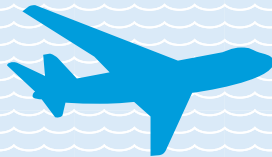


NON-REGULAR RESIDENTS - RNH

Registration for tax purposes



1 - Who may request the registration as a non-regular resident?

The non-regular resident tax regime is available for citizens, aged 18 or over, meeting the following conditions:

- To be deemed resident, for tax purposes, in the Portuguese territory, according to any of the following criteria¹:
 - a) To have remained there for more than 183 days, consecutive or with interruptions, in any 12-month period beginning or ending in the year concerned;
 - b) When remaining for less time there, to have a house in such conditions that it is implied the current intention to maintain it and occupy it as an habitual residence;
 - c) To be a member of a ship's crew or of an aircraft, on 31 December, provided that the employers are entities with actual residence, headquarters or effective direction in that territory;
 - d) To carry out, abroad, functions or commissions of a public nature, serving the Portuguese State.

- Not to have been considered resident in the Portuguese territory in any of the five years preceding the year in which you intend to register yourself as a non-regular resident.

2 - When do you have to request the registration as a non-regular resident?

The request of registration as a non-regular resident must be submitted **only after the registration as a resident in the Portuguese territory**.

Therefore, if you have already a Portuguese Tax Identification Number (*NIF*) but you are still registered as a non-resident, you must request, previously, the change of address, to achieve the resident status, in any local tax office or citizen service center.

Deadline: The registration request, as a non-regular resident, must be done **until March 31**, inclusive, of the year following the one in which he became a resident in the Portuguese territory.



3 - What should you do to register yourself as a non-regular resident on “Portal das Finanças”?

After being registered as a resident in the Portuguese Territory, you must request a password on “Portal das Finanças”, (www.portaldasfinancas.gov.pt), on the option “*Registar-se*” and fill the online application form with the requested data.

1- [Article 16 n.º1, of Code of Income Tax](#)

After receiving the password, at your address, you are able to submit the registration request, on “*Portal das Finanças*”. Follow this steps: [Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Entregar Pedido de Inscrição](#)

In the due page, you must fill in the fields with the year of registration pretended, as well as the foreign residence country (the country where you lived in the previous year) and declare that you fulfil the conditions to be considered a non-resident in the Portuguese Territory in the five years prior to the year of beginning of the non-regular resident status.



Note: The request of registration for tax purposes can only be submitted after the registration as a resident in the Portuguese territory, as mentioned in the previous number.

4 – Is it possible to consult the situation of the registration request as a non-regular resident?

Yes. If the registration request was submitted on “*Portal das Finanças*”, you are able to consult the situation of the request, 48 hours after its submission, on the link: [Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Consultar Pedido de Inscrição](#).

5 - How do you know if the application for registration as non-regular resident, submitted on *Portal das Finanças*, has been accepted or rejected by *Autoridade Tributária e Aduaneira*?

If your application, submitted on *Portal das Finanças*, has been accepted, you will be able to obtain the corresponding proof, in PDF format, on [Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Consultar Pedido de Inscrição](#)

If your application has been rejected, you will be notified by *Autoridade Tributária e Aduaneira* of the draft decision of rejection. The notification states the grounds for the decision, which, if you want, you can contest, by presenting your allegations as well as any supporting documents.

6 - What should you do if the request for registration as a non-regular resident is suspended?

If your request is suspended, it must be because you were registered as a resident in the Portuguese territory, in the year(s) before presenting the application for achieving the status of non-regular resident.

Therefore, if you gather the conditions to be considered a non-resident in the mentioned period, you must request the change of the tax domicile and present evidence, within 20 days, in any local tax office.

After presenting the request for changing the address, in a local tax office, you must wait for the decision.

If the request is accepted, you will be immediately registered as a non-regular resident. If the request is rejected, you will be notified of the intention of rejecting the application to be registered as non-regular resident.

HOW TO COMMUNICATE WITH AUTORIDADE TRIBUTÁRIA E ADUANEIRA - AT

In order to contact *Autoridade Tributária e Aduaneira - AT*, on “*Portal das Finanças*”, an access password shall be requested on “www.portaldasfinancas.gov.pt” on the option: **Registar-se** and complete the application form with your personal data, as requested.

It is also possible to authorize *Autoridade Tributária e Aduaneira - AT* to send you optional messages of voluntary compliance by SMS and e-mail. This is a free personal and confidential service. However, in order to provide this service in a safe way, *Autoridade Tributária e Aduaneira - AT* requires you to ensure the reliability of your e-mail and mobile phone.

As soon as the password application is sent, two codes are automatically available:

- to ensure the mobile phone reliability, by SMS;
- to ensure the e-mail reliability, by e-mail.

These codes can only be confirmed on *Portal das Finanças*: [Cidadãos > Serviços > Situação Fiscal-Dados > Confirmação de Contactos > Email e Telefone](#) after having received the password to access *Portal das Finanças*, which is sent by mail, in an envelope-message, to the fiscal residence.



FOR FURTHER INFORMATION, PLEASE CONTACT:

- The [Tax and Customs Call Centre \(CAT\)](#), on n.º 217 206 707, every working day from 9:00 a.m. to 7:00 p.m.;
- The electronic attendance service [e-balcão](#) on *Portal das Finanças*;
- A [local tax office \(attendance by appointment\)](#).