

ALTERAR PARA PORTUGUÊS | PASSER AU FRANÇAIS

## 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 (*NIF*) 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 *NIF* 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 (*NIF*)

The request for the attribution of a *NIF* may be made:

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- Electronically on the *Portal das Finanças*, by *e-balcão* or
- Through an attendance by appointment at any Local Tax Office (*Serviço de Finanças*) 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 *NIF*;
- 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 *NIF* 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.

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



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

If all the conditions are met, the *NIF* 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 *Serviço de Finanças* or *Loja do Cidadão*

The request for the assignment of a *NIF* in a Local Tax Office (*Serviço de Finanças*) or in a *Loja do Cidadão*, must be preceded by a previous scheduling of an attendance appointment.

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Schedule an attendance by appointment with a tax office (*Serviço de Finanças*):

- On *Portal de Finanças* in: *Contactos > Atendimento Presencial por Marcação*. Schedule an attendance by appointment under the option "*Para pedido de NIF ou alteração de morada para pessoas sem cartão de cidadão*", where you should select:

**Assunto:** -Identificação-

**Subassunto:** Pedido de NIF

**Observações:** Indique o número do documento de identificação

- 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 *NIF*. Bring:

- The Civil Identification Document or other legally equivalent (valid passport<sup>1</sup>); 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

<sup>1</sup> - The passport must include a visa to enter national territory, in the event of a *NIF* being assigned to a foreign citizen who is a third-country national, when the application is formally made by the citizen (unless the passport contains a visa to enter any EU country or if the citizen is a national of a visa-free country to enter the Schengen area).

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

If all the conditions are met, the *NIF* 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.

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**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 <sup>2</sup>.

### 3 - TAX REPRESENTATION

#### 3.1 - Who must appoint a tax representative?

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

However, if the citizen establishes a tax legal relationship<sup>3</sup>, 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").

<sup>2</sup> - 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.

<sup>3</sup> - 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.



**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 and Andorran citizens resident in the Principality of Andorra.

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).

#### **Know more about**

[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.

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### **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 AT 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 and Andorran citizens resident in the Principality of Andorra, 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.



**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 AT; 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 activity<sup>4</sup>.

#### 4 - HOW TO APPOINT A TAX REPRESENTATIVE

The appointment of a tax representative may be made:

- By electronic means on [Portal das Finanças](#); or
- In person, in any Local Tax Office ([Serviço de Finanças](#)) (you can schedule an attendance by appointment / [Atendimento Presencial por Marcação](#))<sup>5</sup> or [Loja do Cidadão](#).

##### 4.1 - On Portal das Finanças

The appointment of a tax representative may be made:

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- On *Portal das Finanças*. The taxpayer registered as a non-resident, after inserting his credentials (NIF 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 (NIF 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 (NIF and password), or the representative introduces his credentials (NIF and password). Then a new question must be registered, by selecting the following options:

**Imposto ou área:** *Registo Contribuinte*

**Tipo de questão:** *Identific*

**Questão:** *Representação Fiscal*

Documents to be attached:

- If the nomination request is made by the non-resident, meaning with his credentials (NIF and password), there must be attached a declaration with the acceptance of the tax representation, signed by the representative;

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4 - [N.º 3 do artigo 30.º](#) and [n.º 1 do artigo 31.º do Código do IVA](#).

5 - For more information see leaflet [Attendance by appointment- APM](#).

- 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.<sup>6</sup>

#### 4.2 - In a *Serviço de Finanças* or *Loja do Cidadão*

If the non-resident citizen and the tax representative go simultaneously to a *Serviço de Finanças*, 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.

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### 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.

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

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<sup>6</sup> - 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.

with a fine of 75,00 € to 7.500,00 €<sup>7</sup>. Furthermore, the non-resident citizen becomes unable to exercise his rights before tax administration, including presenting administrative claims, hierarchical appeals or judicial reviews.

## 7 - 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.

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On *Portal de Finanças*, after logging in ([Iniciar Sessão](#)), go to:

- **Contactos > Atendimento e-balcão** - registrar nova questão, where you should select:

**Imposto ou área:** Registo Contribuinte

**Tipo de questão:** Identific

**Questão:** Alteração Morada/Singulares

- Through an attendance by appointment at any Local Tax Office [Serviço de Finanças](#) or at [Loja do Cidadão](#).

This procedure can also be carried out by a third party if they present a power of attorney.

Schedule an attendance by appointment with a tax office ([Serviço de Finanças](#)):

- On *Portal de Finanças* in: **Contactos > Atendimento por marcação**. Schedule an attendance by appointment under the option "**Para pedido de NIF ou alteração de morada para pessoas sem cartão de cidadão**", where you should select:

**Assunto:** -Identificação-

**Subassunto:** Alteração de morada-cidadão da UE e Espaço Económico Europeu  
Alteração de morada-cidadão de País Terceiro

**Observações:** Indique o número do documento de identificação

<sup>7</sup> - [Artigo 124.º](#) of the General Regime for Tax Infractions - (Regime Geral das Infrações Tributárias - RGIT).



- Through the number (+351) 217 206 707 of *CAT - Centro de Atendimento Telefónico* on working days from 9 a.m. to 7 p.m..

#### **7.1 - Supporting documentation for changing the address of a foreign citizen - Citizen of the European Union (EU) or the European Economic Area (EEA - Norway, Iceland or Liechtenstein), including Nationals of Andorra and Switzerland:**

- Civil identification document or other legally equivalent document (Passport);
- European Union Citizen Registration Certificate issued by the local council in the area of residence<sup>8</sup>;
- The following may also be accepted as proof of address in Portuguese territory: Public deed for the purchase of residential property; Rental agreement for residential property; Employment contract or document issued by any public entity.

#### **7.2 - Supporting documentation for a change of address for a foreign citizen - Third country national (non-EU/EEA country):**

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- Civil identification document or other legally equivalent document (Passport).
- If you are a third-country national, you must present any of the following documents which expressly state the address you wish to indicate as your fiscal domicile:
  - Residence permit (valid on the date of the application) issued by the competent authority;
  - Document proving that an appointment has been made, or a receipt proving that an application has been made, in all other situations of pending cases, namely grants or renewals of residence permits, based on the general regime or the exceptional regimes.

#### **NOTES:**



Whenever the above-mentioned documents do not include the address, it can be changed provided that any of the following supporting documents are also presented: Public deed for the purchase of residential property; Rental agreement for residential property; Employment contract or Document issued by any public entity.

If the citizen indicates a different address from the one on the documents issued by Agência para a Integração, Migrações e Asilo (AIMA), they must prove that they have asked AIMA to change their address (the document to be shown must contain the address they wish to update with the AT), as well as in situations where they are already registered as a resident and wish to change their address in Portuguese territory.

<sup>8</sup> - [Art.º 14.º da Lei n.º 37/2006, de 9 de agosto.](#)

## TRANSITIONAL REGIME

1- Documents and visas relating to stay in national territory whose validity has expired since 22 February 2020, are accepted under the same terms until 30 June 2025.

These documents will continue to be accepted under the same terms after 30 June 2024, provided that the holder can prove that they have already made an appointment to renew them at the AIMA.<sup>9</sup>

2- Residence permit procedures based on expressions of interest have been revoked. However, the situations of foreign citizens who have already started residence permit procedures under these procedures are safeguarded.

This revocation does not affect residence permit procedures that have already begun by 4 June 2024.<sup>10</sup>

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### OTHER INFORMATION

Read more at [Portal das Finanças](#):

- The Tax Agenda ([Agenda Fiscal](#));
- Leaflets ([Folhetos Informativos](#));
- Frequently Asked Questions ([Questões Frequentes – FAQ](#));
- The webpage [Tax System in Portugal](#).

### CONTACT

- The electronic customer service [e-balcão](#), at [Portal das Finanças](#);
- Tax and Customs Call Centre ([Centro de Atendimento Telefónico – CAT](#)), through the telephone number (+351) 217 206 707, every working day from 9:00 a.m. to 7:00 p.m.;
- A Local Tax Office ([Serviço de Finanças](#)) (you can schedule an attendance by appointment / [atendimento por marcação](#)).

Autoridade Tributária e Aduaneira  
July 2025

9 - [Decreto-Lei n.º 41-A/2024, 28 de junho](#).

10 - [Decreto-Lei n.º 37-A/2024, de 3 de junho](#).