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Relocating to Portugal

A large, leafy tree stands in a courtyard at dusk. Warm, glowing string lights are draped across its branches. To the right, a rustic stone building with a window is visible. In the foreground, a wooden dining table with chairs is set on a stone-paved area. A wooden fence and a grassy lawn are in the background, with a forested hillside visible in the distance.

Acquiring Legal Residency



European Union Citizens

You can enter and remain in Portugal for up to 90 days, without having to register.

After those 90 days, you can request Registration Certificate for EU nationals.

- This **Registration Certificate** is requested at the Town Council
- Once issued, it is valid for 5 years
- After 5 years of residing in Portugal, you will be able to request a **Permanent Residence Certificate** and/or apply to be a Portuguese Citizen

Registration Certificate for EU nationals

Required documents:

The requirements vary from Town Council to Town Council.

We would advise confirming beforehand what the Town Council of the area of residence requires.



Third-country National who is a Family Member of an EU Citizen

The following third-country nationals who are Family Members of an EU, EEA or Switzerland Citizen, will be able to apply for a Residency in Portugal:

- Spouses
- Persons **living in a registered partnership**
- Children **under 21 years old**
- Children **over 21 years old**, if dependent
- **Parents older than 65 years** of age, if dependent

When? ➞ After 90 days in Portugal

An aerial, high-angle view of a modern urban park. The park features a large, dense green tree in the upper left quadrant. Winding, light-colored paths meander through the space, which is also covered in patches of light green grass. Numerous small, stylized human figures are scattered throughout the park, some walking along the paths and others standing in open areas. In the upper right corner, a modern building with a glass facade and a balcony is visible. The overall scene is bright and open, suggesting a public space designed for recreation and community interaction.

Acquiring Tax Residency



Portuguese Tax Number

The **NIF (Portuguese tax Number)** is a form of personal identification that is essential for:

- Opening your Portuguese Bank Account
- Purchasing property
- Entering into contracts

You will require the following documents to request your Portuguese Tax number:

- Passport
- Proof of address



Portuguese Tax Number

- You will first obtain a **Non-Resident tax number** and then convert this to a **Resident tax number** once you become resident in Portugal
- You will be considered a **tax resident if:**
- You have remained in Portugal for more than **183 days**
- **or**
- You own a permanent home in Portugal on the **31st of December**

Non-Habitual Tax Resident

Once you become tax resident, you can take advantage of the Non-Habitual Residents tax regime, which provides special tax rates and rules for a period of 10 years.

Requirements:

1. the applicant must be a tax resident in Portugal;
2. The applicant cannot have been a tax resident in the preceding 5 years.

The NHR status must be requested until 31st March of the year after you become tax resident.



Registering for Healthcare

A narrow cobblestone street in a historic city, lined with yellow buildings featuring balconies and windows. A tram is visible in the distance, traveling along the tracks. The scene is captured in a cinematic style with soft lighting.



National Health System Number

Any foreign citizen with legal residence in Portugal may request a user number in order to access the services of the public health care units of the National Health Service.



Purchasing a Property in Portugal



**To purchase a property, you will
first need to have obtained your
Portuguese Tax Number
(NIF)**



Steps for purchasing a property



- **Reservation of Property**
- **Due Diligence**
- **Exchanging Contracts**
- **Completion and Registration**



Steps for purchasing a property

Reservation of Property

A reservation fee may be requested by the estate agent, or the seller, to confirm the interest of the buyer and to take the property off the market.

Ensure that the reservation agreement provides for the funds to be returned if the deal does not proceed.



Steps for purchasing a property

Due Diligence

All the property's documentation should be carefully analyzed and a Report on title should be prepared, in English, for your perusal.

Ensure that there are no charges on the property and that there are no unlicensed works.



Steps for purchasing a property

Exchanging Contracts

The Promissory Contract of Purchase and Sale sets out the terms and conditions of the deal and a deposit is paid (directly to the seller and not held on escrow) – If you choose to sign one.

This will then be signed by both parties and a date will be set in the contract for completion.



Steps for purchasing a property

A hand holding a set of keys over a document with a house icon and a large upward arrow.

Completion and Registration

On the day of the signature of the Deed of Completion, you (or your representatives, holding a power of attorney) will sign a formal completion deed before a Notary, Solicitor or directly at the Land Registry.

After completion, the property is registered at the Land Registry and Tax Department.

Leasing a Property in Portugal

Prior to signing the lease agreement, you should ensure:

- the property is **owned by the Landlord**
- it has a **utilization license**
- it has an **energy efficiency certificate**
- a **list of the contents** are included and reference is made to their condition.

The lease agreement requires careful consideration given the strict legislation on deadlines and mandatory clauses that need to be included.

The Landlord should register the contract with the Tax Department and pay the stamp duty on the contract, to be able to then issue you with rent receipts.



Signing a Will in Portugal

- If you do not have a Will, then the law of your last habitual residence will apply to your succession.
- You may choose the law of your nationality to apply to your succession if you sign a Will.
- The Will must be signed before a Notary.

Types of Wills in Portugal

- **Public Will**
- **Private Will**

Types of Wills in Portugal

Public Will

- ✓ Typed out by the notary
- ✓ Only a Portuguese version is signed, and a translator accompanies you to the signing
- ✓ The original is kept by the notary, the notary will attest its contents
- ✓ The will can only be revoked by signing a revocation document at the notary

Types of Wills in Portugal

Private Will

- ✓ Handwritten
- ✓ A simultaneous English and Portuguese version is signed
- ✓ The original is kept by you, the notary merely approves the will but does not attest its contents
- ✓ The will can be revoked simply by tearing it up

A blurred background image of a modern office interior. Several people are seated at long wooden tables, working on laptops. The scene is brightly lit, likely by large windows, creating a professional and collaborative atmosphere. The text 'Doing business in Portugal' is overlaid in the center in a bold, white font.

Doing business in Portugal



Types of Entities for Foreign Companies

- **Branch (Sucursal)**
- **Subsidiary (Filial)**

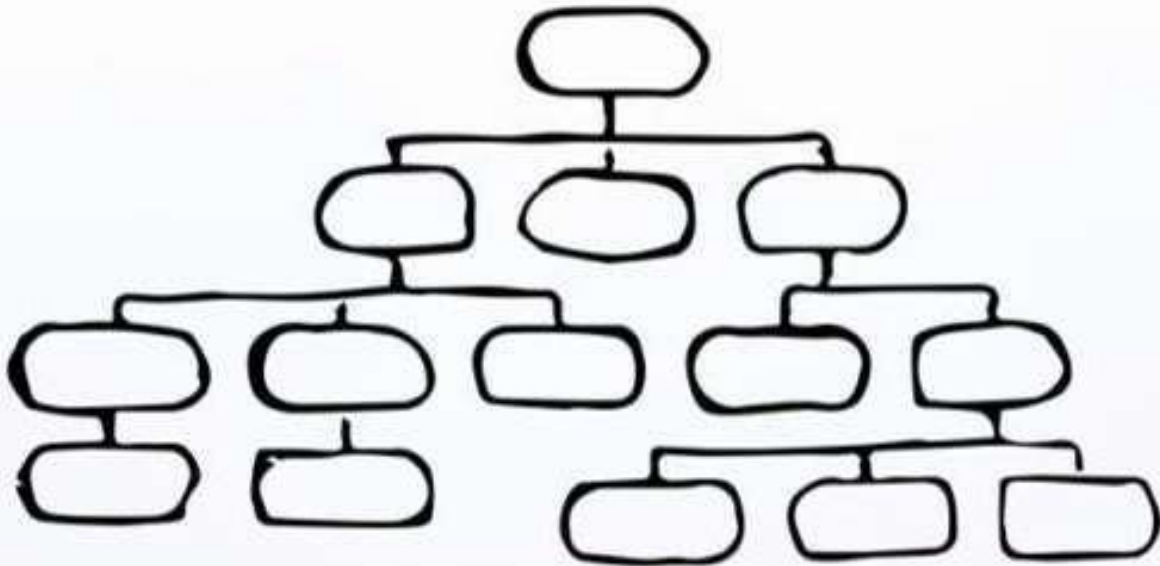
Types of entities for Foreign Companies



Branch (Sucursal)

- ✓ Would be an **extension of the parent** company, as its representative in Portugal, without legal personality of its own
- ✓ **Assets:** the parent company would be subject to liability arising from the branch's activities
- ✓ **Responsibility:** attributed to the parent company
- ✓ It is subject to intra-group **reporting of accounts**

Types of entities for Foreign Companies



Subsidiary (Filial)

- ✓ Would have a **separate legal personality** from the company overseas
- ✓ **Assets:** its assets are autonomous, but the majority of its capital is held by the parent company
- ✓ **Regime:** The same regime that would be applicable to any other Portuguese company
- ✓ **Responsibility:** only attributed to the Portuguese Company

Main types of Companies

- **Public Limited Company**

Sociedade Anónima

- **Private Limited Company**

Sociedade por Quotas

- **Individual Stakeholder Company**

Sociedade Unipessoal por Quotas

Types of entities for Foreign Companies

Public Limited Company

Sociedade Anónima

- ✓ Minimum of **5 Individual shareholders** or **1 Company**
- ✓ Minimum capital investment: **€50,000**
- ✓ Managing Body (Administração): 1 Director or a Board of Directors

Shareholder's liability is limited to the value of the shares the shareholders subscribe

Directors have personal liability on company's debt



Types of entities for Foreign Companies

Private Limited Company

Sociedade por Quotas

- ✓ Minimum of **2 shareholders**
- ✓ Minimum capital investment: **€1,00** per shareholder
- ✓ Managing body (Gerência): 1 or more Directors

Shareholder's liability is limited to the value of the capital the shareholders subscribe.

Directors have personal liability on company's debt



Types of entities for Foreign Companies

Individual Stakeholder Company

Sociedade Unipessoal por Quotas

- ✓ A **sole quota holder** who is the only holder of the entire share capital
- ✓ Minimum capital investment: **€1,00**
- ✓ Managing body (Gerência): 1 or more Directors

Shareholder's liability is limited to the value of the capital the shareholder subscribes

Directors have personal liability on company's debt



Incorporation of the Entity

Companies:

- **Time:**
Between 2 and 3 weeks - if all documents have been provided on time
- **Presence in Portugal:**
the shareholder(s) must come to Portugal for the incorporation or be represented by a Proxy

Branches:

- **Time:**
Between 3 and 4 weeks - if all documents have been provided on time
- **Presence in Portugal:**
no travel to Portugal is required – it would only be necessary to dispatch the documents

Individual Investors or Companies

- **Individual investors**
will need a Portuguese Tax Number in the form of a NIF
- **Companies that plan to be investors**
will need a Portuguese Tax Number in the form of a NIPC

A blurred background image showing two men in business suits shaking hands. The man on the right is more visible, wearing a dark suit, white shirt, and blue tie. The man on the left is partially obscured and out of focus.

All entities in Portugal must have:

- Head Office/Address in Portugal
(cannot be a PO box)
- Certified Accountant
- Bank account in Portugal
(open within 10 days of incorporation and may require presence in Portugal, depending on the banks)

Employment Law in Portugal

Types of Employment contracts

- **Permanent Contract**
- **Fixed Term and Uncertain Term Contract**

Types of Employment contracts

Permanent Employment Contract

Permanent contract without a term, in which the employee can only be dismissed due to:

- Extinction of the labour post/redundancy or collective dismissal
- Mutual agreement
- Dismissal with just cause

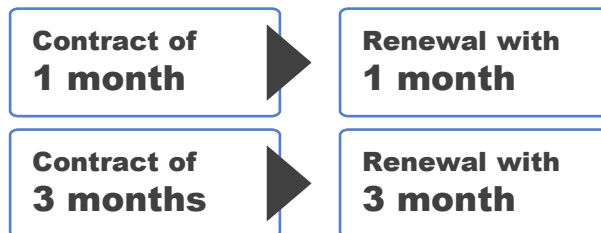


Types of Employment contracts

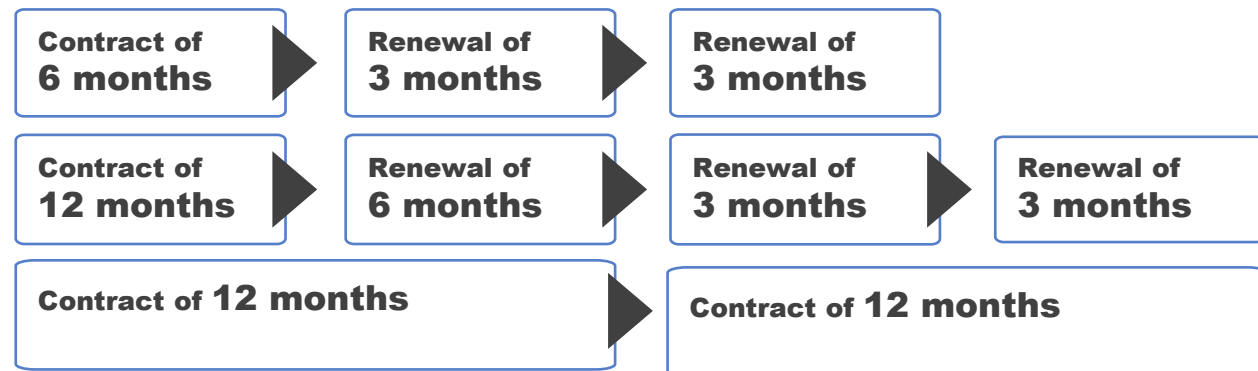
Fixed Term Contract

Fixed term employment contracts have a maximum validity of 2 years and a maximum of 3 renewals. The duration of the three renewals cannot exceed the initial term of the contract.

Trial period of 15 days ▼



Trial period of 30 days ▼



2 years

Types of Employment contracts

Fixed Term Contract

Deadlines for legal notice of termination of fixed term contracts by the employer:

- **15 days** before the end of the term in the case of fixed term.

Uncertain Term Contract

- **7, 30 or 60 days** in the case of uncertain term employment contract that has lasted up to 6 months, 6 months to 2 years or more than 2 years, respectively.



Legal obligations of the Employer

01

Confirm and enforce the rules for the applicable Bargaining Convention

02

Contracting insurance and health and safety services

03

Drafting the employment contract

04

Complying with legal duties for employers in Portugal

05

Enrolling the employee at the Tax Department, Social Security and Compensation Funds

06

Ensuring payroll

An aerial photograph of a beach. The left side shows the greenish-blue ocean with white foam from breaking waves washing onto the shore. The right side shows the golden-brown sand of the beach, which is mostly empty. The text is overlaid on the image.

Thank you for your attention!

We will be waiting for you in Portugal!
You will always be welcome!



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