

**MOVE TO  
PORTUGAL AND  
TAKE ADVANTAGE  
OF THE NEW  
TAX INCENTIVE  
SCHEME: TISRI  
THE NHR 2.0**

**ALL FINANCE MATTERS**

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If you are planning to move to Portugal, we have good news. The non-habitual resident ("NHR") taxation regime is no longer available. Still, the Portuguese Government created a new tax incentive for new residents that can provide substantial tax benefits, so much so that you may discover that Portugal is a tax haven for you.

The TISRI – Tax Incentive for Scientific Research and Innovation has already been called the new NHR 2.0 and is designed for people who want to work in Portugal for a Portuguese company.

### **What is the new Tax Incentive for Scientific Research and Innovation?**

This scheme was announced in 2024, but the Government only published the law and activated it in March 2025. The regime assigns several tax advantages over a period of 10 years to any person requesting tax residence in Portugal who meets the criteria to qualify for the regime.

This special scheme aims to attract highly skilled professionals to establish residency in Portugal and work for Portuguese entities from Portugal.

### **Who can apply for this regime?**

To apply for this tax regime, applicants need to become tax residents in Portugal and must not have been tax residents in Portuguese territory during the last five years preceding the year of application.

To meet the eligibility criteria, taxpayers must also earn income in specific professional categories and have the necessary level of academic qualifications.

This applies to foreigners and Portuguese citizens who are living abroad and wishing to return to Portugal. Applicants who have benefited from the NHR tax status in the past or the Return Tax Program are automatically excluded from the TISRI.

### **What are the key benefits of TISRI?**

A personal income tax of 20% is applicable to your Portuguese professional income, either from salary or self-employment.

Full tax exemption on foreign-sourced income, such as salary, professional income, capital income, rental income, and capital gains.

## **What about retirement income?**

The TISRI program will not cover pension income, which will be fully taxed in Portugal at progressive rates. However, please note that depending on the type of pension, you may qualify for an exemption on 85% of the pension income earned, as per the Portuguese income tax code provisions.

Also, although this tax incentive is not aimed at attracting pensioners to retire in Portugal, some pension products, if restructured to other investment vehicles, may qualify for a full tax exemption if the holder also qualifies for the TISRI status.

## **What are the most relevant routes to qualify for TISRI?**

1. Teaching in Portuguese higher education institutions.
2. Scientific Research and Innovation roles in entities recognized by the Portuguese Government.
3. Work for an existing company that exports 50 %+ of the turnover: under this route, the company must be included in specific sectors of activity, and the applicant needs to possess a minimum of a bachelor's degree and 3 years of proven experience.
4. Create your own company, exporting 50 %+ of the turnover: the same criteria as the previous route will apply, and the company will be incorporated by the applicant who will invoice their foreign clients or company.
5. The startup route: work for a certified startup company, regardless of your position or experience. This can be obtained by either joining a startup that already exists and is already certified or setting up your own startup.
6. Work for a company that is relevant to the Portuguese Economy and certified as such by the Portuguese Government Agencies (IAPMEI or AICEP): this is possible the most complex route.

## **How and when can you apply for the TISRI?**

The application is submitted through the tax portal, with the relevant information about academic qualifications, professional experience, working contract, among other pertinent information. The application needs to be submitted by the 15th of January of the year following the year in which they established Portuguese tax residency.

Beneficiaries must confirm by the 15th of January each year that they maintain their eligibility for the scheme.


## **Minimum Stay Requirements**

To qualify for this tax incentive, applicants must reside in Portugal for at least 183 days, consecutive or non-consecutive, within a year and hold the legal right to reside in Portugal.

The TISRI program offers a unique opportunity for highly skilled professionals seeking to establish themselves in Portugal. While the regime provides attractive tax incentives, it is essential to consider the detailed requirements and costs associated with relocation and establishing residency in Portugal.

**If you are considering relocation to Portugal and are interested in the benefits of the new tax regime, our team can provide comprehensive support and guidance. Do not hesitate to contact us to discuss your situation and see whether you qualify for the TISRI regime.**





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For any inquiries or support, our team can guide you through the whole moving process. Feel free to reach out to us at [info@afm.tax](mailto:info@afm.tax) or visit [www.afm.tax](http://www.afm.tax).

**"YOU MUST PAY TAXES, BUT THERE'S NO LAW  
THAT SAYS YOU NEED TO LEAVE A TIP."**