

## Portugal postpones certified invoicing system for entities registered solely for VAT purposes

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On 20 October 2020, the Portuguese Government published Order no. 404/2020-XXII (Order), postponing the obligation for taxable entities registered solely for Value Added Tax (VAT) purposes in Portugal to use a certified invoicing system for the issuance of invoices and relevant tax documents to 1 July 2021. Before this Order, this obligation was to enter into force as of 1 January 2021 (per Order No. 349/2019-XXI).

This Order was published to align with the Government's submission to Parliament of a proposal to postpone the entry into force of Law n.º 47/2020 of 24 August. The proposal transposed the VAT package on electronic commerce into domestic law as of 1 July 2021 (cf. Article 264 of the Law Proposal No. 61/XIV that approves the State Budget for 2021).

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