

ABREU & MARQUES

E ASSOCIADOS

SOCIEDADE DE ADVOGADOS, RL

TAX LAW

PERSONAL INCOME TAX

REGISTRATION ON THE NON-HABITUAL RESIDENT'S REGIME – ADMINISTRATIVE RULLING NR 9/2012

The Administrative Ruling nr 9/2012, published on 3 of August 2012, changes the procedures for the registration on the non-habitual residents regime established by Administrative Ruling nr 2/2010, of 6 of May.

Under the Administrative Ruling published, upon the submission of the application for registration on the non-habitual resident's regime it will no longer be compulsory to present documental evidence of the tax residence and of the effective taxation of the taxpayer abroad for the previous 5 years. The presentation of a statement issued by the taxpayer confirming that he/she were not qualified as tax resident of Portugal for the 5 previous years is sufficient.

Notwithstanding the above, the Portuguese tax administration may request the presentation of additional documentation, for instance a residence certificate issued by any official entity of the other State, should they consider that the statement presented by the taxpayer is not truthful.

The above applies to applications that were already submitted and are under analysis.

The applications submitted for registration under the regime, filed after 15 of May 2012, should be done at the moment of registration of the taxpayers as Portuguese tax residents or until 31 of March inclusive, of the subsequent year after such registration.

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