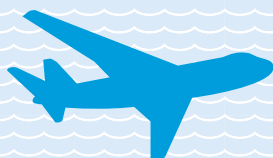


NON-HABITUAL RESIDENT – NHR

Registration with the Tax
and Customs Authority



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I - TRANSITIONAL REGIME

Revocation of the Non-Habitual Resident (NHR) tax regime

The tax regime for Non-Habitual Residents (NHR) was repealed as of 01/01/2024 and replaced by the Tax Incentive for Scientific Research and Innovation¹.

Transitional regime for taxable persons who are already registered

The scheme continues to apply to citizens who are already registered as NHRs on 01/01/2024².

For example, if you started your enrolment in this scheme in 2021, the date it ends will be 2030.

Requirements for the application of the NHR tax regime³

Registration as a NHR can only be requested by a citizen aged 18 or over who fulfils the following conditions:

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- He or she is considered, for tax purposes, resident in Portuguese territory according to any of the criteria:
 - a) Has stayed there for more than 183 days, consecutive or interpolated, in any 12-month period beginning or ending in the year in question;
 - b) Having stayed there for a shorter period of time, on any day during the period referred to in the previous paragraph, they have a dwelling in conditions that suggest that they currently intend to keep and occupy it as their habitual residence;
 - c) On 31 December, are crew members of ships or aircraft, provided that they are employed by entities with their residence, registered office or effective management in that territory;
 - d) Performs public functions or commissions abroad in the service of the Portuguese State.
- He or she has not been considered resident in Portuguese territory in any of the 5 years prior to the year for which you wish to register as an NHR.

¹ - Provided for in [art.º 58.º-A do Estatuto dos Benefícios Fiscais \(EBF\)](#).

² - The requirements to be taken into consideration are defined in paragraphs 3, 4 e 5 of [art.º 236.º da Lei n.º 82/2023, de 29 de dezembro](#) (Lei do Orçamento do Estado para 2024 – OE 2024), more specifically in *alínea a)* do n.º 3 do artigo 236.º.

³ - [Art.º 16.º do Código do Imposto sobre o Rendimento das Pessoas Singulares \(CIRS\)](#) and [Circular n.º 9/2012, de 3 de agosto, do Gabinete do Diretor Geral da AT](#).

Registration at *Portal das Finanças* as a NHR, with effect from 2023

If you have become a resident for tax purposes and are registered at the Tax and Customs Authority (AT) database as a resident in Portuguese territory in 2023, and meet the conditions set out in [artigo 16.º do Código do Imposto sobre o Rendimento das Pessoas Singulares \(CIRS\)](#), you could have submitted the application for registration as a NHR at *Portal das Finanças* (Finance Portal) by 31/03/2024, with effect from 2023⁴.

Registration as a NHR, with effect from 2024

In addition to the requirements already established for the purposes of applying to the NHR⁵ tax regime, citizens who become resident in Portuguese territory by 31/12/2024 are allowed to submit their application for registration as NHR with effect from 2024 on the respective feature of *Portal das Finanças*. However, you must declare that you fulfil the legally established conditions to be considered a NHR, **and that you may also have one of the following elements**:

- i) Promise or contract of employment, promise or posting agreement concluded by 31 December 2023, where the duties are to be performed in national territory;
- ii) Lease agreement or other agreement granting the use or possession of real estate in Portuguese territory concluded until 10/10/2023;
- iii) Reservation contract or promissory contract for the acquisition of a right in rem over real estate in Portuguese territory signed until 10/10/2023;
- iv) Enrolment or registration for dependents in an educational establishment domiciled in Portuguese territory, completed by 10/10/2023;
- v) Residence visa or residence permit valid until 31/12/2023;
- vi) Procedure, initiated until 31/12/2023, for the granting of a residence visa or residence permit, with the competent authorities, in accordance with the legislation in force applicable to immigration, namely through the request for an appointment or the actual appointment for the submission of the application for the granting of a residence visa or residence permit, or through the submission of the application for the granting of a residence visa or residence permit.

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These situations are subject to a posteriori control. To this end, the taxable person must have in his possession the aforementioned supporting documents and present them whenever requested to do so by the AT.

When the application for registration as a NHR with effect from 2024 is submitted after 31/03/2025, and is granted because it meets the legal requirements, the respective taxation as a NHR will take effect from and including the year in which the application for registration is made, but only for the remaining period, until the end of the 10th consecutive year, counted from 2024, the year in which the taxable person became resident in that territory.

4 - Alínea b) do [n.º 3 do artigo 236.º da Lei n.º 82/2023, de 29 de dezembro](#) (OE 2024).

5 - Alínea c) do [n.º 3 do artigo 236.º da Lei n.º 82/2023, de 29 de dezembro](#) (OE 2024).

Take the following examples:

Example 1: Taxpayer “A” became a tax resident in Portugal in 2024, and on 01/04/2025, using the respective functionality at *Portal das Finanças*, he submitted an application to register as a NHR with effect from 2024 (the only year visible as an option). In the AT database, the year 2025 will be recorded as the “Start Year” and 2033 as the “End Year” (in which case you will only be able to benefit from the tax regime for 9 years).

Example 2: Taxpayer “B” became a tax resident in Portugal in 2024, and on 27/08/2027, using the respective functionality at *Portal das Finanças*, he submitted an application to register as a NHR with effect from 2024 (the only year visible as an option). In the AT database, the year 2027 will be recorded as the “Start Year” and 2033 as the “End Year” (in which case you will only be able to benefit from the tax regime for 7 years).

II - REQUEST

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In order to make any request at *Portal das Finanças*, you shall request the respective access password through the option: “[Registar-se](#)” and fill in the form with the requested data. The password will be sent to your tax address within 5 days.

Registration as a resident

The application for registration as a NHR should only be made **after you have registered as a resident in Portuguese territory**.

If you already have a Portuguese tax identification number (NIF) but are still registered as a non-resident, you must first apply to change your address and status to resident:

- On the *Portal das Finanças*, go to [Contactos > Atendimento e-balcão > Aceder > Registar nova questão](#), select:

Imposto ou Área: *Registo Contribuinte*,

Tipo de Questão: *Identific*

Questão: *Alteração Morada/Singulares*, or,

- At any Local Tax Office (*Serviço de Finanças*) (you can schedule an attendance by appointment / [Atendimento Presencial por Marcação](#))⁶ or any [Loja do Cidadão](#).

6 - For more information see leaflet [Attendance by appointment- APM](#).

Registration as a NHR at *Portal das Finanças*

At *Portal das Finanças*, using the following steps: go to [Cidadãos > Serviços > Dados Cadastrais > Residente não Habitual > Entregar Pedido](#).

On the relevant page, you must fill in the fields relating to the year in which you wish to start your enrolment, as well as your country of residence abroad (the country in which you have resided in the last year).

You must also declare that you fulfil the legally established conditions to be considered a non-resident in Portuguese territory in the five years prior to the year in which you wish to begin your NHR status, as well as that you fulfil the legal requirements to be considered a NHR, established under the terms of article 236 (Transitional Provision) of [Lei n.º 82/2023, de 29/12 \(OE 2024\)](#).

If you have applied for registration on the *Portal das Finanças*, you can check the status of your application 48 hours after submitting it by going to: [Cidadãos > Serviços > Dados Cadastrais > Residente não Habitual > Consultar Pedido](#).

Proof of Request

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If your request made on the *Portal das Finanças* is **granted**, you can obtain proof in PDF format, through the option: [Cidadãos > Serviços > Dados Cadastrais > Residente não Habitual > Consultar Pedido](#).

If your request is **rejected**, you will be notified by the AT of the draft rejection decision, which contains the grounds on which you wish to present your allegations and any supporting documents.

Correction to the year of commencement of registration as a NHR

If you submitted your application for NHR registration in the first 3 months of the year and want to change the starting year to the previous year, or to the year itself if the initial application was made to start in the year before the application was submitted.

You can make a change, just once, as long as the initial request is not in the status of: "*Deferido*"; "*Indeferido (após recurso hierárquico)*" or "*Arquivado*".

To formalise the change of starting year on the *Portal das Finanças*, you must access the following option: [Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Gerir Pedido _ Alterar Pedido](#).

Withdrawal of application for registration as a NHR

If you have submitted an application for registration as a NHR and for any reason wish to withdraw, you can request that the application be withdrawn on the *Portal*

das Finanças, provided that it is not in the status of: "Granted"; "Rejected (after hierarchical appeal)" or "Filed", by accessing the option: [Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Gerir Pedido _ Alterar Pedido ou Desistir do Pedido](#).

III - AUTHORISED REPRESENTATIVE

Appointment of a representative

The appointment of an agent can be made through on the *Portal das Finanças*, and it is necessary for both the interested party and the agent to have their e-mails confirmed and to activate the option: "*Desejo receber e-mails*", by going to: [Cidadãos > Serviços > Dados Cadastrais > Dados de Contacto > email/Telefone](#).

The appointment can be made by registering the agent's NIF when registering the NHR application, through the option: [Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Entregar Pedido](#).

The appointment of an authorised representative can also be made at a later date, in all states of the application, except for the states "*Deferido*", "*Indeferido (após recurso hierárquico)*" and "*Arquivado*".

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Taking effect

When the taxpayer registers the TIN of the agent associated with the application for registration as an NHR, the agent is informed by email that they **need to confirm their appointment** within 15 days. Only after this confirmation can the nominee intervene in the procedure (when the status associated with the nominee, which is "*nomeação efetuada*" after the TIN has been indicated, changes to "*nomeação aceite*").

Acceptance of the respective mandate is done through the option: [Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Gerir Pedido \(por mandatário\)](#). At the end of this period, if the authorised representative does not confirm, the appointment will automatically become "*inativa*" and it will not be possible to exercise the mandate.

In the event that the authorised representative does not accept within 15 days, and if the taxpayer is still interested in the appointment, the NIF of the authorised representative must be re-registered in order for the procedure to be initiated and the new deadline to begin.

Change of authorised representative

The taxpayer can change the authorised representative *Portal das Finanças*

appointing 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 will automatically end.

The change of authorised representative can be made in all states of the application, except in the states “*Deferido*”, “*Indeferido (após recurso hierárquico)*” and “*Arquivado*”.

Rejection, resignation or replacement of appointed representative

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

When the agent resigns, he or she 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 agent has resigned and the taxpayer can re-appoint another agent.

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Actions the authorised represent can take

The authorised representative can carry out the following actions on the *Portal das Finanças* if their appointment is “*Ativa*”:

- Change the start year of the application for registration as a NHR;
- Exercise the right to a prior hearing by uploading documents;
- Request to withdraw the application for registration as a NHR.

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

IV - NOTIFICATIONS

All correspondence issued by the AT in connection with a request for registration as an NHR is addressed to the agent with an appointment “*Ativo*”, i.e. with an appointment in force. In situations where applications do not have an authorised representative “*Ativo*”, correspondence is sent to the taxpayer's address. If correspondence is issued after a change of authorised representative, it will be sent to the new authorised representative in force or to the taxpayer if the new authorised representative is not in force.

Notifications issued by the AT as part of an application for registration as an NHR are sent to the professional address of the authorised representative, provided that the latter has notified the AT of this information in good time, by means of

the declaration of commencement of activity or, in the case of an update of the professional establishment, the necessary declaration of changes in activity.

Otherwise, notifications will be sent:

- to the address of the tax residence;
- to the *Portal das Finanças*, if you have subscribed to the electronic notifications and summons system, 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](#).

V - PRIOR HEARING

The taxpayer can submit allegations / supporting documents on the *Portal das Finanças*, and can upload them, through the option: [Cidadãos > Serviços > Dados Cadastrais - Residente não Habitual - Gerir Pedido](#) [Alegações](#).

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

Allegations or additional documents can be submitted on the *Portal das Finanças*, except for the states “*Deferido*”, “*Indeferido (após recurso hierárquico)*” and “*Arquivado*”.

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

You can only upload documents in PDF format. The application allows you to submit several documents at once, as long as each document is no larger than 5MB.

Learn more

- [Non-Habitual Resident \(NHR\) - Tax regime and IRS Annex L](#) (*Residente não habitual - Regime fiscal e anexo L do IRS*)
- [Access to the Portal das Finanças - Authentication and Passwords](#) - (*Acesso ao Portal das Finanças – Autenticação e Senhas*)
- [Guia de utilização do Serviço - Autenticação de Contribuintes no Portal das Finanças](#)
- [Confirmation of contact details Portal das Finanças](#) (*Dados de contacto - Portal das Finanças - Confirmação*)
- [Notificações e citações eletrónicas](#)
- [Frequently Asked Questions \(FAQ\)](#)



OTHER INFORMATION

Read more at [Portal das Finanças](#):

- The Tax Agenda ([Agenda Fiscal](#));
- Leaflets ([Folhetos Informativos](#));
- Frequently Asked Questions ([Questões Frequentes – FAQ](#));
- The page [Tax information](#).

CONTACT

- The electronic customer service [e-balcão](#), at *Portal das Finanças*;
- Tax and Customs Call Centre ([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 Office ([Serviço de Finanças](#)) (you can schedule an attendance by appointment / [atendimento por marcação](#)).

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This leaflet does not replace the need to consult the legislation in force.

Autoridade Tributária e Aduaneira
May 2024