

SOCIEDADE DE ADVOGADOS, SP,RL ROGÉRIO FERNANDES FERREIRA & ASSOCIADOS

Nº16/22

NEWS<u>LETTER</u>

THE NEW PORTUGUESE SIMPLIFIED RESIDENCE PERMIT TO RESPOND TO THE CURRENT SITUATION IN UKRAINE

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IBFD Tax Correspondent Angola, Mozambique and East-Timor, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020

SUMMARY

Due to the current situation in Ukrainian territory, the Council of Ministers of the Portuguese Republic approved, on March 1, 2022, a Resolution that determines the possibility of granting a simplified residence permit, for an initial period of one year, to Ukrainian citizens and their family members.



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Nº16/22 The new portuguese simplified residence permit to respond

to the current situation in Ukraine

SCOPE OF APPLICATION

Due to the current situation in Ukrainian territory, the Council of Ministers of the Portuguese Republic approved, on March 1, 2022, a Resolution that determines the possibility of granting a simplified residence permit, for an initial period of one year, to Ukrainian citizens and their family members, coming from Ukraine.

On March 11, 2022, a new Resolution from the Portuguese Council of Ministers was approved, which determined the application of the same regime to foreign citizens holding a permanent or temporary residence permit or a longterm visa valid in Ukraine, who are in the same situation as Ukrainian citizens already covered by this regime.

These decisions made by the Portuguese Council of Ministers have their legal basis in Law 67/2003, of August 23, which transposed into Portuguese law the Council Directive 2001/55/CE, of July 20, and which foresees the temporary protection regime and the possibility of its application in situations of humanitarian crises that result in mass immigrant phenomena, as is the case here.



The residence permit issued under this regime has an initial validity of one year and may, by decision of the Council of Ministers, be extended for a further year if the current situation persists. Exceptionally, by decision of the Portuguese Council of Ministers or the Council of the European Union, if the current situation continues, this regime may be extended for an additional period of 1 year.

SIMPLIFIED PROCEDURE

Considering that Ukrainian citizens who hold a Passport are exempt from the issuance of a Schengen Visa to travel to Portugal, the residence permit under this regime can be requested on Portuguese territory, without the need for previous procedures with the Portuguese Consulates.

Upon receiving the residence permit application, the Foreigners and Borders Service ("SEF") communicates directly to the Tax Authority, to Social Security and to the Shared Services of the Ministry of Health, in order to assign the citizen the respective Tax Identification Number ("NIF"), Social Security Identification Number ("NISS") and Health Care User Identification Number ("NIUS").

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In addition to the simplification of these procedures, the beneficiaries of this regime also benefit from the gratuity of all procedures related to their residence permit, the right to exercise a professional activity and access to support and social programs related to the translation of documents, accommodation, job search and further qualifications.

Like any citizen residing in Portugal, Ukrainian and foreign citizens who benefit from this scheme will have access to the National Health Service, social benefits, and also the right to enroll in Portuguese educational institutions, as well as in other Portuguese public services.

It is important to note that a citizen who holds a residence permit under the temporary protection regime may apply for an ordinary residence permit, if he/she intends to remain in Portuguese territory beyond the period foreseen for the special temporary protection regime.

FAMILY RENUNION

Citizens who are granted temporary protection are also entitled to be joined by citizens of other nationalities who can prove that they are their relatives, have affinity relations, spouses, or unmarried partners, and are in the same situation as the main applicant. Any means of proof, including testimonial proof, may be used to prove the family relationship.

NON-HABITUAL RESIDENT TAX STATUS

Citizens who are granted with the temporary protection regime may also benefit from the Non-Habitual Resident regime.

In practical terms, this regime encloses undeniable advantages related to income taxation, such as the fact that the employment income and self-employment income rendering of high value added activities, with scientific, artistic, or technical nature are subject to PIT at a flat 20% tax when compared to the maximum possible effective taxation of 53%, and most of the income earned abroad by NHRs will be exempt in Portugal, as long certain conditions are verified.

CONCLUSION

In this sense, to respond to the humanitarian crisis, citizens coming from Ukraine benefit from a simplified and free-of-charge regime for granting a



Portuguese residence permit, which is combined with multiple public services and institutes, thus guaranteeing their effective integration into the Portuguese community.

Lisbon, 31 March 2022

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