

STEP BY STEP GUIDE



IRS: How to validate invoices on E-Fatura

We will take you through the step by step process to validate your outstanding invoices. We will also explain how to check, correct and capture expenses manually.

You have until **February 26, 2024** to **validate your invoices on E-Fatura** by capturing all the deductions you are entitled to, thus ensuring you maximise on any tax credits due to you.

INDEPENDENT ACTIVITY/CONTRACTORS

If you have an independent activity open then you will need to classify ALL of your expenses on E- Fatura into Business (100%), Partial (25%) or Private*.

If *private, then you must follow the instructions on the rest of this document.

Emitente	Nº Fatura	Data Emissão	IVA	Valor Total	Atividade de Realização da Aquisição	No Âmbito da Atividade Profissional?
500025983 - CORIPREL, LDA	FR 2023A62/2418	2023-11-17	14,43 €	77,16 €	<input type="checkbox"/> Saúde <input type="checkbox"/> Desporto <input type="checkbox"/> Educação <input type="checkbox"/> Alojamento <input type="checkbox"/> Alimentação <input type="checkbox"/> Outros	Não Sim Total Sim Parcial <input type="checkbox"/> Não <input type="checkbox"/> Sim <input type="checkbox"/> Parcial

It is important to note that most taxpayers with an independent activity will only pay tax on 75% of their income from the activity, the 25% tax free portion is as a result of deemed expenditure.

In order to qualify for the full 25% deemed expenditure a taxpayer is required to validate at least 15% of his income in expenses. Should you not be able to then the tax office shall pro-rata the 25% tax free portion based on the % that you were able to justify.

Most expenses are automatically captured and reported according to the respective sector of activity, however there are some that must be validated manually. For example when the expense was captured by a merchant with more than one economic activity. In this case, the taxpayer will have to indicate to the Tax Authority (AT) which sector the expense falls within.



There may also be instances where the invoices were not registered by the sales entity or may be incorrect. So it is beneficial to check whether they have all been communicated to AT and whether there are any errors that need to be corrected.

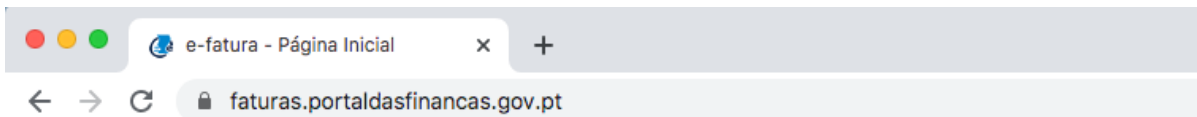
Invoices that remain outstanding after the validation deadline are not considered to be in the correct IRS deduction category, and as a result, you may be missing out on an opportunity to increase your deductions.

How to view and edit invoices

Before knowing how to validate invoices on E-Fatura you must learn how to view and edit them

1. To do this, simply access the E-Fatura page

<https://faturas.portaldasfinancas.gov.pt/home.action>



2. At the bottom of the page, click on “Adquirente”.

3. You will then be asked to enter your Taxpayer number (número de contribuinte) and your password, which is the same as the one used to access the Tax Portal (<https://www.portaldasfinancas.gov.pt/at/html/index.html>)

NIF 

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4. On the next screen you will find the value of the provisional IRS deductions you have already accumulated, as well as their respective allocation by categories.

Adquirente

◀ 2023 ▶
286,62 €

Deduções Provisórias em IRS



5. To view and verify the invoices communicated to AT by date, click on “[verificar faturas](#)” at the bottom of the page.



Cartão e-fatura



Com o cartão e-fatura será mais confortável solicitar que a fatura da sua compra seja personalizada com os elementos relativos à sua identificação fiscal.

A utilização deste cartão assegura maior confidencialidade à operação, evita erros e acelera o processo de emissão da fatura.

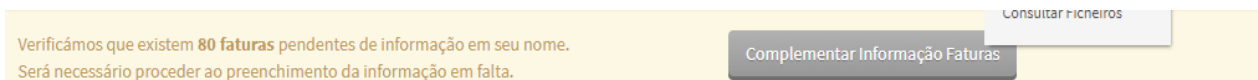
Obter Cartão E-Fatura

6. In case you are wondering if a specific invoice has been submitted by the merchant you can search for invoices by the merchant's NIF, by the date of issue, and also by the issuers sector of activity and type of invoice.

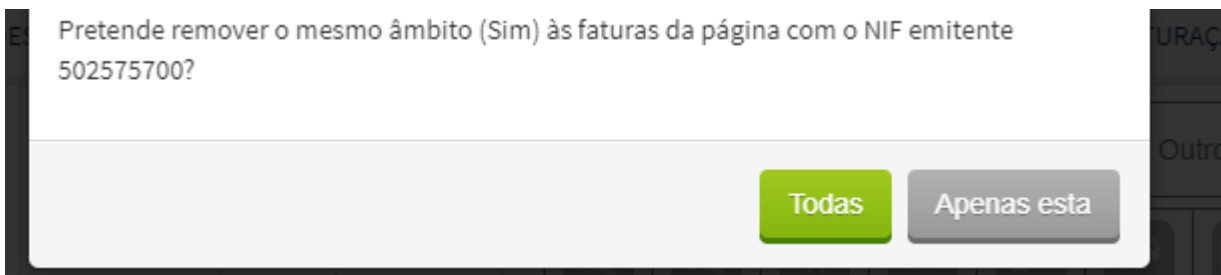


How to validate invoices

1. If you have any outstanding invoices, when you enter the E-Fatura portal it will specify this (at the top of the page). To validate the invoices, click on “Complementar Informação Faturas”.



2. This generally occurs when an expense was captured by a merchant with more than one economic activity. In this case, the taxpayer will have to indicate to the AT which sector the expense falls within.
3. Should you have more than one pending invoice from the same supplier you will be able to select to apply the same selection to all the invoices from the supplier. In this case you would select “Todas”



4. Repeat the process for all outstanding invoices. Finally, click the Save button “Guardar” at the bottom of the page. NB: Always select **GUARDAR** at the end of each page as otherwise you will need to start again.





DISCLAIMER

This guide is a summary based on the most common needs of our clients and their activities.

It should not be regarded as a fully comprehensive document but rather a guideline.

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