

NON-RESIDENT TAXPAYERS APPOINTMENT OF A TAX REPRESENTATIVE

BELIM
CASTILHO



WHO NEEDS TO APPOINT?

- Only non-resident taxpayers (whether national or foreign citizens) with an address in a country outside the European Union (EU) or the European Economic Area (EEA) are required to appoint a tax representative.

WHEN TO I NEED TO APPOINT?

- It is not necessary to appoint a tax representative right at the moment the NIF is assigned. It is only necessary to appoint a tax representative (within 15 days) if and when one of the following events occurs:
 - i. Own a vehicle and/or a property registered/situated in Portuguese territory;
 - ii. Entering into a contract in Portuguese territory;
 - iii. Render a self-employed activity in Portuguese territory;
 - iv. Perform other acts subject to tax or tax reporting.



ANY ALTERNATIVE?

- Yes, as an alternative to appointing a tax representative, the non-resident taxpayer can adhere to the regime of electronic notifications on the Portal das Finanças or to the electronic mailbox system (via CTT).



HOW CAN I APPOINT?

- Appointing a tax representative or adhering to electronic notifications is done free of charge online through the Portal das Finanças.



AND IF NOT?



- Failure to appoint a tax representative or to adhere to electronic notifications, when mandatory, is punishable by a fine of € 75.00 to € 7,500.00, and the non-resident taxpayer will be unable to exercise any rights vis-à-vis the tax authorities.