

Moving to Portugal: the tax checklist

For freelancers and founders. Every step in the order it happens. Tick as you go. Reviewed October 2026.

Before you move

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| ☐ Get a NIF (Portuguese tax number). From outside the EU: through a fiscal representative or with electronic notifications. atlanticmovegroup.com/nif | BEFORE YOU MOVE |
| ☐ Non-EU citizens: apply for the visa that fits your work (D7, D8, work or startup visa). | 3–6 MONTHS BEFORE |
| ☐ Decide: freelancer (recibos verdes) or your own company (Lda). If a company, plan incorporation with a lawyer. atlanticmovegroup.com/freelancer-or-company-calculator | BEFORE YOU MOVE |
| ☐ Check whether you could qualify for IFICI (20% flat rate). Some routes need a company set up early. atlanticmovegroup.com/ifici-checker | BEFORE YOU MOVE |
| ☐ Close your tax residence at home: deregistration, departure date, exit-tax checks on shares. atlanticmovegroup.com/#by-country | LEAVING DATE |
| ☐ Keep proof of your leaving date and arrival date (tickets, lease, deregistration certificate). | ALWAYS |

First month in Portugal

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| ☐ Sign a lease and open a Portuguese bank account (both ask for the NIF). | MONTH 1 |
| ☐ Change your tax address to Portugal at the Finanças office. This makes you tax resident. | MONTHS 1–3 |
| ☐ Request your Portal das Finanças password (sent by post to your tax address). | AFTER ADDRESS CHANGE |
| ☐ Get a Social Security number (NISS). | BEFORE WORKING |
| ☐ EU citizens: register with your town hall (certificado de registo) after three months. | AFTER 3 MONTHS |

Before your first invoice

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| ☐ Freelancer: register your activity (início de atividade) with the right activity code and VAT regime. atlanticmovegroup.com/recibos-verdes-vat | BEFORE INVOICING |
| ☐ Company: incorporate, appoint a Certified Accountant, file the start of activity, pay in share capital. atlanticmovegroup.com/open-a-company | WITHIN 15 DAYS |
| ☐ Set up certified invoicing (Portal das Finanças or certified software). | BEFORE INVOICING |
| ☐ Foreign business clients: check VAT reverse charge and the EU VAT number of each client. | EACH INVOICE |

Your first year

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| ☐ IFICI registration on the Portal das Finanças. Late filing loses years of the regime. atlanticmovegroup.com/ifici | 15 JANUARY |
| ☐ Social Security quarterly declarations (also during the first-year exemption). atlanticmovegroup.com/social-security-self-employed | JAN · APR · JUL · OCT |
| ☐ VAT returns , if you are in the normal VAT regime. | QUARTERLY |

☐ Check your e-Fatura expenses so personal deductions count.

BY 25 FEBRUARY

☐ **First IRS return:** split-year residence, foreign income, IFICI. atlanticmovegroup.com/first-irs-return **1 APRIL – 30 JUNE**

☐ Keep contracts, invoices, payslips and certifications for 10 years.

ALWAYS

General information, not advice for your situation. Rules change with each State Budget. Written by Certified Accountants at HVR Business Consulting, Lisbon. Free 30-minute call: cal.com/hugo-ribeiro-hvr/30min · Questions: atlanticmovegroup.com/#contact