

# Before You Import From A Non EU Member State

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Please note that all links were active at time of writing but links tend to sometimes change so if these have stopped functioning then you need to ask that nice Mr Google for more up to date ones.

The European Union is many things, some of which are good, some bad & most, if not all, a matter of opinion but one thing it definitely is, is a Customs Union where (usually) no taxes are applied between member states but equally, they do reserve the right to charge (for example) the difference in VAT rates where if the exporting member state A has a VAT rate of 19% & the receiving member state B has a VAT rate of 23% then the buyer in B might be required to pay the outstanding 4%. This however is rarely applied (especially) for inexpensive items.

However, the European Union is also a Trading Block & that means they favour other EU member states where taxes etc are concerned & penalise non EU member states by applying high import taxes & tariffs to most if not all items.

You will often see claims on social media & elsewhere that items marked as under a certain value, gifts or used items etc are not taxed but all such claims are completely untrue urban myths. Customs here can & do intercept any item they choose, from anywhere (including other EU member states) at any time they so choose & (seemingly) can decide it falls into any category they like & charge whatever duty they decide the item falls into & when they do, they are completely & utterly ruthless so don't for a moment think they will make an exception for your mistake or lack of knowledge because that simply will not ever happen.

Some years ago, I innocently ordered a US\$20 or €14 (steel) car part that was no larger than my thumb nail & for for a 30 odd year old classic car that Customs intercepted & held for more than 4 months despite my sending them the requested screen shot of product & proof of payment on EIGHT separate occasions & when they did finally deign to release it to me, I had to pay over 300% duty on cost of product + postage + packaging & they were even cold hearted enough to estimate the cost of a padded envelope in their calculations!

One of the very few exceptions to this tax policy is the new immigrant tax free concession on their own property & even then will only allow the exemption if you have the Certificate of Baggage from the Portuguese Embassy in the country of your previous residence. Further details on that are to be found in 'Before you leave your non EU member state country' which is also in the files section of this group.

The links below will help explain the exact situation of the items you are considering importing & give you a guide of how much you can expect to be skinned alive for but I strongly suggest you research everything very carefully

indeed as there could be a large tax difference in buying similar items such as Marmite & the far poorer quality Vegemite although in that particular comparison, it would be understandable if Marmite were more expensive simply because it's so much nicer.

<https://eportugal.gov.pt/en/servicos/consultar-a-pauta-aduaneira>

<https://www.export.gov/apex/article2?id=Portugal-Import-Tariffs>

[https://ec.europa.eu/taxation\\_customs/business/calculation-customs-duties/what-is-common-customs-tariff/combined-nomenclature\\_en](https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/what-is-common-customs-tariff/combined-nomenclature_en)

<https://www.internationaltaxreview.com/article/b1f7n8p9kx1lgh/portugal-new-vat-payment-regime-on-import-of-goods>

<https://www.acm.gov.pt/-/como-e-aplicado-o-iva-em-portugal->

[https://info.portaldasfinancas.gov.pt/pt/docs/Conteudos\\_1pagina/Pages/portuguese-tax-system.aspx](https://info.portaldasfinancas.gov.pt/pt/docs/Conteudos_1pagina/Pages/portuguese-tax-system.aspx)