

# Non-habitual resident (NHR)

## 1. Year of arrival: NHR registration <sup>1 2 3</sup>

Services	Description	Single	Couple
<b>Briefing on NHR regime</b>	Our assistance will cover one personal meeting or a conference call in which the following topics will be addressed: - make a preliminary check of the eligibility for the NHR status; - present an overview of the regime and discuss how it will apply to the individual situation; - discuss action plan and timings for the process.	500,00 €	500,00 €
<b>Arrival communication and residency updates</b>	The first step to start the NHR registration process is to be registered with the Portuguese tax authorities. A specific application, per taxpayer, must be drafted and filed with the Tax Authorities along with the relevant supporting documents. This first registration will provide you with a Portuguese taxpayer number required for several purposes in Portugal. Our assistance will include the first registration and/or the update of the residency status to tax resident (when the initial registration was previously completed as non-resident) and one update of residency status/tax address (if required).	600,00 €	1.200,00 €
<b>Registration at the tax authorities portal</b>	This mandatory registration will create a personal e-folder at the tax authorities' portal, which is required to obtain the certification of residency forms, to file Portuguese tax returns, monitor your tax situation on a regular basis and to enable electronic requests to the tax authorities.	250,00 €	500,00 €
<b>Subscription of e-mail communication services</b>	This registration will allow you to have a personal mail box to receive communication from the Portuguese tax authorities and avoid some of the problems with the reception of postal letters (although not all correspondence is mandatorily sent via electronic communication). In practice, it creates a virtual mailbox where all the correspondence from the tax authorities is sent to, replacing the land mail.	250,00 €	500,00 €
<b>Applying for the NHR status</b>	The registration as a non-habitual resident requires the filing of a formal request, that must comply with specific requirements adjusted to each individual's situation. Our assistance comprises the preparation and filing of the application documents and also maintaining regular contacts with the officers analysing the NHR processes to monitor the status/progress.	1.000,00 €	2.000,00 €
<b>Tax residency certificate</b>	Required by the home country tax authorities in order to confirm tax residency in Portugal and to become non-resident in the home country upon the actual transfer of residence to Portugal (to be confirmed by your local tax advisor). Our collaboration comprises the filling and filing of the necessary forms to obtain the applicable certificate (limited to one certificate per person).	700,00 €	1.400,00 €
<b>Regular consulting services <sup>4</sup></b>	The transfer of residence to a different country usually raises several queries, so that one can be acquainted with the specificities of that country. The possibility of having an advisor guiding you on the best route to follow or answering to day to day to advice (not only related to the Portuguese tax legislation, but also on the coordination of the international tax and social security rules) is a reassurance of a calm and smooth transition process. Our advisory will cover regular consulting services. Special tax planning (namely, revisiting the holding structure of assets or real estate, analysis of specific investment products, etc.) or advisory on the home country tax issues is not covered by this fee and a specific proposal will be presented upfront.	1.000,00 €	1.000,00 €
<b>Legal certification of documents</b>	Throughout the process, the authorities will require the presentation of ID's, which must be notarized as a true copy. For each applicant, the standard process usually requires the presentation of two sets of documents with associated expenses.	44,28 €	88,56 €
<b>Total fees</b>		4.344,28 €	7.188,56 €
<b>Discounted bundled fee</b>		<b>3.900,00 €</b>	<b>6.400,00 €</b>

**Notes:**

<sup>1</sup> The fees indicated do not include VAT, which will be levied at the normal rate (if applicable).

<sup>2</sup> Our fees do not cover the assistance in audits conducted by the tax authorities or in the preparation and filing of tax appeals, the certification of other documents and the application fee for the Portuguese taxpayer number. Additional fees will be estimated and agreed upfront before starting the necessary formalities.

<sup>3</sup> The bundle fee covers the Portuguese services usually required upon the relocation to Portugal. Other formalities not listed above will be subject to a separate fee quote.

<sup>4</sup> Hourly rate for consulting services: Euro 200. Before any out of bundle service is carried out, the applicable fees will be agreed upfront.

# Non-habitual resident (NHR)

## 2. Following years <sup>5</sup>

Services	Description	Single	Couple
<b>Annual tax return (filed electronically) <sup>6</sup></b>	Our assistance comprises filling in the forms, preparation of a tax estimate, filing the tax return and reviewing the assessment issued by the Portuguese tax authorities. Our fees do not cover the assistance in audits conducted by the tax authorities or in the preparation and filing of tax appeals. Additional fees will be estimated and agreed upfront before starting the necessary formalities.	1.900,00 €	1.900,00 €
<b>Consulting services</b>	Hourly rate per professional involved - a fee estimate will be provided upfront before we undertake any work, which will only start upon your approval.	200,00 €	200,00 €

**Notes:**

<sup>5</sup> The fees indicated above do not include VAT, which will be levied at the normal rate (if applicable).

<sup>6</sup> Each individual is required to file an individual tax return. However, couples (married or living together for at least 2 years) may opt to file joint tax returns. For NHRs, only in very specific and rare situations there may be a tax benefit in filing separate tax returns. Therefore, the fee indicated applies to the individual tax return of a single taxpayer or a joint tax return for couples. On the other hand, the fee charged amounts to € 2.200 for a couple who must or chooses to file separate tax returns. The fee charged for the tax return will be reduced to € 1.500 per tax year if Deloitte is engaged to assist with the annual tax returns for the first 3 years of residence in Portugal. Similarly, the fee indicated applies to the individual tax return of a single taxpayer or a joint tax return for couples. The fee charged amounts to €1.800 for a couple who must or chooses to file separate tax returns.

For ease of reference, we summarize our fee quotes for the tax return compliance in the following table:

Extension of Deloitte's collaboration	Single Couple filing jointly	Couple filing separately
1 year contract	1.900,00 €	2.200,00 €
3 year contract	1.500,00 €	1.800,00 €