

**Table of activities considered as high value added**

according to the provisions of the Personal Income Tax Code (CIRS), as per Ministerial Order no. 12/2010, January, amended by Ministerial Order no. 230/2019, for the purposes of application of the Non Habitual Tax Resident regime:

**I – Professional activities :**

- 112** – General manager and executive manager of a company
- 12** – Manager of administrative and commercial services
- 13** – Manager of production and specialized services
- 14** – Managers of hotel business, restaurants, commerce and other services
- 21** – Experts in physics, mathematics, engineering and similar technical fields
- 221** – Doctors
- 2261** – Dentists and Stomatologists
- 231** – University and Higher Education teachers
- 25** – Experts in information and communication technologies (ICT)
- 264** – Authors, journalists and linguists
- 265** – Creative artists and performing artists
- 31** – Intermediate level science and engineering technicians and professionals
- 35** – Information and communication technologies technicians
- 61** – Market-oriented farmers and qualified agricultural and livestock workers
- 62** – Market-oriented qualified forestry, fisheries and hunting workers
- 7** – Qualified industrial, construction workers and craftsmen, including qualified workers in the fields of metallurgy, metalworking, food processing, wood manufacturing, clothing production, handicrafts, printing, manufacture of precision instruments, jewellers, artisans, electricity and electronics professionals.
- 8** – Facility and machinery operators and assembly line workers, namely fixed installations and machine operators.

The workers included in the aforementioned professional activities shall possess at least a level 4 qualification on the European Qualifications Framework or a level 35 on the International Standard Classification of Education, or they must have five years of duly proven professional experience.

**II – Other professional activities:**

Administrators and managers of companies that promote production investment, provided they are allocated to eligible projects and have contracts granting tax benefits signed in accordance with the Investment Tax Code approved under Decree-Law no. 162/2014 of 31 October.