



## NON-HABITUAL RESIDENT IMPLEMENTING ORDER 12/2010, OF JANUARY 7

Today it was finally approved Implementing Order No. 12/2010, of January 7, following the approval of the non-habitual resident tax regime. This Implementing Order defines the activities of high added value, with scientific, artistic or technical character.

According to this Implementing Order the following activities are considered for this purpose:

- 1- Architects, engineers and similar technicians;
- 2- Fine artists, actors and musicians;
- 3- Auditors;
- 4- Doctors and dentists;
- 5- Professors;
- 6- Psychologists;
- 7- Liberal professions, technicians and similar;
- 8- Investors, directors and managers.

Please note that the net income of categories A and B derived from the above mentioned activities when earned by a non-habitual residents in Portugal will be taxed at a rate of 20%.

## RÉGIMEN DE IMPATRIADOS ORDENANZA N.º 12/2010, DE 7 DE ENERO

Tres meses después de la aprobación del régimen fiscal de impatriados, ha sido aprobada la Ordenanza n.º 12/2010, de 7 de Enero que determina, en el ámbito de este régimen, las actividades de elevado valor añadido, de carácter científico, artístico o técnico. De ese modo, y en conformidad con la Ordenanza publicada hoy, son consideradas a ese efecto, las siguientes clases de actividad:

- 1- Arquitectos, ingenieros y técnicos similares;
- 2- Artistas plásticos, actores y músicos;
- 3- Auditores;
- 4- Médicos y dentistas;
- 5- Profesores;
- 6- Psicólogos;
- 7- Profesiones liberales, técnicos y asimilados;
- 8- Inversores, administradores y gestores.

Recordamos que la renta neta derivada de las categorías A y B recibidas por impatriados en territorio portugués en el ejercicio de las actividades susodichas será tributada a la tasa del 20%.

Este Highlight contém informação e opiniões expressas de carácter geral, não substituindo o recurso a aconselhamento jurídico para a resolução de casos concretos. Para mais informações, por favor contacte-nos através do email [info@abreuadvogados.com](mailto:info@abreuadvogados.com). This Highlight is not intended to be a comprehensive review of all developments in the law and practice, or to cover all aspects of those referred to. Readers should take legal advice before applying the information contained in this publication to specific issues or transactions. For more information please contact us at [info@abreuadvogados.com](mailto:info@abreuadvogados.com)