

Make an appointment
for face-to-face
service.
Avoid waiting time.



FACE-TO-FACE SERVICE BY APPOINTMENT

A P M  217 206 707

This is an
interactive
document



FACE-TO-FACE SERVICE BY APPOINTMENT - APM AT TAX AND CUSTOMS AUTHORITY - AT

To schedule a face-to-face service by appointment in a local tax office or in a customs office of you need to access the AT website *Portal das Finanças* or to the call center.

> Go to *Portal das Finanças*, at the home page type the words *Atendimento Presencial por Marcação* and search. Click on *Aceder* and log in for a safe session (tax identification number + password) > *Marcar atendimento*

Or

> Dial the call center (CAT) telephone number, 217 206 707. Every working days from 09h00 to 19h00.



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The scheduling, made through the tax website or CAT, gives you priority in the attendance at the local tax office of AT in which you have made the appointment for the face-to-face service.



SUBJECTS ON WHICH IT IS POSSIBLE TO MAKE AN APPOINTMENT FOR FACE-TO-FACE SERVICE

TAX SERVICES

Divergences in the remuneration statements (DMR)

- Statements diverging in the payment bill
- Failure to submit the DMR

Divergences on Personal Income Tax (IRS)

- D09 – Capital gains - income
- D10 a D15 – Withholding tax, except for income classified as category B
- D16 – Health expenditure
- D25 e D59 – Reinvestment in real estate
- D34 – Maintenance allowance
- D39 – Capital gains – real estate
- D41 – Business or professional income – withholding tax divergence
- D49 - Business or professional income – income divergence
- D58 – Income and tax increase
- D64 – Expenditure with rented buildings

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Stamp Duty (IS)

- Communication of the record of the general meeting where a director was appointed
- Communication of lease contracts (Mod. 2) – Internet
- Additional statement to the reporting of death
- Reporting of a donation, of justification of real estate possession, or of renunciation to a donation (until 31/12/2011)
- Reporting of a donation, of justification of real estate possession, or of renunciation to a donation (after 01/01/2012)
- Reporting of death (until 31/12/2011)
- Reporting of death (after 01/01/2012)
- Reporting of death, of justification of real estate possession, or of renunciation to a donation

Municipal Tax on Real-Estate Transactions (IMT)

- Exemption expiry – personal permanent residence
- Division of common property
- IMT payment – expiry of exemptions – article n.º 34 of *Código do Imposto Municipal sobre as Transmissões Onerosas de Imóveis (CIMT)*
- IMT payment – purchase, barter, merger or division of companies, promissory contract of acquisition
- IMT payment – judicial or extrajudicial sharing (asset sharing after divorce)
- IMT payment – judicial or extrajudicial sharing (asset sharing among heirs)
- IMT payment – inheritance share/heritage

Value Added Tax (IVA)

- Change of the activity framework
- Starting an activity

Personal Income Tax (IRS) – Submitting income tax return by Internet

- Support to the submission of the income tax return – in due time
- Support to the submission of the income tax return – late submission
- Support to the submission of the income tax return – substitutions

Municipal Tax on Real-Estate Ownership (IMI)

- Request for tax exemption of the owner-occupied permanent housing – article n.º 46 of *Estatuto dos Benefícios Fiscais (EBF)*
- Low income taxpayers - request for exemption or for cancelling the exemption – article n.º 11- A of *Código do Imposto Municipal sobre Imóveis (IMI)*
- Request for suspension of taxation of building land (construction companies) and real estate for resale

e-fatura – electronic invoice system

- e-Fatura (Communication and validation)

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Tax Enforcement

- Information about attachments or data on tax enforcement procedures
- Request for payment by installments
- Reversal against secondarily liable persons – prior hearing
- Sales advertised on Portal das Finanças

Administrative claims

- Tax over vehicle circulation (IUC)
- Stamp Duty (IS)
- Municipal Tax on Real-Estate Transactions (IMT)
- Corporate Income Tax (IRC)
- Corporate Income Tax (IRC) – Withholding tax bill
- Personal Income Tax (IRS) – Withholding tax bill
- Personal Income Tax (IRS) - Assessment
- Value Added Tax (IVA)

Tax offenses

- Information about procedures
- Request of payment by installments

General assistance

- Municipal Tax on Real-Estate Ownership (IMI)
- Municipal Tax on Real-Estate Transactions (IMT)
- Corporate Income Tax (IRC)
- Personal Income Tax (IRS)
- Tax over vehicle circulation (IUC)

- Value Added Tax (IVA)
- Justice
- Taxpayers registration
- Stamp duty

CUSTOMS SERVICES

Tax statutes - Excise Duties (IEC) - vehicle tax (ISV)

- Authorized warehouse keepers and tax warehouses
- Registered recipients
- Registered consignors



NOTES

1. The appointment must be scheduled in accordance with yours and the services availability, in any local tax office or, where the nature of the matter to be dealt with so requires, the local tax office of your fiscal residence or where the case is being handled.
2. If you need to manage different subjects, you must schedule as many appointments as the subjects to be dealt with, because on the day of the appointment you will only be able to manage the subject(s) you have previously scheduled. To handle other subjects you will be sent on to the general attendance (ticketing system).
3. The appointment(s) will be confirmed to the e-mail address associated to your profile or to other indicated at the time. When scheduling the appointment you will be informed about the documentation necessary for the resolution of the subject to be dealt with. It is possible to attach or download documentation to avoid multiple travels to the service.
4. After the scheduling and whenever appropriate you will be contacted in advance, in an attempt to solve the situation and avoid the face-to-face service.

HOW TO COMMUNICATE WITH TAX AND CUSTOMS AUTHORITY

To communicate with AT through the website, you must request a password on www.portaldasfinancas.gov.pt in the option [Registar-se](#) and fill in the form with your personal data, as requested.

You may also authorize AT to send optional messages to support voluntary compliance by SMS and e-mail. This service is a free of charge, personal and confidential service. However, in order to be able to provide you this service in a secure manner, you will have to ensure the reliability of your e-mail and of your mobile phone.

Once the password has been requested, two codes are automatically provided:

- To ensure the mobile phone reliability, by SMS;
- To ensure the e-mail reliability, by e-mail.

These codes can only be confirmed on *Portal das Finanças > Confirmação de [Email e Telefone](#)* after receiving the password to access to the AT website, which is sent by post, inside a proper envelope, to your fiscal domicile.



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FOR FURTHER INFORMATION

Please consult on *Portal das Finanças* (www.portaldasfinancas.gov.pt):

- [Tax Calendar](#)
- [Information leaflets under Taxpayer Support](#);
- [Frequently Asked Questions \(FAQ\)](#);
- [Tax System in Portugal page](#).

CONTACTS

- [Tax and Customs Call Centre \(CAT\)](#) may be contacted, through no. 217 206 707, every working day from 9:00 am to 7:00 pm.
- Eletronic attendance service [e-balcão](#), on *Portal das Finanças*.
- Go to a [local tax office](#) (please consider scheduling [face-to-face service](#) previously)