FlagSage

Residence rules guide

How 40 countries decide tax residence, with reporting, social security, living base and citizenship, plus worksheets for your adviser.

Free sample

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General information, not tax, legal or immigration advice. No record has been professionally reviewed.

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About this edition

This sample includes only the linked pages that are present. Links to other parts work in the full guide.

Free sample. The full guide has all 40 countries, the seven flags, comparison tables, every worksheet and the glossary. Get it at https://flagsage.com/guide/

How to use this guide

This guide collects every country record on FlagSage in one printable file. Use it to prepare for a meeting with a qualified professional, to keep offline, or to compare countries side by side.

What each country chapter gives you

- Each residence test on its own, with a rule ID such as PT-RES-01, the day figure if there is one, the counting method and the official source.
- Rules for arriving, leaving and part years, where the record has them.
- Reporting duties, social security, residence permits and citizenship.
- Questions to take to a professional, and the official authorities to check.

What it does not do

It does not tell you where you are resident, what you owe or what to file. Residence depends on your full facts and often on more than one country's rules, plus any tax treaty. Take your questions to a qualified professional in each country involved.

How the records are made

Each record is drafted from official sources such as tax codes, tax authority guidance and treaties, and dated. Where a fact could not be confirmed from an official source, it was left out rather than guessed. No record has been reviewed by a tax professional yet. The web pages and the free tools at https://flagsage.com use the same records.

Updates

Rules change. Your download page gives the newest edition for 12 months after purchase. Report an error to hello@flagsage.com.

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EUROPE

Portugal

Portugal treats a person as resident if they stay more than 183 days in any 12-month period that starts or ends in the tax year, or if on any day of that period they have a home in conditions suggesting an intention to keep it as a habitual residence. The non-habitual resident (NHR) rules were revoked by Lei n.º 82/2023 with transitional rules for some existing taxpayers, and a separate regime (IFICI, article 58.º-A of the Tax Benefits Statute) applies a special rate to some income from listed activities for people not resident in the five prior years.

Tax basis	Residence-based
Tax year	1 January to 31 December
Taxes citizens living abroad	Not as a general rule
Residence tests recorded	2
Record checked	November 8, 2026, not professionally reviewed
Web page	https://flagsage.com/countries/portugal/

Residence tests

Each test is recorded separately. Meeting or missing one test does not settle residence on its own.

PT-RES-01 Day count · 183 days, any 12 months · Set in official guidance

More than 183 days in any 12-month period

A person is resident if they stayed in Portugal more than 183 days, consecutive or not, in any 12-month period that starts or ends in the tax year. A day counts if it includes an overnight stay in Portugal, even if only part of the day is spent there.

Source: Artigo 16.º Residência (Código do IRS). https://info.portaldasfinancas.gov.pt/pt/informacao_fiscal/codigos_tributarios/cirs_rep/Pages/irs16.aspx

PT-RES-02 Ties test

Home kept as a habitual residence

A person who stayed for fewer days can still be resident if, on any day of the same 12-month period, they have housing in Portugal in conditions suggesting a current intention to keep and occupy it as their habitual residence. This test does not depend on a day count.

Source: Artigo 16.º Residência (Código do IRS). https://info.portaldasfinancas.gov.pt/pt/informacao_fiscal/codigos_tributarios/cirs_rep/Pages/irs16.aspx

Arriving, leaving and part years

Under article 16.º of the IRS Code, a person who meets PT-RES-01 or PT-RES-02 becomes resident from the first day of presence in Portugal, unless they were resident on any day of the previous year, in which case residence runs from 1 January. Residence ends on the last day of presence, except in listed cases such as a person who stays more than 183 days in the year of departure and earns income after leaving that would be taxable in Portugal, who is treated as resident for the whole year.

Reporting duties to check

- **IFICI registration.** The IFICI regime applies a special 20% rate to net employment and business income from listed activities for up to 10 consecutive years, for people who become resident and were not resident in the five prior years; people who benefited from NHR are excluded. Registration is set by ministerial ordinance, and late registration means the rate applies only from the year of registration for the remaining period.

Social security

Within the EU, a person is covered by one country's social security system at a time, and which one depends on work situation and residence, not nationality. Check the EU coordination rules and any bilateral agreement for work involving non-EU countries.

Living base

EU citizens can move to Portugal under EU free movement rules, with permanent residence after a continuous 5-year period of legal residence. Others generally need a visa and a residence permit through the immigration authority. A residence permit does not decide tax residence, which follows article 16.º of the IRS Code.

Citizenship

Since Lei Orgânica n.º 1/2026 (published 18 May 2026, in force the next day), naturalisation by residence requires at least seven years of legal residence for nationals of Portuguese-speaking countries and EU citizens, and 10 years for other nationals, among other conditions; pending procedures at the date of entry into force follow the previous law. A person married for more than three years to a Portuguese national can acquire nationality by declaration. The Nationality Law addresses people with two or more nationalities, one of them Portuguese, and provides that only the Portuguese one is relevant under Portuguese law.

Questions to take to a professional

1. How should my days in Portugal be counted for each 12-month period that starts or ends in the tax year?
2. Could a home I keep in Portugal be treated as a habitual residence even if I spend fewer days there?
3. On which day would my residence start or end, and does the whole-year exception for departure years apply to me?
4. Does any transitional NHR rule still apply to my situation, or does it not apply at all?
5. Do my activity and past residence history meet the IFICI conditions, and how is foreign-source income treated under it?
6. If another country also treats me as resident, how does the relevant tax treaty tie-breaker apply?
7. How do the 2026 nationality rules count my years of legal residence?

Official authorities

- Autoridade Tributária e Aduaneira (Portal das Finanças) https://info.portaldasfinancas.gov.pt
- Agência para a Integração, Migrações e Asilo (AIMA) https://aima.gov.pt
- Instituto dos Registos e do Notariado (nationality) https://irn.justica.gov.pt

Sources

- Artigo 16.º Residência (Código do IRS) https://info.portaldasfinancas.gov.pt/pt/informacao_fiscal/codigos_tributarios/cirs_rep/Pages/irs16.aspx

- Artigo 58.º-A – Incentivo fiscal à investigação científica e inovação (Estatuto dos Benefícios Fiscais) https://info.portaldasfinancas.gov.pt/pt/informacao_fiscal/codigos_tributarios/bf_rep/Pages/ebf58A.aspx
- Lei Orgânica n.º 1/2026, de 18 de maio (Diário da República, 1.ª série, n.º 95) https://www.madeira.gov.pt//Portals/25/Documentos/Legislacao/Lei_Organica_1_2026.pdf
- Social security cover abroad - Your Europe https://europa.eu/youreurope/citizens/work/unemployment-and-benefits/country-coverage/index_en.htm
- Residence rights - Your Europe https://europa.eu/youreurope/citizens/residence/residence-rights/index_en.htm

PART 4, SAMPLE

Worksheets

Print these pages and fill them in on paper. They organize facts for a professional. They don't decide residence.

Day count worksheet

One row per stay. Write local dates. Note how each country counts a day (midnight or any part of a day) from its country page.

Country	Arrived	Left	Days	Counting method	Evidence kept