

INTERNATIONAL TAX NEWS

NHR – LACK OF REGISTRATION

CAAD (Arbitration Court Tax) has been deciding that the lack of registration as NHR does not preclude the right to be taxed according with the NHR frame, since the taxpayer fulfil the NHR conditions:

- Becoming a tax resident of Portugal; and
- Not having been a tax resident of Portugal in any of the five years before.

The decisions of CAAD have state that the effect of NHR registration is merely “declarative”. Consequently, the application to NHR after the deadline should be applicable since the material conditions of NHR are fulfil.¹

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¹These conclusions result of the concrete cases: CAAD, Proc. 319/2022, 2.12.2022, Proc. 782/2021-T, 9.01.2023, Proc. 815/2021, de 29.08.2022 - <https://caad.org.pt/tributario/decisoos/>