

## Investment

# TAXABLE PERSONS REGISTERED IN THE DATABASE OF THE TAX AND CUSTOMS AUTHORITY (AT) UNTIL 2020.12.31, WITH ADDRESS IN THE UNITED KINGDOM

UPDATE ON POINT 1.1. OF OFFICIAL LETTER Nº. 90031/2021, OF 11/01, OF THE AT

### 1.1. Deadline for fiscal representative designation

> The appointment of a tax representative by persons who were registered in the database of the Tax and Customs Authority (AT) in 2020.12.31, with address in the United Kingdom, can be carried out until 30 June 2022, without any penalty.

> Until the appointment of a representative, the correspondence continues to be sent to the address of the taxable person registered with AT.

> Such appointment is mandatory for natural and legal persons who, under the terms of the law, are subject to compliance with obligations or wish to exercise their rights with AT.

The publications of FMS - Sociedade de Advogados, S.P., R.L., are for information purposes only. Its content does not bind, does not constitute legal advice, nor does it imply the existence of a relationship between Lawyer and Client.



T. 215 956 569

[www.fms-advogados.com](http://www.fms-advogados.com)

