PORTUGAL LIFE COMPASS

Rules as of July 2026

The Portugal Tax Relocation Checklist

The steps that protect you from the most expensive expat tax mistakes.

1. Before you move

- ☐ Understand the 183-day rule: any 12-month window starting or ending in the tax year - not calendar years.
  Personal Income Tax Code, Article 16. Non-consecutive days count.
- ☐ Understand the housing rule: a home kept 'for later' can make you tax resident with far fewer than 183 days.
- ☐ Map every income source you have (salary, business, dividends, rent, pensions) before choosing a moving date.
- ☐ Check the double-taxation treaty between your country and Portugal - reliefs exist, but are not automatic.
- ☐ Start a day-count log now (entries, exits, overnight stays) and keep boarding passes and stamps.

2. Your first weeks in Portugal

- ☐ Get your NIF (Portuguese tax number) - you need it for almost everything.
- ☐ Open a Portuguese bank account and keep statements from day one.
- ☐ Register your address and keep the lease or deed - dates on documents decide residency disputes.

3. The IFICI window (if you may qualify)

- ☐ Check activity eligibility: research, higher education, highly qualified professions, startups, R&D and more.
  Tax Benefits Statute, Article 58-A. Narrow list - verify before you rely on it.
- ☐ Confirm the personal tests: not a Portuguese tax resident in the previous 5 years, and never used the NHR.
- ☐ Register by 15 JANUARY of the year after you become resident - a hard deadline set by Ordinance 352/2024/1.
- ☐ Assemble evidence before applying: contracts, degrees, employer declarations.

4. Every year after

- ☐ Declare your worldwide income - tax authorities exchange financial data automatically across borders.
- ☐ Claim treaty relief actively, with the right forms and timing - unclaimed credits are lost money.
- ☐ Keep the evidence file alive: leases, utility bills, travel records, contracts.
- ☐ Re-check the rules yearly - tax law changes, and last year's plan may be this year's mistake.