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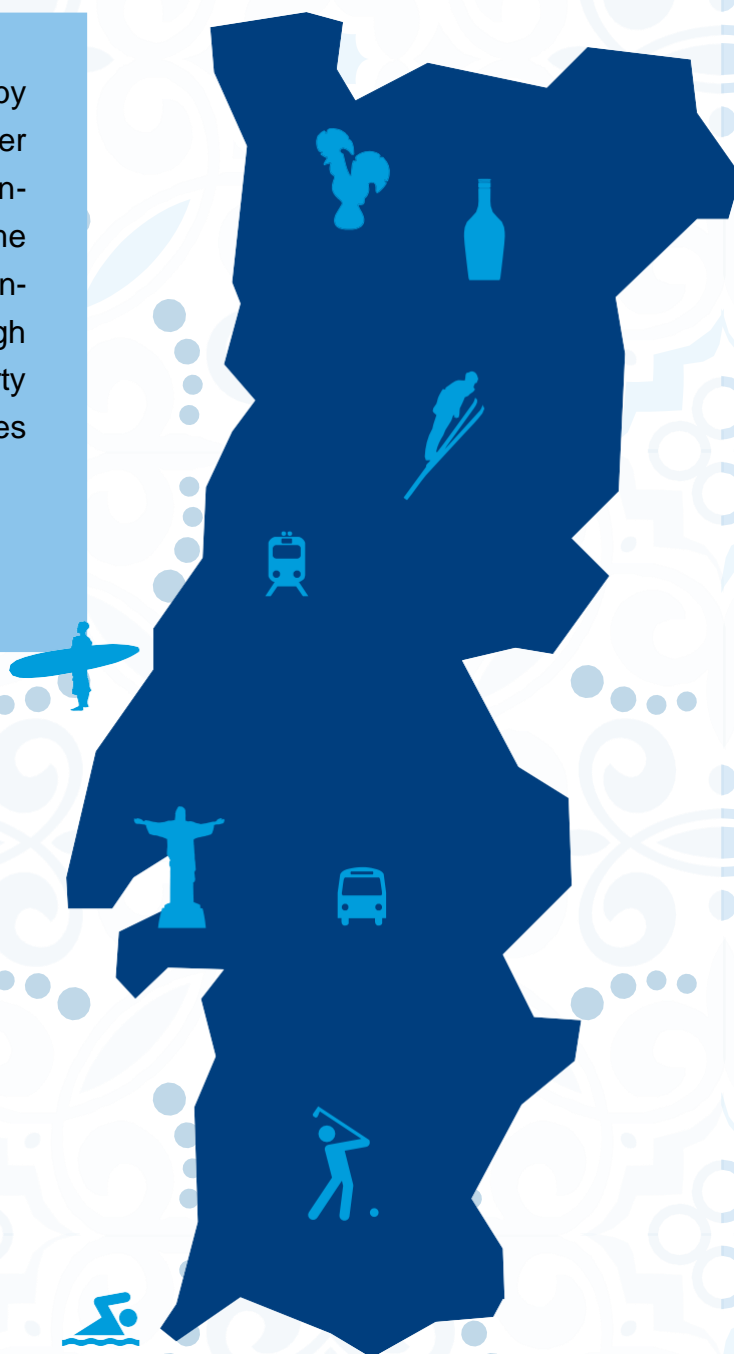


## IRS (Tax on the income) TAXATION SCHEME FOR NON- HABITUAL RESIDENTS



This document is interactive

The Investment Tax Code, approved by Decree-Law No. 249/2009 of 23 September 2009, created the tax scheme for the non-habitual resident in terms of Personal Income Tax (IRS), in order to attract to Portugal non-resident professionals that are qualified in high added value or intellectual, industrial property or know-how activities, as well as beneficiaries of retirement pensions obtained abroad.



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## FREQUENTLY ASKED QUESTIONS (I)



### Who can register as an unusual resident?

You can request to be registered as a non-habitual resident if you meet the following conditions:

- in accordance with any of the criteria established in [no. 1 of the art. 16 of the Personal Income Tax Code \(CIRS\)](#) in the year for which you intend to start taxation under the a non-habitual resident contition;
- As long as you have not been considered as resident in Portuguese territory in any of the five years before the year for which you intend to start taxation under a non-habitual resident contition.

### When should I require registration as a non-habitual resident?

You should apply for registration as a non-habitual resident should not be made but after you are registered as a resident in Portuguese territory.

Thus, if you already have the Portuguese Tax Identification Number (NIF) but you are still registered as a non-habitual resident, you should previously request the change of your address and of your status into the resident status. You should do this in any Tax Office or Citizen's Shop.

**Deadline:** The registration as a non-resident must be made up to and including 31 March of the year following that in which you become resident in Portuguese territory.



### What should I do to register as a non-habitual resident, via the Finances website?

After registering as a resident in Portuguese territory, you must request, via the Finances website, [www.portaldasfinancas.gov.pt](http://www.portaldasfinancas.gov.pt), the access password through the option: "**Register**" and fill in the registration form with the demande data.

After you receive in your physical address the access password, you may submit, in the Finances website, the registration demand, following the following steps:

[Access Tax Services > Submit your request > Registration as Non-Resident](#)

On the proper page you must fill in the fields relating to the year in which the registration begins, as well as the foreign country of residence (the country where you lived in the last year) and declare that you meet the conditions to be considered as a non-resident in Portuguese territory in the five years before the year in which the status as a non-habitual resident began.

### Can I check the status of my request of registration as an unusual resident?

Yes. If you made the request via the Finances website, you can check the status of your request 48 hours after submission, through the option: Access Tax Services > Consult Application > Non-Resident Registration

Sim. Se efetuou o pedido de inscrição através do Portal das Finanças, poderá consultar a situação do pedido, 48 horas após a submissão, através da opção: [Access Tax Services > Check your requesto > Registration as non-Habitual resident](#)

### How do you know whether your request for registration as a non-habitual resident has been granted or refused by the Tax and Customs Authority?

- Request made through the Finances Website:

If your request has been granted, you can obtain, an attestation in PDF, through the above-mentioned option.

After your request has been granted and if you pursue one or more activities of high added value, among those listed in the Ordinance (Portaria) no. 12/2010, of 7 January, you should send it to the Taxpayers Registration Office (DSRC), located at Av. João XXI, no. 76, 6.1049 - 065 Lisbon, the original or authenticated copy of the document proving the activity pursued, such as: a declaration issued by the employer, employment contract or, in the case of "Chief Executive Officer" position, a power of attorney stating that the applicant has powers of direction and binding on the legal person, in accordance with the [Circular n.º 2/2010, da DSIRS Circular Letter No. 2/2010](#). The high added value activity code will be registered by the DSRC, after confirmation that it has been exercised, and it will be made available for consultation, at the Finances website, via Current Registration Status option. If your request has been rejected, you will be notified by the Tax and Customs Authority (TA) of the draft of the decision of rejection, which shall state the grounds for this rejection, so that, if you wish, you may submit your comments and any supporting documents.

- Pedido efetuado em suporte papel, através de Requerimento:

Nas situações em que o cidadão tenha solicitado anteriormente a inscrição, através de requerimento, irá ser notificado pela AT do deferimento ou indeferimento do pedido.

Whenever you have previously requested your registration, by means of a request, you will be notified by the AT of the granting or rejection of the request.

### What right do I acquire, if I am considered a non-habitual resident?

Any citizen considered as a non-habitual resident acquires the right to be taxed under this status for a period of **10 consecutive years** from and including the year of his/her registration as a resident in Portuguese territory, provided that in each of those 10 years he/she is considered to be resident there.

## This 10-year period is not extendable

It should be noted that to enjoy the right to be taxed as a non-habitual resident, in each year of the above-mentioned period, you should, in that year, be considered as a resident in Portuguese territory.

Whenever a citizen has not enjoyed the right to be taxed under the tax regime established for non-habitual residents in one or more years of the above-mentioned 10-year period, he/she may enjoy again the same right in any of the remaining years of that period, provided that he/she is once again considered a resident for Personal Income Tax (IRS) purposes.

### What activities of high added value, whether scientific, artistic or technical, are relevant to the non-habitual resident tax regime?

Nos termos da, as atividades são as constantes da seguinte tabela: In accordance with the terms of the [Ordinance No. 12/2010](#) of 7 January, such activities are those listed in the following table:

#### Table of high added value for the purposes of the [no. 6 of the article 72.](#) And the [no. 5 of the article 81.º do CIRS](#):

- 1 — Architects, engineers and similar technicians:
  - 101 — Architects;
  - 102 — Engineers;
  - 103 — Geologists.
- 2 — Visual artists, actors and musicians:
  - 201 — Theater, ballet, cinema, radio and television artists;
  - 202 — Singers;
  - 203 — Sculptors;
  - 204 — Musicians;
  - 205 — Painters.
- 3 — Auditors:
  - 301 — Auditors;
  - 302 — Tax consultants.
- 4 — Doctors and dentists:
  - 401 — Dentists;
  - 402 — Medical analysts; 403 — Medical surgeons;
  - 404 — Doctors on ships; 405 — General practitioners;
  - 406 — Dentists;
  - 407 — Stomatologists;
  - 408 — Psychiatrists;
  - 409 — Gastroenterologists;
  - 410 — Ophthalmologists;
  - 411 — Orthopedist doctors;
  - 412 — Otorhinolaryngologists;
  - 413 — Pediatricians;
  - 414 — Radiologists;
  - 415 — Doctors of other specialties.
- 5 — Teachers:
  - 501 — University teachers.





6 — Psychologists:

601 — Psychologists.

7 — Liberal, technical and assimilated professions:

701 — Archaeologists;

702 — Biologists and specialists in life sciences;

703 — Computer programmers;

704 — Computer science consulting and programming and activities related to information technology and computer science;

705 — Computer programming activities;

706 — Computer consulting activities;

707 — Management and operation of computer equipment;

708 — Information service activities;

709 — Data processing activities, domiciliation of information and related activities;

710 — Data processing activities, domiciliation of information and related activities;

711 — Other information service activities;

712 — News agency activities;

713 — Other information service activities;

714 — Scientific research and development activities;

715 — Research and development of physical and natural sciences;

716 — Research and development in biotechnology;

717 - Designers.

8 — Investors, directors and company managers:

801 — Investors, directors and company managers promoting productive investment, provided that they are affiliated with eligible projects and with tax benefit concession contracts signed under the Investment Tax Code, approved by Decree-Law No. 249/2009 of 23 September;

802 — Chief executive officers.

### Who are investors, directors and/or managers?

For the purposes of this table, with regard to code 8 activities (801 — Investors, administrators and managers and 802 — Chief executive officers), it is considered that:

- a) Investors can only benefit from the regime applicable to non-habitual residents if the income is obtained under director or manager quality;
- b) They are qualified as managers:
  - 1) Those covered by [Decree-Law No. 71/2007 of 27 March](#) (Public Manager Statute);
  - 2) Those responsible for stable establishments of non-resident entities;
- c) Company chief executive officers are those having management positions and binding powers of the legal person.



Os quadros superiores de empresas são as pessoas com cargo de direção e poderes de vinculação da pessoa coletiva.

**NOTA:** Taxpayers may be required to submit the necessary documents (powers of attorney, commercial registry certificates, minutes, etc.) to evidence the mentioned qualities of directors/managers/chiefs and their ability and powers of representation.

### **Can the wages of statutory bodies of legal persons always benefit from taxation at the special rate of 20%?**

The wages of statutory bodies of legal persons qualified as income from employment (category A), according to the [paragraph a\) of no. 3 of art. 2 of CIRS](#), can only benefit from taxation at the special rate of 20% whenever the exercise of such functions is covered by code 801 of the above-mentioned Ordinance.

### **What rate of withholding tax should apply any entities that pay or make available to non-habitual residents income falling under category A?**

Entities that pay or make available to non-habitual residents income falling under category A, deriving from high added value activities, whether scientific, artistic or technical nature, listed in the above-mentioned [Ordinance no. 12/2010, of 7 January](#), must withhold tax at a rate of 20%, in accordance with [no. 8 of art. 99 of the CIRS](#).

### **What about category B income?**

Tratando-se de rendimentos da categoria B, resultantes do exercício de atividades de elevado valor acrescentado, com caráter científico, artístico ou técnico, constantes da referida portaria, a retenção na fonte deve ser efetuada à **taxa de 20%**, conforme a [alínea d\) do n.º 1 do art.º 101.º do CIRS](#).

In the case of category B income deriving from the exercise of high added value activities, whether scientific, artistic or technical, listed in the above-mentioned Ordinance, the withholding tax shall be made at the rate of 20%, in accordance with [paragraph d\) of No. 1 of Article 101 of the CIRS](#).

## **TAXATION OF INCOME OBTAINED BY NON-HABITUAL RESIDENTS**



### **A — INCOME OBTAINED IN PORTUGAL**

The net income of categories A (employees) and B (self-employment) earned in by means of the above-mentioned high added value activities, whether scientific, artistic or technical, by non-habitual residents in Portuguese territory, are taxed at the special rate of 20%, if the taxpayer does not opt for their aggregation - [no. 6 of article 72 of the CIRS](#).

When this option for aggregation is made, it implies the obligation to aggregate all the income of the same category, in accordance with [no. 5 of art. 22 of the CIRS](#).



The remaining income of categories A and B (those not considered of high added value) and the income of the other categories, earned by non-habitual residents, are included and taxed according to the general rules established in the CIRS.

## B - INCOME OBTAINED ABROAD

### Elimination of international legal double taxation by means of exemption

#### 1 - Income from category A (employees) - [no. 4 of art. 81 of the CIRS](#).

To non-habitual residents in Portuguese territory having obtained abroad Category A income, the exemption method is applied, if any of the conditions determined in the following paragraphs is met:

- a) are taxed in the other Contracting State in accordance with the double taxation convention signed by Portugal and that State; or
- b) Are taxed in the other country, territory or region, whenever there is no convention for the elimination of double taxation signed by Portugal, as long as the income, according to the criteria established in [no. 1 of art. 18 of the CIRS](#), is not considered as obtained in Portuguese territory.



#### 2- Rendimentos das categorias B (trabalho independente), E (rendimentos de capitais), F (rendimentos prediais) e G (rendimentos derivados de mais-valias) Income from categories B (self-employment), E (capital income), F (property income) and G (income from capital gains) – [no. 5 of art. 81 of the CIRS](#)

To non-habitual residents in Portuguese territory having obtained abroad Category B income, earned in mentioned high added value activities or from intellectual or industrial property, or from provision of information related to an experience acquired in the industrial, commercial or scientific sector, as well as from Categories E, F and G, the **exemption method** is applied, if any of the conditions determined in the following paragraphs is met:

- a) Possam ser tributados no outro Estado contratante, em conformidade com convenção para eliminar a dupla tributação celebrada por Portugal com esse Estado; ou
- b) May be taxed in the other country, territory or region, in accordance with the OECD Tax Convention on Income and Equity Model, interpreted in accordance with the comments and reservations presented by Portugal, whenever there is no convention to eliminate double taxation signed by Portugal, provided that they are not on the list approved by the Ministry of State and Finances ([Ordinance no. 150/2004, of 13 February](#)) on privileged tax regimes, which are obviously more favourable, and provided that well as provided that the income, according to the criteria established in [no. 1 of art. 18 of the CIRS](#), it is not considered as obtained in Portuguese territory.

### 3 - Category H (pensions) income – [no. 6 of art. 81. of the CIRS](#)

To non-habitual residents in Portuguese territory who have abroad Category H income, in the part in which, whenever deriving from contributions, they have not generated a deduction for the purposes of no. 2 of art. 25 of the CIRS, the exemption method is applied, provided that any of the conditions determined in the following paragraphs are met

- a) They are taxed in the other contracting state, in accordance with the convention for the elimination of double taxation signed by Portugal with that state, or
- b) According to the criteria established [in no. 1 of art. 18 of the CIRS](#) are not to be considered as obtained in Portuguese territory

### 4 – Other income obtained abroad

Whenever any other income obtained abroad is concerned, for instance, professional and business income comprehended in Category B but not benefiting from this tax regime for non-habitual residents, it will be taxed in Portuguese territory in accordance with the principle established in [no. 1 of article 15 of the CIRS](#):

- In accordance with the convention for the elimination of double taxation signed into by Portugal with that State, if any; or
- If no such convention exists, the unilateral rule for the elimination of international legal double taxation may apply.

## FREQUENTLY ASKED QUESTIONS (II)

### Are income obtained abroad, which is mentioned in the preceding paragraphs, totally exempted?

Yes, they are. However, these incomes (from categories A, B, E, F, G and H) are mandatorily aggregated for determining the rate to be applied to the remaining incomes, with the exception of those determined in paragraphs c) to e) of no. 1 and no. 6 of art. 72 of CIRS, as established in [no. 7 of art. 81 of the CIRS](#).

### Can citizens opt for the tax credit method, instead of the exemption regime?

Yes, the holders of the herein mentioned exempted income obtained abroad, may opt for the application of the international double taxation credit method referred to in [no. 1 of art. 81 of the CIRS](#). In such a case the income must be mandatorily aggregated for taxation, with the exception of those provided for [in paragraphs c\) to e\) of no. 1 and paragraphs 3 and 6 of art. 72 of the CIRS](#), as established in [no. 8 of art. 81 of the CIRS](#).

**N.B.:** Category A and B income obtained abroad, to which the exemption method is not applied due to the fact the requirements laid down in [paragraphs a\) and b\) of no. 4 and 5 of art. 81 of the CIRS](#) are not met, is taxed at the special rate of 20%, if deriving from any of the above-mentioned high value-added activities

R. P. MINISTRY OF FINANCES TAX AND CUSTOMS AUTHORITY DECLARATION OF INCOME - IRS MODEL 3 Annex L		1	<b>NON-HABITUAL RESIDENT</b>		2	YEAR OF THE INCOME 01 2
3 IDENTIFICAÇÃO DO(S) SUJEITO(S) PASSIVO(S)						
Taxpayer A Taxpayer No.		01	Taxpayer B Taxpayer No. 02			
A		IDENTITY OF THE INCOME HOLDERS		NO. 03		

Annex L is intended to declare the income earned by non-habitual residents in the national territory, in activities, previously listed, of high added value, whether scientific, artistic or technical (categories A and B), and is also intended to evidence the option of the method intended to eliminate international double taxation on that income, as well as on income from categories E, F, G and H obtained abroad.

This annex must be submitted by the income holder registered as a non-habitual resident in Portuguese territory for tax purposes.

The annex is individual and, in each one, the elements relating to a holder only may be included.

High value added income identified in the following tables must also appear in specific annexes A, B, C or D.

4	INCOME OBTAINED IN NATIONAL TERRITORY											
A	CATEGORY A – INCOME AS NA EMPLOYEE (ANNEX A)											
	TAX NO. OF PAYING ENTITY				INCOME CODE (ANNEX A)				ACTIVITY CODE		INCOME	
401											*	*
402											*	*
403											*	*

The labour income, which has been mentioned in Annex A, earned by the non-habitual resident in the context of high value added activities, should be detailed in Table 4A, as follows:

- The entities that paid the income must be identified in column 1;
- The income codes used in Annex A to declare them must be indicated in column; 2;
- The codes of the activities exercised to which the income relates must be indicated in column 3 (see previous table in this form);
- Gross income from any deductions earned from high value added activities must be mentioned in column 4.

B CATEGORY B – PROFESSIONAL INCOME – SIMPLIFIED REGIME (ANNEX B)													
TAX NO. OF PAYING ENTITY					FIELD OF ANNEX B - TABLE 4			ACTIVITY CODE			INCOME		
421											.	.	,
422											.	.	,
423											.	.	,

The business income, mentioned in Table 4A of Annex B, corresponding to high added value activities, comprising intellectual, industrial property or know-how, listed in that table, must be indicated in Table 4B.

It must be completed as follows:

- The agents paying the income must be identified in column 1;
- The number of the field in Table 4A of Annex B where the income corresponding to the high value added activity, received by the non-habitual resident, has been indicated, must be entered in column 2;
- The code of the high value added activity, according to the mentioned table, and code 999 must be used for income derived from intellectual, industrial property or know-how, must be indicated in column 3;
- The amount of the income mentioned in Table 4A of Annex B, corresponding to the high value added activity, must be indicated in column 4.

CATEGORY B – PROFESSIONAL INCOME - ORGANISED ACCOUNTING REGIME (ANNEX C)																
TAX NO. OF PAYING ENTITY										ACTIVITY CODE	RESULT±					
											PROFIT		LOSSES			
461											-	-	±	-	-	±
462											-	-	±	-	-	±
463											-	-	±	-	-	±

Table 4C must display the results (taxable profit or tax loss) of the business income, which has been determined on the basis of accounting, corresponding to high value-added activities.

It must be completed as follows:

- Entities paying the income must be identified in column 1;
- The code of the high value added activity, according to the mentioned table, and code 999 must be used for income derived from intellectual, industrial property or know-how, must be indicated in column 2;
- The positive results of the financial year which relate to high value added activities must be indicated in column 3;
- Negative results of the financial year relating to high value-added activities must be indicated column 4.

D	CATEGORIA B - RENDIMENTOS IMPUTADOS (ANEXO D)																							
	TAX NO. OF IMPUTING ENTITY								FIELD OF ANNEX D – TABLE 4				ACTIVITY CODE				IMPUTED NET INCOME							
481																	-	-	-	-	-	-	-	-
482																	-	-	-	-	-	-	-	-
483																	-	-	-	-	-	-	-	-

Table 4D must indicate the income (Annex D) - tax transparency regime – [art. 20 of the IRS Code](#) and [art. 6 of the Legal Persons Income Tax \(IRC\) Code](#), to be completed as follows:

- The number of the field in Table 4 of Annex D where the imputed net income amount has been indicated must be entered in column 2;
- The high value added activity code, according to its table, must be indicated in column 3;
- The imputed net income must be indicated in column 4.

5	RENDIMENTOS OBTIDOS NO ESTRANGEIRO (ANEXO J)																							
	FIELD OF TABLE 4A OR TABLE 6A OF ANNEX J								ACTIVITY CODE				CAT. A or B		COUNTRY		INCOME				WITH TAX PAID ABROAD			
501																	-	-	-	-	-	-	-	-
502																	-	-	-	-	-	-	-	-
503																	-	-	-	-	-	-	-	-

In Table 5, income obtained abroad corresponding to high value-added activities falling under categories A and B must be indicated, and income which has been taxed abroad must be identified separately from that which has not been taxed.

It must be completed as follows:

- The field of table 4 and/or 6 of Annex J in which the income obtained abroad corresponding to the high value added activity has been mentioned must be indicated in column 1;
- The code for the high value-added activity according to this table should be given, and the code 999 should be used for income derived from intellectual, industrial property or know-how in column 2;
- In column 3 it must be specified whether the income referred to above falls under Category A or Category B of the IRS, using the letters A or B respectively;
- The country code (See the [code in the instructions to Annex J](#)) where the income from the high value added activity was obtained must be indicated in column 4;
- The income corresponding to the high value added activity should be indicated column 5;
- The value of the tax paid abroad on the income corresponding to the high value added activity must be given in column 6;
- In column 7 must be indicated whether the income obtained abroad were not taxed in that country.

6	TAXATION REGIMES OPTIONS				
A	HIGH VALUE-ADDED INCOME				
For category A income in Table 4A and/or 5:		YOU CHOOSE AUTONOMOUS TAXATION	01 <input type="checkbox"/>	OR YOU OPT FOR ITS INCLUSION	02 <input type="checkbox"/>
Para os rendimentos da categoria B do quadro 4B, 4C, 4D e/ou 5:		YOU CHOOSE AUTONOMOUS TAXATION	03 <input type="checkbox"/>	OR YOU OPT FOR ITS INCLUSION	04 <input type="checkbox"/>
B	RENDIMENTOS OBTIDOS NO ESTRANGEIRO - ELIMINAÇÃO DA DUPLA TRIBUTAÇÃO INTERNACIONAL				
In relation to income from: <ul style="list-style-type: none"> <li>• Category A taxed abroad;</li> <li>• Category B concerning high value added activities that may be taxed abroad; Categories E, F or G which may be taxed abroad;</li> <li>• Category H taxed abroad or not obtained in Portuguese territory</li> </ul> Declare method you intend:					
EXEMPTION METHOD		05 <input type="checkbox"/>	TAX CREDIT METHOD		06 <input type="checkbox"/>

Table 6 of Annex L allows you to choose the options given in the CIRS.

In Table 6A - income from high value added activity, the holder of income from **category A** high value added may choose either to be **taxed autonomously** by ticking field 01, **or to be included** by ticking field 02. The option for aggregation implies that all income of category A is aggregated, as stated in the [no. 5 of art. 22 of the CIRS](#). The holder of high value added **category B** income may opt for **autonomous taxation** by ticking field 03, or for **aggregation** by ticking field 04. The option for aggregation implies that all income of category B is aggregated, as stated in [no. 5 of art. 22 of the CIRS](#).

Table 6B - Income obtained abroad - Annex J - Elimination of international double taxation, is intended to indicate the intended method to eliminate international double taxation.

To non-habitual residents in Portuguese territory who obtain income abroad, the exemption method is applied, as follows:

- **For category A income** - provided it is taxed in the other Contracting State, in accordance with the convention for the elimination of double taxation signed with that State; or it is taxed in the other country, territory or region, whenever there is no convention for the elimination of double taxation signed by Portugal and, by the criteria established in [no. 1 of article 18 of the CIRS](#), it is not considered as obtained in Portuguese territory;
- **For category B income** - provided that it is earned in activities of service provision of high added value, whether scientific, artistic or technical, or from intellectual or industrial property or from information provision regarding an experience acquired in the industrial, commercial or scientific sector, under any of the following conditions:
  - a) may be taxed in the other contracting State in accordance with the double taxation convention signed by Portugal with that State; ou
  - b) May be taxed in the other country, territory or region, in accordance with the OECD Model Tax Convention on Income and Equity model,

whenever there is no convention to eliminate double taxation signed by Portugal, with the exception of those found in the list related privileged tax regimes, and provided that the income, according to the criteria established in the art. 18 of the CIRS, is not considered as obtained in Portuguese territory.

- **For Categories E, F or G income** - provided that any of the conditions laid down in one of the above subparagraphs are met:

- **For category H income** - provided that, when arisen from contributions, it has not produced a deduction for the purposes of [no. 2 of art. 25 of the CIRS](#), whenever any of the following conditions occur:

- a) It is taxed in the other contracting State in accordance with the double taxation convention signed by Portugal with that State; or
- b) According to the criteria established in [no. 1 of art. 18 of the CIRS](#), it is not considered as obtained in Portuguese territory.

The income holder may opt for the tax credit method, in which case the income must be included for tax purposes, with the exception of those established in [no. 3, 4, 5 and 6 of art. 72 of the CIRS](#).

**N.B.:** The annual income declaration - IRS Model 3 that integrates Annex L - Non-habitual Resident - must be sent from April 1st to May 31st through the Internet, at the Finance Website > [Access Tax Services](#) > IRS.

> [Submit declaration](#)

## HOW TO COMMUNICATE WITH THE TAX AND CUSTOMS AUTHORITY


To communicate with the AT, through the Finances website, you can request the access password at [www.portaldasfinancas.gov.pt](http://www.portaldasfinancas.gov.pt) in the option **Register** and fill in the form with your personal data, according to the terms demanded.

You may also authorise the AT to send optional messages and support for voluntary compliance, via SMS and e-mail. This service is completely free, personal and confidential. Nevertheless, in order for us to be able to provide it in a secure way, we need you to make your e-mail and mobile number reliable.

When you are requested to type the password, two codes are automatically available:

- for cell phone reliability, by SMS;
- for email reliability, by email.






These codes can only be confirmed on the Finance Website through [Access Tax Services > Email and Telephone number](#) Confirmation, after you have received the password to access the Finance Website, which is sent by mail, in an envelope-message, to your tax address.

#### Legislation and instructions:

- [Decree-Law no. 249/2009, of 23 September](#)
- [Ordinance no. 12/2010, of 7 January](#)
- [Circular Letter no. 2/2010, of 6 May](#)
- [Circular Letter no. 7/2010, of 15 July](#)
- [Ordinance no. 385-H/2017, of 29 December](#)
- [Circular Letter no. 9/2012, of 3 August](#)
- [Official Letter 90 023/2016, of 1 August](#)



Consult the Conventions to Eliminate Double Taxation in the Finances Website through Tax Services > [Tax Information > Conventions to Avoid Double Taxation](#).



#### FOR FURTHER INFORMATIONS

Consult the [Finances website \(www.portaldasfinancas.gov.pt\)](http://www.portaldasfinancas.gov.pt):

- The information flyers in [Taxpayer Support](#)/Useful Information;
- The page [Tax System in Portugal](#);
- The [Frequently asked Questions \(FAQ\)](#).

#### CONTACTS:

- Contact the [Tax and Customs Authority's Call Centre \(CAT\)](#) on the phone number 217 206 707, every working day from 9 a.m. to 7 p.m.;
- Contact the [e-balcon](#) service, at the Finances website;
- Address personally [Finance Office](#) (choose to have an appointment).

AT/ March 2018