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Legal 500 – Band 1 Tax "Portuguese Law Firm"/ Band 1 Tax "RFF Leading Individual" and highlighted in "Hall of Fame", 2013, 2014, 2015, 2016, 2017, 2018, 2019

2014, 2015, 2016, 2017, 2018, 2019
Chambers & Partners – Band 1 Tax "RFF Ranked Lawyer", 2013, 2014, 2015, 2016, 2017, 2018, 2019 and Band 1 "Private Wealth Law" - HNW "RFF Ranked Lawyer", 2018

International Tax Review – "Best European Newcomer" (shortlisted) 2013 / "Tax Controversy Leaders", 2014, 2015, 2016, 2017, 2018, 2019 / "Indirect Tax Leaders", 2015, 2016, 2017, 2018, 2019 / "Women in Tax Leaders Guide", 2015, 2016, 2017, 2018, 2019 / "European Best Newcomer", 2016 / "Tax Firm of the Year", "European Tax Disputes of the Year" and "European Indirect Tax Firm of the Year", (shortlisted) 2017

Best Lawyers – "RFF Tax Lawyer of the Year", 2014 / "Recommended Lawyers", 2015, 2016, 2017, 2018

Who's Who Legal – "RFF Corporate Tax Adviser of the Year", 2013, 2015, 2016 / "RFF Corporate Tax Controversy Thought Leader", 2017 "Corporate Tax: Advisory and Controversy", 2017, 2018, 2019

Legal Week – RFF was the only Portuguese in the "Private Client Global Elite Lawyers" 2018, 2019

STEP Private Clients Awards - RFF "Advocate of the Year 2019" (shortlisted)

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

THE NEW TYPES OF RESIDENCE VISA AND TEMPORARY STAY VISA FOR **REMOTE PROFESSIONAL ACTIVITIES:** THE "DIGITAL NOMADS" (1/4)

SUMMARY

The new amendments to the Foreigners' Law brought the implementation of new visa regimes, among which is the temporary residence and the temporary stay visa for remote professional activity. As such, we would like to point out the general and special conditions for granting these new visas, to whom it may be granted, where to request it and what is its period of validity.





FRAMEWORK

With the ninth amendment to the Foreigners' Law (Law no. 23/2007, of 4 July), recently published on 25 August in the Portuguese Official Gazette (see our Newsletter - The New Amendments to the Foreigners' Law), four new types of visas and residence permits have been created.

In this Information, we highlight the residence visa and the **temporary stay visa** for conducting professional activities remotely, especially designed for the "Digital Nomads" – employees or self-employed workers who perform their professional activities remotely and who usually travel regularly to different locations around the world.

With the growth of remote work, driven by the pandemic, and the need to adapt to the current context of the growing digital world, the legislator has now foreseen the granting of residence and temporary stay visas for people who settle in Portugal for this purpose, thus enabling greater mobility and convenience for remote workers.

GRANTING OF THE NEW VISAS

This new type of visa allows a third-country national to apply for a residence or temporary stay visa, to work remotely from Portugal, while maintaining his/her professional relationship with an employer with its headquarters or registered office outside national territory.

While the residence visa is intended to allow its holder to enter Portuguese territory, in order to request a residence permit, enabling him to remain in the country for a period of four months, the temporary stay visa is intended to allow the entry and stay in national territory for a period of less than one year, and is granted for the duration of the stay of the visa holder in Portugal.

We also note that the residence and temporary stay visa for "digital nomads" is granted when the employer is a natural or legal person with residence or head office outside national territory, and that the visa applicants are employees or independent professionals. For such, they will have to demonstrate the employment relationship or the provision of services, as applicable.



CONCLUSÃO

Notwithstanding the new initiatives on this matter, it should be noted that this new type of visas is not yet properly regulated, being still to be known the regulatory rules which will give effect to such new visa procedures. A careful and case-by-case analysis of the framework of each applicant is necessary, as it is also essential to consider the tax implications of the displacement of the place where the professional activity is performed.

In this sense, we are still waiting for legislative developments on this matter, for the sake of legal certainty.

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