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# ANNEX A: Eligible Professional Categories and Economic Activities

This Annex sets out the detailed qualifying professions and economic activities under the IFICI regime.

## A.1 Highly Qualified Professions

**Applicable to:** Professionals working in (i) companies benefiting from the Investment Support Tax Regime, or (ii) industrial and service companies exporting at least 50% of turnover.

**Minimum Qualifications:** Level 8 EQF (Doctorate) or Level 6 EQF (Bachelor's degree) with at least 3 years of proven professional experience.

**Registration:** Portuguese Tax Authority (employer confirms via Portal das Finanças).

### Qualifying Professions (CPP Codes)

Profession	CPP Reference
General director and executive manager	112
Manager of administrative and commercial services	12
Production and specialised services managers	13
Experts in physics, mathematics, engineering and similar techniques	21
Industrial and equipment designers	216
Doctors	221
University and higher education professors	231
IT and communication experts	25

## Eligible Economic Activities for Highly Qualified Professions (CAE Codes)

Activity	CAE Reference
Extractive industries	Divisions 05 to 09
Manufacturing industries	Divisions 10 to 33
Information and communication activities	Divisions 58 to 63
Research and development in physical and natural sciences	Group 721
Higher education	Subclass 85420
Human health activities	Subclasses 86100 to 86904
Extractive industries	Divisions 05 to 09
Manufacturing industries	Divisions 10 to 33

## A.2 Qualified Jobs in Strategic Economic Activities

**Applicable to:** Qualified positions in companies recognised by AICEP or IAPMEI as relevant to the national economy, particularly for attracting productive investment and reducing regional disparities.

**Minimum Qualifications:** Post-secondary non-higher qualification with credits for pursuing higher education, or a diploma as a higher professional technician. Regulated professions require proof of compliance with applicable legal requirements.

**Registration:** AICEP or IAPMEI

## Qualifying Professions (CPP Codes)

Profession	CPP Reference
General manager and executive managers	112

## Qualifying Professions (CPP Codes) - continued

<b>Profession</b>	<b>CPP Reference</b>
Manager of administrative and commercial services	12
Production and specialised services managers	13
Experts in physics, mathematics, engineering and similar techniques	21
Industrial and equipment designers	216
Doctors	221
University and higher education professors	231
IT and communication experts	25
Film, theatre, television, and radio directors, producers, and stage managers	265
Technicians and professionals in science and engineering at an intermediate level	31
Administrators, managers, or general directors of companies	—

## Eligible Economic Activities (CAE Codes)

<b>Activity</b>	<b>CAE Reference</b>
Extractive industries	Divisions 05 to 09
Manufacturing industries	Divisions 10 to 33
Electricity, gas, steam, hot and cold water, and air conditioning	Division 35
Construction	Division 42

## Eligible Economic Activities (CAE Codes) - continued

Activity	CAE Reference
Accommodation, catering, and similar activities	Classes 5511 and 5512
Information and communication activities	Divisions 58 to 63
Financial and insurance activities	Classes 6420 and 6630
Consulting, scientific, technical, and similar activities	Class 7010 and Divisions 71 to 72
Administrative and support service activities	Class 8211
Education	Class 8542
Human health and social support activities	Division 86 (except subclasses 86905 and 86906)

**Note on Fund Management (Class 6630):** Companies operating in Portugal must hold a valid licence issued by the Portuguese Securities Market Commission (CMVM) to carry out collective asset management activities, or be directly or indirectly owned by an entity holding a valid fund management licence issued by the competent regulatory authority in any EU or EEA country.

## Other Recognised Activities

The following are also considered relevant to the national economy:

- Economic activities developed within the scope of investment projects recognised as having **Potential National Interest (PIN)**
- Economic activities developed within the scope of projects recognised as **Investment Projects for the Interior (PII)**