



YOUR REPRESENTATIVE IN **PORTUGAL**



LusitanaGest is a company dedicated to providing tax representation and domiciliation in Portugal to Natural Persons and Legal Persons, as well as management consulting and support in other activities that result from their representation in Portuguese territory.



LUSITANAGEST SIMPLIFIES AND ENSURES COMPLIANCE WITH THE ADMINISTRATIVE AND TAX OBLIGATIONS OF A NON-RESIDENT.

Our work is based on the following values:

- Integrity and honesty:
- Commitment to the Customer:
- Secrecy and confidentiality;
- Accuracy and effectiveness;
- Flexibility;
- Excellence



A non-resident is any Portuguese individual who does not reside in the national territory for a period of 6 months or more, or a foreigner who resides outside Portugal for a period of 6 months or more, provided that he/she has any relationship with the Tax Authority (TA) in Portugal.



Every Portuguese who ceases to be a tax resident in Portugal or who leaves the national territory to a country outside the European Union or the European Economic Area, for a period of more than six months, is obliged to appoint a tax representative with residence or registered office in Portugal.

Likewise, the appointment of a tax representative also applies to **non-resident foreigners** who reside outside Portugal, the European Union or the European Economic Area, and to **resident foreigners** who leave the country to another country outside the European Union or the European Economic Area for a period of 6 months or more, provided that they have a relationship with the Tax Authority (TA) in Portugal.

The appointment of a tax representative for a non-resident in Portugal who resides in a Member State of the European Union and the European Economic Area is also an advantage for all those who must relate to the TA for greater ease of communication with the Portuguese Tax Authority.

In the absence of a tax representative, the taxable person, whether a natural or legal person, incurs **tax administrative offence**, and may have to pay a fine of ≤ 75.00 to $\le 7,500.00$.





YOU ARE OBLIGED TO APPOINT A TAX REPRESENTATIVE IF YOU

- Are a taxable person in Portugal;
- Receive income subject to tax in the national territory or will potentially receive in the future;
- Exercise or intend to exercise professional activity in the country;
- Hold at least one bank account;
- Hold ownership of assets or real estate rights in Portugal.



WE COMMUNICATE WITH YOU THROUGH

- E-mail (notifications and alerts);
- Telephone (notifications and alerts);
- Online IT Platform;
- Regular Meetings.



- Tax Domiciliation;
- Tax Representation;
- Completing and filing tax returns;
- Accounting;
- Obtaining a Residence Permit for Investment;
- Purchase and sale of real estate;
- Asset management and profitability in Portugal;
- Budget management and monitoring of works;
- Contract management (Electricity, Water, Gas, Telecommunications, among others);
- Insurance mediation;
- Representation before banking institutions;
- Management consulting.



OUR OBLIGATIONS AS A TAX REPRESENTATIVE

- Request the taxpayer identification number;
- Receive and forward by email all correspondence related to tax obligations;
- Take the necessary steps to comply with tax obligations;
- Provide any information requested by the Tax Authority;
- Complete and file tax returns, when necessary;
- Keep documents proving expenses and income;
- Provide clarifications to the Tax Authority;
- Exercise the rights to complain, challenge and appeal before the Tax Authority.



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