



Duties of a Fiscal Representative

Two types of Fiscal Representation are mandatory in Portugal:

- Fiscal Representation in Personal Income Tax (IRS)
- Fiscal Representation in VAT (IVA)

Appointing a Fiscal Representative

Defined in the Individual Income Tax Code (IRS) in article n° 130, it is compulsory to appoint a Fiscal Representative in Portugal whenever a third-country national has fiscal requirements and is not resident in Portugal. Alternatively, although residing in the national territory, an individual is absent for a period exceeding six months and obtains income in Portugal subject to Portuguese taxation. For a non-resident to start the process of appointing a tax representative in Portugal, the taxpayers must have a Fiscal Number (“NIF”) and a password (“*senha*”) to be identified on the Finanças Portal.

Changing your Fiscal Representative

Fiscal Representation can now be altered online with no need to go to the Tax Office in person. Representees will need their “NIF” and password (“*senha*”) and then follow the following steps outlined on the “AT” website. In addition, the email address and telephone must be updated on the Contact Details web page (“*Dados de Contacto*”).

D2 Visas

It is also a legal requirement that all non-residents, wishing to acquire the D2 Visa designed for investors in Portugal, appoint a Fiscal Representative. The Fiscal Representative is legally responsible for informing the taxpayer about fiscal obligations and other charges, ensuring contact with the Tax Authorities, informing the taxpayer of all auxiliary requirements and being sure that tax payments are made within deadlines.



A foreign national wishing to start a self-employed activity (sole trader), or to set up an a limited liability company, must appoint a Fiscal Representative in VAT, who is also a VAT-taxable person. This applies even if the taxpayer does not exceed the VAT exemption limit of Article nº53 of the CIVA.

Temporary absence and Fiscal Representation

According to article nº19 of the General Tax Law, persons who cease being tax residents of Portugal or who are absent from Portugal for a period exceeding six months in a country outside the EU or the EEA, are obliged to register a Fiscal Representative who has residence or headquarters in Portugal to represent them in Portugal before the “AT” (“*Autoridade Tributária e Aduaneira*”). Failure to do so can lead to a fine of €50 - €5,000.

Any person or legal person accepting the appointment may be a Fiscal Representative, provided that he or she is resident in Portugal or, in the case of a company, has its headquarters in Portuguese territory.

The Responsibility of the Fiscal Representative

The Fiscal Representative is responsible for ensuring compliance with accessory tax obligations, such as obtaining a Tax Identification Number (“NIF”) on behalf of the non-resident, submitting tax declarations (*Modelo 3, Modelo 22, IES, VAT*), keeping records to verify expenses and income and providing any requested clarifications requested by the “AT”.

The Fiscal Representative may respond for tax violations of the representee, but can never be required to pay taxes owed by the person he/she represents. Only in an instance of acting as appointed manager (“*Gestor de Negócios*”) of assets or rights of the emigrant, is the Fiscal Representative jointly liable for all contributions and taxes of the non-resident, thus being obliged to pay the taxes of the representee. The Fiscal Representative has the right of appeal, complaint or challenge to the “AT”.



“Número de Identificação Fiscal” (NIF)

A NIF is assigned at the moment of the request, made by a verbal declaration by the foreign national, resulting in the immediate availability of a document verifying the taxpayer's registration, with the mention of the “NIF” (Fiscal Number). The application for “NIF” can also be made without the presence of the representee. In this case, the tax identification number must be requested directly by the Fiscal Representative accompanied by a certified copy of the passport and a power of attorney specific to the purpose from the representee.

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