

Permanent Importation of Motor Vehicles

Disclaimer: The information contained in this pamphlet is intended for your general guidance only. It is not a substitute for obtaining information from the Portuguese Customs Office (Tel: 21 881 41 32) whom we strongly recommend you consult on the question of the importation of your vehicle.

The accuracy of this information cannot be guaranteed and the applicable law and procedures may change. For these reasons, U.S. consular staff cannot accept liability for any loss, costs, damage or expense which you might suffer as a result of relying on this information.

According to Portuguese law, you are able to import your vehicle tax-free if you are transferring your permanent residence from the USA or any other country to Portugal, provided that:

- You have been a resident in the previous country for a minimum period of 12 months
- Had a valid driver's license in that country for a minimum of 12 months
- Plan to transfer your normal place of residence to Portugal on a permanent basis
- You have fully paid for the vehicle, including all taxes (proof is required)
- You owned the vehicle in your country of former residence for at least 12 months prior to transferring your permanent residence to Portugal. This is determined by either the date the vehicle registration document was issued or the date the leasing contract was signed

In order to import a vehicle, you should submit an application within six months of the date when you transferred your residence to Portugal. This application should be made at your local Customs office. In Lisbon, the office is located at Alfândega Jardim do Tabaco (Tel: 21-88141 32). For the rest of the country, please consult the following website for address and contact numbers:
(http://www.dgaiec.min-financas.pt/pt/quem_somos/servicos_desconcentrados.htm)

The application should be submitted with:

- A customs declaration relating to the vehicle, i.e. entry manifest
- Bill of lading
- Vehicle registration certificate/logbook, as proof of ownership
- Your driver's license, valid for at least 12 months prior to the date of transfer of residence to Portugal
- Passport (photocopy)
- Portuguese Tax Department issued Card (original and photocopy)
- Resident card issued by the Portuguese Immigration Authorities (SEF) (original and photocopy)
- A consular certificate from the U.S. Embassy to demonstrate you are registered in Portugal
- A consular certificate confirming the dates you were resident in the country of your former residence or
- Documentary evidence of residence in the country from which you are transferring, such as rent receipts, utility bills, earning statements, proof of retirement pension or insurance contributions

- Certificate of conformity from the vehicle manufacturer or a certified representative or certificate of vehicle approval (*homologação **) by the Institute of Mobilidade e Transportes Terrestres (MITT). Contact: Av. das Forças Armadas, 40, 1649-022 LISBOA 351 217 949 000; e-mail: imtt@imtt.pt
- Completion of the following forms: 22.1101, 22.1100, 11.1020, 21.1069, 21.1070, 21.1065 (Forms must be obtained from the Customs office)

* The *Homologação* procedure is needed since your U.S. car may not have the required lights, vehicle ID, chassis stamps etc. specified by European Union laws.

Please note that a motor vehicle imported tax-free may not be sold, loaned, pledged or hired for a period of 12 months following the date on which the Portuguese registration number is attributed. In order to maintain eligibility for tax-free importation, you must continue to reside in Portugal for a minimum period of 12 months. Only one vehicle may be imported tax-free per person once every ten years.

If your application for tax-free importation is rejected, you will be notified by the Customs authority 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.

Vehicle documentation: All vehicles in Portugal are required to have Certificado de Matrícula (Registration Certificate), issued by the **Instituto de Mobilidade e dos Transportes Terrestres** .

Periodic Car Inspections (IPO testing) and certificates: IPO 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 (*Inspecção Periódica Obrigatória* - IPO) must be performed at an approved inspection center. The inspection center is required to request the vehicle's ownership documents (*Título de Registo de Propriedade* and *Livrete* or the more recent *Certificado de Matrícula*) and the owner's taxpayer's identification card (*cartão de contribuinte*). A stamp confirming that the vehicle has passed the test will be issued, and should be displayed below the insurance stamp, in the lower right-hand corner of the vehicle's windshield.