

Key Points on Portugal's IFICI Tax Incentive for Scientific Research and Innovation Activities

March 2025

Since 2024, Portugal's IFICI tax incentive has provided a preferential tax regime for individuals engaged in scientific research and innovation. However, its implementation is highly complex due to scattered regulations, multiple eligibility categories, and intricate registration and verification procedures. This guide breaks down the key aspects of the regime, including eligibility criteria, tax benefits, registration requirements, and important deadlines for beneficiaries.

I. Beneficiaries

Individuals who become resident in Portugal and have not been tax resident in the Portuguese territory in the previous 5 years can apply, for a **10-year consecutive period**, a **20% flat rate** (without prejudice to the option for the application of the marginal rates) to the employment income (category A) and professional income (category B) resulting from the following activities:

- a. **Teaching in higher education and scientific research**, including scientific employment in entities, structures and networks dedicated to the production, dissemination and transmission of knowledge, integrated into the national science and technology system, as well as jobs and members of governing bodies in entities recognised as technology and innovation centres, within the scope of Decree-Law no. 126-B/2021, of 31 December. Registration in FCT, I.P. is required.
- b. Qualified jobs and members of corporate bodies within the scope of **contractual benefits for productive investment**, under the terms of the Investment Tax Code. Registration in AICEP, E.P.E. is required.
- c. **Highly qualified professions**, defined in Ordinance no. 352/2024/1, of 23 December, developed in:
 - i. Companies with relevant applications, in the financial year in which they took up their duties or in the previous five financial years, which benefit or have benefited from the investment support tax regime (so-called RFAI), under the terms of the Investment Tax Code. Salary costs of the beneficiary should be excluded from the calculation of RFAI.

or
 - ii. **Industrial and service companies**, within the scope of the activities listed below, and which export at least 50% of their turnover in the year in which they take up their duties or in any of the two previous financial years.

These workers must have, at least:

1. Level 8 of the European Qualifications Framework, or level 8 of the International Standard Classification of Education (ISCED);

or

2. Level 6 of the European Qualifications Framework, or level 6 of the ISCED, and have three years of proven professional experience.

Registration only required before the Portuguese Tax Authority.

- d. Other qualified jobs and members of corporate bodies, in entities carrying out economic activities listed by AICEP, E. P. E. or by IAPMEI, I. P., as being **relevant to the national economy**, namely in terms of attracting productive investment and reducing regional asymmetries. Registration in AICEP, E. P. E. or in IAPMEI, I. P. is required.
- e. Research and development of personnel whose costs are eligible for the purposes of the tax incentive system for research and business development, under the terms of Article 37(1)(b) of the Investment Tax Code (SIFIDE II). Registration before the National Innovation Agency is required.
- f. Jobs and members of governing bodies in entities certified as **startups**, under the terms of Law no. 21/2023 of 25 May. Registration before Startup Portugal is required.
- g. Jobs or other activities carried out by tax residents in **the Autonomous Regions of the Azores and Madeira**, under the terms to be defined by regional legislative decree. Registration in such Regions is required.

II. Other tax benefits

The abovementioned individuals can also benefit from an exemption on foreign income arising from employment income, business/professional income, investment income, rents and capital gains (except if derived from blacklisted jurisdictions).

III. Registration procedure

- a. Registration on the **Portuguese Tax Authority's** website by **15 January** of the following year (for the beneficiaries who became tax resident in Portugal in 2024, they may present their registration by **31/03/2025**).
- b. Registration before the entities listed above by **15 January** of the following year (for the beneficiaries who became tax resident in Portugal in 2024, this deadline is extended up to **31/03/2025**, but registration form is not available yet).
These entities must afterwards communicate to the Portuguese Tax Authority the registration requests received, **by 15 February** of the following year (for the beneficiaries who became tax resident in Portugal in 2024, this deadline is extended up to **30/04/2025**).
- c. Entities mentioned in paragraph c) of I. Beneficiaries must confirm on the Portuguese Tax Authority's website that the beneficiary is eligible for the IFICI incentive by **15 March** of the following year (for the beneficiaries who became tax resident in Portugal in 2024, this deadline is extended up to **30/04/2025**).

IV. Documentation required for registration

- a. Copy of the employment contract (when applicable).

- b. Updated commercial certificate, when the applicant is a member of the board (i.e. legal representative).
- c. Copy of the scholarship contract, when the activity carried out is scientific research.
- d. Proof of the applicable academic qualifications.
- e. A statement issued by the entities mentioned above in paragraphs b) to e) of I. Beneficiaries confirming that the beneficiary is eligible for IFICI.
- f. Other documents that may be requested by certifying entities.

V. Highly qualified professions (for paragraph c) i) of I. Beneficiaries)

- a. General director and executive manager of companies (code 112).
- b. Directors of administrative and commercial services (code 12).
- c. Directors of production and specialized services (code 13, except 1349).
- d. Specialists in physical sciences, mathematics, engineering, and related techniques (code 21, except 216).
- e. Industrial product or equipment designer (code 2163.1)
- f. Doctors (code 221).
- g. University and higher education professors (code 231).
- h. Specialists in information and communication technologies (code 25).

Highly qualified professions for the purposes of paragraph c) i) of I. Beneficiaries are also considered to be the positions of administrators, managers and general directors of companies with relevant applications in the exercise of the start of functions or in the previous five exercises.

In the case of regulated professions, the taxable person must also prove that they meet the requirements set out in the applicable legislation.

VI. Industrial and service companies (for paragraph c) ii) of I. Beneficiaries)

- a. Extractive industries (divisions 05 to 09).
- b. Manufacturing industries (divisions 10 to 33).
- c. Information and communication activities (divisions 58 to 63).
- d. Research and development in physical and natural sciences (group 721).
- e. Higher education (sub-class 85420).
- f. Human health activities (sub-classes 86100 to 86904).

VII. Economic activities relevant to the national economy (AICEP / IAPMEI) (for paragraph d) of I. Beneficiaries)

Qualified professions:

- a. General director and executive manager of companies (code 112).
- b. Directors of administrative and commercial services (code 12).
- c. Directors of production and specialized services (code 13).
- d. Directors of hospitality, catering, trade, and other services (code 14).
- e. Specialists in physical sciences, mathematics, engineering, and related techniques (code 21, except 216).
- f. Doctors (code 221).
- g. University and higher education professors (code 231).
- h. Specialists in finance and accounting (code 241, except 2411).
- i. Specialists in information and communication technologies (code 25).
- j. Directors, stage directors, producers, and related roles in film, theater, television, and radio (code 2654).
- k. Technicians and intermediate-level professionals in science and engineering (code 31).
- l. Administrators, managers and general directors of companies.

They must have, at least, level 5 of the European Qualifications Framework or level 5 of the International Standard Classification of Education (ISCED).

In the case of regulated professions, the taxable person must also prove that they meet the requirements set out in the applicable legislation.

Economic activities relevant to the national economy:

- a. Extractive industries (divisions 05 to 09).
- b. Manufacturing industries (divisions 10 to 33).
- c. Electricity, gas, steam, hot and cold water, and cold air (division 35).
- d. Construction (division 42).
- e. Accommodation, catering, and similar activities (classes 5511 and 5512).
- f. Information and communication activities (divisions 58 to 63).
- g. Financial and insurance activities (classes 6420 and 6630).

- h. Consulting, scientific, technical, and similar activities (class 7010 and Divisions 71 to 72).
- i. Administrative and support service activities (class 8211).
- j. Higher education (sub-class 8542).
- k. Human health activities and social support (division 86, except for subclasses 86905 and 86906).
- l. Other economic activities carried out within the scope of investment projects qualified as Potential National Interest (PIN) or within the scope of projects recognized as Investment Projects for the Interior (PII).

VIII. Alerts

The right to be taxed under this tax incentive, in each year of the period referred above, depends on the taxable person being considered tax resident in the Portuguese territory at any time during that year and continuing to earn, in each year, income from one of the activities listed above.

The taxable person is deemed to continue earning income from one of the activities listed above whenever the new activity begins no later than six months after the end of the activity previously carried out.

Disclaimer: This information has a general nature and does not exclude a case-by-case analysis. It refers to the law and administrative rulings in force on 28 February 2025. This information cannot be distributed, quoted or reproduced without Garrigues express written consent.

More information:

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