



EXEMPTION OF APPOINTMENT OF TAX REPRESENTATIVE

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On June 6th, 2022, Circular Letter no. 90054 was published, on the clarification of procedures regarding the tax representation of non-residents, in which the Tax and Customs Authority details the situations in which the taxpayer is exempt from the obligation to appoint a tax representative.

Until now, all taxpayers, resident or non-resident, who leave for a country outside the European Union or European Economic Area, for a period exceeding 6 months, and who have a relationship with the Tax Authority, are obliged to appoint a tax representative.



Now, according to a Circular Letter from the Tax and Customs Authority, this appointment is no longer mandatory for taxpayers who meet, cumulatively, the following requirements:

- do not have tax residence in Portugal or in the European Union or the European Economic Area (Norway, Iceland and Liechtenstein);
- do not fulfill the legal requirements to have the resident tax status;
- are not a taxable person under the terms of number 3 of article 18 of the General Tax Law;
- are not subject to any obligations or intends to exercise any rights with the tax administration.

In these cases, they are not obliged to appoint a tax representative.

However, if they become subject to a tax legal relationship while residing in a third country, the appointment of a tax representative is mandatory and must be made within 15 days, according to number 1 of article 24 of Decree-Law no. 14/2013, except in the case where they start an activity on their own account, in which case they must make the appointment at the time of registration of their commencement of activity.

