

Tax regularization of motor vehicles: Non residents

What are the arrangements for tax regularization of motor vehicles, transferred or imported by private individuals into Portugal?

The tax regularization of vehicles by private individuals who import vehicles to Portugal, new or used, in order to satisfy their own transport needs, takes place through submission of the Customs Vehicle Declaration (DAV) to a customs office, within 20 business days of entry of the vehicle in the country.

What is the deadline for payment of ISV and can the car be used during this period?

After presentation of the request, the deadline for payment of the ISV is 10 working days from notification of the amount by letter to the owner. Once the deadline has passed for submission of the DAV (Customs declaration of vehicle) and up to the deadline for payment of the tax, in Portugal it is permitted to drive vehicles with a valid foreign registration if accompanied by a copy of the DAV and driven by owner or spouse or common-law spouse.

After payment of the tax and allocation of the Portuguese registration, what needs to be done and what is the document that allows vehicles to be driven?

After payment of the ISV the owner must contact the Institute for Mobility and Land Transport, IP (IMTT) to request the registration certificate and pay the appropriate fee. Proof of payment of the ISV with annotation of the allocated national registration authorizes unrestricted use of vehicles for a period of 60 days from the allocation of the registration.

This document is intended to be descriptive and synthetic information about some major aspects of tax legislation concerning Portuguese main taxes based on the Portuguese Tax System information provided by the DGCI and DGAIEC. These articles are not, and do not purport to be, official, and are intended for informational use only. They have no status other than as an informal, unofficial, aid to non-Portuguese speakers in understanding the Portuguese direct tax system