Portugal NHR to United Arab Emirates

Relocation brief · 2026 tax year

EFFECTIVE RATE	TARGET RATE	ANNUAL DELTA	DAYS REQUIRED
20%	0%	-42%	90

EXECUTIVE SUMMARY

Relocating Portugal NHR residency to UAE eliminates personal income, capital gains, dividend, and crypto-disposal tax on foreign-sourced income, against a 90-day presence requirement and free-zone entity setup.

PREPARED FOR SAMPLE USER
GENERATED BY HEED · HEED.FINANCE
SOURCES 137 OFFICIAL TAX AUTHORITIES · RE-VERIFIED MONTHLY

02 · SIDE BY SIDE

Headline rates, by income type

TAX TYPE	PORTUGAL (NHR)	UAE
Personal income	20% (NHR)	0%
Capital gains	28%	0%
Dividends	10% (NHR)	0%
Crypto disposals	28%	0%
Rental income	28%	0%
Corporate (free zone)	21%	9% / 0%

Rates as of 2026-06-01. Re-verified monthly. Verify with a licensed advisor before acting.

03 · AI COMMENTARY

What this delta actually means

Moving from Portugal NHR to UAE residency eliminates Portuguese tax on foreign-sourced income for the years the NHR regime no longer applies — it is being wound down for new arrivals. Capital gains on crypto, equities, and dividends drop from 28% / 10% to 0% under UAE personal tax rules.

Trade-offs worth modelling before you act:

- Establishing UAE residency requires a 90-day presence test and an active residency visa, typically routed through a free-zone company.
- Corporate tax in the UAE is 9% above AED 375,000, with free-zone exemptions available for qualifying activities.
- A Portuguese exit can trigger deemed-disposal rules on substantial shareholdings — review with your accountant before deregistering.

This is a generated brief, not advice. Use it as the starting point for an advisor conversation.

SOURCES

- Official tax authority publications across all referenced jurisdictions
- Re-verified monthly · Cited inline in the digital brief inside Heed