

葡萄牙税收居民身份认定规则

一、个人

一般情况下，满足以下条件之一的个人视为葡萄牙税收居民：

- 12个月内在葡萄牙境内累计停留超过183天；
- 虽在葡萄牙境内停留时间较短，但在停留期间的任意一天在葡萄牙境内拥有住所，并且各种情况显示其有意图保留或占有该住所作为其永久住所；
- 在由葡萄牙税收居民实体运营的船舶或飞机上担任船员或机组成员；
- 在葡萄牙担任公职人员。

此外，如果葡萄牙公民因为税务原因移居至另一个国家、区域或地区的，该国家、区域或地区的税制明显比葡萄牙优惠且在税务部长颁令的清单上，则该个人仍视为葡萄牙税收居民，除非其能够证明出于合理原因，例如受雇派遣开展临时活动。

相关税务规定

葡萄牙个人所得税法（CIRS）第16条

http://info.portaldasfinancas.gov.pt/NR/rdonlyres/8787D561-FF96-4DC1-B8B3-23A4AC97947E/0/CIRS_01_2015.pdf

个人所得税法第16条的内容如下：

1. 一般情况下，如个人取得收入的该年度满足以下条件，视为葡萄牙税收居民：

- a) 12 个月内在葡萄牙境内累计停留超过 183 天；
- b) 虽在葡萄牙境内停留时间较短，但在停留期间的任意一天在葡萄牙境内拥有住所，并且各种情况显示其有意图保留或占有该住所作为其永久住所；
- c) 在由葡萄牙税收居民实体运营的船舶或飞机上担任船员或机组成员；
- d) 在葡萄牙担任公职人员。

2. 前述停留天数应包括在葡萄牙境内度过整天或不足一天但过夜的情况。

3. 满足上述第 1 (a) 或 1 (b) 条款的个人，自其进入葡萄牙境内的第一天开始，即视为葡萄牙税收居民。若其在前一年已进入葡萄牙境内且已成为税收居民，则自满足上述第 1 条之年度的第一天起，视为葡萄牙税收居民。

4. 个人自停留在葡萄牙境内的最后一天起，不再视为葡萄牙税收居民，但符合第 14 和 16 款规定的情况除外。

5. 针对家庭中的每个纳税人，应单独评估其税收居民身份。

6. 如果葡萄牙公民因为税务原因移居至另一个国家、区域或地区的，该国家、区域或地区的税制明显比葡萄牙优惠且在税务部长颁令的清单上，则该个人在当前年度及其后连

续 4 个年度内依然视为葡萄牙税收居民，除非其能够证明出于合理原因，例如受雇派遣开展临时活动。

7. 在前款规定的时限内，葡萄牙税收居民身份只在上述前情况下维持，但是如果该个人被视为该等国家、区域或地区以外的税收居民的，则本规定不再适用。

二、实体

法定注册地址或实际管理机构位于葡萄牙境内的实体视为葡萄牙税收居民，包括各类商业公司等。更多内容参见葡萄牙企业所得税法（IRC）第 2 条的相关规定：

<http://info.portaldasfinancas.gov.pt/NR/rdonlyres/DB0D5898-6686-41CA-A750-3498D9BCB579/0/CIRC.pdf>

公司通常根据葡萄牙商业公司法（CSC）的相关要求注册成立，并视为葡萄牙税收居民。商业公司法提及了根据欧盟理事会条例和第 2/2005 号法令注册成立的欧洲公司及另外三种类型的公司：

- 有限责任公司（LLC）；
- 股份公司（SA）；
- 有限合伙企业（PLS）；
- 欧洲公司（SE）。

葡萄牙企业所得税在葡萄牙税收居民实体或有来源于葡萄牙境内收入的实体（即在葡萄牙境内有常设机构）层面征税。更多信息参见葡萄牙企业所得税法第 3 条：

<http://info.portaldasfinancas.gov.pt/NR/rdonlyres/DB0D5898-6686-41CA-A750-3498D9BCB579/0/CIRC.pdf>

三、不视为税收居民的实体

根据葡萄牙税法规定，某些法律约定如信托（fideicomisos）等，不视为葡萄牙税收居民。在此情况下，信托的控制人视为税收居民。

四、联系方式

政府机关: Tax and Customs Authority (AT)

部门: Direcção de Serviços de Relações Internacionais - International Relations Department

地址: Avenida Eng. Duarte Pacheco, nº 28 - 4º
1099-013 Lisboa - Portugal

电子邮件: dsri-ci@at.gov.pt

葡萄牙纳税人识别号编码规则

一、纳税人识别号介绍

个人的纳税人识别号由税务和海关管理局颁发。纳税人识别号是唯一的，并在所有情况下都具有法律效力。

纳税人在开展活动前，须向税务机关注册登记并获取纳税人识别号。

法人识别号由国家法人登记局（RNPC）颁发，并由司法部下属的登记和公证事务机构管理。

纳税人识别号即由 RNPC 颁发的法人识别号，因此法人使用同一个识别号处理商业和纳税事务，以确保不同监管主体之间的数据传输。

纳税人识别号不设有效限期。因此，纳税人识别号终身保持不变直至实体注销或个人死亡。

是否自动为所有税收居民发放纳税人识别号			
个人	是	实体	是

二、纳税人识别号编码规则

纳税人识别号由 9 位数字组成，结构根据纳税人类型而定。

- 税收居民个人：

1xx xxx xxx

2xx xxx xxx

3xx xxx xxx (尚未开始颁发)

- 非居民个人(仅适用于源泉扣缴情况):

45x xxx xxx

- 公司和公共实体:

5xx xxx xxx

- 国有企业:

6xx xxx xxx

- 遗产、非居民企业(仅适用于源泉扣缴的情况)和投资基金分别为:

70x xxx xxx

71x xxx xxx

72x xxx xxx

- 其他企业和实体:

90x xxx xxx

91x xxx xxx

- 非居民企业(不论在境内是否有常设机构):

98x xxx xxx

- 合伙企业:

99x xxx xxx

三、如何找到纳税人识别号

纳税人识别号可在以下官方文件中找到:

个人:

- 由司法部颁发的公民身份证 (Citizen card);
- 由财政部税务及海关管理局颁发的纳税人卡片 (Taxpayer card);

实体:

- 由司法部颁发的社会证 (Society card);
- 由司法部颁发的公司证 (Corporation card)。

四、国内网站信息

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

五、联系方式

Directorate of Taxpayer Registration (DSRC)

电子邮箱: dsrc@at.gov.pt

资料来源:

Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Portugal-Tax%20Residency.pdf>

TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Portugal-TIN.pdf>

Portugal - Information on residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

As a general rule, an individual is qualified as a resident of Portugal if:

- he is present in Portugal for more than 183 days, consecutive or otherwise, in any 12-month period starting or ending in the calendar year concerned; or
- he is in Portugal for a shorter period, but he has on any day during the period mentioned in the previous subparagraph, an home under circumstances which imply his intention to keep and occupy such abode as his permanent residence;
- he is, on 31 December of any year, a crew member of a ship or aircraft operated by a resident entity;
- he is performing public functions or commissions for the Portuguese state.

Moreover, an individual is qualified as a resident of Portugal if he is a Portuguese national who moves his residence for tax purposes to a country, territory or region subject to a clearly more favorable tax regime included in a list approved by Ministerial Order of the member of Government responsible for the tax area, unless he proves that the change is for a valid reason, such as being seconded by his employer for performing a temporary activity.

Relevant tax provision

Article 16 of Personal Income Tax Code (CIRS) in Portuguese is available at http://info.portaldasfinancas.gov.pt/NR/rdonlyres/8787D561-FF96-4DC1-B8B3-23A4AC97947E/0/CIRS_01_2015.pdf

In accordance with Article 16 of CIRS,

“1 – As a general rule, an individual shall be qualified as resident of Portugal if, during the year to which the income concern:

- a) he is present in Portugal for more than 183 days, consecutive or otherwise, in any 12-month period starting or ending in the calendar year concerned;
- b) he is Portugal for a shorter period, but he has, on any day during the period mentioned in the previous subparagraph, an home under circumstances which imply his intention to keep and occupy such abode as his permanent residence;
- c) he is, on 31 December of any year, a crew member of a ship or aircraft operated by a resident entity;
- d) he is performing public functions or commissions for the Portuguese state.

2 – For the purposes of the previous paragraph, day of presence in the Portuguese territory shall be deemed to be any day, whole or part, involving an overnight stay.

3 – The persons meeting the requirements under subparagraphs 1(a) or 1(b) shall be deemed to be resident since the first day of their stay in the Portuguese territory, unless they have been resident therein on any day of the previous year, in which case they shall be deemed to be resident in this territory since the first day of the year in which any of the requirements provided for in paragraph 1 is met.

4 - An individual shall cease to be qualified as resident as of the last day of his stay in the Portuguese territory, except in the cases provided for in paragraphs 14 and 16.

5 - Tax residence shall be evaluated against each taxable person of the household.

6 - Moreover, an individual shall be qualified as resident of Portugal if he is a Portuguese national who moves his residence for tax purposes to a country, territory or region subject to a clearly more favourable tax regime included in a list approved by Ministerial Order of the member of Government responsible for the tax area, in the year that change occurs and in the four subsequent years, unless he proves that such change was for a valid reason, such as being seconded by his employer for performing a temporary activity on behalf of such employer who is resident in the Portuguese territory.

7 - Subject to the period mentioned in the previous paragraph, the resident status provided therein shall subsist only as long as such change of the tax residence of the taxable person to a country, territory or region subject to a clearly more favourable tax regime included in a list approved by Ministerial Order of the member of Government responsible for the tax area persists, and it shall no longer apply in the year where he shall be deemed to be resident of a country, territory or region other than those. (···)”

Section II - Criteria for Entities to be considered a tax resident

Legal entities are resident in Portugal when they have their registered legal seat or place of effective management in Portugal. Resident legal entities are all types of commercial companies. Please see Article 2 of Corporate Income Tax (IRC) Code in Portuguese, available at:

<http://info.portaldasfinancas.gov.pt/NR/rdonlyres/DB0D5898-6686-41CA-A750-3498D9BCB579/0/CIRC.pdf>

Companies are generally incorporated pursuant to the Portuguese Commercial Companies Code (CSC) and are considered legal persons in Portugal. Three types of companies are mentioned in the CSC in addition to the European Companies which are governed by the EU Council Regulation and Decree-Law 2/2005:

- Limited Liability Company (LLC) (Sociedade por quotas);
- Joint Stock Company (SA) (Sociedade anónima);
- Partnership Limited by Shares (PLS) (Sociedade em comandita por ações); and
- European Company (SE) (Sociedade anónima europeia).

The IRC is levied on legal entities that are resident in Portugal or that derive income sourced in the Portuguese territory, namely through a permanent establishment situated in the Portuguese territory (Article 3 of Corporate Income Tax Code in Portuguese is available at:

<http://info.portaldasfinancas.gov.pt/NR/rdonlyres/DB0D5898-6686-41CA-A750-3498D9BCB579/0/CIRC.pdf>).

Section III - Entity types that are as a rule not considered tax residents

Portuguese tax provisions do not attribute tax residency to certain legal arrangements such as fideicomisos. In such cases, the controlling persons of the fideicomiso are

those considered as residents for tax purposes.

Section IV – Contact point for further information

Government Agency: Tax and Customs Authority (AT)

Department/Division: Direção de Serviços de Relações Internacionais - International Relations Department

Full Address: Avenida Eng. Duarte Pacheco, n.º 28 - 4.º 1099-013 Lisboa - Portugal

E-Mail: dsri-ci@at.gov.pt

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 Registo 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 RNPC. 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
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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: dsrc@at.gov.pt