

Dear Sirs/ Madam,

The Tax and Customs Authority (AT) simplified the procedure for certifying tax residency on forms from foreign tax administrations.

As of January 1, 2022, you no longer need to send us these forms.

After that date, you only need to visit the Finance Portal (Portal das Finanças) at <https://www.portaldasfinancas.gov.pt>, and then request a tax residency certificate for the purpose of activating the Double Taxation Agreement.

In the Finance Portal, type the word “certificate” in the search field on the home page and then access the second option, “Pedir certidão” which corresponds to “Request certificate”. Log in with your NIF (Portuguese Tax Identification Number) and your personal password and choose “Residência Fiscal / Tax Residency”. Fill in all the required fields and do not mark anything in field Q5, where is mentioned the existence of a foreign form.

After filling in the data, confirm the request and immediately obtain your tax residency certificate. You shall attach this document to the duly completed foreign form and send it to the foreign entity for which it is intended.

AT has already raised awareness for this new procedure to all foreign tax administrations with which Portugal has signed a Double Taxation Agreement (DTA).

We have made the certification procedure faster as you do not need to send any forms to the AT or wait for its postal service return, once authenticated.

The tax residency certificate issued through the Finance Portal is a secure document, with a reliable form of validation and it is the only document that certifies tax residency in Portugal for the purposes of benefiting from the provisions of the DTA.

Lisbon, December 14, 2021,