

## FISCAL ADDRESS OF FOREIGN CITIZENS – CHANGE REQUESTS



## FISCAL ADDRESS

A fiscal address (*domicílio fiscal*) is the place where you habitually reside.

Keep your address updated, as correspondence will be sent to the address registered with the Tax and Customs Authority (AT).

If you do not reside in Portugal and have appointed a tax representative, your fiscal address corresponds to your representative's address.

## CHANGE OF ADDRESS

### Where a foreign citizen can request an address change

Requests to change the registered address can be made:

- On **Portal das Finanças**, after logging in ([Iniciar Sessão](#)):
  - Go to [Contactos > Atendimento e-balcão](#), and register a new query - [Registar nova questão](#), where you should select:
    - **Imposto ou área:** *Registo Contribuinte*
    - **Tipo de Questão:** *Identific*
    - **Questão:** *Alteração Morada/Singulares*

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Any address change request must be submitted electronically through the e-counter service ([e-balcão](#))<sup>1</sup>, along with the necessary digitized documents.

- Alternatively, navigate to [Todos os Serviços > Dados Cadastrais - Morada - Entregar Pedido de Alteração](#) (this does not apply when the registered AT address is abroad, and the foreign taxpayer wants to change their status from non-resident to resident).



**Note:** An address change submitted through the *Portal das Finanças* only takes effect after the applicant enters the confirmation code sent by mail to the new address.

- At Tax Offices (**Serviços de Finanças**) or Citizen Shops ([Lojas do Cidadão](#)), after [scheduling an appointment](#).

A foreign citizen may request a change of address in person. A third party may request it on their behalf if they present a power of attorney granting them the necessary powers.

<sup>1</sup> - For more information, see leaflet [e-Balcão](#).

To **schedule an appointment<sup>2</sup>** for a **Tax Office**:

- Online: Access the *Portal das Finanças* and navigate to *Contactos > Atendimento por Marcação*. Select the option *Para pedido de NIF ou alteração de morada para pessoas sem cartão de cidadão*, then choose:
  - **Assunto:** - *Identificação* -
  - **Subassunto:** *Alteração de morada-cidadão da UE e Espaço Económico Europeu* or *Alteração de morada-cidadão País Terceiro*
  - **Observações:** Provide your identification document number
- By phone: Call the Contact Center (*Centro de Atendimento Telefónico - CAT*) at (+351) 217 206 707, available on weekdays from 9:00 a.m. to 7:00 p.m.

### Deadline for notifying AT of an address change

Foreign and national taxpayers who do not have a Citizen Card must notify the AT within:

- a) 60 days if the change affects their residency status (resident to non-resident or vice versa);
- b) 15 days in all other cases.

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## CHANGING STATUS FROM NON-RESIDENT TO RESIDENT

### Required documents for a foreign citizen proving residence in Portugal

**Third country national (non-EU/EEA country):**

- Civil identification document or other legally equivalent document (Passport); and
- Official proof of international protection or temporary protection, issued by AIMA; or
- Residence permit (valid on the date of the application) issued by AIMA; or
- Appointment confirmation with AIMA or receipt proving a pending application in all other situations, namely grants or renewals of residence permits, based on the general regime or the exceptional regimes.

If the address you provide differs from that stated on documents issued by AIMA, you must prove that you have requested the relevant change from the competent authority, and must present one of the following documents showing your current address:

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<sup>2</sup> - For more information, see leaflet [Attendance by appointment - APM](#).

- Public deed for the purchase of residential property;
- Rental agreement for residential property;
- Employment contract or document issued by any public entity.

#### For EU/EEA citizens (including Andorra and Switzerland):

- Civil identification document or other legally equivalent document (Passport); and
- European Union Citizen Registration Certificate issued by the local council in the area of residence.

The following may also be accept 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.



**Note:** If the procedure is requested only by the citizen's representative, in person or electronically (*e-balcão*), a power of attorney with powers for this purpose must be submitted in addition to the documents mentioned above.

#### Conditions for changing from non-resident to resident

A taxpayer is consider a resident in Portugal if they:

- Stayed in the country for more than 183 days (consecutive or with interruptions) in any 12 month period, beginning or ending in the year in question; or
- 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 a habitual residence, on any day of the period referred to in the paragraph above.

The residency change must be reported to the AT within 60 days.

#### CHANGING STATUS FROM RESIDENT TO NON-RESIDENT

##### Documents required when moving abroad

- Identification document (civil ID or passport);
- Proof of address abroad;
- If a tax representative is appointed, their fiscal and civil identification documents must also be submitted.

##### How to submit the request

- By the citizen  
Request must be submitted electronically via the *e-balcão*.  
If appointing a tax representative, the Declaration of Representation Acceptance must be attached.

- By a legal representative

Request can be submitted in person, after scheduling an appointment or electronically via the *e-balcão*.

If the application is made only by the citizen's legal representative, a power of attorney granting them the necessary powers must also be presented. If the legal representative is also appointed as a tax representative, this must be stated in the power of attorney.

## **AUTHENTICITY & LEGALITY OF DOCUMENTS**

All supporting documents must be original or authenticated copies, except when validated electronically.

Documents in foreign languages must be certified translations, in accordance with Portuguese law.

Translations can be certified by notaries, chambers of commerce<sup>3</sup>, lawyers, or solicitors, or by Portuguese consulates abroad.

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Powers of attorney granted to lawyers or solicitors, identified as such, are exempt from signature recognition.

## **TRANSITIONAL RULES**

- Residency documents expiring after 22 February 2020, remain valid until 30 June 2025.

After 30 June 2025, expired documents will still be accepted if renewal proof from AIMA is provided<sup>4</sup>.

- Residency authorization requests based on “manifestation of interest” have been revoked, except for applications submitted before 4 June 2024<sup>5</sup>.

<sup>3</sup> - [Decreto-Lei n.º 244/92, de 29 de outubro.](#)

<sup>4</sup> - [Decreto-Lei n.º 41-A/2024, 28 de junho.](#)

<sup>5</sup> - [Decreto-Lei n.º 37-A/2024, de 3 de junho.](#)



### 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\*](#)).

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