

# TSRI / IFICI

## Tax Incentive for Scientific Research and Innovation in Portugal



Portugal is now offering a revamped tax framework designed to attract forward-thinking professionals and entrepreneurs. With significant advantages, the Innovation, Creativity, and Investment (IFICI) regime, aka “NHR 2.0” is an excellent opportunity to optimize your taxes and establish a rewarding presence in Portugal.

### I. Key Advantages of IFICI (NHR 2.0)

Your Tax  
Incentive



#### 20% Flat Income Tax

On income earned from (qualified) professional activities in Portugal.



#### 0% Tax on Foreign Income

Excluding pensions and income derived from jurisdictions classified as tax havens, including **United Arab Emirates** and **Hong Kong**.



#### Extended Period of Benefits

Enjoy these favorable tax conditions for a **10-year period**, ensuring long-term financial planning and savings.

Sound good? Let us help you make it happen!

Start your journey today!

## II. Eligibility Requirements

 **1. Become a Tax Resident in Portugal**

 **2. No Residency in Portugal in the last 5 years**

 **3. No Previous Beneficiaries of Certain Tax Regimes**


You cannot have previously benefited from the **Non-Habitual Resident (NHR)** regime or the **IRS Jovem** program.

 **4. Engage in Eligible Activities in Portugal**

Work under an employment contract, provide services, or serve as a company administrator (when applicable) for a business established in Portugal.

### ELIGIBLE ACTIVITIES

#### 1) Positions in Startups

 **Job Role:** Any employment position or a role as a member of governing bodies


 **Academic Qualifications required:** None

 **"Employer" Requirement:** The entity should be certified as a startup in Portugal

#### 2) Qualified worker on Industrial / Service Export Entities

 **Job Role:** Your role should be qualified as "high qualified activity" - Your activity must fall under one of these Portuguese Occupation Classification Codes:

- **112: General directors and executives**
- **12: Directors of administrative and commercial services**
- 21: Physical scientists, engineers, and similar
- 221: Medical doctors
- 231: University professors
- **25: ICT specialists (software developers, analysts, etc.)**


 **Academic Qualifications required:** You should have the following qualifications:

- Bachelor's degree + 3 years of experience, OR
- Master's degree (no experience required).


 **"Employer" Requirement:** The company that you work for:


- Should **Export at least 50% of its revenue**; and
- Must have its **primary business activity** in one of the following sectors:
  - Information and Communication Activities, including
    1. IT consulting, programming, and related activities;
    2. Data processing, hosting, and web portals;
    3. Publishing
    4. Film, video, TV program production, sound recording, and music publishing
    5. Telecommunications
  - Extractive Industries
  - Manufacturing Industries
  - Research and Development in Physical and Natural Sciences
  - Higher Education
  - Human Health Activities

### 3) Qualified worker or Board Member on relevant Economic Sectors Entities

 **Job Role:** Your role should be qualified as "high qualified activity" - Your activity must fall under one of these Portuguese Occupation Classification Codes:


- **112 – General Director and Executive Manager of Companies**
- **12 – Directors of Administrative and Commercial Services**
- **13 – Directors of Production and Specialized Services**
- 14 – Directors of Hospitality, Catering, Commerce, and Other Services
- 21 – Specialists in Physical Sciences, Mathematics, Engineering, and Related Technical Fields
- 221 – Medical Doctors
- 231 – University and Higher Education Professors
- **241 – Specialists in Finance and Accounting (except 2411)**
- **25 – Specialists in Information and Communication Technologies (ICT)**
- 2654 – Film, Theater, Television, and Radio Directors, Producers, and Related Professionals
- **31 – Mid-Level Technicians and Professionals in Science and Engineering**
- **And company administrators, managers ("Gerentes"), or general directors.**

 **Academic Qualifications required:** Candidates must hold at least Level 5 of the European Qualifications Framework (EQF) or the International Standard Classification of Education (ISCED). This corresponds to short-cycle higher education, such as higher technical diplomas, foundation degrees, or advanced vocational training, positioned above secondary education but below a full bachelor's degree.

 **"Employer" Requirement:** Must have its primary business activity in one of the following sectors:

- **Consulting, scientific, technical, and similar activities – class 7010 and divisions 71 to 72;**
- **Administrative and support service activities – class 8211**
- Extractive industries
- Manufacturing industries
- Electricity, gas, steam, hot and cold water, and air conditioning supply
- Construction
- Accommodation, restaurants, and similar activities
- **Information and communication activities – divisions 58 to 63;**
- Financial and insurance activities – classes 6420 and 6630;
- Education
- Human health and social work activities

#### 4) Worker and resident in Autonomous Regions in Portugal

 At the moment, this option is not in force, pending regulation approved by the Regional Governments of Madeira and the Azores.

According to the general regime, it appears that anyone who works (not necessarily for an entity located in these regions or on the mainland) will be able to access the regime, provided they are tax residents in the Autonomous Regions of the Azores or Madeira.

#### 5) Other Eligible Activities

- Teaching at higher education institutions or conducting scientific research.
- Scientific employment in national research networks.
- Positions in technology and innovation centers.
- R&D personnel eligible for fiscal incentives

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**IMPORTANT!**

# You Can Be Your Own Boss!

You don't need to work for someone else — **you can start your own company in Portugal** and apply for the NHR 2.0 program as a highly skilled professional. If you work in an eligible sector, you can enjoy the same benefits while running your business independently.

Need help getting started? We've got you covered!

Your Step-by-Step Guide

## III. Application Process for NHR 2.0 (IFICI)

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### STEP 1

#### Eligibility Analysis

Both you and your employer must meet certain requirements (as mentioned above) in order to apply for the regime, making this the essential first step.

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### STEP 2

#### Document Preparation and Review

You will need to gather and prepare various documents for the IFICI application. It is important to carefully review these documents before submission to ensure completeness and accuracy.

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### STEP 3

#### Application Submission

Submit your application for the tax regime by **January 15** of the year following the one in which you became a tax resident in Portugal. This must be done through your personal area on the Portal das Finanças.

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### ADDITIONAL STEP

#### For Highly Qualified Activities in Export-Focused Companies

Your employer must confirm your role to the Tax Authority by **March 15** via the Portal das Finanças if you perform highly qualified activities for companies primarily focused on exporting (more than 50% of the revenues).

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## STEP 4

## Validation by the Tax Authorities

The **Tax Authority will verify** whether both you and your employer meet the requirements for the IFICI tax regime by consulting the relevant organizations:

- **Tax Authority** – If you work in highly qualified professions for industrial or service companies that export at least 50% of their revenue, or if your profession is in a company receiving tax incentives under the Investment Tax Code.
- **Startup Portugal** – For positions in certified startups, including governing bodies.
- **Fundação para a Ciência e a Tecnologia (FCT)** – For higher education teaching or scientific research.
- **AICEP** – For roles connected with investment benefits governed by the Investment Tax Code.
- **IAPMEI** – For positions in companies deemed crucial to Portugal's national economy, such as those contributing to attracting investment or reducing regional disparities.
- **ANI** – For research and development roles that qualify for fiscal incentives.

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## STEP 5

## Notification of the Approval

By **March 31** of the year following the one in which you became a tax resident in Portugal, the Tax Authority will notify you of your enrollment status. You can access this information and download a certificate confirming your status in your reserved area on the Portal das Finanças.

**Should you have any questions or require additional information, feel free to reach out—we're happy to assist!**



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## IV. Required Documents for NHR 2.0 (IFICI) Application

To apply for the NHR 2.0 tax benefits, you'll need to submit the following documents to the relevant authorities (Tax Authority, Startup Portugal, or other relevant entities):

### 1. Employment Contract or Services Agreement

- A copy of the **individual employment contract** (or services agreement) when the activity involves a **job position**.

### 2. Commercial Certificate

- An **updated commercial certificate** when the activity involves a **role as a member of a governing body**.

### 3. Grant Contract

- A **copy of the grant contract** when the activity involves **scientific research**.

### 4. Proof of Academic Qualifications

- Proof of applicable academic qualifications** (whenever it's a mandatory condition).

### 5. Declaration of Compliance

- A **declaration** issued by the employing entity attesting compliance with the **applicable requirements** of the activity (not required for startups, but applicable for example, in qualified positions in **service-exporting companies**).

### 6. Additional Documents

- Any **additional documents** that may be requested by the authorities.

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## V. How we Can Assist You

To apply for the NHR 2.0 tax benefits, you'll need to submit the following documents to the relevant authorities (Tax Authority, Startup Portugal, or other relevant entities):



### 1. Eligibility Analysis

We'll evaluate your profile and activities to confirm your eligibility for the IFICI regime.



### 2. Immigration Assistance

Step-by-step support to establish residency (including residence visa application for non-EU citizens).



### 3. Application to the Regime

We manage the entire process of applying to the IFICI regime.

## VI. Other Assistance You May Need ✨

While these services are **not included in the package**, we're here to support you every step of the way!



### Set up of a Portuguese Company

Starting a business in Portugal? We'll guide you through the process of choosing the right legal structure for your company and handle all the necessary registrations to get your business officially set up.



### Certification of a Startup

Looking to certify your business as a startup? We'll assist you in meeting all the requirements and help you access the benefits and incentives available for innovative companies.



### Tax Planning for Foreign Income

Maximize your tax savings! Our personalized tax planning services will help you optimize your foreign income, including navigating the progression exemption. Stay compliant while minimizing your tax liability!

READY TO START?

## Book 1-hour **consultation** to analyze eligibility for IFICI

Before committing to the full process, let's make sure you're eligible for the new tax benefits in Portugal that replaced the NHR regime.

**Consultation Fee: €200 + VAT**

[Book your Consultation](#)



### What We'll **Cover**

This consultation is perfect if you're looking for clear insights into how the new scheme applies to your specific situation. During the Consultation, We'll Cover:



#### The New Scheme

Understand how the tax system works for people under these specific routes.



#### Eligibility Analysis

We'll discuss the most relevant route for your profile and how to qualify.



#### Income Streams

Focused discussion on your specific income streams and how they would be taxed in Portugal, with or without the IFICI. We'll provide **tax estimates**.



#### Written Summary

You'll receive a written summary with the key points discussed, including the **tax estimates**.

### Exclusive Bonus

If we determine that you are eligible for the IFICI and you decide to proceed with the full **application process** through us, the €200 consultation fee will be **deducted** from the final package price!

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## VII. Relevant Notes

While these services are **not included in the package**, we're here to support you every step of the way!



### Document Retention

Taxpayers must retain documentation that proves the exercise of their activity, the corresponding income, and all other legal requirements justifying their eligibility for the regime. These documents must be presented upon request by the Portuguese Tax Authority (AT).



### Exemption with Progression

Foreign-sourced income is subject to a "progression exemption." This means that if the taxpayer has income subject to progressive tax rates in Portugal, the exempt foreign income will still be considered when determining the applicable progressive tax rate.



### Transitional Rules for Individuals Moving to Portugal in 2024

Taxpayers who become residents in Portugal in 2024 may submit their enrollment request for the regime by **March 15, 2025**. The Portuguese Tax Authority will provide information on the status of these registrations by **April 30, 2025**.

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## VIII. Frequently Asked Questions (FAQ) ?

Is it mandatory to have an employment contract, or can I be self-employed?

📄 According to the legislation, this regime applies to both employees (with an employment contract) and self-employed workers (freelancers). It is not mandatory to have an employment contract, as long as the activity performed meets the eligibility conditions for this regime.

What happens if I stop working for the entity? Will I lose the right to the regime?

✗ The right to be taxed under this regime during the 10-year period depends on the Applicant continuing to earn income from one of the eligible activities. If more than six months pass without engaging in a qualifying activity, the Applicant does not permanently lose the right to the regime but will lose the benefit for that year. Once an eligible activity resumes, the Applicant can requalify for the regime.

📅 It's important to notify the relevant entity (Tax Authority, Startup Portugal, AICEP, etc.) by January 15 of the following year, including the termination date of the previous activity and the start date of the new qualifying activity.

Is it necessary to submit a new enrollment request if there is a change in the entity responsible for verifying the requirements or the company involved?

📄 Yes, a new enrollment request must be submitted if, by January 15 of the following year:

- There is a change in the entity with which the enrollment request must be filed.
- There is a change in the "employer."

What happens if I stop being a tax resident in a given fiscal year? Will I lose the right to the regime?

🏠 The right to benefit from this regime depends on the Applicant being considered a tax resident in Portugal. If you don't qualify due to non-residency for a year, you can resume the benefit when you meet the criteria again, within the 10-year period.

A person is considered a tax resident in Portugal if:


- They stay for more than 183 days in Portugal during a 12-month period.
- They maintain a dwelling in Portugal suggesting an intention to use it as their habitual residence.

What happens if I miss the January 15 enrollment deadline?

🕒 If you submit your enrollment after the deadline, you can only benefit from the regime starting from the year the enrollment is completed. The regime will apply for the remaining duration of the 10-year period, beginning from when you became a tax resident in Portugal.

Can I reapply for the regime after the 10-year period ends?

🔄 No, according to the law, an individual can only benefit from the regime once in their lifetime, even if they return to Portugal after spending time outside the country.

 **Need More Information? We've Got You Covered!**

Still have questions or need more clarity before booking your **1-hour eligibility consultation**? No worries—we're here to help you every step of the way!

Simply **fill out this FORM**, and one of our expert advisors will get back to you as soon as possible. Whether you need guidance, explanations, or just some extra details, we're happy to provide the information you need to make the best decision with confidence!

 **Reach out now and let's get started!** 

[Get Started](#)

**Book 1-hour consultation to analyze eligibility for IFICI**

We're here to simplify the process and guide you every step of the way. If you're ready to explore your eligibility or need personalized advice, don't hesitate to book your consultation today

[Book your Consultation](#)

**Should you have any questions or require additional information, feel free to reach out—we're happy to assist!**



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