How Deloitte can help you

Deloitte’s global and Portugal tax professionals will guide you in choosing the regime that best suits your needs. They will provide support and assistance in all stages of the relocation, both in Portugal and abroad, facilitating the process of obtaining and maintaining the status of Non-Habitual Resident.

Overview of the regime

There are several types of non-resident status in Portugal. Individuals who have not been resident in Portugal for the five years prior to the move are eligible for the special status of Non-Habitual Residents.

Qualifying for the status

The status of Non-Habitual Resident is available to individuals who have not been resident in Portugal for the five years prior to the move and who meet the following requirements:

- Residence visa or residence permit valid until December 31st, 2023;
- Procedure, initiated until December 31st, 2023, for granting a residence visa/permit, with the competent authorities,
- Promise for or effective employment contract/assignment letter,
- Registration as NHR, a document required to fulfill the requirements for the status,
- Export of investment in Portugal or for Portuguese nationals returning to Portugal after a minimum of 10 years abroad,
- Foreigners married to Portuguese citizens or to citizens of the Member States of the European Economic Area, and their dependent children who have been resident in Portugal for a period of less than 12 months immediately preceding the date of registration,
- Descendants and ascendants of Portuguese non-residents in the territory of Portugal, who have been resident in Portugal for a period of less than 12 months immediately preceding the date of registration.

The 2024 Portuguese State Budget Law determined the end of the NHR Regime as of January 1, 2024.

The end of the NHR regime and the transitory regime

On January 1, 2024, the NHR regime ended, and the transitory regime began, allowing for the status to be maintained for one year, until December 31, 2024.

Registration as NHR

To register as a Non-Habitual Resident, you must pay a fee of €600. This fee can be refunded if the status is not maintained for the minimum period required.

Other considerations

Health tax

The Portuguese-state does not charge a health tax on Non-Habitual Residents, except for individuals who have been resident for more than 90 days.

Academic carriers

Academic carriers, such as professors and researchers, can register as non-residents in Portugal and apply for tax benefits.

Other cases

Other cases of non-resident status in Portugal are also available, such as individuals who have been resident in Portugal for the five years prior to the move, and individuals who have been resident in Portugal for a period of less than 12 months immediately preceding the date of registration.

Contact us

For further information, visit our website at www.deloitte.com/pt/en/services/tax.html

© 2024. For information, contact Deloitte Tax - Economistas Especialistas Em Fiscalidade, SP, S.A.