Overview of the regime

Portugal offers a special regime for new residents with attractive tax opportunities for foreign pensioners. This programme introduces a new tax regime with very competitive tax rates for non-habitual residents (NHRs) in Portugal. The programme is known as the Portuguese non-habitual residents (NHR) programme.

Qualifying for the NHR status

To qualify as a NHR, an individual must meet the following requirements:

- The income is not sourced from a tax haven.
- It may be taxed in the country of source in accordance with the applicable Tax Treaty; and
- Not having been taxed as a Portuguese resident in the five years prior to taking up residence in Portugal.

Other types of income

Generically speaking, this regime allows other types of foreign source of income to be addressed on a case by case basis. A separate brochure with an overview of the potential implications of the non-habitual resident (“NHR”) regime for foreigners will be available upon request.

Registration as NHR

The NHR status has to be requested until March 31 of the year after taking up residency in Portugal. Application for the NHR status must be made within three months after the date when the individual first establishes his residence in Portugal. These rules apply to individuals applying for the NHR regime within the current year.

Deloitte can help you

Deloitte can guide and assist you throughout the entire NHR process. It is crucial to ensure proper compliance with the applicable formalities in the year of relocation. Deloitte can help you ensure that you are in compliance with tax laws and regulations and that you are making the most of the potential advantages of the NHR regime.

Find out more...

Contact us:

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