



# Foreign & Commonwealth Office

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## **Importation of Motor Vehicles into Portugal**

Prepared by

British Consulate in Lisbon

[www.gov.uk/government/world/portugal](http://www.gov.uk/government/world/portugal)

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## Temporary Admission of Motor Vehicles

An EU-registered motor vehicle (including light goods vehicles, trailers, caravans, motorhomes and motorcycles) may be kept in Portugal for 6 months, consecutive or otherwise, in any one period of 12 months, provided all of the following conditions are met:

- The vehicle has been registered definitively in another EU member state;
- The vehicle is registered in the name of a person who is not resident, employed or carrying out any type of paid activity in Portugal, and
- The vehicle is brought into Portugal by its registered owner or keeper.

Vehicles brought into Portugal temporarily may only be driven by the registered owner or keeper, their spouse or common-law spouse, their parents or children provided none of these individuals are resident, employed or carrying out paid activity in Portugal.

If you are resident in Portugal, you may only use a foreign-registered vehicle if so authorised by the Customs authority.

For the purpose of the legislation, a resident is defined as someone who spends a period of 185 days or more, consecutively or otherwise, in any one calendar year, in Portugal, or whose source of income from paid employment is in Portugal, or whose headquarters or established business activity is in Portugal.

## Permanent Importation of Motor Vehicles

### General Importation Regime

If you are transferring your normal residence<sup>1</sup> to Portugal from another EU member state or from a third country and you intend to bring your vehicle with you, you should inform your [nearest Customs office](#) within 20 working days of your arrival in the country. They will explain their requirements and give you a list of the documents you will need to support your application.

A flowchart (in Portuguese) explaining the importation procedure can be found on the Portuguese Revenue and Customs website [here](#).

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## Tax Exemption Regime

You may be eligible for the tax-free importation of your vehicle if you meet the following criteria

- You are over 18;
- You were resident in the country from where you are transferring for a minimum period of 6 months, consecutive or otherwise;
- You paid vehicle tax in the country of your former residence and did not benefit from any type of reimbursement scheme when you left that country;
- You owned the vehicle in the country of your former residence for at least 6 months prior to transferring to Portugal, starting from the date on which the vehicle registration document was issued, or from the date on which the leasing contract was signed, as relevant.

## Applying for tax exemption

You have 12 months from the date you transfer residence to Portugal to request exemption from the payment of vehicle tax.

Please note that only the main Customs Offices (Alfândega) can assess an application for tax exemption. Find out where the nearest [Alfândega](#) is to you.

For the purpose of assessing your eligibility for tax exemption, you will need to complete [Form 1460.1](#) (Pedidos no Ambito do ISV) and submit this to the Customs authority, together with:

- [Vehicle Customs Declaration](#) (DAV). The DAV must be submitted electronically through the *Portal das Finanças*. In order to do this, you need to [get a Portuguese Fiscal Number](#) (NIF) and [register on the Portal](#). Once you're registered, [login](#), navigate to *Credenciação* and fill in the *Sistema de Fiscalidade Automóvel*.
- The vehicle's registration certificate/logbook showing proof of ownership.
- Your passport and your taxpayer's identification number (NIF).
- A residence certificate issued by the competent authorities in the country of your former residence showing the dates on which you took up and then cancelled your residence in that country. If you are a British national and you are moving to Portugal from the UK, the Customs authority will accept a consular certificate. For more information on obtaining a consular certificate, see our [Notarial and Documentary Services Guide](#).

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- Documentary evidence of residence in the country from which you are transferring, such as rent receipts, utility bills, salary slips, proof of pension payments or national insurance contributions.
- Conformity certificate ([Modelo 9](#)) issued by the Instituto de Mobilidade e dos Transportes (Portuguese DLVA).
- Inspection certificate (Modelo 112) issued by an approved [technical inspection centre](#)

The Customs authority may request official translations of all documentary evidence.

While a decision is being made on your eligibility for tax-free importation, you may be authorised by the Customs authority to use your vehicle, provided it is only ever driven by you (the registered owner/keeper), your spouse or common-law spouse, parents or children who live with you at the same address. Ask the Customs Office for a *guia* that you can show to the traffic police or fiscal authorities, if you asked to do so. Check its expiry date and get it renewed if your application is still pending when it expires.

If you are exempted from the payment of tax, you may not sell, give away, hire out or loan your vehicle for a period of 12 months following the date on which the Portuguese registration number is attributed. Only one vehicle may be imported tax-free per person once every ten years and providing the requirements are met.

If your application for tax-free importation is turned down, you will be notified by the Customs authority and have to declare to them, within a period of 30 days, what you intend to do with the vehicle. If you fail to do this, they will consider that the vehicle has been brought into Portugal illegally.

## Motor Vehicle Documentation

All vehicles in Portugal are required to have:

- Certificado de Matrícula<sup>ii</sup> (Registration Certificate), issued by the [Instituto de Mobilidade e dos Transportes, I.P.](#)

OR (for vehicles registered before 31.10.05)

- Título de Registo de Propriedade (Ownership Registration Document, issued by the Conservatória do Registo Automóvel (Vehicle Registration Office), AND
- Livrete (Vehicle Registration Document), issued by the Instituto de Mobilidade e dos Transportes, I.P.

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- Road Tax (Imposto Único de Circulação). Paid annually, during the month in which the vehicle was registered, at the ATM using the payment codes available in your area of the *Portal das Finanças*, or in person at your local tax office or [Loja do Cidadão](#). This tax is payable in respect of all vehicles, regardless of whether or not they are in use. Proof of payment is made by showing the receipt of payment.
- Insurance. All vehicles must have at least third party insurance cover. The insurance company will provide an insurance stamp for display in the lower right-hand corner of the vehicle's windscreen, at the time the policy is issued.

These documents, as well as the driver's ID and licence, should be carried at all times for production to the authorities on request.

### **MOT Testing and Certificates**

MOT testing is compulsory in Portugal for all vehicles over four years old. Cars aged between 4-7 years must be tested every two years and thereafter every year. The test (Inspeção Periódica Obrigatória – IPO) must be carried out at an [approved garage](#). The garage will ask to see the vehicle's ownership documents (Título de Registo de Propriedade and Livrete or the Certificado de Matrícula) and the owner's taxpayer's identification number (NIF) before carrying out the test.

A stamp confirming that the vehicle has undergone (and passed) the test is subsequently issued. This should be displayed below the insurance stamp, in the lower right-hand corner of the vehicle's windscreen.

British Consulate  
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<sup>i</sup> For the purpose of this law, you will be considered normally resident in Portugal if you spend 185 days or more in any calendar year here. If you work in another country, but maintain personal links with and travel regularly to Portugal, you will also be considered normally resident here.

<sup>ii</sup> The Certificado de Matrícula came into effect on 31 October 2005. It is not compulsory to exchange existing vehicle documentation (Livrete and Título de Registo de Propriedade) as this remain valid