



How to pay Portuguese Taxes while abroad

If you live in a foreign country or are travelling when tax payments become due, there are two ways to meet your tax obligations: 1) *Direct Debit* or 2) *Bank Transfer*. If you choose to use *Direct Debit* (Standing Order), you must first domicile the IBAN of the account you want to use for payment with a bank located in a country of the Single Euro Payment Area (*SEPA*). The *SEPA* countries are: The member states of the European Union, Andorra, Iceland, Liechtenstein, Monaco, Norway, San Marino, Switzerland and the Vatican City State. This foreign bank account must also be registered and confirmed by the Portuguese Tax Authority (*Autoridade Tributária e Aduaneira*). You must record the account on the *Portal das Finanças* and send the original of the Entitlement Certificate to the Directorate of Taxpayers Registration to the following address:

Direção de Serviços de Registo de Contribuintes (DSRC)
Avenida João XXI, N.º 76 - 6.º
1049-065 Lisboa, Portugal

Direct Debit payments do not incur any costs as opposed to international bank transfers that do.

Note: To pay a given amount by direct debit, whose deadline expires in a specified month or on the first working day of the following month, you must have completed the sign up process before the 15th of that month (or on day 10 in the case of instalment payments). The “AT” recommends beginning the procedure 5 working days before the deadline.



If you wish to pay via a bank transfer, please provide your bank with the information set out below so that the bank, when carrying out the transfer, can forward the information to “AT” as it is essential for the identification of the payment:

- TIN: 600 084 779
- Name of the creditor: *Autoridade Tributária e Aduaneira*
- Bank account number: 83 69 27
- IBAN: PT50 0781 0019 00000008369 27
- Bank name: Agência de Gestão da Tesouraria e da Dívida Pública – IGCP, E.P.E.
- Swift code: IGCPPTPL
- Your tax identification number (“NIF”) contained in the payment document
- Reference for payment: Each reference corresponds to a specific number for payment, which is set out in the document.

Please note: You must make a bank transfer for each payment document as opposed to *Standing Orders* that recur on a regular basis. The payment should be made at least 2 working days before the deadline.

Paying your Portuguese Property Tax (IMI)

To pay directly from your Portuguese bank account, follow these steps:

1. Open and **log onto** your Portuguese bank account;
2. Click on **Payments**;
3. Click on **State - Pay to the State**;
4. Enter the 15 digits of the **Reference Number** from the bottom left side of invoice;



5. Enter the **Amount** in Euros;
6. Enter 9 digits of the **Fiscal Number** (“**NIB**”) from the top left;
7. Click **Next**;
8. Verify the information and **Pay**;
9. Print your **Receipt**.

To pay from a foreign bank account:

Make a transfer from your overseas bank with the following information:

- Your Portuguese fiscal number (“**NIF**”)
- “**Referencia para Pagamento**” - the reference number on your bill

To the following account:

Creditor’s name:	Autoridade Tributaria e Aduaneira
Bank account number:	83 69 27
IBAN:	PT500 781 00190 000000836927
Bank name:	Instituto de Gestão da Tesouraria e do Credito Publico
SWIFT Code:	IGCPPTPL

For further information, contact:

- *Centro de Atendimento Telefónico (CAT)* of the “**AT**” (*Autoridade Tributária e Aduaneira*), through the number +351 217 206 707, every working day from 9H00 to 19H00;
- Contact the electronic service **e-balcão** on the *Finanças Portal*.