

The Portuguese law on the temporary import of vehicles;

5th January 2020

Link to PT law:- [Lei 129/80](#)

Article 4

Temporary importation of means of transport for private use

1 - The exemption referred to in article 2 shall be granted for a period, continuous or not, not exceeding 6 months in each 12-month period, in respect of tourist vehicles, including their trailers, caravans, recreational airplanes and cyclists, provided that the particular importer cumulatively:

(a) be the owner or legitimate holder of the vehicle and have his normal residence in another Member State;

(b) use the means of transport concerned for private use.

2 - While benefiting from the exemption on temporary importation, the means of transport may not be transferred or rented in the national territory or loaned to a resident in that territory.

Article 10

Sanctions

For violations of the provisions of this law, the Legal Regime for Customs Tax Offenses, approved by Decree-Law No. 376-A / 89 of 25 October, is applicable.

The penalty;

Link to PT customs law:- [Lei 376-A/89](#)

Article 12

Whenever possible, the amount of the fine shall not be less than twice the value of the goods on the domestic market at the time of the act, without prejudice to any special mitigation that may occur.

The value of the goods in the domestic market means its sale price to the public at the date of the infringement.

“That only applies in Portugal”

It applies to most of the world. Lei 129/80 is effectively a word for word copy of EU Directive [83/182/EC](#) which applies throughout the EU.

That EU Directive is itself merely adopting what has been agreed on in United Nations Treaties which were written after International Conventions on Road Traffic, numerous countries are parties to these Treaties, whilst there have

been 4 such conventions and subsequent Treaties over the years, the 1949 and 1968 ones are the most commonly applicable today.

Countries in which the 1949 Treaty applies:- [1949 Geneva Convention](#)

Countries in which the 1968 Treaty applies:- [1968 Vienna Convention](#)

“These limitations contravene my rights under EU law on the free movement of goods amongst Member States.”

They don't.

Link to EU Directive:- [2009/55/EC](#)

Article 1

1. Every Member State shall, subject to the conditions and in the cases hereinafter set out, exempt personal property introduced permanently from another Member State by private individuals from consumption taxes which normally apply to such property.

2. The following shall not be covered by this Directive:

a	value added tax;
b	excise duty;
c	specific and/or periodical duties and taxes connected with the use within the country of property referred to in paragraph 1, such as for instance motor vehicle registration fees, road taxes and television licences.

“Portugal will just continue paying the fines the EU gave them over it”

A fallacy, Portugal has never been fined over ISV. The EU Commission did investigate a complaint against Portugal and found ISV does not contravene EU law (see above). They actually commended Portugal on allowing fee-free matriculation to new residents.

Portugal could possibly be facing a fine in the future as it has failed to comply with an EU ruling from 2016 concerning the tables they use to calculate ISV. Infringement proceedings in the ECJ are currently being considered by the EU. If PT loses the case ISV will remain, it will just be slightly cheaper.

“Portugal charges more than any other EU Member State to register a car”

Another fallacy, as this study from 2012 reveals.

<https://upcommons.upc.edu/bitstream/handle/2117/18150/vehicles.pdf>