

*Advantages of living in Portugal*



# Non-Habitual Tax Resident Regime



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In 2012 Portugal took measures to streamline the so called Non-Habitual Tax Resident Regime , to attract, to the country, non-resident citizens.

This regime is now fully operational and offers significant tax benefits to those wishing to set up residence in Portugal, including citizens of other EU countries.

The Non-Habitual Tax Resident Regime is applicable to individuals who have not been residents in Portugal in the last five years and that remain in Portugal for more than 183 days during the related year, either consecutive or interpolated or have, by December 31st of that year, housing that they intend to use as their habitual residence.

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Among the tax benefits are:

↗ **Exemption from taxation in Portugal, of foreign income, originated from dependent labour or pension income.**

↗ **Taxation at 20% flat rate of proceeds from Portuguese origin, that result from added value activities\*.**

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The benefits under the Non-Habitual Tax Resident Regime are granted for a period of 10 years.

Having tax residence in Portugal, also offers additional advantages, since there is no inheritance tax in Portugal for direct relatives.

\*Architects and engineers, artists, actors and musicians, auditors and tax consultants, doctors and dentists, academic professors, investors, administrators and managers, senior executives, as specified in the Implementing Order No. 12/2010, from January 7th.



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