A separate brochure is available for pensioners, nationals returning to Portugal after an extended period of living abroad, inbounds transferring their residence to Portugal and for Portuguese Portuguese special tax regime Non-habitual residents. Permanence in the country. Stays overnight in Portugal. Residency is established as of the first day of the 12 month period, which begins or ends in that tax year; or He/she stays in Portugal for more than 183 days (continuously or not) during a 12 month period. To qualify as a NHR, an individual must meet the following requirements:

- Not having been taxed as a Portuguese resident in the five years prior to taking up residence in Portugal.
- Become tax resident under Portuguese domestic legislation; and
- Ongoing tax and social security advice (hourly rate of €200).
- Filing of personal income tax returns (€1,200 - €1,900); Applying for the NHR status (€1,000);
- Other income

Deloitte can help you

No matter where you are on your global tax journey, Deloitte can help you: Our multilingual experts can assist you with your relocation, including tax and legal advice, as well as the preparation of your tax returns. We will also advise you on the best way to invest in the country of your choice. We can also provide advice on how to register your company in Portugal. Deloitte's multilingual experts can help you with your relocation, including tax and legal advice, as well as the preparation of your tax returns.

Registration as NHR

Recognition of this status is not automatic and requires activation by attending to the following formalities:

- Registration as tax resident;
- Application for a Portuguese taxpayer number;
- A fee quote will be presented upfront considering your specific situation.
- Formalities to confirm it is eligible for the 20% tax rate.
- Journalists and artists.
- Engineering, IT, communication, scientific and related subjects specialists and directors.
- Directors and executives of production, industry, services and business companies;
- Lawyers;
- Journalists;
- Doctors; and
- Researchers.

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