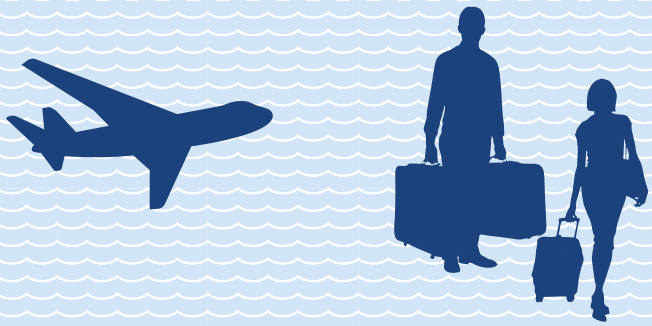
AT autoridade tributária e aduaneira

ALTERAR PARA PORTUGUÊS | PASSER AU FRANÇAIS

NON-HABITUAL RESIDENTS (NHR)

Tax regime and Annex L of the *IRS*



IRS - Personal Income Tax (PIT)

DID YOU KNOW THAT...

A non-habitual resident can pay less IRS (PIT)?

Once the citizen is considered by the Tax Administration a non-habitual resident, he acquires the right to be taxed under the tax regime[1] applicable to income providing from high added value activities as well as to other income obtained abroad.

How?

Just invoke this right in the annual income tax return, and for a maximum period of 10 consecutive years (unextendable), you can benefit from the status of non-habitual resident (NHR), which means that you may pay less tax during that period.

Please note that to benefit from this right you must be considered resident in the Portuguese territory in the corresponding year.

When?

Each year, from April to June, when submitting the income tax return (*modelo 3 de IRS*) through *Portal das Finanças*[2], you must attach, among other documents, the Annex L, containing the code(s) of the high added value activity(s). In case of income obtained abroad you must indicate the chosen method to eliminate international double taxation.

1 - The tax regime for the non-habitual residents in *IRS* was introduced by 249/2009 of September 23.

2 - See *Ofício-circulado* n.º 20243/2022, of 30/06 – Tax Regime for former residents for years 2021, 2022 and 2023 (Article 12-A of the *IRS* Code) and transitional rules for year 2021.

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I - Tax regime

FREQUENT ASKED QUESTIONS

1 — I am or will be carrying out a high added value activity. What shall I do to benefit from the tax regime?

After the acceptance of your request for registration as a non-habitual resident, if your gains come from the exercise of an activity(s) listed in the annex of *Portaria n.º* 12/2010 of 7 January (amended by *Portaria n.º* 230/2019 of 3 July), you must fill in the Annex L of the income tax return (*modelo 3 do IRS*) with the code(s) of the activity(s) you carry out and the amount of the income received.

You may benefit from the tax regime in one or more years of the 10-year period. In case of suspension of the regime, you may be entitled to the same right, in any of the remaining years of that period, provided that you are again considered resident for Income Tax purposes.

Please note that you must keep evidence of the effective exercise of that activity to provide it whenever requested by the services of Autoridade Tributária e Aduaneira in accordance with Article 128 of the *IRS* Code.

(See *Circular n.º* 4/2019 of 8 October).

2 – What are the documents needed for establishing the exercise of a high added value activity?

After the annual submission of the income tax return (*modelo 3* do *IRS*), Autoridade Tributária e Aduaneira may request a proof of the exercise of the high added value activity(s). **It is considered evidence:**[3]

a) Employment or service contract, identifying the functions carried out, in conjunction with a proof of registration on a Professional Association, if you carry out an activity requiring such registration;
b) Proof of the exercise of a management position (e.g. employment contract) and a power of attorney stating that the applicant has binding powers on the legal person. For the activity of "senior business framework" (point 7 of *Circular n.º* 2/2010 of 6 May), it is regarded as proof a power of attorney of joint powers;
c) Proof of the qualification as an investor, administrator or manager and proof of the company's engagement with eligible projects. It must also have tax benefits contracts concluded under the Tax Code of Investment;
d) Partners and managers must be analysed under code 801;

3 - Activities carried out until 31 December 2019: *Portaria n.º* 12/2010 of 7 January, in conjunction with points 7 and 8 of *Circular n.º* 2/2010, of 6 May; activities carried out since 1 January 2020: *Portaria n.º* 230/2019 of 23 July.

e) For self-employed persons, it is needed a declaration of commencement of activity indicating an *IRS* or *CAE* code compatible with the code of the list of high added value activities, as well as the description of invoices issued, accompanied by a proof of registration in the Professional Association, when the practice demands such registration;
f) Other trustworthy documents proving the effective exercise of the activity indicated.

3 – What are the high added value activities that are relevant to the non-habitual resident's tax regime?

Until 31 December 2019, according to *Portaria n.º* 12/2010 of 7 January, the activities relating to the tax regime were those listed below:

List of high added value activities for the purposes of Articles 72(10) and 81(5) of the Income Tax Code (*IRS* Code):

1 – Architects, engineers and similar technicians:
101 – Architects;
102 – Engineers;
103 – Geologists.
2 – Visual artists, actors and musicians:
201 – Artists of theater, ballet, cinema, radio and television;
202 – Singers;
203 – Sculptors;
204 – Musicians;
205 – Painters.
3 – Auditors:
301 – Auditors;
302 – Tax consultants.
4 – Physicians and dentists:
401 – Dentists;
402 – Medical analysts;
403 – Surgeons;
404 – Ship's physicians;
405 – General practitioners;
406 – Dentists;
407 – Stomatologists;
408 – Physiatricians;
409 – Gastroenterologists;
410 – Ophthalmologists;
411 – Orthopedists;
412 – Otorhinolaryngologists;
413 – Pediatricians;
414 – Radiologists;

415 – Physicians of other specialties.
5 – Teachers:
501 – University professors.
6 – Psychologists:
601 – Psychologists.
7 – Liberal professionals, technicians and alike:
701 – Archaeologists;
702 – Biologists and specialists in life sciences;
703 – Computer programmers;
704 – Computer consulting and programming and activities related to informatics and information technology;
705 – Computer programming activities;
706 – Computer consulting activities;
707 – Hardware management and operation;
708 – Activities of information services;
709 – Data processing activities, hosting and related activities; web portals;
710 – Data processing activities, hosting and related activities;
711 – Other activities of information services;
712 – Activities of the news agencies;
713 – Other activities of information services;
714 – Scientific research and development activities;
715 – Research and development of the physical and natural sciences;
716 – Research and development in biotechnology;
717 – Designers.
8 – Investors, administrators and managers:
801 – Investors, administrators and managers of companies promoting productive investment, provided that they are allocated to eligible projects and have contracts of tax benefits concluded under the Investment Tax Code, approved by *Decreto-Lei n.º* 249/2009 of 23 September;
802 – Senior executives of companies.

Since 1 January 2020, pursuant to *Portaria n.º* 12/2010 of 7 January as amended by *Portaria n.º* 230/2019 of 23 July, the activities relevant to the tax regime are those listed in the following table:

List of high added value activities for the purposes of Articles 72(10) **and** 81(5) of the Income Tax Code (*IRS* Code):

I – Professional activities (codes of the Portuguese Classification of Occupations (*CPP*):
112 – Director General and Chief Executive of companies
12 – Directors of administrative and commercial services
13 – Directors of production and specialised services
14 – Directors of hotels, restaurants, stores and other services
21 – Specialists in the physical sciences, mathematics, engineering and related techniques

221 – Physicians
2261 – Dentists and Stomatologists
231 – University and higher education professors
25 – Specialists in information and communication technologies (IT)
264 – Authors, journalists and linguists
265 – Creative artists and of performative arts
31 – Technicians and professionals of science and engineering, of intermediate level
35 – Technicians of information and communication technology, market oriented.
61 – Market-oriented farmers and skilled workers in agriculture and animal production
62 – Market-oriented skilled workers in forest, fishing and hunting
7 – Skilled workers in industry and construction and handicraftsmen, including in particular
skilled workers in metallurgy, metallomechanics, food processing, wood and clothing, in craftsmanship, in printing, manufacturing precision instruments, jewellers, crafsmen, electricity and electronics workers.
8 – Operators of installations and machinery and assembly workers, in particular fixed plant operators and machinery.

Workers in the professional activities referred to above must have at least level 4 in the European Qualifications Framework or Level 35 of the International Standard Classification of Education or have five years of duly proven professional experience.

II – Other professional activities:
Administrators and managers of companies promoting productive investment, provided that they are allocated to eligible projects and have contacts of tax benefits concluded under the Investment Tax Code, approved by *Decreto-Lei n.º 162/2014 of October 31.*

4 – Who are considered investors, administrators and/or managers?

According to the *Portaria n.º 12/2010, of January, 7th* (original wording), in what concerns the activities of code 8 (801-Investors, administrators and managers and 802- senior managers). It is considered that:

a) Investors may benefit of the regime applicable to non-habitual residents, but only if the income is earned in the quality of administrator or manager;
b) Managers are considered to be:
   1) The ones covered by *Decreto-Lei n.º 71/2007, of March 27* (Statute of The Public Manager);
   2) The ones responsible for permanent establishments of non-resident entities;
c) The senior executives of companies are the ones with management positions and with binding powers on the legal person.

5 – Do the remunerations of statutory bodies of legal persons always benefit from a taxation at the special rate of 20%?

Remunerations of statutory bodies of legal persons which, in accordance with Article 2(3)(a) of the *IRS* Code, are classified as income from employed work (category A) may benefit from taxation at the special rate of 20%, if those functions are included in the activities covered by code 801 of the above-mentioned *portaria*.

6 – What is the rate of withholding tax applied by entities that pay or provide income falling within category A to non-habitual residents?

Entities which pay or provide to non-habitual residents income falling within category A (employed work) resulting from high added value activities of a scientific, artistic or technical nature shall withhold income tax at a **rate of 20%,** in accordance with Article 99(8) of the *IRS* Code.

7 – What about income of category B?

In case of income of category B (self-employed work) resulting from the pursuit of high added value activities of a scientific, artistic or technical nature, the withholding tax must be made at the **rate of 20%**, in accordance with Article 101(1)(d) of the *IRS* Code.

OPTIONS FOR TAXATION REGIMES

OPTIONS FOR TAXATION REGIMES — ANNEX L —			
Income obtained in Portugal and abroad	High added value activities; and/or concerning intellectual or industrial property or know-how > Code of the list of activities of Portaria nº 12/2010; and/or Code of the table of Ordinance nº 230/2019	Categories A, B and H of the *IRS*	For each category you may choose one of the following means: > Autonomous taxation **or** > Aggregated income
Income obtained and taxed abroad (eliminate international double taxation)	High added value activities; and/or concerning intellectual or industrial property or know-how > Code of the list of activities of Ordinance nº 12/2010; and/or Code of the table of Ordinance nº 230/2019	Categories A, B, E, F, G and H of the *IRS*	For all categories you can choose one of the following methods: > Exemption method **or** > Tax credit method

1 – Is income obtained abroad totally exempt?

Yes, provided that the conditions laid down in Article 81(4) and (5) of the *IRS* Code are met. However, for determining the rate to be applied to other gains, it is necessary to aggregate the income listed below:

- Income of categories A (employed work) and B (self-employed work) obtained in activities not identified as high added value activities;
- Category G (gains) arising from the onerous transfer of rights in rem in immovable property (Article 10(1)(a) of the *IRS* Code and also the onerous transfer of contractual assignments or other rights connected to immovable property provided for in Article 10(d) of the *IRS* Code as well as from the allocation of any property of the private households, except for immovable property, to the business and professional activities carried out by the owner as a self-employed person (article 10 (1) (i) of the *IRS* Code).

The income of category H (pensions) isn't exempted. This income is subject to a 10% rate, according to article 72 (12) of the *IRS* Code.

2 – Is it possible to choose the tax credit method instead of the exemption regime?

Yes, the earners of income obtained abroad, which meet the requirements for the exemption as described above, may opt for the tax credit method for international double taxation referred to in Article 81-1 of the *IRS* Code. In this case the income must be aggregated for taxation purposes, with the exception of those listed below,

which are taxed at the special rates provided for in Article 72 of the same code:

- The positive balance between gains and losses (Category G) resulting from the transactions provided for in Article 10(1)(b), (c), (e), (f), (g) and (h) of the *IRS* Code;
- Capital gains (Category E);
- Rental income (Category F);
- Gratuities received for the provision of work or connected with it, when not paid by the employer or by an entity of the same group, with a dominant position or a simple participation in the company, regardless its geographical location;
- The net income of categories A and B arising from high added value activities.

TRANSITION PHASE – NEW LIST OF ACTIVITIES[4]

The citizen who is considered to be a non-habitual resident entitled to the tax regime must send the income tax return (*modelo 3* de *IRS*), from April to June, via *Portal das Finanças*, including, among others, the Annex L, containing the code(s) of the high added value activity(s) of the new list.

The new list of activities **should not be** used in the following situations:

- A citizen who, on 1 January 2020, was already registered as a non-habitual resident, even if the status of non-habitual resident was suspended (Article 16(12) of the *IRS* Code);
- The citizen who, on 1 of January 2020, had the application for registration as a non-habitual resident pending;
- The citizen who requested the registration for tax purposes as a non-habitual resident until 31 of March 2020 with effect from year 2019.

These citizens may, however, choose **the codes(s) of** the new list of activities while the 10-year period to which they are entitled to is still running (Article 16(9) of the *IRS* Code).

4 - Article 5 of *Portaria* n.º 230/2019, of 23 July (transitional regime).

II - Annex L of *IRS*

Annex L is used to declare the income obtained by non-habitual residents in the national territory in activities, previously listed, of high scientific, artistic or technical added value (categories A and B).

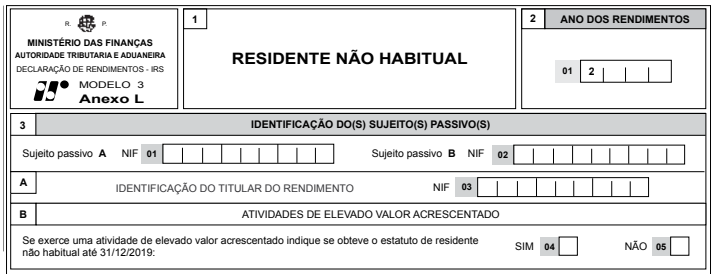
It is also intended to evince the choice of the method to eliminate international double taxation in that income, as well as in income from categories E, F and G obtained abroad.

The income related to pensions, in accordance with the requirements of category H, and the income under article 2 n.º 1-d) and n.º 3-b) 3) and 11) of the *IRS* Code, must also be indicated.

Consult here the type of income obtained from the pursuit of high added value activities and how you can evince them in Annex L of the Income Tax Return (*modelo 3 do IRS*):

ANNUAL INCOME TAX RETURN – *MODELO 3* – ANNEX L –			
Income obtained in Portugal	**Activities and codes**	**Category of *IRS***	**Annex Of the annual income tax return**
Income from employed work	High added-value activities > Code of the list of activities of Ordinance n.º 12/2010; and/or code of the table of Ordinance n.º 230/2019	Category A	Annex A
Income from self-employed work – Simplified regime	High added value activities; and/or concerning intellectual or industrial property or know-how > Code of the list of activities of Ordinance n.º 12/2010; and/or code of the table of Ordinance n.º 230/2019	Category B	Annex B
Income from self-employed work – Organised accounting system	High added value activities; and/or concerning intellectual or industrial property or know-how > Code of the list of activities of Ordinance n.º 12/2010; and/or code of the table of Ordinance n.º 230/2019	Category B	Annex C
Net imputed income	High added value activities under tax transparency regimes	Category B	Annex D
Income obtained and/or taxed abroad	High added value activities; and/or concerning intellectual or industrial property or know-how > Code of the list of activities of Ordinance n.º 12/2010; and/or code of the table of Ordinance n.º 230/2019	Categories A and B	Annex J

Annex L is sent with the annual income tax return (*modelo 3 do IRS*), from April 1 to June 30, through the Internet, on *Portal as Finanças, in Cidadãos > Serviços > IRS > Entregar Declaração*.


MINISTÉRIO DAS FINANÇAS
AUTORIDADE TRIBUTARIA E ADUANEIRA
DECLARAÇÃO DE RENDIMENTOS - IRS
MODELO 3
Anexo L

1 RESIDENTE NÃO HABITUAL

2 ANO DOS RENDIMENTOS 01 2

3 IDENTIFICAÇÃO DO(S) SUJEITO(S) PASSIVO(S)

Sujeito passivo A NIF 01 Sujeito passivo B NIF 02

A IDENTIFICAÇÃO DO TITULAR DO RENDIMENTO NIF 03

B ATIVIDADES DE ELEVADO VALOR ACRESCENTADO

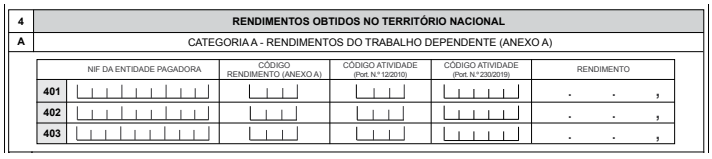
Se exerce uma atividade de elevado valor acrescentado indique se obteve o estatuto de residente não habitual até 31/12/2019: SIM 04 NÃO 05

It must be submitted by the income earner, who is registered as a non-habitual resident for tax purposes in the Portuguese territory.

The Annex is individual, meaning that each must contain the information of one income earner (taxpayer A or B).

The high added value income to be identified in the following tables (4A, 4B, 4C e 4D) shall also be included in the annexes (A, B, C or D) where applicable.

INCOME FROM EMPLOYED WORK


4 RENDIMENTOS OBTIDOS NO TERRITÓRIO NACIONAL

A CATEGORIA A - RENDIMENTOS DO TRABALHO DEPENDENTE (ANEXO A)

	NIF DA ENTIDADE PAGADORA	CÓDIGO RENDIMENTO (ANEXO A)	CÓDIGO ATIVIDADE (Port. Nº 12/2010)	CÓDIGO ATIVIDADE (Port. Nº 230/2019)	RENDIMENTO
401					. . ,
402					. . ,
403					. . ,

In **Table 4A** must be indicated the income from employed work, mentioned in Annex A, earned by the non-habitual resident in the context of high added value activities, as indicated:

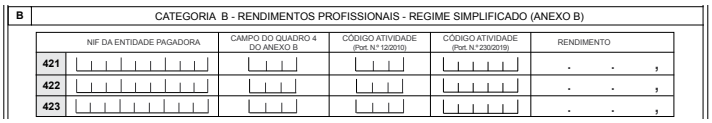
- In the 1st column must be identified the entities who pay the income;
- In the 2nd column shall be given the income codes used in Annex A;
- In the 3rd and 4th column must be given the codes of high added value activities, according to:

  ◊ The code provided in *Portaria n.º* 12/2010, of 7 January, and/or the code of the table of *Portaria n.º* 230/2019, of 23 July, in case you have obtained the non-habitual resident status until 31 December 2019 (if you have indicated field 04 of Q3B)

  ◊ The code provided in *Portaria n.º* 230/2019, of 23 July, in case you have obtained the non-habitual resident status after 1 January 2020, (if you have indicated field 05 of Q3B).

- In the 5th column must be indicated the gross income (without any deductions)

INCOME FROM SELF-EMPLOYED WORK – SIMPLIFIED REGIME



B	CATEGORIA B - RENDIMENTOS PROFISSIONAIS - REGIME SIMPLIFICADO (ANEXO B)				
	NIF DA ENTIDADE PAGADORA	CAMPO DO QUADRO 4 DO ANEXO B	CÓDIGO ATIVIDADE (Port. N.º 12/2010)	CÓDIGO ATIVIDADE (Port. N.º 230/2019)	RENDIMENTO
421					. . ,
422					. . ,
423					. . ,

In **Table 4B** must be indicated the income of self-employed work mentioned in Table 4A of Annex B, which corresponds to high added value activities, connected with intellectual or industrial property or know-how as indicated in the tables mentioned previously. It should be completed as follows:

- In the 1st column must be identified the entities who pay the income;
- In the 2nd column must be pointed out the field number of table 4A of Annex B where the income corresponding to the high added value activity, received by the non-habitual resident, was indicated;
- In the 3rd and 4th columns must be given the codes of high added value activities, according to:

  ◊ The code provided in *Portaria n.º* 12/2010, of 7January, and/or the code of the table of Ordinance n.º 230/2019, of 23 July, in case you have obtained the non-habitual resident status until 31 December 2019 (if you have indicated field 04 of Q3B)

  ◊ The code provided in *Portaria n.º* 230/2019, of 23 July, in case you have obtained the non-habitual resident status after 1 January 2020, (if you have indicated field 05 of Q3B).

- In the 5th column must be indicated the income indicated in table 4A of annex B, which corresponds to high valued added activities

INCOME FROM SELF-EMPLOYED WORK – ORGANISED ACCOUNTING SYSTEM

C	CATEGORIA B - RENDIMENTOS PROFISSIONAIS - REGIME CONTABILIDADE ORGANIZADA (ANEXO C)				
	NIF DA ENTIDADE PAGADORA	CÓDIGO ATIVIDADE (Port. N.º 12/2010)	CÓDIGO ATIVIDADE (Port. N.º 230/2019)	RESULTADO	
				LUCRO	PREJUÍZO
461				. . ,	. . ,
462				. . ,	. . ,
463				. . ,	. . ,

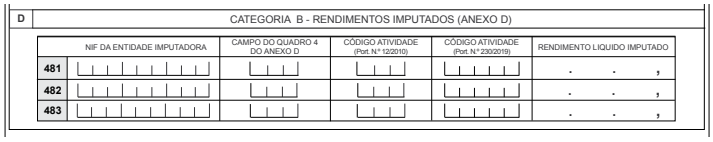
In table 4C must be indicated the results (taxable profit or tax loss) of self-employed work income, corresponding to high added value activities, which have been determined on the basis of accounting. Follow next instructions to complete it:

- In the 1st column must be identified the entities who pay the income;
- In the 2nd and 3rd columns must be given the codes of high added value activities, according to:

- ◊ The code provided in *Portaria n.º* 12/2010, of 7 January, and/or the code of the table of *Portaria n.º* 230/2019, of 23 July, in case you have obtained the non-habitual resident status until 31 December 2019 (if you have indicated field 04 of Q3B)
- ◊ The code provided in *Portaria n.º* 230/2019, of 23 July, in case you have obtained the non-habitual resident status after 1 January 2020, (if you have indicated field 05 of Q3B).

- In the 4th column must be indicated the positive results of the period to which the high added value activities correspond.
- In the 5th column must be indicated the negative results of the period to which the high added value activities correspond.

IMPUTED INCOME



D	CATEGORIA B - RENDIMENTOS IMPUTADOS (ANEXO D)				
	NIF DA ENTIDADE IMPUTADORA	CAMPO DO QUADRO 4 DO ANEXO D	CÓDIGO ATIVIDADE (Port. N.º 12/2010)	CÓDIGO ATIVIDADE (Port. N.º 230/2019)	RENDIMENTO LIQUIDO IMPUTADO
481					. . ,
482					. . ,
483					. . ,

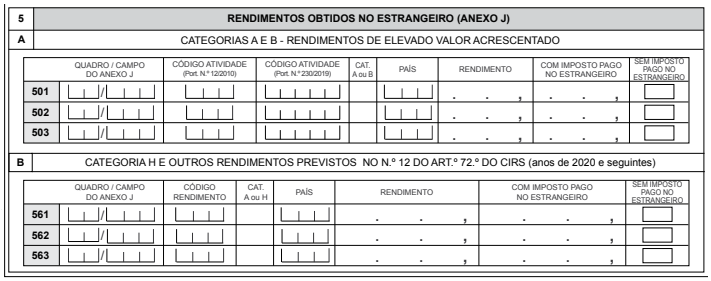
In table **4D** you must indicate the income (Annex D) attributed to the non-habitual resident, carrying out a high added value activity, according to the tax transparency regimes – Article 20 of the *IRS* Code and Article 6 of the *IRC* Code (Code of Corporate Income Tax). Follow next instructions to complete it:

- In the 1st column must be indicated the entities which attributed the income;
- In the 2nd column must be indicated the field number of Table 4 of Annex D where the value of the imputed net income has been indicated;
- In the 3rd and 4th columns must be given the codes of high added value activities, according to:

  - ◊ The code provided in *Portaria n.º* 12/2010, of 7January, and/or the code of the table of *Portaria n.º* 230/2019, of 23 July, in case you have obtained the non-habitual resident status until 31 December 2019 (if you have indicated field 04 of Q3B);
  - ◊ The code provided in *Portaria n.º* 230/2019, of 23 July, in case you have obtained the non-habitual resident status after 1 January 2020, (if you have indicated field 05 of Q3B);

- In the 5th column must be indicated the net income.

INCOME OBTAINED ABROAD



5	RENDIMENTOS OBTIDOS NO ESTRANGEIRO (ANEXO J)
A	CATEGORIAS A E B - RENDIMENTOS DE ELEVADO VALOR ACRESCENTADO

	QUADRO / CAMPO DO ANEXO J	CÓDIGO ATIVIDADE (Port. N.º 122/2010)	CÓDIGO ATIVIDADE (Port. N.º 230/2019)	CAT. A ou B	PAÍS	RENDIMENTO	COM IMPOSTO PAGO NO ESTRANGEIRO	SEM IMPOSTO PAGO NO ESTRANGEIRO
501	/|					. . ,	. . ,	
502	/|					. . ,	. . ,	
503	/|					. . ,	. . ,	

B	CATEGORIA H E OUTROS RENDIMENTOS PREVISTOS NO N.º 12 DO ART.º 72.º DO CIRS (anos de 2020 e seguintes)

	QUADRO / CAMPO DO ANEXO J	CÓDIGO RENDIMENTO	CAT. A ou H	PAÍS	RENDIMENTO	COM IMPOSTO PAGO NO ESTRANGEIRO	SEM IMPOSTO PAGO NO ESTRANGEIRO
561	/|				. . ,	. . ,	
562	/|				. . ,	. . ,	
563	/|				. . ,	. . ,	

In **Table 5** must be indicated the income obtained abroad, which has been indicated in annex J and which gathers the necessary conditions to be indicated in Q5A and/or Q5B.

In **Table 5A** must be indicated the income obtained abroad corresponding to high added value activities falling within categories A (employed work) and B (self-employed work). The income which has been taxed abroad and the one which has not been taxed should be identified separately.
Follow next instructions to complete it:

- In the 1st column must be indicated the field of Table 4A or 6A and the corresponding field of Annex J, in which the income obtained abroad, corresponding to a high added value activity, was mentioned;
- In the 2nd and 3rd columns must be given the codes of high added value activities, according to:

  ◊ The code provided in *Portaria n.º* 12/2010, of 7January, and/or the code of the table of *Portaria n.º* 230/2019, of 23 July, in case you have obtained the non-habitual resident status until 31 December 2019 (if you have indicated field 04 of Q3B)

  ◊ The code provided in *Portaria n.º* 230/2019, of 23 July, in case you have obtained the non-habitual resident status after 1 January 2020, (if you have indicated field 05 of Q3B).

- In the 4th column shall be indicated whether the above-mentioned income falls within category A or category B of the *IRS*, using the letters A or B respectively;
- In the 5th column, you must indicate the country code (See the code in the instructions of Annex J) where the income has been obtained;
- In the 6th column shall be indicated the income;
- In column 7 you must indicate the value of the tax paid abroad corresponding to that income;
- In the 8th column it should be indicated whether the income obtained abroad did not bear any tax in that country.

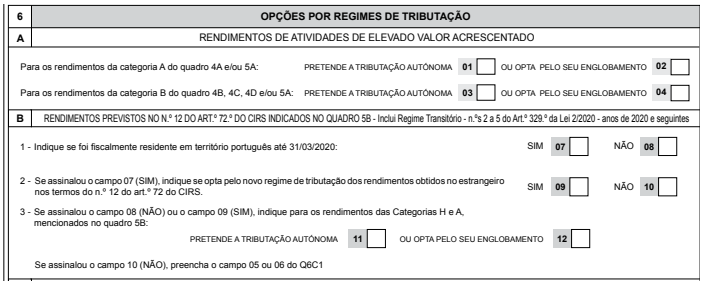
In table **5B** must be indicated the income obtained abroad from **pensions (category H)** and **the income predicted** at article 2 (1) (d) and (3) (b) (3) of the *IRS* Code, which falls within **category A**. The income which has been taxed abroad and the one which has not been taxed should be identified separately. Follow next instructions to complete it:

- In the 1st column must be indicated the field of Table 4A or 5A and the corresponding field of Annex J, in which the income obtained abroad was indicated;
- In the 2nd column, in case it was indicated table 4-A, you must use the following income codes[5]:

  - ◊ Code A91 – Income from category A predicted in article 2 (1) (d) of the *IRS* Code;
  - ◊ Code A92 – Income from category A predicted in article 2 (3) (b) (3) of the *IRS* Code;
  - ◊ Code A93 – Income from category A predicted in article 2 (3) (b) (11) of the *IRS* Code.

- In the 3rd column shall be indicated whether the above-mentioned income falls within category H or category A of the *IRS*, using the letters H or A respectively;
- In the 4th column, you must indicate the country code where the income has been obtained (See the code in the instructions of Annex J);
- In the 5th column shall be indicated the corresponding income;
- In column 6th you must indicate the value of the tax paid abroad corresponding to the income mentioned in the previous column;
- In the 7th column it should be indicated whether the income obtained abroad was not taxed in that country.

OPTIONS FOR TAXATION REGIMES



6	OPÇÕES POR REGIMES DE TRIBUTAÇÃO				
A	RENDIMENTOS DE ATIVIDADES DE ELEVADO VALOR ACRESCENTADO				
Para os rendimentos da categoria A do quadro 4A e/ou 5A:	PRETENDE A TRIBUTAÇÃO AUTÓNOMA	01 ☐	OU OPTA PELO SEU ENGLOBAMENTO	02 ☐	
Para os rendimentos da categoria B do quadro 4B, 4C, 4D e/ou 5A:	PRETENDE A TRIBUTAÇÃO AUTÓNOMA	03 ☐	OU OPTA PELO SEU ENGLOBAMENTO	04 ☐	
B	RENDIMENTOS PREVISTOS NO N.º 12 DO ART.º 72.º DO CIRS INDICADOS NO QUADRO 5B - Inclui Regime Transitório - n.ºs 2 a 5 do Art.º 329.º da Lei 2/2020 - anos de 2020 e seguintes				
1 - Indique se foi fiscalmente residente em território português até 31/03/2020:			SIM 07 ☐	NÃO 08 ☐	
2 - Se assinalou o campo 07 (SIM), indique se opta pelo novo regime de tributação dos rendimentos obtidos no estrangeiro nos termos do n.º 12 do art.º 72 do CIRS.			SIM 09 ☐	NÃO 10 ☐	
3 - Se assinalou o campo 08 (NÃO) ou o campo 09 (SIM), indique para os rendimentos das Categorias H e A, mencionados no quadro 5B:	PRETENDE A TRIBUTAÇÃO AUTÓNOMA 11 ☐		OU OPTA PELO SEU ENGLOBAMENTO 12 ☐		
Se assinalou o campo 10 (NÃO), preencha o campo 05 ou 06 do Q6C1					

Table 6 of Annex L allows the non-habitual resident to choose the separate taxation or the taxation of the aggregated income.

In **Table 6A** – the **employed worker** (category A), who receives income of high

5 - This income received by non-habitual residents is taxed at the rate of 10 % (article 72 (12) of the *IRS* Code).

added value activities may opt for the **separate taxation**, by marking field 01**, or** for the taxation of the **aggregated income** by marking field 02. The option for the aggregated income implies the inclusion of all income of category A, as provided for in Article 22(5) of the *IRS* Code.

The **self-employed worker** (**category B),** who receives income of high-added value activities may opt for the **separate taxation**, by marking field 03, **or** for the taxation of the **aggregated income** by marking field 04. The option for aggregated income implies the inclusion of all income of category B, as provided for in Article 22(5) of *IRS* Code.

In **table 6B –** the one who receives **income from pensions (category H) and the income predicted in article 2 (3) (b) and (1) (d) (3) and (11) of the *IRS* Code**, mentioned in table 5B, must complete the table as follows:

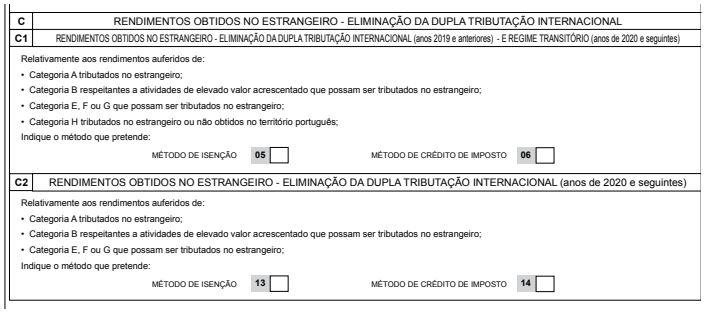
- Please mark **field 07** (*SIM*), in case you became **resident** for tax purposes in the Portuguese territory **until 31.03.2020**, or **field 08** (*NÃO*), if you became **resident** in the Portuguese territory **after that date**;
- In case you **have chosen field 07** (*SIM*) **and** you have obtained the non-habitual resident **status** for year **2020 or for the years preceding it**, you must **mark the field 09** (*SIM*), if you intend to choose the taxation predicted in article 72 (12) of the *IRS* Code, **or the field 10** (*NÃO*), if you don't intend to choose that option.

    ◊ **If** you have marked **field 09** (*SIM*) you **must mark field 11 or field 12**, as though you want to choose the separate taxation at the special rate of 10% (article 72 of the *IRS* Code) or the aggregated income taxation (article 72 (13) of the *IRS* Code);

    ◊ **If** you have marked **field 10** (*NÃO*) you **must mark field 05** (exemption method) **or field 06** (tax credit method) of **Q6C1**, according to the option you want to select.

- **In case** you have indicated that you became **resident** for tax purposes in the Portuguese territory **after 31.03.2020, field 08** (*NÃO*), you **must mark field 11 or field 12**, as though you want to choose the separate taxation at the special rate of 10% (article 72 of the *IRS* Code) or by aggregated income (article 72 (13) of the *IRS* Code).

ELIMINATION OF INTERNATIONAL DOUBLE TAXATION



C	RENDIMENTOS OBTIDOS NO ESTRANGEIRO - ELIMINAÇÃO DA DUPLA TRIBUTAÇÃO INTERNACIONAL
C1	RENDIMENTOS OBTIDOS NO ESTRANGEIRO - ELIMINAÇÃO DA DUPLA TRIBUTAÇÃO INTERNACIONAL (anos 2019 e anteriores) - E REGIME TRANSITÓRIO (anos de 2020 e seguintes)

Relativamente aos rendimentos auferidos de:
- Categoria A tributados no estrangeiro;
- Categoria B respeitantes a atividades de elevado valor acrescentado que possam ser tributados no estrangeiro;
- Categoria E, F ou G que possam ser tributados no estrangeiro;
- Categoria H tributados no estrangeiro ou não obtidos no território português;

Indique o método que pretende:

MÉTODO DE ISENÇÃO 05 ☐ MÉTODO DE CRÉDITO DE IMPOSTO 06 ☐

C2	RENDIMENTOS OBTIDOS NO ESTRANGEIRO - ELIMINAÇÃO DA DUPLA TRIBUTAÇÃO INTERNACIONAL (anos de 2020 e seguintes)

Relativamente aos rendimentos auferidos de:
- Categoria A tributados no estrangeiro;
- Categoria B respeitantes a atividades de elevado valor acrescentado que possam ser tributados no estrangeiro;
- Categoria E, F ou G que possam ser tributados no estrangeiro;

Indique o método que pretende:

MÉTODO DE ISENÇÃO 13 ☐ MÉTODO DE CRÉDITO DE IMPOSTO 14 ☐

In table 6C the earner of the income obtained abroad may indicate the chosen method to eliminate international double taxation of the year concerned.

- Table 6C1 – Year 2019 and the years preceding it; and transitory Regime – year 2020 and the years following it;
  This table must only be filled:

  ◊ In the annual income tax returns of year 2019 and of the years preceding it; or
  ◊ By the earners of income which have filled the table 5B, in the income tax returns of year 2020 and of the years following it, and which have not chosen the new regime of taxation of the income obtained abroad, according to article 72(12) of the *IRS* Code (field 10 of table 6B).

- Table 6C2 – In the annual income tax returns of year 2020 and of the years following it.

To the non-habitual residents obtaining income from abroad it is applied the exemption method predicted in article 81 of the *IRS* Code.

Note: The income earner may opt for the tax credit method. In this case the income must be aggregated for taxation purposes, except for the income referred to in article 72 (7)(9) and (10) of the *IRS* Code.

OTHER INFORMATION

See on *Portal das Finanças*:

- The package leaflet "*Non-habitual resident–(NHR) Registration*";
- The conventions to eliminate double taxation on *Portal das Finanças* in: *Serviços Tributários* > *Informação Fiscal* > *Convenções para evitar a dupla tributação*
- The webpage Taxpayer support (*Apoio ao Contribuinte*);
- The webpage Tax Information;
- Frequently Asked Questions (*Questões Frequentes (FAQ)*.

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*).

This information does not release the consultation of the existing legislation.

Autoridade Tributária e Aduaneira

September 2022