



Online Registration for Non-Habitual Residents

The “AT” (Portuguese Tax Authority) has introduced a simplified online registration process for the Non-Habitual Resident Regime available through the “AT” website. The abbreviated method allows taxpayers to bypass much of the bureaucracy that led to lengthy delays in the past.

In order to initiate the process, the applicant must first have a Portuguese Fiscal Number and be registered on the “AT” website with a “senha” (password). Other necessary documents to have on hand are your passport, “Residência” (Portuguese Residency Permit) as well as proof of residence (usually a utility bill will suffice).

In the initial part of the online registration, the candidate provides the following information: name, address in Portugal and Portuguese Fiscal Number. Next are entered the year in which the status is to begin and the former country of residence. Finally, the applicant ticks the box confirming: *“I hereby declare under oath that I meet the requirements to be considered non-resident in the five years prior to the intended year to the beginning of the non-habitual status. False statements are punishable under the law.”*

The application is then submitted via the internet. The “AT” may contact you to request supporting documents that they require.

The operation is currently only available in Portuguese. However, the “AT” plans to post English and French versions in the near future. Once submitted, the applicant can later follow the process via the Tax Services Area on the “AT” website.