

Förändringar i yrken för kvalificering till expertskatt f o m 1 januari 2020

Under the Non-Habitual Residents' ("NHR") regime, self-employed professionals working in Portugal or abroad, as well as employees working in Portugal, may benefit from a flat 20% rate on income received within the scope of such professional activity. To this end, the activity developed should qualify as being "high net worth".

The eligible activities were listed in Ordinance no. 12/2010, dated 7 January 2010, issued by the Portuguese Government.

Since its entry into force, this ordinance raised several matters of importance, such as not covering all the relevant activities for those relocating to Portugal, as well as not being fully clear on who could fall within the scope of certain categories foreseen in the same.

Thus, on the past 24 July, the list at stake was amended and a list came into force. Although some professional categories were eliminated from the list of high net worth activities – such as tax consultants, auditors and architects – the new list also extends the categories of professionals which may benefit from the application of the 20% flat rate, such as managing directors, executive directors, directors of hotels, catering, trading and other services, as well as higher education teachers, jewelers or linguistic experts.

The new list, approved by Ordinance no. 230/2019, dated 23 July 2019, also introduced new conditions in order for these professionals to be eligible for the high net worth status, requiring them to hold *(i)* at least, a level-4 qualification under the European Qualifications Framework or a level-35 qualification under the International Standard Classification of Education or, alternatively, *(ii)* a duly attested five years of professional experience. No details have yet been made available, by the competent authorities, regarding what information will be accepted

to make such proof and, thus, clarifications should be awaited from the Portuguese Tax Authorities.

Finally, the new list of high net worth activities will only apply to taxpayers registered as NHR residents, with effects as from 1 January 2020. The previous Ordinance remains applicable to those already benefitting from the regime, although the latter map opt for the application of new list.

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