

**TAX IDENTIFICATION NUMBER
TO FOREIGN CITIZENS-
NON-RESIDENTS**



1 - REGISTRATION AS A TAXPAYER

Registration as a taxpayer is mandatory for all citizens, nationals or foreigners, residents or non-residents who, under the law, are subject to tax compliance or wish to exercise their rights before Autoridade Tributária e Aduaneira (AT).

Registration as a taxpayer implies obtaining a tax identification number (TIN) and is an essential condition for many acts of everyday life, not only fiscal, but also related to employment, contracts, opening of bank accounts or social security.

The TIN to be assigned to natural persons is a number consisting of nine digits, the first eight being sequential and the last one a check digit (currently the initial digit is “3”), and always remains the same, whether the citizen is registered as “resident” or “non-resident”.

2 - TO REQUEST A TAX IDENTIFICATION NUMBER (TIN)

The request for the attribution of a TIN may be made:

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- Electronically on the [Portal das Finanças](#), via ([e-balcão](#)) or
- In person, in any Local Tax Office ([atendimento por marcação](#))¹ or ([Loja do Cidadão](#)).

2.1 - ON PORTAL DAS FINANÇAS (E-BALCÃO)

The request may be made using the electronic attendance service [e-balcão](#) by the legal representative (not tax representative) of the foreign citizen, by registering a new question, through the options:

Imposto ou área: **Registo Contribuinte**

Tipo de Questão: **Identific**

Questão: **Atrib/Alter NIF-Singulares**

It is necessary to attach a copy of the following documentation:

- Civil identification document, namely the passport of the citizen who is requesting the TIN;
- Document containing the address abroad, unless the address appears in the identification document;
- Civil identification document of the legal representative and the necessary proxy.

The proxy to request the assignment of a TIN to a foreign citizen must be given conferring authorisation for that purpose. The proxies given to a lawyer or to a solicitor identified in this capacity don't need signature recognition.

1 - For more information about attendance by appointment, see [folheto Atendimento por marcação - APM](#).

When the nominee is also the tax representative, that information must be included in the proxy.



NOTE: The registration for assignment of a TIN to a non-resident foreign citizen, does not require the appointment of a tax representative.

If all the conditions are met, the TIN will be assigned to the person as resident abroad (non-resident). Afterwards, when the conditions to be considered a tax resident in the Portuguese territory are accomplished, the address must be changed. The relevant documents will be subject to further scrutiny, in accordance with the law.

2.2 - IN THE SERVIÇOS DE FINANÇAS OR LOJA DO CIDADÃO

The request for the assignment of a TIN in a local tax office (*atendimento por marcação*) or in a *Loja do Cidadão*, may be preceded by prior scheduling of a face-to-face appointment.

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The scheduling may be requested by accessing the home page of *Portal das Finanças*, in the lower right corner in: *Contacte-nos*, *Atendimento Presencial por Marcação*², or through the number +351 217 206 707 of *CAT - Centro de Atendimento Telefónico* on working days from 9 a.m. to 7 p.m..

On the scheduled day and hour, be present at the service chosen to request the TIN. Bring:

- The Civil Identification Document or other legally equivalent (valid passport); and
- A document containing the address abroad, unless the address appears in the identification document.

The registration procedure may, alternatively, be carried out exclusively by the representative, provided that he carries a proxy giving him the necessary powers (if the nominee is also the tax representative, that information must be included in the proxy).

The proxies given to a lawyer or to a solicitor identified in this capacity don't need signature recognition.

Hence, If the registration request is not submitted by the applicant himself, his representative must present:

- The Civil Identification document, or other legally equivalent (valid passport) of the citizen to be registered, or a certified copy;

² - For more information about attendance by appointment see the *folheto Atendimento por marcação - APM*

- A document containing the address abroad, unless the address appears in the identification document.

If all the conditions are met, the TIN will be assigned to the person as a resident abroad (non-resident). Afterwards, when the conditions to be considered a tax resident in the Portuguese territory are accomplished, the address must be changed.



NOTE: The documents submitted must be originals or certified copies. Simple copies are only accepted when presented together with the originals. Documents in a foreign language must be translated and presented in a certified copy ³.

3 - TAX REPRESENTATION

3.1 - Who must appoint a tax representative?

The request of a TIN by a non-resident Portuguese or foreign citizen, does not require the designation of a tax representative.

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However, if the citizen establishes a tax legal relationship ⁴, he is required, to, within **15 days**:

- Appoint a tax representative in Portugal; or
- Adhere to one of the following dematerialised (electronic) notification channels:
 - System of electronic notifications and summons on [Portal das Finanças](#); or
 - [Caixa postal eletrónica](#) ("ViaCTT").



NOTE: The appointment of a tax representative or the accession to the dematerialised notification channels is optional for citizens residing in any country of the European Union (EU), or in Norway, Iceland or Liechtenstein.

When the citizen is resident in a third country and the tax legal relationship corresponds to the exercise of a self-employment activity in the Portuguese territory, even if the non-resident citizen adheres to one of the dematerialised notification channels, it is still mandatory to appoint a VAT representative (who must be a taxable person of VAT with tax domicile in the Portuguese territory).

³ - The translation, presented with the original document, must be certified by a notary, by the chambers of commerce and industry (recognised pursuant to [\(Decreto-Lei n.º 244/92, de 29 de outubro\)](#), by lawyers or solicitors.

⁴ - There is a tax legal relationship when the citizen is the owner of a vehicle registered in the Portuguese territory; when he owns real estate located in the Portuguese territory; when he concludes an employment contract for performing an activity in the Portuguese territory; or when he carries out a self-employed activity in the Portuguese territory.

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[Notificações e citações eletrónicas](#)

3.2 - Who can be a tax representative?

Tax representatives must be natural persons or legal persons with domicile (address/headquarters) in the Portuguese territory.

3.3 - Can a foreign citizen be a tax representative?

A foreign citizen may be appointed tax representative, provided that he/she holds a valid residence permit at the date of acceptance of the representation and is registered as a resident in the TA' database.

3.4 - I live abroad, but I will carry out a self-employed activity in Portugal. Do I have the obligation to appoint a tax representative?

Non-residents, with address in a third country (non-EU country) or in one of the following countries of the European Economic Area: Norway, Iceland or Liechtenstein, whenever they carry out a self-employed activity in the Portuguese territory, are required to designate a VAT tax representative. The representative must be a VAT taxable person, with tax domicile in the Portuguese territory.

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NOTE: In this situation, the accession to one of the electronic notifications does not waive the appointment of a representative. The appointment of a VAT tax representative must be made before starting the activity.

3.5 - What is the deadline for appointing a tax representative?

The deadline for appointing a tax representative or for adhering to one of the dematerialised notification channels ("electronic notifications") must be made within **15 days** after:

- The establishment of a tax legal relationship with TA; or
- The communication of change of address to a third country or territory.

When starting a self-employed activity:

- The appointment of a tax representative (a VAT taxable person in the Portuguese territory) must be made before starting an activity⁵.

4 - HOW TO APPOINT A TAX REPRESENTATIVE

The appointment of a tax representative may be made:

⁵ - Pursuant to [n.º 3 do artigo 30.º](#) and [n.º 1 do artigo 31.º do Código do IVA](#).

- By electronic means on [Portal das Finanças](#); or
- In person, in any local tax office ([Atendimento Presencial por Marcação](#))⁶ or ([Loja do Cidadão](#)).

4.1 - On [Portal das Finanças](#)

The appointment of a tax representative may be made:

- On [Portal das Finanças](#). The taxpayer registered as a non-resident, after inserting his credentials (TIN and password) must follow next path to appoint a representative: [Cidadãos](#) > [Serviços](#) > [Dados Cadastrais](#) > [Representante](#) > [Entregar Nomeação](#), then must select the option "IRS". If an activity in the Portuguese territory is carried out, the selection must be: "IVA e IRS".

To accept the nomination, the representative must introduce his credentials (TIN and password) on [Portal das Finanças](#) and follow next path: [Cidadãos](#) > [Serviços](#) > [Dados Cadastrais](#) > [Representante](#) > [Confirmar Nomeação](#).

- On [Portal das Finanças](#), through electronic attendance service [e-balcão](#). The non-resident introduces his credentials (TIN and password), or the representative introduces his credentials (TIN and password). Then a new question must be registered, by selecting the following options:

Imposto ou área: **Registo Contribuinte**

Tipo de questão: **Identificação**

Questão: **Representação Fiscal**

Documents to be attached:

- If the nomination request is made by the non-resident, meaning with his credentials (TIN and password), there must be attached a declaration with the acceptance of the tax representation, signed by the representative;
- If the nomination request is made by the tax representative, he must submit the proxy given by the non-resident, conferring him powers for that purpose.



NOTE: For documents in a foreign language a certified translation must be presented.⁷

6 - For more information about scheduling an appointment, see [folheto Atendimento por marcação - APM](#).

7 - The translation, presented with the original document, may be certified by the notaries, or, in addition, by chambers of commerce and industry (recognised pursuant to [Decreto-Lei n.º 244/92, de 29 de outubro](#), by lawyers or solicitors.

4.2 - In a Serviço de Finanças or Loja do Cidadão

If the non-resident citizen and the tax representative go simultaneously to a local tax office, they may request and accept the nomination of a representative at once.

If the non-resident is unable to go to a *Serviço de Finanças*, the above procedure may be carried out exclusively by the tax representative, provided that he/she presents a proxy conferring him/her powers for that purpose.



NOTE: The proxies given to a lawyer or to a solicitor identified in this capacity don't need signature recognition.

5 - DUTIES AND RESPONSIBILITIES OF THE TAX REPRESENTATIVE

The tax representative must:

- Receive the correspondence sent by Tax Administration to the non-resident, bearing in mind that the represented is considered domiciled at the address of the representative;
- Comply with all ancillary tax obligations, including the filing of income declarations;
- Exercise the non-residents rights before tax administration, including to present an administrative claim, an hierarchical appeal or a judicial review.

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The tax representative is not responsible for paying the taxes of the non-resident citizen. However, if the non-resident citizen carries out a self-employed activity subject to VAT, the representative, in addition to being responsible for the ancillary obligations, is also responsible for the payment of the tax (VAT), for there is a joint tax liability of the tax representative of the non-resident citizen.

6 - LACK OF APPOINTMENT OF A TAX REPRESENTATIVE

The lack of appointment of a tax representative, when it is mandatory, as well as the nomination omitting the express acceptance of the representative, is punishable with a fine of 75,00 € to 7.500,00 €⁸. Furthermore, the non-resident citizen becomes unable to exercise his rights before tax administration, including presenting administrative claims, hierarchical appeals or judicial reviews.

7 - ADHERENCE TO "NOTIFICAÇÕES ELETRÓNICAS"

7.1 - Adherence to electronic notifications and summons

To adhere to *notificações e citações eletrónicas* on *Portal das Finanças*, first enter your TIN and password [aqui](#). In this area, you must select *Gerir Canais > Canais de*

⁸ - [Artigo 124.º](#) of the General Regime for Tax Infractions - *Regime Geral das Infrações Tributárias (RGIT)*.

Notificação > Portal das Finanças > [ATIVAR](#).

7.2 - Adhesion to the electronic mailbox

To adhere to the [caixa postal eletrónica](#) on *Portal das Finanças*, first enter your TIN and password [aqui](#). In this area select *Gerir Canais > ViaCTT > [ATIVAR](#)*.

Know more about

[Notificações e citações eletrónicas](#)

8 - CHANGE FROM NON-RESIDENT TO RESIDENT

If a foreign citizen is registered as a non-resident, when will he be considered tax resident in the Portuguese territory?

The non-resident foreign citizen will be considered a resident in the Portuguese territory provided that:

- He has remained in the Portuguese territory for more than 183 days, consecutive or with interruptions, in any 12-month period, beginning or ending in the year in question;
- If the staying period is inferior, the person must have a house in such conditions that it is clear that the person has the intention to maintain and occupy it as an habitual residence, on any day of the period referred to in the paragraph above;

After verification of any of these criteria, you must report your residence in Portugal within 60 days and update your registration:

- On [Portal das Finanças](#), through [e-balcão](#): Prior authentication (TIN and password) and then:

Imposto ou Área: Registo Contribuinte

Tipo de Questão: Identific

Questão: Alteração Morada/Singulares

- In any local tax office ([Atendimento Presencial por Marcação](#)) or ([Loja do Cidadão](#)).



OTHER INFORMATION

Read more at [Portal das Finanças \(www.portaldasfinancas.gov.pt\)](http://www.portaldasfinancas.gov.pt):

- The [Tax agenda](#);
- [Leaflets](#);
- [Frequently Asked Questions \(FAQ\)](#);
- The site/page [Tax System in Portugal](#).

CONTACT US

- The electronic service [e-balcão](#), at *Portal das Finanças*;
- The [Centro de Atendimento Telefónico \(CAT\)](#), through No. +351 217 206 707, every working day from 9:00 a.m. to 7:00 p.m.;
- A [local tax service \(attendance by appointment\)](#).

This leaflet does not exempt consultation of the legislation in force.