



ELECTRONIC NOTIFICATIONS SYSTEM FOR UNITED KINGDOM RESIDENTS

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On 8th June, 2022, an extension of the deadline to appoint a tax representative for citizens and legal entities registered in the database of the Tax and Customs Authority (AT) and with an address in the United Kingdom was approved until **31st December 2022**, with the alternative that, if they wish to adhere to the electronic notification system, they may do so from the second half of 2022, thus dispensing with the need for the appointment of a tax representative.



The electronic notification system, which in addition to the existence of electronic mailbox, has been in the implementation phase since the beginning of last year, is expected to be concluded during the course of this year. This system, which is nothing more than a system which replaces the notification by letter, aims to allow correspondence to be sent by telematic means, and will be available from the 1st of July 2022 for taxpayers residing in the United Kingdom who choose to join.

The access is made on the Tax Department Website through authentication with the indication of the Tax Identification Number (NIF) and Access Password, and no other documents are required, or any registration in systems external to the Tax Authority, as it is a completely free system for the taxpayer.

If the non-resident taxpayer does not want to join the system, it is possible for the appointment of a tax representative to be extended until 31st December 2022.

If a non-resident citizen of a European Union or European Economic Area country, covered by the obligation to appoint a tax representative, fails to do so, the Tax Authority (AT) will officially register the representative, being then obliged to notify the taxpayer of such registration.

It is important to remember that failure to appoint a tax representative, when mandatory, is punishable with fine of € 75.00 to € 7,500.00 (cf. article 124 of the General Regime of Tax Infractions), making the non-resident citizen unable to exercise any rights with the tax administration.

