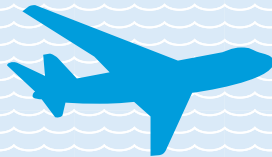


## NON-HABITUAL RESIDENT – NHR

Registration with the Tax  
and Customs Authority



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## I – MAKE REQUEST

### 1 - Who can apply to become a Non Habitual Resident?

A citizen aged 18 years or over, who meets the following conditions, may apply to be registered as a Non Habitual Resident:

- Who is considered, for tax purposes, resident in Portuguese territory in accordance with any of the following criteria<sup>1</sup>:
  - a) He or she has remained there for more than 183 days, consecutive or interpolated, in any period of 12 months beginning or ending in the year in question;
  - b) In case he or she has stayed there for less time, there shall be, in any day of the period referred in the previous sub-paragraph, a housing in conditions that suggest the current intention of keeping and occupying it as habitual residence;
  - c) On December 31, he or she is a crew member of a ship or aircraft, as long as they are at the service of entities with residence, head office or effective management in that territory;
  - d) He or she performs abroad public functions or commissions at the service of the Portuguese State.
  
- Who has not been considered resident in Portuguese territory in any of the 5 years preceding the year for which he/she intends to register as Non-Habitual Resident.

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### 2 - When should a citizen apply for registration as Non Habitual Resident?

The application for registration as a Non Habitual Resident should only be made after **having registered as a resident in Portuguese territory**.

Thus, if the taxable person already has a Portuguese tax identification number (NIF/TIN), but is still registered as a non-resident, he or she should request in advance, the change of address and status to resident:

- In the *Portal das Finanças*, through “e-balcão”: Previous authentication (NIF/TIN and Password, choosing *Imposto ou Área: Registo Contribuinte, Tipo de Questão: alteração Morada/Singulares*, or,
- At any tax office ([atendimento por marcação](#))<sup>2</sup> or [Loja do Cidadão](#).

**Deadline:** The application for registration, as Non Habitual Resident, shall be made until and including March 31 of the year following the year in which he/she becomes

<sup>1</sup> - [Artigo 16.º, n.º 1, do Código do IRS](#).

<sup>2</sup> - For more information regarding our attendance by appointment service, please consult [folheto Atendimento por marcação - APM](#).



resident in Portuguese territory, regardless of having presented any application for change of address with retroactive effects that might be pending decision.

Thus, in the event that on that date, you are prevented from submitting the request through the *Portal*, because you are still registered as a non-resident, you should communicate to the AT that hindrance until the end of that day (March 31), namely through “*e-balcão*”, identifying in the field: *Imposto ou Área - “Registo do contribuinte”*; field *Tipo de Questão - “identific.”*; *Questão - “Residente Não Habitual”* and attaching a copy of the request for change of address with retroactive effects filed at the Tax Office.

[Find out more](#)

[Ofício-circulado n.º 20243/2022, de 30/06](#)

### 3 - What to do to register as a Non-Habitual Resident at the Tax and Customs Authority?

You should request the respective password on the [Portal das Finanças](#), through the option: “[Registar-se](#)” and fill in the application form with the requested data.

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After receiving at your address the password, you can submit in the *Portal das Finanças*, through the following steps: Access *Cidadãos > Serviços > Dados Cadastrais > Residente não Habitual > Entregar Pedido*.

In the respective page you will need to fill in the fields related to the year of beginning of registration that you want, as well as the country of residence abroad (country where you lived in the last year). You are also requested to declare that you meet the conditions to be considered non-resident in Portuguese territory in the five years preceding the year intended for the beginning of the status as Non-habitual resident.



**Note:** The application for registration at the Tax and Customs Authorities can only be made after the registration as resident in Portuguese territory, as informed in the previous point.

[Find out more](#)

[Senhas de acesso ao portal das finanças](#)

[Dados de contacto - portal das finanças – fiabilização](#)

## II – REQUEST STATUS

### 4 - Can the citizen consult the status of his or her request for registration as Non Habitual Resident?

Yes. If the request for registration was made in the *Portal das Finanças*, you can check the status of the request, 48 hours after submission, through the option: *Cidadãos > Serviços > Dados Cadastrais > Residente não Habitual > Consultar Pedido*.

## 5 - How do you know that your request for registration as a Non-Habitual Resident was either approved or denied?

If your request made in *Portal das Finanças* is **approved** you may obtain the proof, in PDF format, through the option: *Cidadãos > Serviços > Dados Cadastrais > Residente não Habitual > Consultar Pedido*.

If your request is **denied** you will be notified by the Tax and Customs Authority of the draft decision of denial, which contains the reasons for it, so that, if you wish, you may present your allegations and eventual supporting documents.

## 6 - What should you do, if you have entered the starting year of your registration as Non Habitual Resident, different from the year you actually intended?

If you sent the application for registration as Non Habitual Resident, in the first 3 months of the year and you want to change the starting year, to the previous year, or to the year itself, in case the initial application was made to start in the year before the date of submission of the application. You can make the change, only once, provided that the request initially made has not the status of: "Approved"; "Denied (after hierarchical appeal)" or "Archived".

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In order to formalise the change of the starting year through the *Portal*, you shall access the option: *Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Gerir Pedido \_ Alterar Pedido*.

## 7 - What to do if you intend to withdraw your application for Non Habitual Resident status?

If you submitted the application for registration as Non Habitual Resident and for any reason you intend to withdraw it, you may request in the *Portal das Finanças* the withdrawal of the application, provided that it is not in the status of: "Approved"; "Denied (after hierarchical appeal)" or "Archived", by accessing the option: *Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Gerir Pedido \_ Alterar Pedido ou Desistir do Pedido*.

### III - REPRESENTATIVE

## 8 - May the taxpayer appoint a representative, through the *Portal das Finanças*, to deal with and apply for all matters concerning the application for registration as Non Habitual Resident?

Yes. The nomination of a representative can be made through the *Portal das Finanças*, being necessary that, both the interested party and the representative have their e-mails validated/reliable. If not, they must previously confirm the e-mail in the *Portal das Finanças* and indicate "I wish to receive e-mails", accessing a *Cidadãos > Serviços > Dados Cadastrais > Dados de Contacto > email/Telefone*.

[Find out more](#)

[Dados de contacto - Portal das Finanças – Fiabilização](#)

The nomination can be made, by registering the TIN of the representative, at the moment of the registration of the Non Habitual Resident application, through the option: [Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Entregar Pedido](#).

The appointment of a representative can also be made at a later date, in all the application statuses, except for “Approved”, “Denied (after hierarchical appeal)” and “Archived” statuses.

#### **9 - Does the appointment of the representative on the *Portal das Finanças* produce immediate effects?**

No. When the taxpayer registers the TIN of the representative associated to the application for registration as Non Habitual Resident, the representative is informed, via email, of the need to confirm his or her appointment, within 15 days. Only after that confirmation, shall the agent be able to intervene in the procedure (when the status associated to the agent, which is of “appointment made” after the indication of the TIN, changes to “appointment accepted”).

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The acceptance of the respective mandate is made through the option: [Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Gerir Pedido \(por mandatário\)](#). After this period, if the representative does not confirm, the appointment will automatically become “inactive”, and it will not be possible to exercise the respective mandate.

In the eventual situation where the agent does not accept within 15 days, and in case the taxpayer maintains the interest in the nomination, he or she shall have to re-register the TIN of the said representative, in order to initiate the procedure and start the new deadline.

#### **10 - Is it possible to change the representative?**

Yes. The taxpayer may, in the *Portal das Finanças*, change the representative, nominating a new one through the option: [Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Gerir Pedido \\_ Alterar Pedido](#). In this case, the mandate of the previous representative shall automatically terminate.

The change of representative may be made at any status of the application, except for “Approved”, “Denied (after hierarchical appeal)” and “Archived” statuses.

### **11 - May the appointed representative reject or resign the mandate or be replaced by another appointed by the taxpayer?**

Yes. The representative may reject the appointment, as well as renounce it after its acceptance, in the *Portal das Finanças*, through the option it, in the *Portal das Finanças*, through the option: *Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Gerir Pedido (por mandatário)*.

On renouncing the appointment, the representative will no longer be able to intervene in the procedure, and a message will be sent to the e-mail address provided by the taxpayer that the representative has renounced the mandate, and the taxpayer may proceed again to appoint another representative.

### **12 - What are the actions that the representative may perform, on the *Portal das Finanças*, in the NHR procedure?**

The representative may perform the following actions on the *Portal*, if his appointment is “Active”:

- Change the starting year of the application for Non Habitual Resident;
- Exercise the right of previous hearing and upload documents;
- Apply to withdraw the application as Non Habitual Resident.

These actions can be carried out in the *Portal das Finanças* through the option: *Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Gerir Pedido (por mandatário)*.

### **13 - I was appointed as representative of a taxpayer that has a registration application, as Non-habitual resident, in the Previous Hearing stage, having the respective power of attorney been sent to the Taxpayer Registration Services, by registered mail.**

#### **What should I do in order to use the new function of the *Portal das Finanças* for representatives, within the scope of the application for registration as non-habitual resident?**

In order to have access to all the functions provided for the representative, namely to exercise the right of previous hearing, being able to attach documents by uploading them, it is necessary that both parties (Taxpayer and Representative), proceed to the nomination and acceptance of the mandate, respectively, in the *Portal das Finanças*.



**Note:** For this purpose, it is necessary, if you have not yet done so, to previously confirm the respective e-mails and indicate “I wish to receive e-mails”, on the *Portal das Finanças*, by accessing *Cidadãos > Serviços > Dados Cadastrais > Dados de Contacto > email/Telefone*.

[Find out more](#)

[Dados de contacto - Portal das Finanças - Fiabilização](#)

#### IV - e-MAIL

**14 - May the taxpayer perform several actions through the *Portal das Finanças*, namely submitting, in case the request is denied, the allegations/documents electronically?**

Yes, however, you shall previously validate/ prove the reliability of the e-mail and indicate “I wish to receive e-mails”, by accessing *Cidadãos > Serviços > Dados Cadastrais > Dados de Contacto > [email/Telefone](#)*.

[Find out more](#)

[Dados de contacto - Portal das Finanças - Fiabilização](#)

#### V - NOTIFICATIONS

**15 - Which notifications does the AT send to the representative and which to the taxpayer?**

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All correspondence issued by the AT, within the scope of an application for registration as a Non-habitual resident is addressed to the representative with an “Active” nomination, that is, with a current nomination. In situations where applications do not have an “Active” representative, correspondence is sent to the taxpayer’s address. If any correspondence is issued after the nominee is changed, it shall be sent to the new representative in force or to the taxpayer if the new representative is not in force.

**16 - I accepted in the *Portal das Finanças* the nomination as representative and I exercise a provision of services activity, on my own account. Are the notifications sent to my professional domicile?**

Notifications issued by the AT, within the scope of an application for registration as a Non-habitual resident, are sent to the professional address of the representative, as long as the representative has timely informed the AT of this information, through the statement of beginning of activity or, in the case of an update of the professional establishment, through the necessary statement of changes to the activity.

Otherwise, notifications will be sent:

- to the address of the tax domicile;
- to the *Portal das Finanças*, if the taxpayer has subscribed to the regime of electronic notifications and citations through the options: *Cidadãos > Serviços > A Minha Área > Notificações e Citações > Ver/Gerir Canais – GERIR CANAIS > Portal das Finanças – [ATIVAR](#)*;



- or to the Electronic Mailbox, through the options: [Cidadãos > Serviços > A Minha Área > Notificações e Citações > Ver/Gerir Canais – GERIR CANAIS > ViaCTT – ATIVAR.](#)

[Find out more](#)

[Notificações e citações eletrónicas](#)

## VI – PREVIOUS HEARING

### 17 - May I submit, through the *Portal das Finanças*, the application for allegations, following the notification of the draft decision of rejection regarding the application for registration as Non Habitual Resident?

Yes, the taxpayer may submit allegations/supporting documents in the *Portal das Finanças*, being able to upload documents through the option: [Cidadãos > Serviços > Dados Cadastrais > Residente não Habitual > Gerir Pedido\\_ Alegações.](#)

If the representative is the one submitting allegations/supporting documents, he/she should access it through the option: [Cidadãos > Serviços > Dados Cadastrais > Residente não Habitual > Gerir Pedido \(por Mandatário\).](#)

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The presentation of allegations or additional documents may be made through the *Portal das Finanças*, except those with the status “Approved” and “Denied (after hierarchical appeal)”.

Requests for an extension of the deadline for submission of documents may also be made at the stage of previous hearing.

You may only upload documents in PDF format.

## HOW TO COMMUNICATE WITH THE TAX AND CUSTOMS AUTHORITY – AT

In order to communicate with AT, through the [Portal das Finanças](#), you may request the respective password in the option [Registar-se](#) and fill in the registration form with your personal data, under the terms that are requested

[Find out more](#)

[Senhas de acesso ao Portal das Finanças](#)

You can also authorise the AT to send optional and voluntary compliance support messages via SMS and e-mail. This service is completely free, personal and confidential. However, in order for us to be able to provide it securely, we need you to validate your e-mail and mobile phone number.

As soon as the password request is made, two codes are automatically provided:

- for mobile phone validation, by text message;
- for e-mail validation, by e-mail.

These codes can only be confirmed on the *Portal das Finanças* in *Cidadãos > Serviços > Dados Cadastrais > Dados de Contacto > email e Telefone \_ Confirmar* after receiving the access password to the *Portal das Finanças*, which is sent by post, to the tax domicile.

[Find out more](#)

[Dados de contacto - Portal das Finanças - Fiabilização](#)  
[Questões Frequentes \(FAQ\)](#)



#### FURTHER INFORMATION

Please consult at the [Portal das Finanças \(www.portaldasfinancas.gov.pt\)](http://www.portaldasfinancas.gov.pt):

- The [Tax Agenda](#);
- [Information leaflets](#);
- [Frequently Asked Questions \(FAQ\)](#);
- The webpage [Tax System in Portugal](#).

#### CONTACT

- The electronic customer service [e-balcão](#), at the *Portal das Finanças*;
- [Centro de Atendimento Telefónico \(CAT\)](#), through the telephone number + 351 217 206 707, every working day from 9:00 a.m. to 7:00 p.m.;
- A [local tax service \(attendance by appointment\)](#).

This leaflet does not exempt you from consulting the legislation in force