

Non-Habitual Resident | Qualified Professions and Economic Activities for the 20% Tax Rate

On February 13, the IAPMEI Notice was published, listing the qualified professions and economic activities recognized by these entities for the purposes of registration in the new tax incentive for scientific research and innovation (IFICI+), under item d) of paragraph 1 of article 58-A of the EBF (Tax Benefits Statute).

This Notice expands the recognized professions eligible for the tax incentive for scientific research and innovation, including:

- general directors and executive managers of companies
- directors of administrative and commercial services
- directors of hospitality, catering, and commerce
- specialists in physical sciences, mathematics, engineering, and related fields
- medical doctors
- university and higher education professors
- specialists in finance, accounting, information and communication technologies
- filmmakers, directors, producers, and related professionals in cinema, theater, television, and radio
- technicians and mid-level professionals in science and engineering.

Among the activities recognized by AICEP and IAPMEI as relevant to the national economy are:

- accommodation
- restaurants and similar establishments
- education
- human health
- manufacturing industry

- information and communication activities
- consulting, financial, or insurance services, among others.

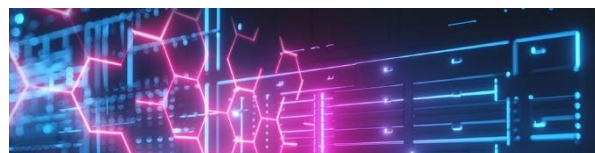
In addition to the list of professions and activities, the notice states that *"any economic activities carried out by investment projects recognized as having Potential National Interest (PIN) and by Investment Projects for the Interior (PII) are also covered"*.

It is worth noting that Portaria No. 352/2024, published on December 23, had already defined "highly qualified professions" for the purposes of item c) of paragraph 1 of Article 58-A of the EBF, specifically in:

- Companies with relevant investments, at the start of employment or within the previous five fiscal years, that benefit or have benefited from the RFAI tax regime or,
- Industrial and service companies whose main activity corresponds to a CAE code defined in the diploma and that export at least 50% of their turnover, at the start of employment or in either of the two previous fiscal years.

Recommendation

It is recommended that all hires made during 2024 be reviewed, particularly for employees who were previously not tax residents in Portugal, to assess the possibility of benefiting from the Non-Habitual Resident status and the applicable 20% flat tax rate on employment income.



Under Decree-Law No. 63/85, of March 14, FSO Consultores exclusively reserves the right to publish and distribute Fazemos Saber hOje, and reproduction, in whole or in part, is not permitted without prior authorization.

The information contained in this document is for informational purposes only. For more detailed information, FSO Consultores is fully available to provide any additional clarification.

Contacts:

Tel. 21 316 31 40

E-mail: fso.consultores@fso.pt

www.fsoconsultores.pt