

19TH OF JANUARY OF 2021

TAX REPRESENTATION OF TAXPAYERS WITH ADDRESS IN THE UNITED KINGDOM, DUE TO BREXIT

On the 11th of January of 2021, the Tax and Customs Authority (TA) published Circular Letter No. 90031 concerning the tax representation of taxpayers residing in the United Kingdom, due to Brexit.

As the transitional period for the exit of the United Kingdom from the European Union ended on the 31st of December of 2020, this implied the need, from the 1st of January of 2021, to designate a tax representative for taxpayers with tax residence in the United Kingdom.

TAXPAYERS REGISTERED IN THE TA DATABASE UNTIL 31.12.2020, WITH ADDRESS IN THE UNITED KINGDOM

Deadline for designation of tax representative

The designation of a tax representative by these taxpayers already registered in TA's database may take place until the 30th of June of 2021, without any penalties.

Until such designation of a representative takes place, correspondence shall continue to be sent to the address registered with the TA.

This designation is mandatory for natural and legal persons who are subject to obligations or wish to exercise their rights with the TA.

Procedure

The designation / acceptance may be carried out in person in the tax office or through the Finance Portal, respectively, of the taxpayer and his representative, or everything through the representatives Portal as long as there is a power of attorney to that end.

Beginning of activity

Taxpayers registered with an address in the United Kingdom who wish to begin their activity in Portugal, may submit the declarations of beginning of activity in person at the tax office or through the Finance Portal. In both situations, the indicated representative must be a VAT taxpayer (with tax residence in portuguese territory) and must present a power of attorney with powers to do so.

**TAXPAYERS CHANGING THEIR TAX ADDRESS TO THE UNITED KINGDOM FROM
01.01.2021**

For foreign citizens, the change of tax residence to the United Kingdom from 01.01.2021 is only accepted if the tax representative is designated.

For national citizens, the change of address must be requested in advance from the Citizen's Card Services of the Institute of Registration and Notary Affairs (IRN). Once the change of address to the United Kingdom has been confirmed to the IRN services, a tax representative must be designated to the TA.

**REQUESTS FOR TIN (TAX IDENTIFICATION NUMBERS), SUBMITTED FROM
01.01.2021 BY TAXPAYERS WITH A TAX RESIDENCE IN THE UNITED KINGDOM**

In new enrolments, the designation of a tax representative is mandatory at the time of the enrolment.

A **PARES | Advogados** is available to provide information regarding the tax representation of taxpayers with address in the United Kingdom, due to Brexit, in a more adequate and suitable way to the reality of each Client and is able to provide all necessary support in this matter.

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