NON-HABITUAL RESIDENT—(NHR)

Registration
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I - APPLICATION

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

Anyone, who is 18 years of age or older and who fulfils the following conditions, can request the registration as a non-habitual resident:

• To be considered resident, for tax purposes, in the Portuguese territory according to any of the following criteria:
  
  a) To have remained in the territory for more than 183 days, consecutive or with interruptions, in any 12-month period beginning or ending in the year in question;
  b) If the remaining period is inferior, to have a house in such conditions that it is clear that the person has the intention to maintain and occupy it as an habitual residence, on any day of the period referred to in the paragraph above;
  c) To be a member of a ship's crew or of an aircraft, on December 31, provided that the employers are entities with residence, headquarters or effective domicile in the Portuguese territory;
  d) To carry out, abroad, functions or commissions of 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 of registration as a non-habitual resident.

2 - When should the citizen submit the NhR application?

The NHR application 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, in advance, the change of address, in any local tax office or citizen service center (Loja do Cidadão) to achieve the resident status.

Deadline for reply: The NHR application must be submitted until March 31, inclusive, of the year after the one in which you became a resident in the Portuguese territory.

3 - What should you do to register yourself as a non-habitual 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 out the online form with the requested data.

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1 - Article 16(1) of the PIT Code (Código do IRS)
2 - NHR application means application for registration as a non-habitual resident.
After receiving the password, at your address, you are able to submit the NHR application on Portal das Finanças, on the following path: Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Entregar Pedido de Inscrição.

In the due page, you must fill out 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 non-resident in the Portuguese Territory in the five years preceding the one in which you apply for the non-habitual resident status.

**Note:** The application can only be submitted after the registration as a resident in the Portuguese territory, as mentioned in the previous number.

### II - STATUS OF THE APPLICATION

#### 4 - Is it possible to consult the status of the NHR application?

Yes. If the application was submitted on Portal das Finanças, you are able to consult its status, 48 hours after the submission. Follow this path: Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Consultar Pedido de Inscrição

#### 5 - How do you know if the application, submitted on Portal das Finanças, has been accepted or rejected?

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 contains 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 year of beginning of the non-habitual resident status introduced is not the one you had in mind?

If you have sent the NHR application in the first 3 months of the year and you intend to change the starting year to the previous one, or to the year itself, in case the initial application identifies the starting year to be the one preceding the date of submission of the application, you can make the amendment at once, provided that the application originally sent is not in the state: "Deferido", "Indeferido (após recurso hierárquico)" or "Arquivado".

To formalise the change of the starting year on Portal das Finanças, you must follow...
7 - What should you do if to withdraw the NhR application?

If you have submitted the NHR application and for any reason you wish to withdraw it, you can request its withdrawal at Portal das Finanças, provided that it is not in one of the following states: “Deferido”; “Indeferido (após recurso hierárquico)” or “Arquivado”. Follow this path: Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Gerir Pedido _ Alterar Pedido ou Desistir do Pedido.

III - e-MAIL ADDRESS

8 - If the application is rejected, is it possible to present the defense: claims/documents by electronic means, on Portal das Finanças?

Yes. However, you should confirm your e-mail address and choose the option: “Desejo receber e-mails”, which means “I wish to receive e-mails”, on the following path: Cidadãos > Serviços > Dados Cadastrais > Dados de Contacto > email/Telefone.

IV - REPRESENTATIVE

9 - May the taxpayer appoint a representative, on Portal das Finanças, to handle all matters concerning the NhR application?

Yes. The nomination of an authorised representative may be made on Portal das Finanças, provided that both the candidate and the representative have their e-mail addresses certified. Otherwise, they must certify the e-mail addresses on Portal das Finanças and choose the option “Quero Receber e-mails”, on the following path: Cidadãos > Serviços > Dados Cadastrais > Dados de Contacto > email/Telefone.

The nomination may be made when submitting the NHR application, by introducing the tax identification number of the representative, on the following path: Cidadãos > Serviços > Dados Cadastrais > Residência Não Habitual > Entregar Pedido.

The nomination of the representative may also be carried out later, at all states of the request, except in the states “Deferido”, “Indeferido Indeferido (após recurso hierárquico)” and “Arquivado”.

10 - Does the nomination of the representative made on Portal das Finanças take effect immediately?

No. After the registration of the tax identification number of the representative
by the taxpayer, the representative is informed, via e-mail, in order to confirm his nomination, within 15 days. After this confirmation the representative is able to intervene in the procedure (the state of the representative after the indication is “nomeação efetuada”, after the confirmation switches to “nomeação aceite”).

The acceptance of the nomination is made on the following path: Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Gerir Pedido (por mandatário). If the representative fails to confirm the nomination during the acceptance period, it becomes automatically in the state ‘inactiva’. Meaning that he cannot act as the representative of the taxpayer.

If the representative fails to accept the nomination within 15 days, and the taxpayer is still interested in the nomination, he must re-register the tax identification number of that representative in order to initiate the procedure again and set off the beginning of a new deadline.

11 - Is it possible to change the representative?

Yes. The taxpayer may change the representative by naming a new one, on Portal das Finanças, on the following path: Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Gerir Pedido _ Alterar Pedido. In this case, the mandate of the previous representative is automatically ended.

The change of representative may be made in all states of the request, except in the states: “Deferido”, “Indeferido (após recurso hierárquico)” and “Arquivado”.

12 - Can the appointed representative reject, resign or be replaced by another one appointed by the taxpayer?

Yes. The representative may reject the nomination, as well as resign after its acceptance, on Portal das Finanças, on the following path: Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Gerir Pedido (por mandatário).

After renouncing to the nomination, the representative is no longer able to intervene in the procedure. A message is sent to the e-mail provided and confirmed by the taxpayer, informing that the representative has resigned the mandate. In this case the taxpayer may nominate another representative.

13 - Which are the actions that can be performed by the representative on Portal das Finanças, in the NHR procedure?

The representative may carry out the following actions, on Portal das Finanças, if his nomination is “Ativa”:

• To change the starting year of the request;
• To exercise the right of prior hearing, attaching the necessary documents by upload;
• To request the withdrawal of the application.

These actions can be carried out on Portal das Finanças, on the following path: Cidadãos > Serviços > Dados Cadastrais > Residente Não Habitual > Gerir Pedido (por Mandatário)

14 - I have been appointed as a representative of a taxpayer with a NHR application, in the phase of prior hearing. The required proxy has been sent to Direção de Serviços de Registo de Contribuintes by registered letter.
What should I do in order to be able to use the new functionality of Portal das Finanças for representatives of taxpayers with a NHR application?

To access all the functions provided for the representative, in particular, the exercise of the right of prior hearing, attaching the necessary documents by upload, both actors (taxpayer and representative), must have certified their e-mail addresses and then proceed with the nomination and acceptance of the mandate, on Portal das Finanças.

Note: For this purpose, it is necessary to certify both e-mail addresses, if it was not done already, and to choose the option “Desejo Receber e-mails” on Portal das Finanças, on the following path: Cidadãos > Serviços > Dados Cadastrais > Dados de Contacto > email/Telefone.

V - NOTIFICATIONS

15 - Whose notifications are sent by AT to the representative and to the taxpayer?

All correspondence issued by AT, concerning NHR applications is addressed to the representative with nomination “Ativa”, i.e. with valid nomination. When the representative’s nomination is not ‘Ativa’, correspondence shall be sent to the taxpayer’s address.

Correspondence issued after the change of representative, shall be sent to the new representative or to the taxpayer if the new representative is not effective yet.

16 - I accepted the nomination as a taxpayers’ representative, on Portal das Finanças, and I carry out a service-providing activity on my own account. Are the notifications sent to my professional domicile?

Notifications issued by AT, concerning a NHR application, shall be sent to the professional domicile of the representative, provided that he has prior informed AT, by presenting a declaration of commencement of activity or a declaration of changes in activity, in case of an update of the business establishment.
Otherwise, notifications will be sent to the personal tax domicile.

VI - PRIOR HEARING

17 - After being notified, may I present allegations to contest the draft decision rejecting the NHR application, on Portal das Finanças?

Yes. The taxpayer may present his allegations and upload the necessary documents, on Portal das Finanças, on the following path: Cidadãos > Serviços > Dados Cadastrais > Residente não Habitual > Gerir Pedido _ Alegações

If it is the representative who submits the allegations, he should follow this path: Cidadãos > Serviços > Dados Cadastrais > Residente não Habitual > Gerir Pedido (por Mandatário)

The additional presentation of allegations or documents may be made on Portal das Finanças, except in the states “Deferido” and “Indeferido (após recurso hierárquico)”.

It is also possible to present a request to extend the deadline for submitting documents at the stage of prior hearing.

It is only allowed to upload documents in PDF format.

HOW TO COMMUNICATE WITH TAX AND CUSTOMS AUTHORITY – AT

To communicate with AT, through Portal das Finanças, you can request a password at www.portaldasfinancas.gov.pt in the option Registrar-se and fill out the application form with your personal data, as requested.

You may also authorise AT to send you messages to support voluntary compliance through SMS and e-mail. This service is totally free, personal and confidential. In order to allow us to provide a safe service, we need you to certify your e-mail address and mobile phone number.

Immediately after the password request, two codes are automatically created:

• One to confirm the phone number, sent by SMS;
• One to confirm the e-mail address, sent by e-mail.

These codes can only be confirmed (on: Cidadãos > Serviços > Dados Cadastrais > Dados de Contacto > email e Telefone _ Confirmar) after receiving the password of access to Portal das Finanças, which is sent by post, in an envelope-message, to the tax domicile.
OTHER INFORMATION

Read more at Portal das Finanças (www.portaldasfinancas.gov.pt):
- The Tax calendar;
- The Information leaflets;
- The Frequently Asked Questions (FAQ);
- The Tax System in Portugal page.

CONTACT

- Electronic attendance service e-balcão at Portal das Finanças.
- Tax and Customs Call Centre (CAT) may be contacted, through no. 217 206 707, every working day from 9:00 a.m. to 7:00 p.m..
- Go to a local tax office (appointment service).