

Portugal - Information on Tax Identification Numbers

Section I – TIN Description

The Tax and Customs Authority is the entity competent to allocate a tax identification number for individuals. The tax identification number allocated is a single one and will serve every legal effect. In order to register the beginning of the activity, prior existence of an allocated tax identification number is mandatorily necessary.

For legal persons, the allocation of the identification number is performed by the Registro Nacional de Pessoas Coletivas (RNPC, National Registration for Legal Persons), a service belonging to the Instituto dos Registos e Notariado (Institute for Registration and Notary Affairs), which reports to the Ministry of Justice.

The tax identification number corresponds to the identification number of legal persons allocated by RNP. Thus, there is a single identification for legal persons, both at commercial and tax levels, allowing a complete interoperability in the transmission of data between entities.

The TIN has no date of validity; therefore once obtained it will remain the same until the dissolution of the legal entity or the death of the individual.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	Yes
-------------	-----	----------	-----

Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Section II – TIN Structure

The structure of the numbering System consists by 9 sequential digits with a control digit. The structure of fiscal numbers depending on the type of taxpayer.

- For individuals:
1xx xxx xxx
2xx xxx xxx
3xx xxx xxx (~~not allocated yet~~)
- For individuals – non-residents (only subject to final withholding at source):
45x xxx xxx
- For Corporations and Public entities:
5xx xxx xxx
- For State:
6xx xxx xxx
- For Inheritances, Corporations – non-residents (only subject to final withholding at source) and Investment Funds, respectively:
70x xxx xxx
71x xxx xxx
72x xxx xxx
- For Irregular Companies and others:
90x xxx xxx
91x xxx xxx
- For Corporations - non-residents (with or without permanent establishment):
98x xxx xxx
- For Civil Partnerships:
99x xxx xxx

Section III – Where to find TINs?

TINs can be found in the following official documents:

For individuals:

- Citizen card (emission by the Ministry of Justice); and
- Taxpayer card (emission by the Ministry of Finance – Tax and Customs Authority);

For legal entities:

- Society card (emission by the Ministry of Justice); and
- Corporation card (emission by the Ministry of Justice).

Section IV – TIN information on the domestic website

<https://dre.pt/application/file/256919>

Section V – Contact point for further information

Directorate of Taxpayer Registration (DSRC)

E-Mail: dsrca@at.gov.pt