



## **TAX ID NUMBER (“NIF”) *for Foreigners in Portugal***

As you are a foreign national and, for any reason, require a Taxpayer Identification Number in Portugal (“*Número de Contribuinte*” or “*NIF*”), you can request your “*NIF*” at any tax office (“*Repartição de Finanças*”) or Citizen’s Shop (“*Loja do Cidadão*”) in Portugal, as follows:

1) If you are a national or resident of a European Union country or an EEC member state, simply present your Identity Card and proof of address at your local Tax Office. Acceptable documents for proof of address are any one of the following:

- a) a recent bank statement;
- b) a recent utility bill (electricity, water, gas, telephone, etc).

2) If you are from a country outside of the European Union, you will need a Fiscal Representative in Portugal. This should be either a Portuguese citizen, entity or someone with a permanent residence permit in Portugal. Since April 2016, the temporary residence holders may no longer be Fiscal Representatives.

The Tax ID Number (NIF) is assigned immediately upon request, being provided a taxpayer registration document with your official Tax Number. The cost of this procedure in the Tax office is €10.20.

If you require a Fiscal Representative, he/she must present his/her ID or Portuguese Citizen Card or Permanent Residence Card and his/her Taxpayer Number. You only need to show your passport and proof of your residential address in your origin country.

You must also have an entry stamp in your passport. If you entered Portugal through an uncontrolled border, you need to go to a local “*SEF*” office (Immigration and Border Service) within 3 days to register your entry.



Your tax address is linked to your Fiscal Representative. Your access password to the Tax Authority Portal will be sent to your representative as well as all any official correspondence from the Portuguese Tax Authorities. Your Representative is responsible for ensuring compliance with all your tax obligations in Portugal.

If you later obtain a residence permit, you will need to unlink yourself from your Fiscal Representative. To do this, simply take your Residence Card and your Tax ID Number (NIF) to any tax office and ask for the change.

You can also apply for the Tax ID Number (NIF) from outside of Portugal. To do this, the request should be made directly by your Tax Representative. A certified copy of the passport and a specific power of attorney for this purpose must be presented.

Similarly, the request for a NIF can also be done from within Portugal without your presence. Your Fiscal Representative should apply for the number directly with a certified copy of your passport as well as a specific power of attorney for this purpose.

If you are a citizen from outside the EU and want the Portuguese NIF to start a business activity in Portugal or become an Immigrant Investor, you will need a Residence Visa (Visa D2).

### **“NIF” for minors**

Since 01 January 1, 2011, all Portuguese taxpayers are required to include in their annual tax declaration all dependents and their respective Tax Identification Numbers. When completing the annual income tax declaration “IRS”, all deductible expenses such as healthcare, education, insurance, etc, must be attributed directly to the appropriate beneficiary and may not be combined with the parents.

After the birth of a child, the parent needs to request a “NIF” for the newborn. A Tax ID number for a minor is obtained in the same way as



an adult at the local Tax Office. The “NIF” is assigned in the act and is free of charge. All that is required is the presentation of the birth certificate.

In addition to the “NIF”, you will also need to obtain passwords for your children to access the Tax Authority Portal on their behalf in able to monitor and validate deductible expenses that arise over the course of the fiscal year.

To do this, you must enter the Tax Authority Portal and choose “*Serviços Tributários*” (Tax Services). Then select the option for “*Novo Utilizador*” (New User). Finanças will send a letter with each password to the corresponding address of each NIF. This normally takes 5 working days.

If you want to get a password for two or more dependents, you must do so individually as described above.

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