

## NEW TAX REGIMES 2025 (ICIFI+ & IRS Jovem)

### ICIFI+ (Replacing NHR Status)

The ICIFI+ tax regime, which replaced the NHR (Non-Habitual Residency) status in 2024, is available to employees or self-employed individuals with income sourced from Portuguese entities. This regime is valid for up to 10 years.

**The following categories of workers are eligible:**

#### 1. Higher Education and Scientific Research

- Professors or researchers in higher education.
- Employment in entities, structures, or networks dedicated to producing and disseminating knowledge, integrated into the national science and technology system.
- Includes governing body roles in recognized technology and innovation centers.

#### 2. Jobs in Investment-Incentivized Entities

- Employment or governing roles in companies with government-approved tax incentive contracts.

#### 3. Specific Professions in Designated Companies

**Conditions for Eligibility:**

- Must work in companies that:
  - Benefit or have benefited in the past 5 years from the RFAI (Fiscal Regime for Investment Support).
  - Export at least 50% of their turnover in the last 2 years.
- Applies only to specific sectors:
  - Extractive Industries
  - Manufacturing
  - ICT
  - Scientific R&D
  - Higher Education
  - Healthcare
- **Eligible professions:**
  - Directors of production and specialized services
  - Specialists in physical sciences, mathematics, engineering, and related techniques
  - Industrial product/equipment designers
  - Doctors
  - Professors in university or higher education
  - Specialists in Information and Communication Technology (ICT)

#### 4. Critical Sectors Recognized by Public Entities

- Employment or governance roles in entities recognized by IAPMEI in sectors critical to the national economy.
- Further details on eligible professions are pending.

#### 5. Research and Development Personnel

- Employment in companies benefiting from the SIFIDE tax incentive system.

#### **6. Employees in Certified Startups**

- Startup companies with less than 10 years of activity and meeting specific criteria (e.g., workforce and revenue levels).

#### **7. Employment in the Azores or Madeira**

- Specific regulations for these regions are yet to be issued.

#### **Application Process:**

- Applications must be submitted by January 15 of the year following the year an individual becomes a tax resident.
- Exception: Tax residents from 2024 can apply until March 15, 2025.
- Unlike the NHR regime, ICIFI+ applications are made through different entities, depending on the profession.

### **IRS Jovem (Youth Tax Benefits)**

Starting in 2025, the updated **IRS Jovem** regime offers tax exemptions for workers under the age of 35, whether self-employed or employees. It is available for a maximum of **10 years** or until the worker turns 35, whichever comes first.

**Key Benefits are Tax exemptions on the first €28,900 of annual income, structured as follows:**

- **Year 1:** 100% exemption.
- **Years 2–4:** 75% exemption.
- **Years 5–7:** 50% exemption.
- **Years 8–10:** 25% exemption.