

## NHR 2.0 Portugal — A Smarter Way to Relocate

Portugal remains one of Europe's most attractive destinations for those seeking a refined lifestyle, long-term stability, and intelligent tax positioning.

With the evolution of the Non-Habitual Resident regime into what is now commonly referred to as NHR 2.0 (IFICI), the opportunity hasn't disappeared — it has simply become more selective, and arguably more interesting.

### What's changed?

The previous NHR programme offered broad tax advantages. NHR 2.0 takes a more focused approach, designed for individuals who bring long-term value to Portugal's economy.

This includes entrepreneurs, investors, and highly qualified professionals — particularly those connected to innovation, technology, and forward-looking industries.

### The key unlock:

A central element of NHR 2.0 is the ability to access tax benefits through a €100,000 investment into qualifying Portuguese companies, typically within research and development sectors. Compared to other European regimes, this positions Portugal as both accessible and strategically appealing.

### Why it matters for property buyers?

Tax residency and property decisions go hand in hand — especially for those considering a permanent or semi-permanent move.

Portugal continues to offer a rare combination of lifestyle, security, and a strong luxury real estate market across destinations such as the Algarve, Lisbon, and beyond.

### Who is it really for?

NHR 2.0 is not designed for short-term optimisation. It rewards those taking a long-term view-aligning lifestyle, investment, and strategic planning.

For the right profile, it becomes a powerful framework to structure both personal wealth and lifestyle in a coherent, forward-thinking way.

### A considered approach:

With the more selective nature of the regime, professional tax advice is essential. Structuring things correctly from the outset can make a significant difference over time.

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