

NEWSLETTER

NOVEMBRO, 2023

TRANSITIONAL REGIME FOR NON-HABITUAL TAX RESIDENTS IN 2024

The government announced a transitional regime for non-habitual tax residents in 2024.

Non-habitual tax resident status

Taxpayers who become tax residents until 31 December 2024 can still apply for non-habitual tax resident status as long as they can prove that in 2023 they already intended to change their tax residence to Portugal.

For this purpose, the following documents are eligible:

- Lease agreement or other agreement granting the use or possession of property in Portuguese territory signed until 10 October 2023;
- A residence visa or residence permission valid until 31 December 2023;
- A procedure for granting a residence visa or residence permission, started until 31 December 2023.



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