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THE PROCEDURE FOR LEGALIZING A MOTOR VEHICLE PURCHASED OUTSIDE THE COUNTRY PORTUGAL



In Portugal, the procedure for legalizing a motor vehicle purchased outside the country is not an easy task. Therefore, the European Consumer Centre, (in cooperation with the Direcção-Geral do Consumidor), is frequently requested by citizens/consumers from other Member States of the European Union to clarify the procedures.

The response to these requests has been based on information prepared in cooperation with the Direcção-Geral das Alfândegas e dos Impostos Especiais sobre o Consumo – DGAIEC (General Directorate for Customs and Special Taxes on Consumption) the Instituto da Mobilidade e dos Transportes Terrestres – IMTT (Institute for Land Transport).

With the entry into force of new legislation with implications for this process, the same entities have again cooperated to update this leaflet, explaining the necessary procedures for the "Final legalization in Portugal of a light passenger motor vehicle purchased in another Member State of the European Union by a citizen of the European Union".

TERMS

National or foreign citizens with or without residence in Portugal must begin procedures for the legalization of a motor vehicle within **20 working days** following its entry into Portugal, at any Customs office with responsibility for the Imposto Sobre Veículos – ISV (Vehicle Tax), **including delivering the** "**Declaração Aduaneira de Veículo" - DAV (Vehicle Customs Statement)**. However, with regard to citizens without a residence in Portugal, the vehicle may be subject to a **temporary admission** during a period of 183 days (whether consecutive or not) per calendar year (with suspension of the

The application for ISV exemption must be submitted to the Customs office in the area of residence within 6 months following the transfer of residence, together with the following documents:

> Car registration document and, if applicable, title registration document (proof of ownership);

> Certificate of conformity or IMTT 'Modelo 9' , annotated with the technical inspection of the vehicle, in a type B Centre, a list of which can be found on the IMTT website (www.imtt@imtt.pt);

>Tax Identification Card;

> Official certificate of residence issued by the relevant authority of the Member State of provenance, stating the date of registration and cancellation of residence. Whenever there is no relevant authority for the control of residence in the country of provenance, the cancellation shall be confirmed by the consulate of the country of the nationality of the citizen concerned;

> Valid driving licence from at least 12 months before the transfer of residence;

Document proving the residence in the country of provenance, (rent, water, electricity or other receipts or proofs of social security contributions);
Declaração Aduaneira de Veículo – DAV (Vehicle Customs Statement), duly filled in (Modelo 22.1101).

ISV), provided the requirements set forth in Chapter V (suspension systems) of Law no. 22-A/2007, of 29 June, in the current wording, are duly complied with.

TAXES

Imposto sobre veículos – ISV (Vehicle Tax)

The ISV is levied on light passenger and mixed-use vehicles and certain classes of light goods vehicles, either new or used, which are required to be licensed in Portugal. The ISV is based on the vehicle's cylinder capacity, its carbon dioxide (CO2) emissions, the type of fuel, the level of particle emissions (diesel vehicles) and, in the case of used vehicles, the year the respective licence was issued. Tax on other classes is based on cylinder capacity, level of CO2 emissions and the year of registration.

ISV exemption

ISV exemption is granted to vehicles owned by citizens over the age of 18 and licensed to drive during the minimum period of residence, who transfer their residence from another EU Member State to Portugal, provided that: they have resided in another Member State for at least 12 months; they owned the vehicle in the country of provenance for at least 12 months before the transfer of residence; they have held a valid driving licence since at least 12 months before the transfer of residence; the vehicle was purchased paying all taxes due in the country of provenance (Chapter VI of Law no. 22-A/2007, of 29 June).

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Imposto Sobre o Valor Acrescentado - IVA (Value Added Tax - VAT)

In terms of VAT on a vehicle purchased in an EU Member State intended to be registered and used in Portugal, the following principles apply:

> When purchasing a **new vehicle**, the VAT shall be paid in the country of destination, i.e. the country where the vehicle will be registered. Thus, if you have purchased a new vehicle in a different Member State and you intend to register and use it in Portugal, you must request the seller for an invoice or equivalent document in order to settle the VAT in Portugal during the legalization procedure. Concerning intra-community purchases and for VAT purposes, a new vehicle is a vehicle which has less than six months old of use or less than 6 000 Km at the date of sale.

> As far as **used cars** are concerned, i.e. those which at the date of sale are over six months old and have more than 6 000 km, VAT shall be paid at the country of purchase and no tax is due in Portugal.

Imposto Único de Circulação – IUC (Municipal Tax on Vehicles)

This tax is levied on the use of vehicles licensed or registered in Portugal or vehicles not licensed or registered in Portugal but in use in this country for over 183 days.

This tax is paid in full every year. IUC must be paid during the month corresponding to the vehicle's registration.

For further information please go to: Direcção-Geral de Impostos e Repartições de Finanças (www.dgci.min-financas.pt)



NOTE: The information contained in this leaflet does not dispense with the need to consult the legal texts. The text of this leaflet was drawn up by: Centro Europeu do Consumidor – CEC - Tel. n.º 21 356 4750; e-mail: euroconsumo@dg.consumidor.pt; Web: http://cec.consumidor.pt Direcção Geral das Alfândegas e dos Impostos Especiais sobre o Consumo – DGAIEC.

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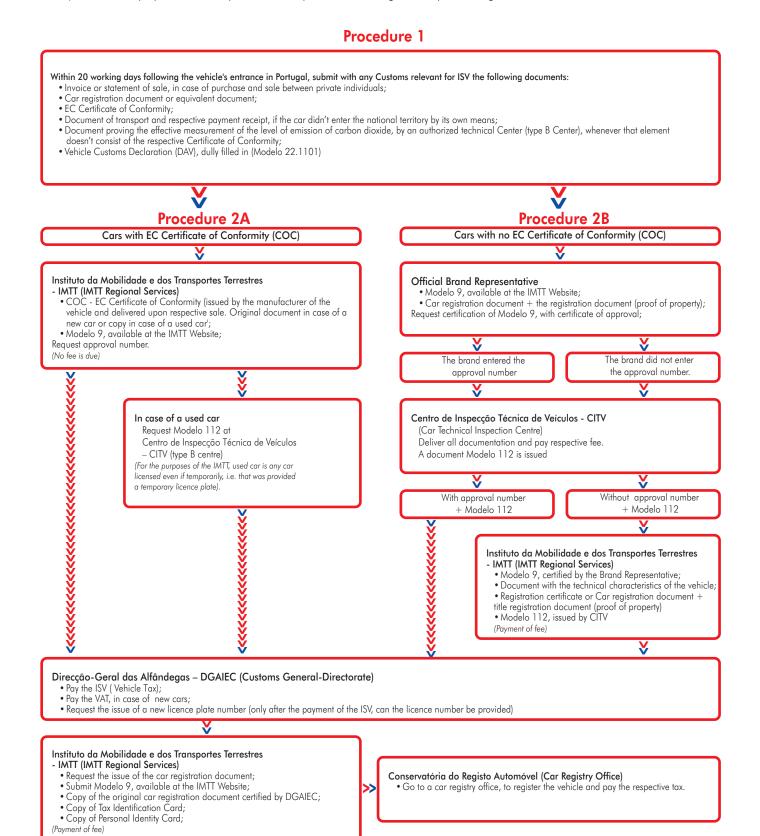
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PROCEDURES

1. National or foreign citizens with residence in Portugal or non-residents not subject to ISV exemption or temporary admission must instruct process by «Procedure 1», following «Procedure 2A or 2B», as the case may be.

2. For national or foreign citizens with no residence in Portugal, but who intend to transfer their residence benefiting from 'ISV' exemption, without prejudice to the required Customs procedures, the legalization process begins with «Procedure 2A or Procedure 2B».



After all the procedures, the registration document is sent directly to the residence of the concerned.