

Brexit & Tax representation in Portugal

The United Kingdom left the European Union, on January, 31st of 2020, the United Kingdom and now its on the so called “transitory period”, which will finish by 31st December 2020. Then, will be considered as a third country, before the European Union.

Therefore, the non-EU residents (including from now on the residents of the United Kingdom), in Portugal, who have a Portuguese Tax Number or who will apply for a tax number, must appoint a fiscal representative, and if this is not done in time, it will imply serious consequences, namely:

- a. All tax issues you may have, will be treated by the Lisbon Tax Office, which is not easy to answer, and there might be travels to Lisbon, which are unnecessary;
- b. The tax department correspondence (including your property tax bill) will be no more sent to the address of the property or to your address of residence, so the non-receipt of the property tax bills can lead to non-payment, the incurrence of fines and penalty charges and eventually the property being seized by the tax department to be sold for debt recovery.
- c. Equally, any notification from the tax office generally requires a prompt reply within 10-15 days. Non receipt of the correspondence may lead to fiscal problems for the tax payers. The onus is on taxpayers to be aware of and to comply with the law so non receipt of the correspondence is no excuse!
- d. More, according with the Portuguese law, the tax payer has the legal duty of keeping their tax domicile updated, as well the appointment of a tax representative, when they don't reside in a European country.

Verónica Pisco - Responsabilidade Limitada

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Thus, a fiscal representative must be appointed this year, to receive correspondence and be responsible for the individual's fiscal matters in Portugal and, therefore, avoid unnecessary problems.

We are here to help you on that task, as we can provide tax representation. Please contact us to get more information.

Verónica Pisco

30/04/2020

(Lawyer and post-graduated in Taxation)

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