

NHR 2.0

(TAX INCENTIVES FOR SCIENTIFIC RESEARCH AND INNOVATION)

GENERAL REQUIREMENTS

A "tax incentive scheme for scientific research and innovation" was created for tax payers who:

- A** Become residents in Portugal for tax purposes.
- B** Have not been residents in Portugal in any of the five preceding years.

SPECIFIC REQUIREMENTS

C Who earn income from any activity falling in the following categories:

- Academic teaching in universities and scientific research activities that are part of the national scientific and technological system.
- Qualified job positions within the scope of the contractual benefits for productive investment, under the terms provided for in the applicable laws.
- Highly qualified jobs, as defined in an ordinance issued by the Government members in charge of the areas of finance and economy, carried out in:
 - ↳ Companies with eligible applications, in the financial year they began operating or in the five preceding financial years, that benefit or have benefited from the Tax Scheme for Investment Support [Regime Fiscal de Apoio ao Investimento] under the terms provided for in the applicable laws; or,
 - ↳ Industrial and service companies whose main activity corresponds to a business activity code (CAE) defined in an ordinance issued by the Government members in charge of the areas of finance and economy and which export at least 50 % of their turnover in the financial year they began operating or in any of the two preceding financial years.
- Job positions and members of governing bodies of entities certified as start-ups, under the terms provided for in the applicable laws.

TAX BENEFITS

This scheme provides for a special 20% tax rate on net income from employment (category A) and business and professional income (category B) arising from the above activities, for a period often consecutive years, as well as a tax exemption on income from employment, business and professional activities, capital (category E), property (category F) and capital gains (category G) obtained abroad.