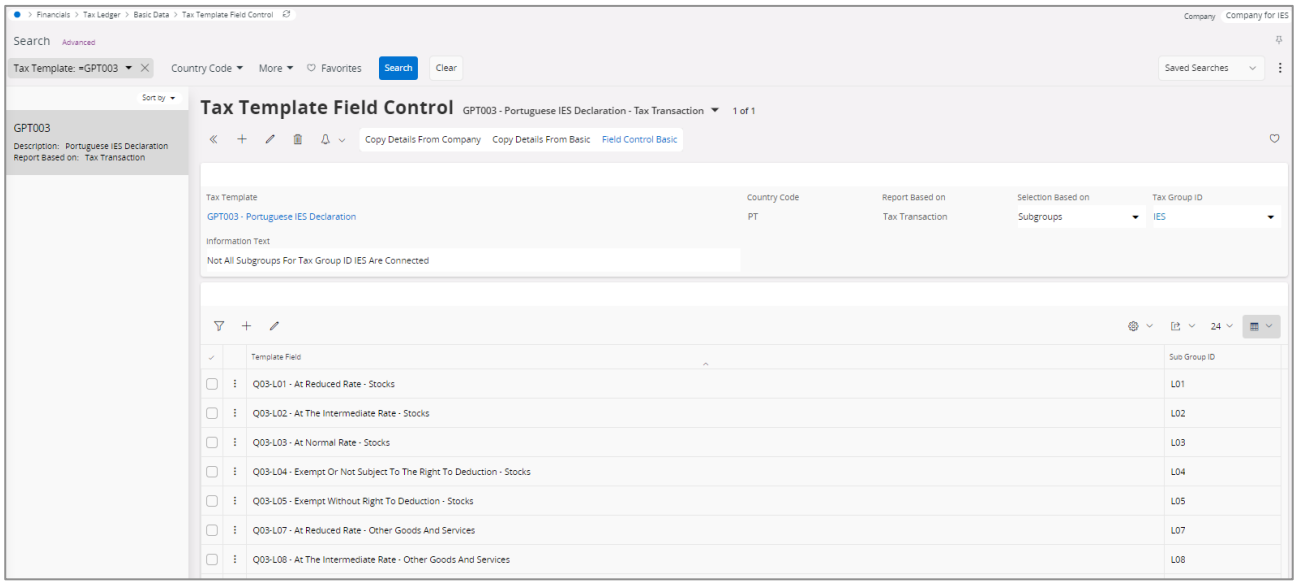
A system defined Tax Template: **GPT003 – Portuguese IES Declaration** was added in Financials/Tax Ledger/Basic Data/***Tax Templates*** page to facilitate the export of Annexure L in the IES Declaration.



Template ID	GPT003
Template Description	Portuguese IES Declaration
Country Code	PT
Tax Direction	DisbursedReceived
Template Field Control	Can
Template Column Control	Blocked
File Type	
File Template	
XML Layout ID	
System Defined	TRUE
Output Media	Paper and File
Tax Report Key	TAX_REPORT_STD_REP
Tax Report Layout ID	TaxReportStdRep.rdl
Tax Template	TAXSTD
Selection Based On Tax Group	Can
Use Document Series	Blocked
Tax Report Based on	Tax Transaction
Tab Tax Code	TRUE
Tab Tax Account	FALSE
Tab Tax Book	TRUE
Tab Tax Structure	TRUE
Tab Branch	FALSE
Tab Sort	FALSE
Tab Delivery Type	FALSE
Tab Transaction Code	FALSE
Use Attachments	FALSE
Use Identity Range	FALSE
Source Tax Template ID	
Copying Is Allowed	TRUE

Note: It is not possible edit tax template, after creating a tax proposal using Tax Template. This is IFS standard functionality.

The tags that are printed in Annexure L are added to the ***Tax Template Field Control*** page as follows. The tax template field control is system-defined based on the sample tax subgroups.

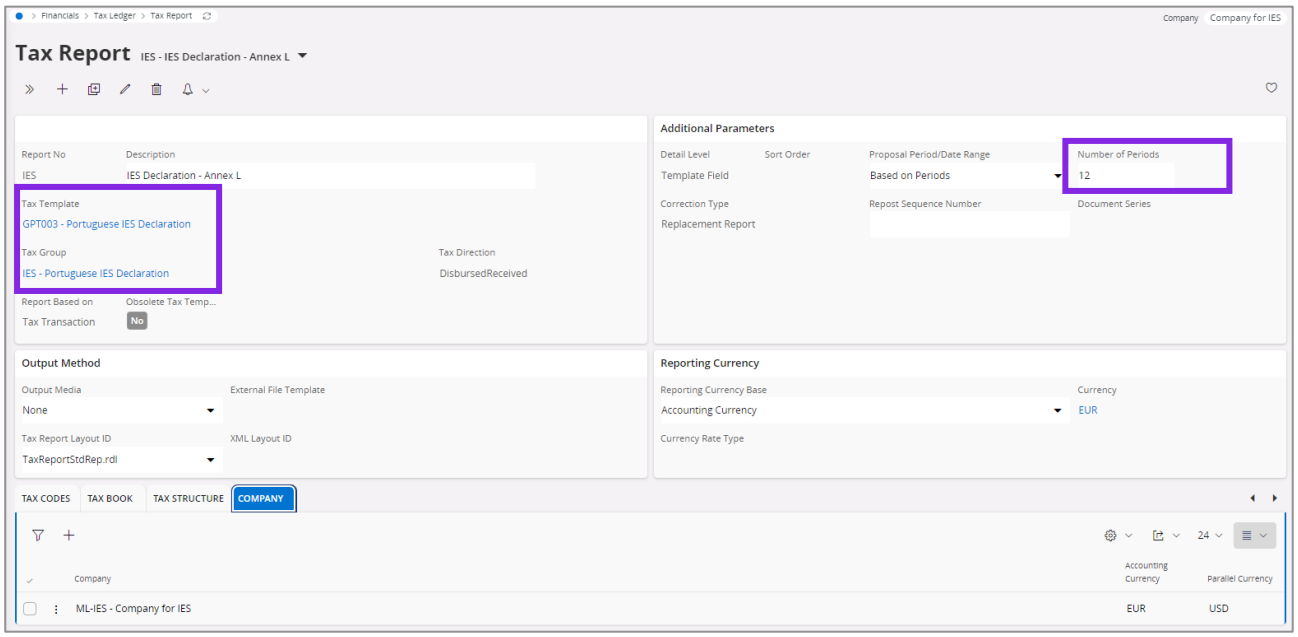


Note: If new tax subgroups are added, map the subgroup to the relevant template field. Multiple subgroups can be mapped to a template field. This is IFS standard functionality.

24.7.3 DEFINE A TAX REPORT

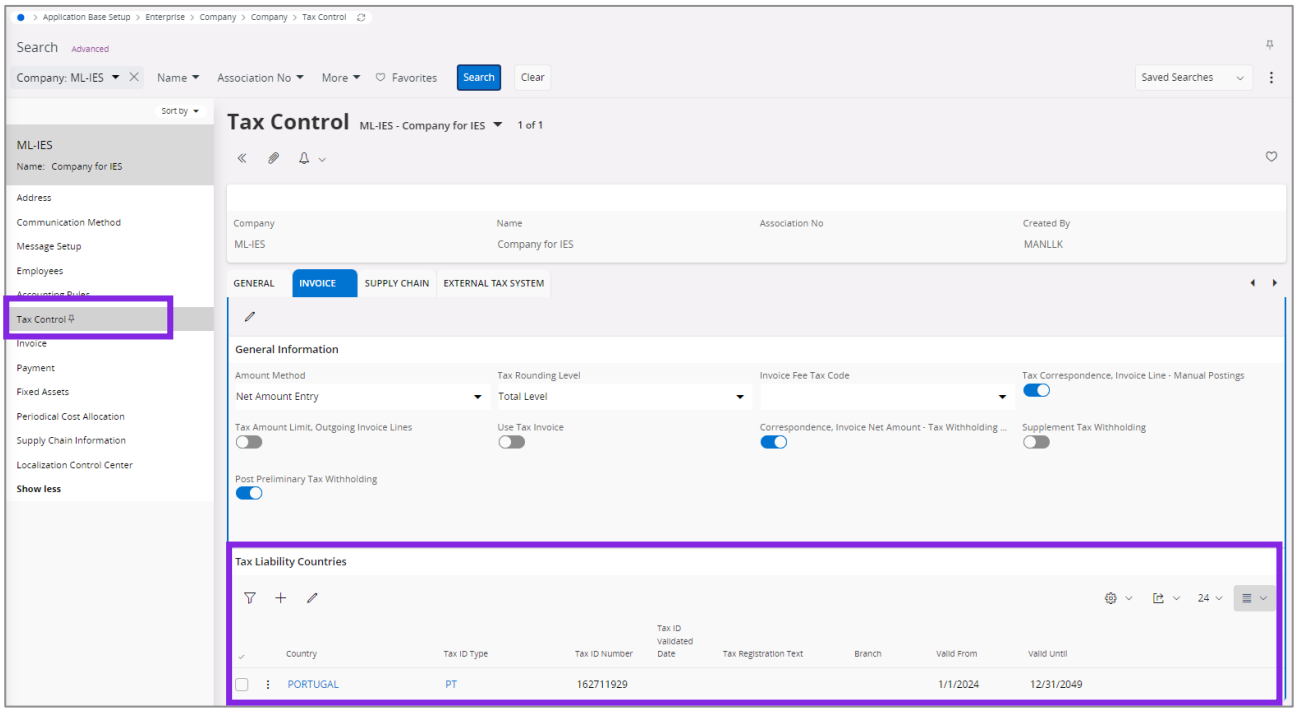
Using the Tax Template and Tax Group defined above, create a new tax report on the ***Financials/Tax Ledger/Tax Report*** page.

As IES Declaration is an annually submitted XML, the **Number of Periods** field should be mentioned as 12. The **Correction Type** available for the tax report is Replacement Report.



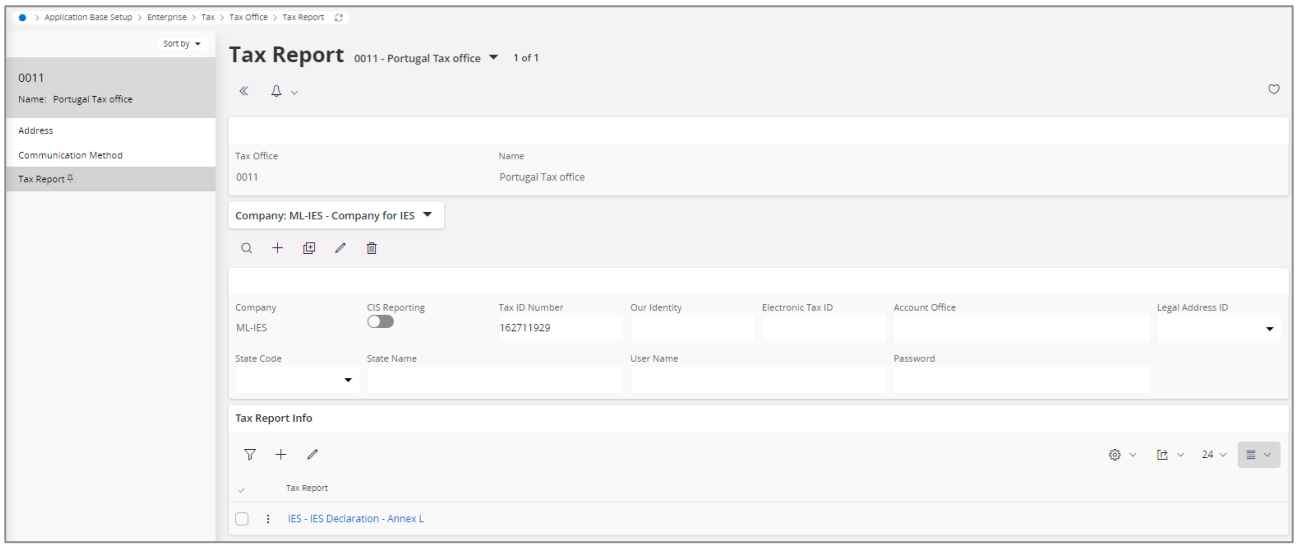
24.7.4 DEFINE TAX ID NUMBER OF THE COMPANY

In the **Invoice** Tab of ***Application Base Setup/Enterprise/Company/Company/*****Tax Control** sub menu, define the Tax ID Number of the Company.



24.7.5 DEFINE TAX OFFICE

Create a tax office using ***Application Base Setup/Enterprise/Tax/Tax Office*** page as per IFS standard functionality. Connect the Tax Report you created under **Tax Report** sub menu.



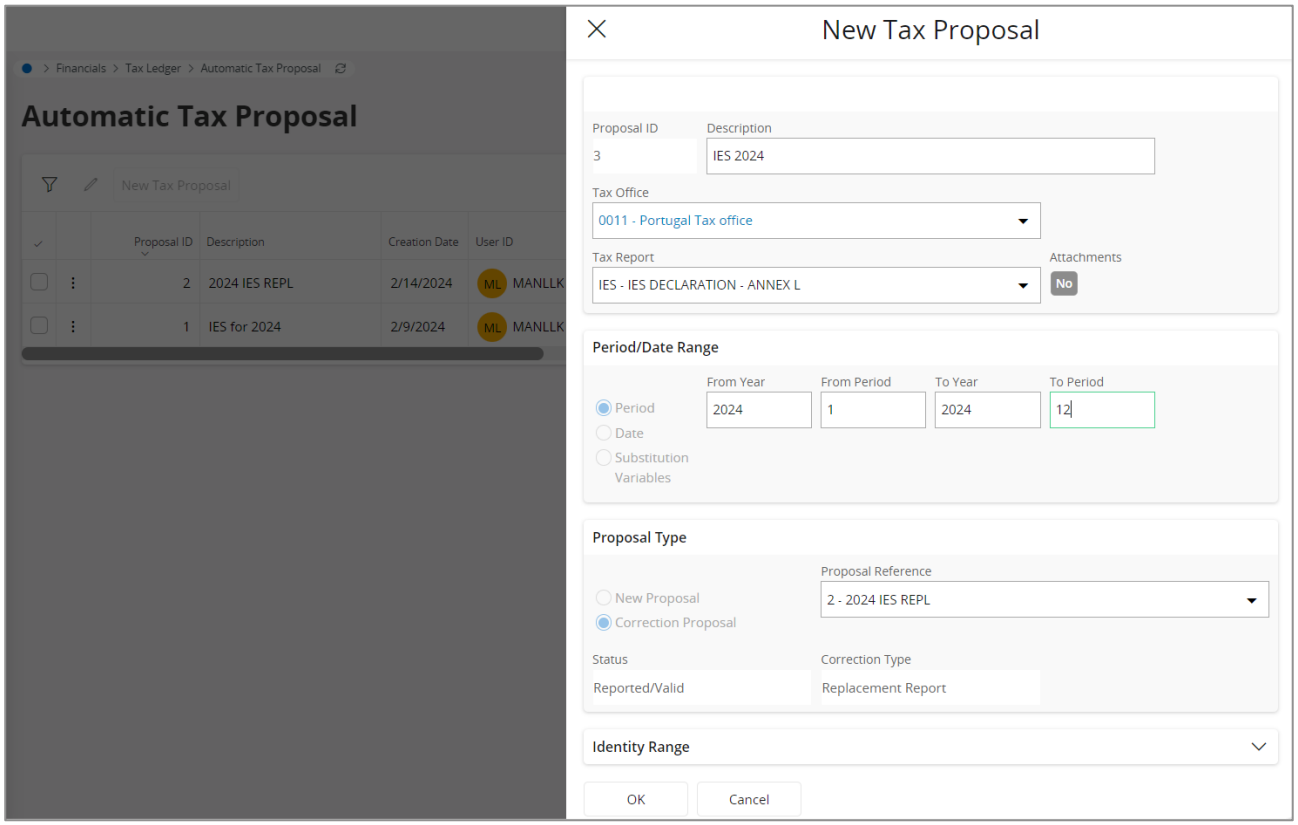
24.8 Enter Business Transactions

Create accounting records, fixed assets transactions, invoices, transport delivery notes, payments to customers and suppliers etc. for a selected period. Once all the business transactions are entered into IFS Cloud, user should update the posted transactions/vouchers to General Ledger and perform ***Fetch Tax Ledger Information*** before creating the IES Declaration.

24.9 Create Tax Proposal

As per the IFS standard functionality, create a tax proposal for the reporting period using ***Financials/Tax Ledger/Automatic Tax Proposal*** page.

When creating the proposal, it is mandatory to state the **Tax Office**. Replacement Reports can be created for the reporting period as well. For new tax proposals, the tag <Q07-opcao> in Rosto section will be printed as 1 and for replacement proposals, the value for this tag will be printed as 2.



As per the IFS standard functionality, acknowledge the tax proposal by using the **Acknowledge** command on the ***Automatic Tax Proposal*** page.

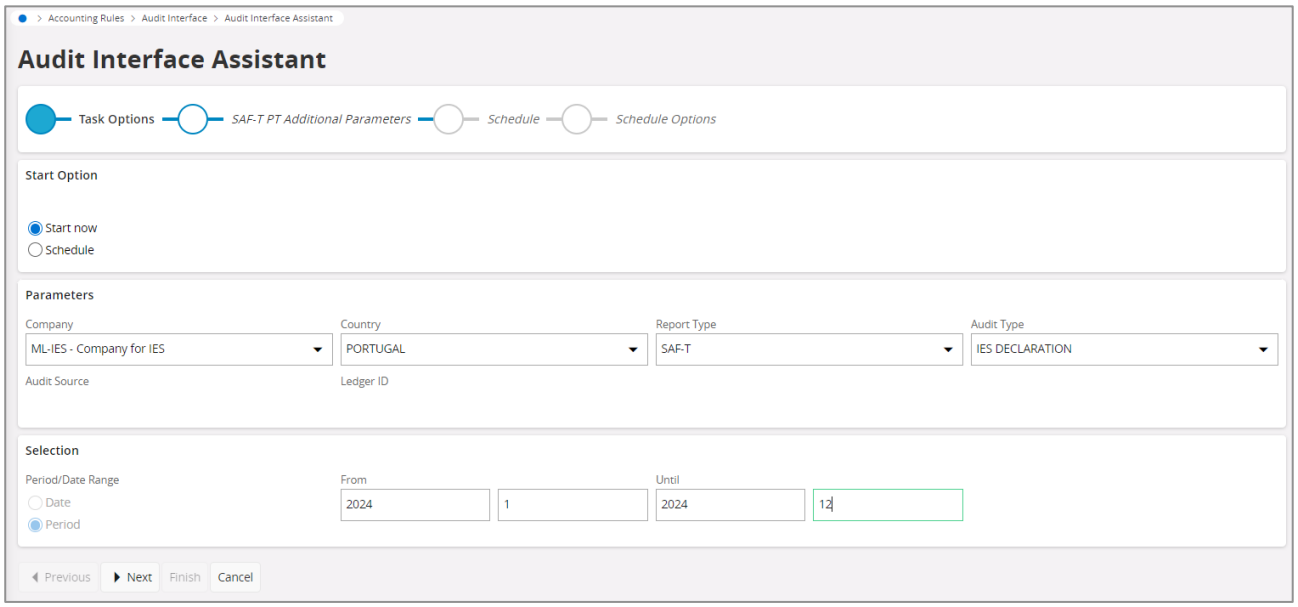
Use IFS standard functionality to print the definitive tax report by using the command. This would change the tax proposal status to **Reported/Valid**.

24.10 Create IES Declaration

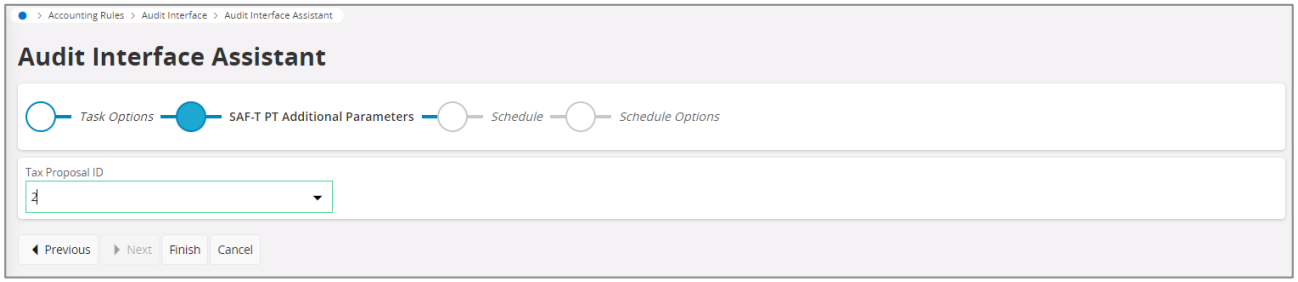
Here are the steps to create IES Annual xml file:

1. Open the ***Audit Interface Assistant***.
2. Select **Start Option**. Two process options are available. You can select the **Schedule** option if the file needs to be scheduled.
3. Enter the following data:
   a) Default company will be fetched to the **Company** field. But if required you can change the company using the list of values.

b) Country = Portugal
c) Report Type = SAF-T
d) Audit Type = IES DECLARATION (Use the drop-down menu option to change the audit type)
e) Enter the period range as selection criteria.



f) In Next page, under SAF-T PT Additional Parameters, enter the **Tax Proposal ID**.



4. For IES Declaration XML file generation, once you enter the required data then the **Finish** button is enabled.

24.11 Data Mapping of IES Declaration

Please refer chapter for Annexures to view the mapping of IFS data to XML tags.

24.12 Delimitations

- Only Annexures A, L, O, P, and R are supported in this solution.
- The schemas relevant to 2024 and beyond have been considered in this solution.
- The quadrants in Annex A which could be automatically filled using the account balances in GL or other data sources that already exist in IFS Cloud are supported. So, the following quadrants are supported.
    - Quadro 02A – Accounting Standard followed.
    - Quadro 03 – Income and Expenses

- Quadro 04 – Balance Sheet items
- Quadro 04A – Statement of Changes in Equity
- Quadro 04B – Cash Flow Statement
- Quadro 07 - Sub Quadro 0701 and Sub Quadro 0711 – Additional Information relating to Cash flow and Income Statement
- Quadro 12 – Information relating to ERP Vendor

25 Cash Flow Report

25.1 Overview Legal Requirement

Based on the legal announcements from the Portuguese government, namely Ordinance No. 92-A/2011, dated February 28th, and Diretiva Contabilística Nº 14/94 regarding the Demonstração dos Fluxos de Caixa (Cash Flow Statement), Portuguese companies are required to present the Portuguese Cash Flow Statement. These regulations are integral to the Portuguese accounting and financial regulatory framework, aimed at standardizing financial reporting and ensuring transparency and uniformity in the preparation of financial statements in Portugal.

The Portuguese Cash Flow Statement is categorized into three main groups of activities:

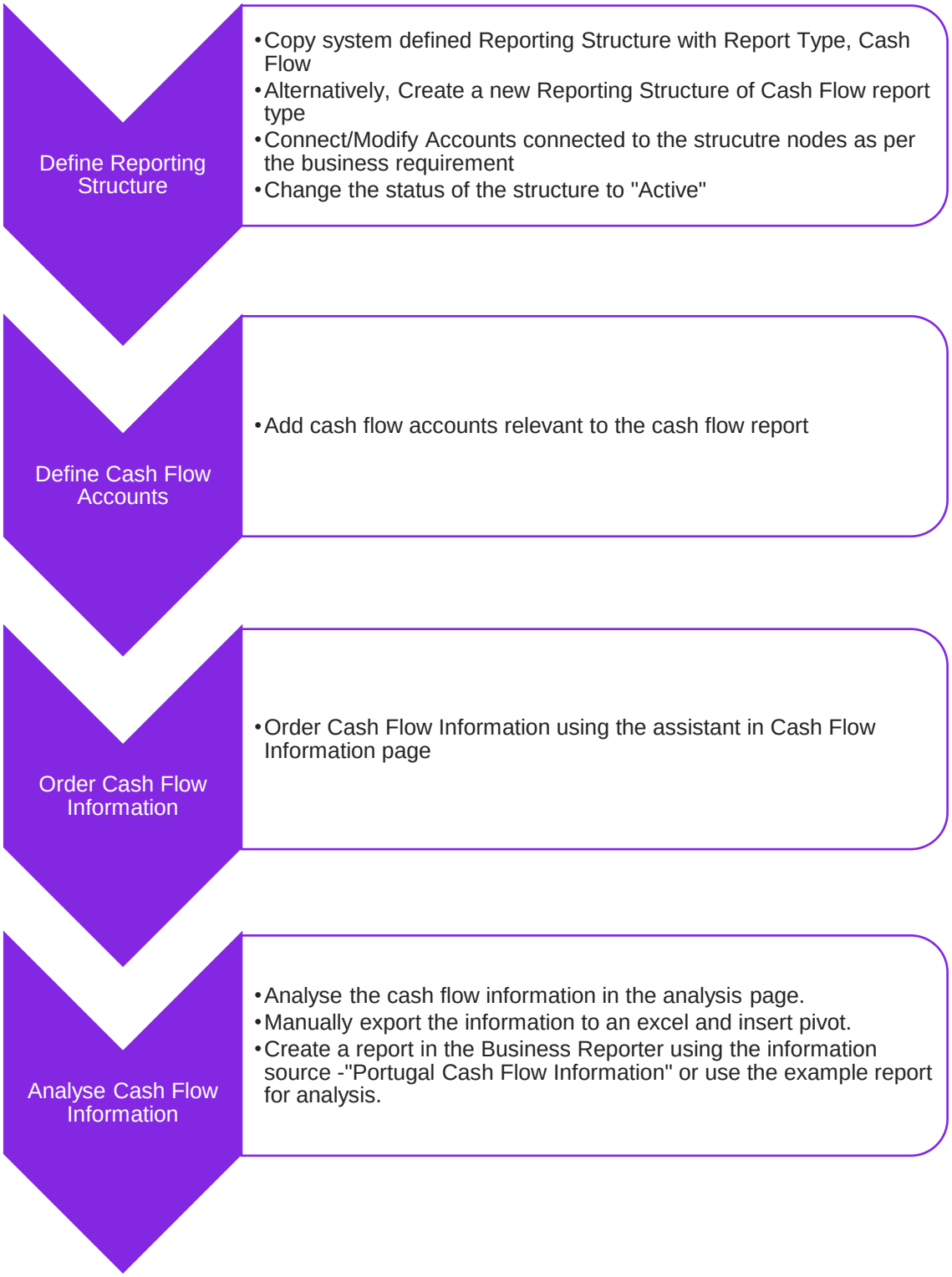
1. Cash flows from operational activities (cash movements with customers, suppliers, personnel, etc.)
2. Cash flows from investment activities (cash movements with financial investments, fixed assets, etc.)
3. Cash flows from financing activities (cash movements with loans, social capital movements, interests, etc.)

25.2 **Cash Flow Report Overview**

7.1 – Direct method:

Operational activities:			
Customer receipts (a)	+	x	
Payments to suppliers (b)	-	x	
Payments to staff	-	x	
Flow generated by operations	±	x	
Payment/receipt of income tax (c)		x	
Other receipts/payments related to operational activity (d)	±	x	
Flow generated before Extraordinary items	±	x	
Receipts related to extraordinary items	+	x	
Payments related to extraordinary items	-	x	
Flow of operational activities [1]			±x
Investment activities:			
Receipts from:			
Financial investments (e)		x	
Tangible fixed assets		x	
Intangible fixed assets		x	
Investment subsidies		x	
Interest and similar income		x	
Dividends		x	
		x	x
Payments relating to:			
Financial investments		x	
Tangible fixed assets		x	
Intangible fixed assets		x	
		x	x
Flow of investment activities [2]			±x
Financing activities:			
Receipts from:			
Loans obtained		x	
Capital increases, supplementary payments and issue premiums		x	
Subsidies and donations		x	
Sale of own shares (quotas)		x	
Loss coverage		x	
		x	x
			x
Payments relating to:			
Loans obtained		x	
Amortization of financial leasing contracts		x	
Interest and similar costs		x	
Dividends		x	
Capital reductions and supplementary payments		x	
Acquisition of own shares (quotas)		x	
		x	x
Flow of financing activities (3)			±x
Variation in cash and its equivalents (4)= (1) +(2)+(3)			±x
Effect of exchange rate differences			±x
Cash and cash equivalents at the beginning of the period			x
Cash and cash equivalents at the end of the period			x

25.3 **Solution Overview**



25.4 Prerequisites

The following prerequisites should be satisfied to generate a Cash Flow Report.

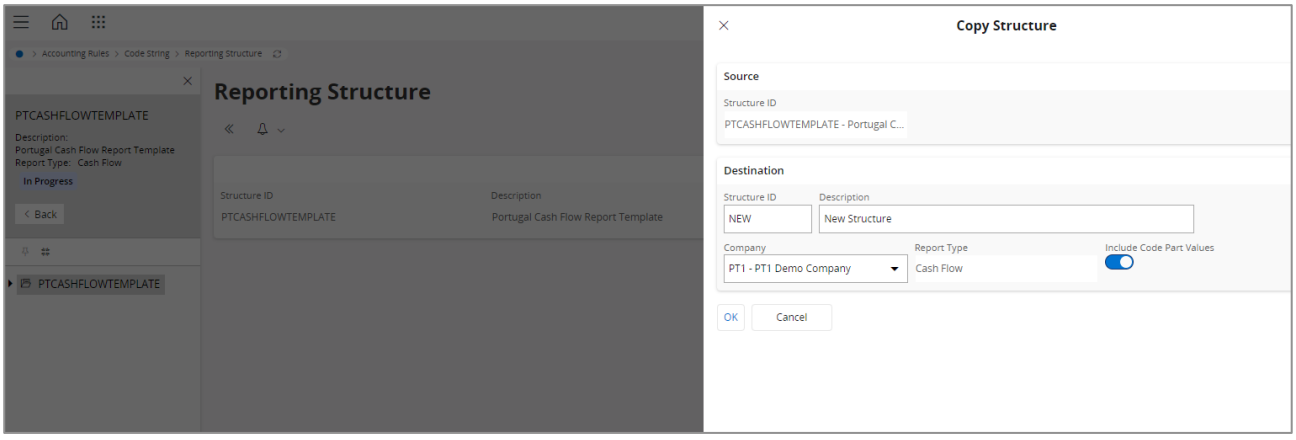
- The company must be set up to use Portugal localization, see chapter Company Set up and the localization functionality **Cash Flow Report** must be enabled on the Company/**Localization Control Center** tab.
- Cash Flow Report functionality is not a mandatory parameter hence user need to enable it to generate Cash Flow Report.
- It is recommended to create the company using the Portuguese Standard Template (STD-PT).

25.5 Define Reporting Structure

It is required to create a reporting structure of Cash Flow type with relevant nodes and GL accounts that resemble the cash flow report format.

A system-defined reporting structure will be available in **InProgress** state with the **STD-PT** Company Template. The system-defined reporting structure is defined based on the Ordinance No. 92-A/2011, dated February 28th, and Diretiva Contabilística Nº 14/94 regarding the Demonstração dos Fluxos de Caixaa and the STD-PT company chart of accounts are mapped in the reporting structure.

Use **Copy Structure** command in the ***Reporting Structure*** page to copy the system-defined structure and make necessary amendments to reflect the required Cash Flow report structure. When copying the structure, if the mapped chart of accounts in the system-defined structure provided by the company template is different from the company's chart of accounts deselect **the Include Code Part Values** option.



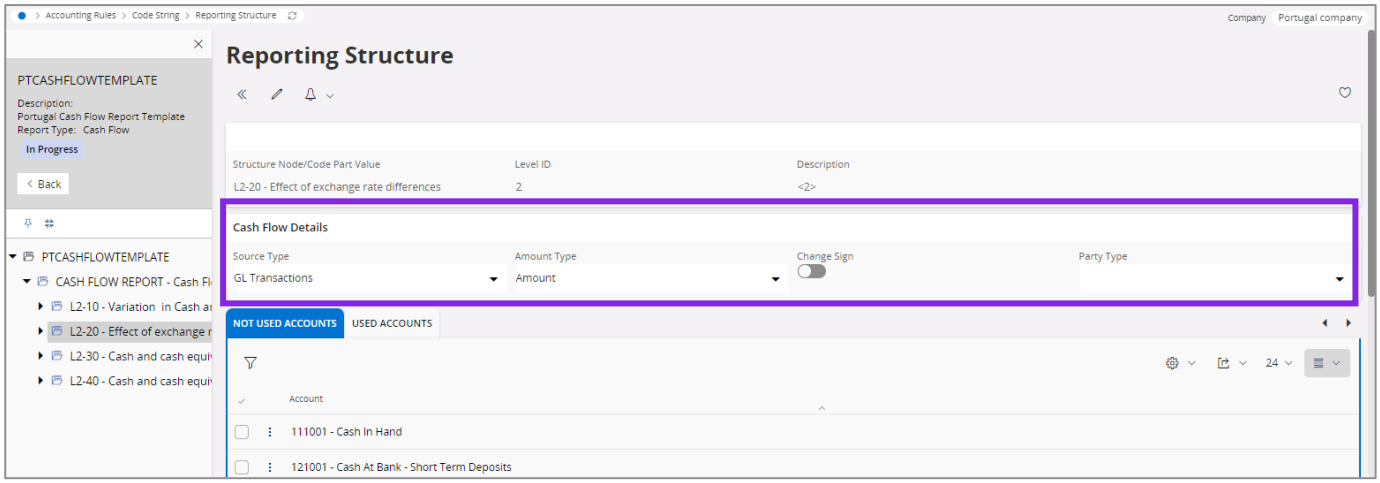
In the **Cash Flow Details** Section, **Source Type, Amount Type, Change Sign,** and **Party type** need to be defined at the node level in the Reporting Structure.

In the Source Type, GL Transaction, GL Balance, and GL opening Balance source types will be available to fetch balances from the General Ledger. Based on the chart of accounts connected to each node, the source type can be selected in each node.

Amount Type should also be defined based on the accounts connected to the node and the source type connected. By default, the **Amount** type will be selected if GL Balance or GL Opening Balance is set as the source type.

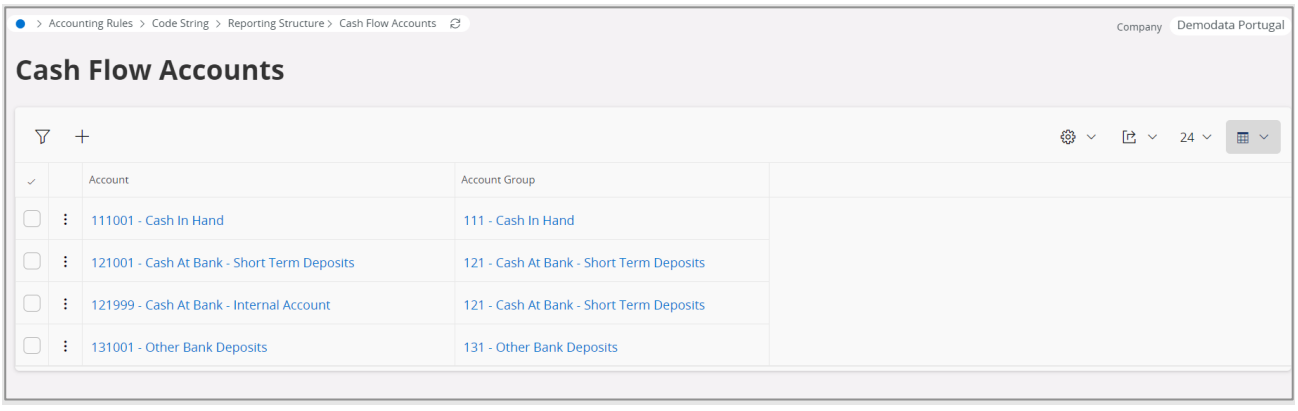
It is also possible to change the sign of the amounts or balances of the accounts connected to the node. By default, this option is unchecked.

Selecting a party type for a node enables the retrieval of balances or amounts from the general ledger specifically for transactions associated with that party type. This ensures that only transactions relevant to the selected party type are fetched from the accounts.



25.6 Define Cash Flow Accounts

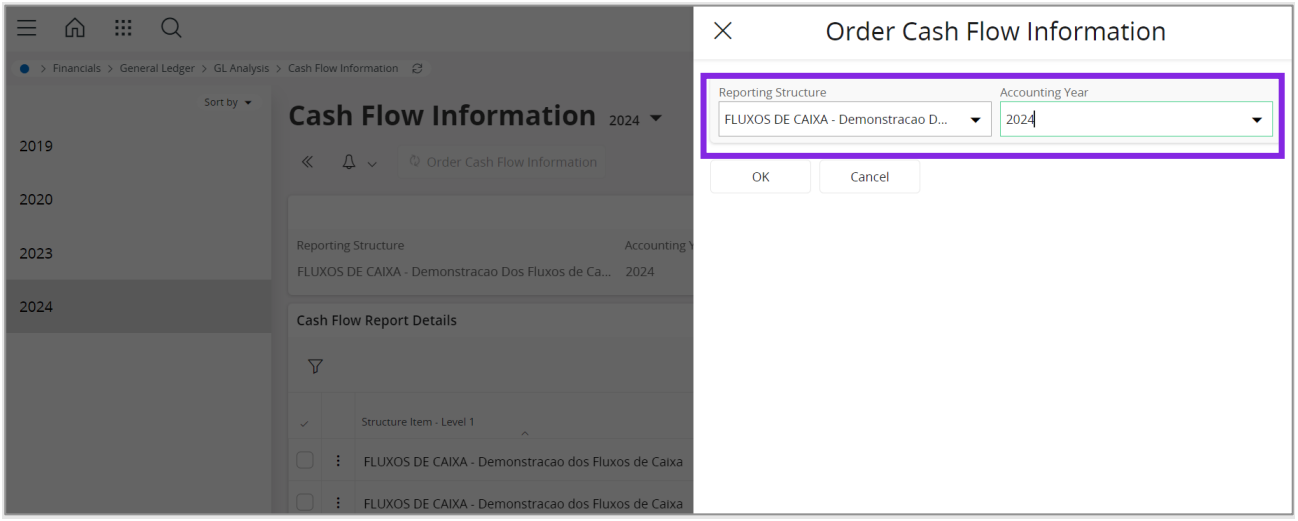
To fetch vouchers associated with cash/bank GL accounts in the Cash Flow Report, it is necessary to define Cash Flow Accounts. These are the counter accounts in a voucher that will be fetched from the general ledger to the cash flow report. The ***Cash Flow Accounts*** page can be accessed through a navigation command on the ***Reporting Structure*** page.



25.7 Order Cash Flow Information

Cash flow information can be generated on the ***Cash Flow Information*** page once the Reporting Structure is set to **Active** and cash flow accounts have been defined. To generate cash flow information, the ***Order Cash Flow Information*** assistant is used. When ordering the report, users must specify an active reporting structure and the accounting year. A background job will be

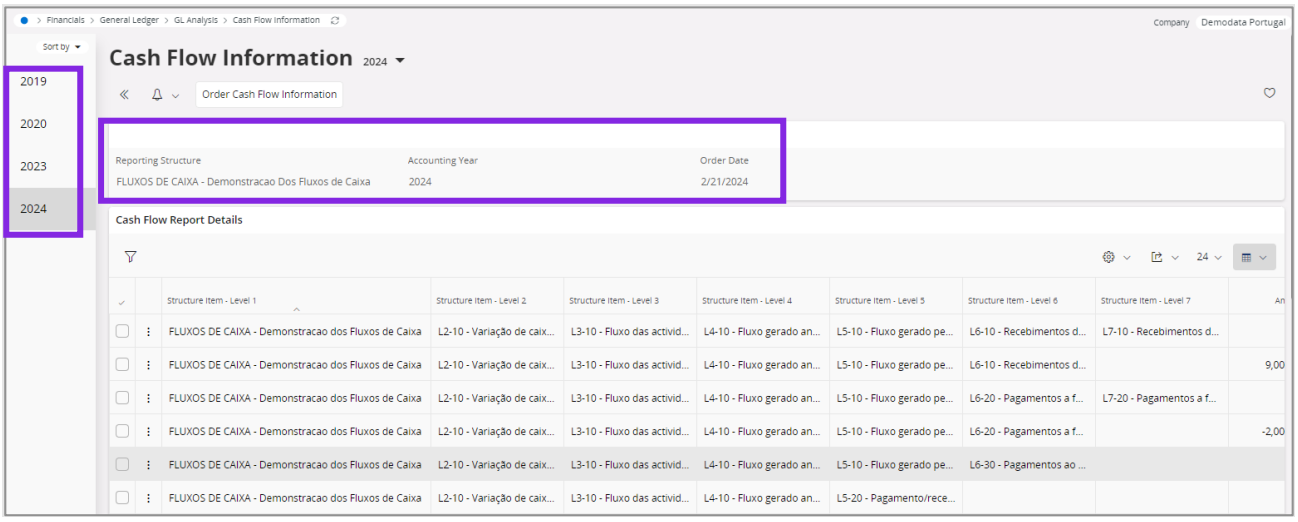
created once the cash flow information is ordered. If cash flow information for a given accounting year has already been generated, a warning will alert the user that information for that year already exists. The user can then choose to either generate a new report with the selected parameters or use the existing cash flow information.



25.8 Analyze Cash Flow Information

After ordering the cash flow report, the ***Cash Flow Information*** page serves as the primary platform for analysis, displaying available cash flow information by accounting year.

Users can export the data from the ***Cash Flow Information*** page to Excel. This allows for manual preparation of the cash flow report utilizing Excel capabilities, such as pivot tables, for detailed analysis.



As an advanced analysis, the **IFS Business Reporter** tool can be used in generating cash flow reports. By using the information source “Portugal Cash Flow Information”, users can create reports in the format required for submission to regulatory authorities. Additionally, IFS Cloud includes an example report (Portugal Cash Flow - Example Report) that adheres to the standard format for cash flow reporting, offering a ready-to-use template for users.

25.9 **Delimitations**

None.

26 Appendix

26.1 Invoice Printouts of Different Tax Code for Credit Invoice

Customer Instant Invoice, Credit	INSTANT_CREDIT.pdf
Customer Instant Invoice, Correction	INSTANT_CORRECTION.pdf
Customer Instant Invoice, Rate Correction	INSTANT_CURRENCY_RATE_CORRECTION.p
Customer Order Invoice, Credit	CUSTOMER_ORDER_CREDIT.pdf
Customer Return Material Authorization Invoice, Credit	CUSTOMER_ORDER_RMA_CREDIT.pdf

26.2 Standard Audit File for Tax – Portugal (SAF-T PT)

The below attached Excel file describes the mapping of IFS data to XML tags.

SAFT PT Data Mapping.xlsx

26.3 INVOICE E-REPORTING USING SAF-T FORMAT FILE

The below attached Excel file describes the mapping of IFS data to Invoice e-Reporting XML tags.

IFS Mapping - Invoice e-Reporting.xlsx

26.4 Customer Payment Receipt XML

The following Excel file describes the newly added data to Customer Payment Receipt Xml.

Customer Payment Receipt.xlsx

26.5 QR Code String Structure

The below attached Excel file describes the structure of the QR code string printed in .rdl files and .xml files for invoice, delivery, payment receipt, and working documents.

QR code string structure.xlsx

26.6 Mapping document E-invoice XML file

Mapping document E-invoice Portugal.xls›

26.7 Dossier Fiscal Reporting XML file and Legal Documents

The below attached files describe the legal requirement and the mapping of IFS data to XML tags.

Portaria92A2011 en (Model 30 31 32 expl

Portaria94-2013 en (Model 32 Revised 20

Dossier Fiscal Model 30 31 32 XML Mappir

26.8 IES (Informação Empresarial Simplificada) Report

IES Mapping.xlsx

26.9 Communication of Delivery Documents Using SAF-T Format file

26.9.1 DATA MAPPING OF DELIVERY E-REPORTING FILE

The below attached Excel file describes the mapping of IFS data to XML tags.

Delivery E-Reporting file.xlsx

26.9.2 SAMPLE AT RESPONSE FILE FOR TESTING PURPOSES

The below attached XML file is a sample of the AT Response SAF-T file which can be used for testing purposes.

AT Response(SAF-T).xm