

Import Customs Guide PORTUGAL

Information from FIDI Portugal

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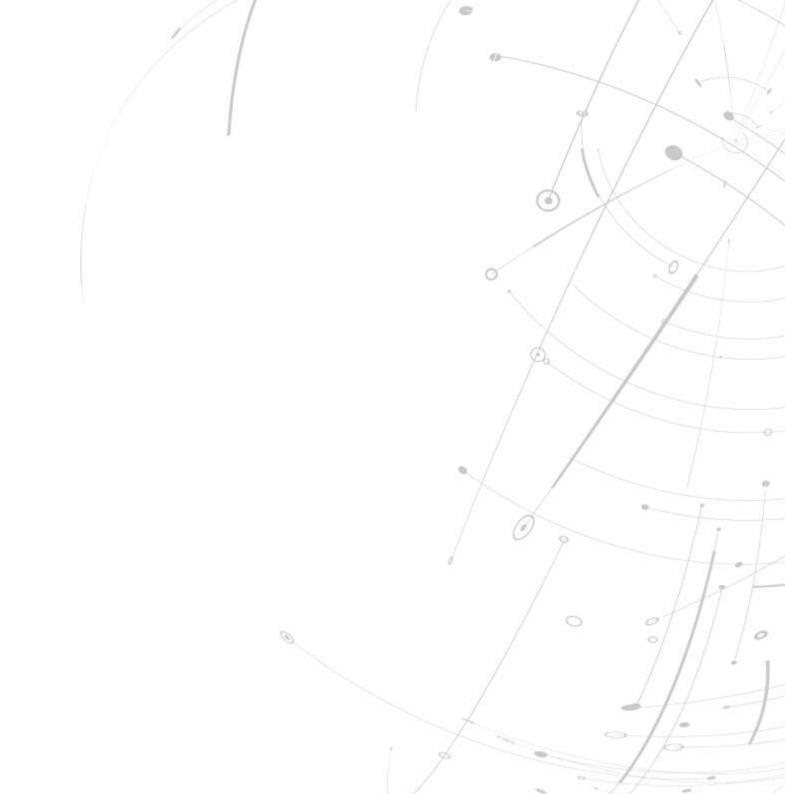
GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
Removal Goods - Private persons, coming from non-EEC countries only	 Baggage Certificate – This can be obtained at a Portuguese Embassy or Consulate of the country you are leaving. This document is very important as it will give you exemption of taxes and duties. Please ask to include Cancelation declaration if current legal residence is at origin country and never mention you are moving to a secondary residence. It must state that you resided on the origin country for more than 12 months and mention the date when you are transferring your main residence to Portugal. Residence Certificate – This can be obtained in the 'Junta de Freguesia' closest to your residence in Portugal. It must mention the date of your arrival to Portugal (no later than 6 months regarding actual date). The address must the same as the one associated to the fiscal number. Portuguese Fiscal Number – This is known as 'Número de Contribuinte' or 'NIF' in Portugal. It can be easily obtained at a 'Serviço de Finanças'. This document cannot be associated with a legal representative (which happens when you already have a Portuguese fiscal number and live abroad) and the address must be the same as the 	 Declarations to be supplied by the agent at destination and signed at agent's office. Importation Customs Clearance Charges: Although normal removal goods are duty free, there are always customs broker fees to be considered which are based on ad-valorem. Port handling charges and warehouse fees are included in these charges (rather expensive - quotations should be requested). In case all required documents are not available, duties and taxes are payable on the declared value. 	 Normally, household removals should be imported in 1 single shipment, from 1 place of origin. In special circumstances and on submission of proofs and explanation to the General Customs Board, prior to the removal, it is possible to obtain the necessary permission to import household goods in 2 or more shipments. A full inventory must be produced with the first consignment showing clearly which goods are being imported in the first consignment and which belong to the second shipment. All documents must be with the Agent before the goods arrive. Otherwise, it will be impossible to organise Customs clearance in time.

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	 Declarations to be supplied by the agent at destination and signed at agent's office. European Citizen Registry Certificate – Issued by the Town Hall of your area. You may find additional information on the Immigration and Borders Service website. Passport VISA Permit / Work Permit - applicable for non-Portuguese and non-EU citizens. Temporary Visa will not be enough - will have to be final residence approved by SEF. Declarations to be supplied by the agent at destination and signed at agent's office. 		
Removals goods - Secondary residence coming from non-EEC countries	 Portuguese Fiscal Number Copy Passport Copy Declarations to be supplied by the agent at destination and signed at agent's office. 	 Duties and Taxes will be 23% + % Duties depending of the Item imported and the value shown on the Declarations and Transport Value. 	 In this situation the payment of Duties and Taxes will be applicable.
Diplomatic removals	 Diplomats, other consular officials, diplomatic and international mission accredited in Portugal: Diplomatic franchise must be obtained by Embassy through the Portuguese Ministry of Foreign Affairs with a minimum of 15 days before shipment arrives. 	 Duty free entry. Owner must be in Portugal at least 1 week prior to removal arrival for diplomatic or non-diplomatic shipments. Without above documents, customs clearance cannot be performed, and shipment will have to be kept under customs supervision, paying heavy storage charges. Alcohol beverages are prohibited in the shipment (see prohibited items section). 	 Diplomatic franchise must be obtained from local Embassy. In order to allow the issue of this document, details of shipment and list must be given in advance in order to give time to apply for it. Diplomatic moves from EEC countries require only an inventory list of goods.

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Antiques - part of removal	 No documents as long as included in a removal. 	Duty free entry.	 It is convenient to declare them to Customs at the time of entry in Portugal in order to avoid problems at the time of eventual exportation.
Antiques - Imported separately	 Import licence and invoice. 	Subject to payment of duties.	 If imported alone: Only commercial companies can apply for import licences.
Fine arts, Exhibition goods	 Document issued by the Gallery / Museum that owns the goods stating that article is being shipped to to show on a given exhibition, to be held at for a "x" period of time. Museum / Gallery that is receiving works must apply for a special temporary import licence to Customs Main Office, for a maximum period of 6 months, stating the reason for the importation. Commercial invoice. EUR 1 certificate. Title of ownership. Identification / catalogue or ATA carnet. 	 If imported under ATA carnet, no duties or taxes or deposits are necessary. If no ATA carnet available, Customs duties must be guaranteed by a deposit or bank guarantee. 	 Import duties depend on nature of goods. Regulation may be changed without notice. Always check with your local agent.
Inheritance	 Luggage Certificate (Certificado de bagagem) issued by nearest Portuguese Consulate, stating that the items of the attached list belong to Mr / Mrs and were inherited by Mr / Mrs Testament and respective authenticated translation into Portuguese. Declaration confirming death of testator. Passport of consignee. 	Duty free entry.	Consignee must be in Portugal by the time of goods arrival.

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Motorcars and Motorcycles	 Full documentation of vehicle such as registration certificate and title of property. International driving licence. Insurance document. Declaration from the Portuguese Embassy stating that client lived for more than 12 months abroad. 	 Duty free entry for temporary import of 12 months, during which definitive Legalization of the car must be made. Costs of duties and taxes depend on the value of motorcar in Portugal If no definitive importation is performed, motorcar must leave the country. 	 Vehicle must belong to owner 12 months prior to arrival of owner in Portugal. Details of vehicle such as Brand, Model, VIN Number as well Engine Specifications and that information shall be provided in advance Obtain Portuguese plate number and payment of duties and taxes to be dealt by client directly with a customs broker or with the A.C.P.
Caravans	Invoice, showing lowest possible price.Registration certificate.Title of property.	 Subject to payment of duties as for motorcars. 	Same as previous.
Boats - Definitive import	Registration certificate.Import licence.	Subject to payment of duties.	Definitive importation is very difficult. Usually not allowed unless very special circumstances occur.
Boats - Temporary Import	Registration certificate.	 Duty free entry. When boats are imported for exhibition or contest / race purposes special permission from Customs Main Office is necessary, stating that the boat is temporarily imported for a period of to show in a given exhibition or race. 	
Bicycles		Duty free entry.	As long as mentioned on inventory.
Electrical appliances	Same as removal goods.		
Presents, gifts, souvenirs			 As accompanied luggage, there will be no duties. If unaccompanied luggage, value cannot exceed the amount of 75,00 EURO nor 20

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			kgs weight, per shipment.
Pets	Certificate of vaccination.MicrochipOfficial Heath Certificate (by Government)	Duty free entry.	 All pets must be subject to medical examination before being cleared from Customs.
Horses	Certificate of foal registration.Veterinary certificate.Import licence.	Subject to Customs approval.	 No horses should be sent without prior Customs approval.
Plants	No documents.	Duty free entry.	As long as coming together with removal goods.
Restricted items		 Pornographic objects, Systems for copying Portuguese mail stamps, Essences for regional wine counterfeit, Drugs, Firearms, cut and thrust weapons, any war instrument without specific application, Roulette or any other game of hazard, Gold in bars, Apes and monkeys, Anything that might be object of negotiation. 	
Prohibited items		 Alcoholic beverages, narcotics, drugs, foodstuff. 	



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