## **NOVEMBER 4<sup>TH</sup>, 2022**

## VISA DIGITAL NOMADS

On October 30<sup>th</sup>, 2022, Law 18/2022 of August 25<sup>th</sup>, has entered into force.

Among other measures, a type of visa was created for the exercise of professional activity provided remotely outside the national territory, adapting to the post-Covid-19 pandemic environment, which has fostered the possibility of workers exercising their professional activity remotely.

This visa allows foreign citizens, subordinate workers or independent professionals who work remotely, to apply for a residence visa/temporary stay visa, as long as they can demonstrate the existence of the employment relationship or the provision of services, as the case may be.

Applicants for this type of visa must show that they have an average monthly income from their professional activity over the last three months of, at least, the equivalent of four guaranteed minimum monthly salaries, and a document proving their fiscal residence.<sup>1</sup>

These foreign citizens, known as "digital nomads", once they reside in Portuguese territory, can benefit from the status of Non Habitual Resident (NHR) and, in this sense, their income can be taxed at the IRS flat rate of 20%.

The changes that now enter into force aim, essentially, to simplify the process of obtaining visas and granting residence permits to nationals of third states, and their family members.

**PARES** | **Advogados** is available to provide additional information on this subject, in a more personalized and adequate manner to each Client's reality.

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<sup>&</sup>lt;sup>1</sup> Corresponding to €3,040.00 in 2023.