

# Importing And Registering A Foreign Registered Vehicle In Portugal

By & Copyright to Steve Robinson  
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Please pay particular attention to the various time limits which are mentioned many times, in red & underlined as these are all vitally important & also note the time limits mentioned were correct at date of publication.

The subject of vehicle import & matriculation/registration often comes up on the groups & many people will make 'blanket statements' that it's never worth doing & I'd bet that most of those who make such 'blanket statements' have either not done it at all, have done it with the wrong vehicle or failed to do the process properly (**especially with regard to time limits**) & have failed for those reasons but (IMO) it can be very much worth doing if you do it right & with the right vehicle & if you do that then the value of the vehicle with Portuguese registration can easily be several times that of its value in the country you shipped it from & this is especially true of LHD classic or future classic vehicles. You might get to the end of this piece & thinking that the processes are mega complicated but in truth, they're a lot easier in practice than they first look on your screen & I've tried my best not to overcomplicate things with screeds of legalese & instead to make it as idiot proof as possible.

If using a professional matriculation agent then it's simply a matter of collecting the right documentation & handing it all over to them & if there is one single lesson we should have learnt from CV19 it's that we should never leave anything to the last minute so better to do things sooner rather than later which means you need to pay close attention to the time limits mentioned in this info piece.

**PLEASE NOTE!** Before beginning the process it is IMPERATIVE that you check you do not need to hand in the original registration document & number plates from the country of export before the vehicle is exported as without those, the matriculation process might not be possible. There has (recently) been several examples where cars from the Arab States were refused the matriculation process (by IMT) for this reason.

For the purposes of this process the definition of a 'new immigrant' is an adult who has not been a resident of Portugal in the previous 5 years no matter what passport they have.

Each adult new immigrant is allowed to import one motor vehicle free of import tax/matriculation fee IF (note the big IF) the importer & vehicle meets the required criteria which is:

The importer can prove the vehicle has been registered to the him/her for at least 6 months previously (in the country of registration) & that has been a registered resident of that country for that time period of 6 months.

**NOTE:** You will (probably) be expected to provide documentary proof (such as utility bills or cancelled residency visa etc) of your residency in that country for that time period.

If the vehicle's technical specification (aka homologation) is NOT recorded on the IMT database (see next paragraph down) then the importer must provide a vehicle specific EU Certificate of Conformity or if the vehicle was manufactured pre CoC (+/-2000) they will accept a downloaded copy of the original sales brochure or other document that shows the original tech spec of the vehicle as it came off the production line.

**NOTE:** That a foreign registered vehicle may only remain in Portugal (actually the EU but this piece refers to Portugal) for a maximum of 6 months before either beginning the matriculation process or being removed back to it's country of registration for 6 further months & that it must be taxed, tested & insured in the country of registration all the time it is here & once the matriculation process is started that it must be completed within 6 further months & also that a resident of Portugal may only drive the foreign registered vehicle if they own it AND it has begun the process of matriculation & if caught in breach of any of that the GNR can & very possibly would permanently confiscate the vehicle.

**NOTE:** There is a piece of legislation that states: 'The presentation of the certificate of conformity may be waived under certain circumstances'. Which translates into the fact that if the vehicle's tech spec (EEC homologation) is on the IMT database then no separate CoC needs to be submitted & this is a major game changer (especially) for vehicles built in the late 1990s & early 2000s when EU Certificates of Conformity were being introduced.

To know if the tech spec of the vehicle is on the data base it is (I'm told) always necessary to have a copy of the registration document to verify if the details for that particular vehicle is on the IMT database.

The vehicle must be standard or any (obvious) modifications to the vehicle & any significant changes must be listed on a letter from a main dealer or manufacturer listing all changes from standard stating that all said changes from standard are acceptable replacements. Changes such as replacement wheels of similar size etc would usually be accepted whereas a lift or lowering of the suspension would probably not be acceptable.

At this point, things become a little more complicated as whilst a temporary import doesn't have to be declared immediately, permanent imports do & whilst there is usually a very clear cut difference with vehicles coming from non EU member states such as the USA or South Africa etc it is not always perhaps so clear cut in some imports from other EU member states as (for example) some people come to Portugal (from other EUMSs) on vacations

before deciding they want to live here & it's only when they make that decision that it changes from a temporary import to a permanent one.

However; the law (Lei-A/2007) states that when **permanently** importing you **must** submit a DAV 'Vehicle Customs Declaration' to Customs **within 20 working days** of the vehicles arrival in Portugal & depending on where the vehicle is coming from will dictate whether you have to do this yourself or your (receiving) shipping agent in Portugal does it for you and/or if you use a matriculation agent or do the entire process yourself.

The DAV declaration which must be made **within 20 working days** must now be completed online via the link below & to do that, you first need to register on the site & obtain a password & this new change might mean it is far more practical to ask your matriculation agent to do it for you or help you with it. (Assuming you use a matriculation agent).

<https://www.acesso.gov.pt/v2/loginForm?fbclid=IwAR1bajLZUHJT34ehmb-eQXL8bMrhFaIa7KMDKMwmcjWVbo1gdFKEVhn8Y9g>

Confusingly, the DAV declaration requires a number of codes to be entered & you will find a key to those codes at the very bottom of this info piece & you will need that if you are making the declaration yourself but if an agent is doing it for you then they will know the codes already.

When you submit the DAV (whether you are claiming the ISV exemption or not), Portuguese customs will issue you with a permit authorising you to drive a foreign registered vehicle in PT. Without this permit it is illegal for you to use the car on Portugal's roads and the vehicle may be subject to being seized by the authorities. You will not be issued this permit without first submitting the DAV.

If your new immigrant exemption is refused you will be given the option of paying the ISV that is due to complete the registration formalities, or remove the vehicle from Portugal within **30 days** without penalty.

Submitting the DAV later than within the required **20 working days** DOES NOT stop you from claiming the new resident ISV exemption, but if stopped you will be ordered to submit a DAV within **2 working days** in order to start the legalisation process for the vehicle. If you fail to comply with that instruction you could face prosecution for tax evasion (even if you qualify for the new resident ISV exemption) because until you submit the requisite paperwork they are unable to ascertain if you qualify or not). If convicted of tax evasion it might (in some cases) result in you losing the right to reside in Portugal.

Customs requirements also state that you have **12 months** to claim the new immigrant tax/matriculation fee free concession however, be aware that other legislation decrees that a foreign registered vehicle may only remain in Portugal for a maximum of **6 months** before being removed back to it's country of registration for a further **6 months** OR beginning the matriculation process

which is a good example of why you should never delay this process for any longer than necessary.

Within 10 days of submitting the DAV you must deliver the original registration document to IMT (if not submitted at the time of submitting the DAV).

**NOTE:** Whilst you can do the matriculation process yourself my own advice is to pay a proper matriculation agent to do it for you is money very well spent & you will find matriculation agents in the Trade & Business Directory also in the files section of this group & I'd further suggest you DO NOT use a lawyer or amateur to do this process for you as even the slightest error can cost you many thousands of Euros. If you have a local agent do it for you & current (at time of writing) cost is usually about €500 - €750 plus the one off matriculation inspection of about €75 + annual road tax + any changes such as headlights & high intensity fog light changes.

Annual road tax is calculated on engine size & emissions and until 2020 was calculated as a new vehicle on the date of matriculation not on year of manufacture. However, in 2019, the Portuguese Government announced that from 2020 the annual road tax **on vehicles imported from within the European Union** will be calculated as new at year of manufacture & this change will in some cases reduce the annual road tax cost by several hundred percent each & every year. They also announced at the same time that refunds would be given for such vehicles matriculated in recent years & I understand some people are now receiving those refunds.

However vehicles imported from non EU Member States are still calculated under the previous rule of being new at year of matriculation not year of manufacture & this will mean considerably higher annual road tax for those vehicles & this will be especially painful for owners of such vehicles that have large/powerful engines with high emissions.

If you do go the tax/matriculation fee free import route, you are not allowed to sell the car for 1 year unless you repay the tax you've previously been exempted from but if you did pay the matriculation fee/tax then you can sell it any time you wish.

If you pay the import tax/matriculation fee it's calculated on age of vehicle, engine size & emissions NOT on value & is often VERY expensive, especially for cars with large engines/high emissions & some cars can cost tens of thousands of Euros & one day difference in the date of manufacture from one year to the next can sometimes mean a massive increase/decrease in tax payable so do your research on the simulator link below very carefully. In one case, the change is from less than **€7000** to over **€50,000** & some will be pleased to know that motorcycles, commercial vehicles & in many cases, motorhomes & similar attract considerably lower charges than ordinary cars.

<https://www-jornaldosclassicos-com.translate.goog/2017/02/04/tudo-o-que-precisa-de-saber-sobre-importacao-de-classicos-em-2017/? x tr sl=auto& x tr tl=en& x tr hl=pt-PT>

If you have a foreign registered vehicle in Portugal, it must be taxed, tested & insured in it's country of registration all the time it's in Portugal & if the GNR catch you in breach of that criteria they can & often do, permanently confiscate the vehicle which they will then sell or destroy & more on these issues in 'Dispelling The Myths' also in the files section of this group.

**NOTE:** That whilst a foreign registered vehicle can be put through a Portuguese IPO/MOT inspection the pass certificate has no legal standing in Portugal or elsewhere in the EU & is not a replacement for the test certificate from the country of registration.

During the Portuguese matriculation/registration process the vehicle (excluding motorcycles) has to be submitted for a one off matriculation inspection which is a greatly enhanced safety inspection which includes a high speed rolling road test & if the vehicle comes from a country that drives on the left the headlight units & possibly rear fog/reversing lights will need to be changed. Beam deflectors are not acceptable.

If coming from the USA or other country that has similar turn signal lighting those turn signal lights will need to be rewired so they do not illuminate when the main or side lights are turned on. The only exception to this rule is for classic vehicles & the definition of a classic here is 30+ years old & more or less unmodified.

Once the IPO matriculation inspection certificate has been issued it then takes over from the previous MOT/road safety inspection certificate from the country of registration.

Motorcycles under 125cc are currently exempted from the annual IPO inspection but might be required to undergo a sound test as part of the matriculation process.

Once matriculated the vehicle (excluding motorcycles under 125cc & vehicles listed as of historical interest to Portugal) is subject to the ordinary Portuguese IPO annual or other age stipulated time period inspection.

If importing from the UK you will be expected to provide a 'Car Importation Certificate' which is basically an affidavit that you obtain that from the UK High Commission in person. Details of how to obtain that can be found on the UK Embassy FB page at 'Brits In Portugal' & you need to book an appointment in advance to do this.

<https://www.facebook.com/BritsInPortugal/>

There are several online calculators that you can use to calculate the taxes payable but they tend to change regularly so try this one & if it doesn't work then ask that nice Mr Google for more up to date ones:

[https://impostosobreveiculos.info/iuc/simulador-iuc/?fbclid=IwAR3xV3RYG\\_3OOeVV3TaeVtZSCkQbezd2n8-5mSkiYpA7xgLGv1kHATU\\_zHc#principal](https://impostosobreveiculos.info/iuc/simulador-iuc/?fbclid=IwAR3xV3RYG_3OOeVV3TaeVtZSCkQbezd2n8-5mSkiYpA7xgLGv1kHATU_zHc#principal)

<https://aduaneiro.portaldasfinancas.gov.pt/jsp/main.jsp?body=%2Fia%2FsimuladorISV.jsp>

Act here: <https://dre.pt/web/guest/pesquisa/-/search/226204/details/normal?l=1>

**NOTE:** The required ownership period prior to matriculation used to be 12 months but was reduced to 6 months in early 2018.

<https://www.portaldascomunidades.mne.pt/pt/servicos-consulares/certificados/499-certificadoimportacao-automovel>

**NOTE:** A resident of Portugal is ONLY legally allowed to drive a foreign registered vehicle if they own it AND it has begun the process of matriculation & I am aware I have repeated that warning several times in this piece. 😊

**NOTE:** There have been cases in the past where later converted motorhomes have been refused matriculation on the grounds that the changes invalidated the CoC and/or because the cabin door opens onto the traffic side of the road but I had a conversation recently with a well known & very professional matriculation agent who tells me this is no longer the case & such issues are no longer grounds for refusal of matriculation as long as the structure & safety features (such as firewalls) remain unchanged.

**NOTE:** There are a VERY few additional exemptions which all residents can apply for (and others not all can), the ones applicable to all (in the act Lei 22-A/2007) to the matriculation fee/tax are:

Article 51 - police, fire, ambulance, Govt use.

Article 52 - social care, private or public.

Article 53 - taxis (inc airport transfer)

Article 54 - people with disabilities and also a blanket exemption for diplomatic vehicles & Articles 57A and 57B stipulate the conditions for those & the disability exemption could be of use to some members.

Articles 53 and 54 would likely be the only ones of interest to group members. Also, if you have 3 or more children, 2 of which have to be under 8 brings you a 50% discount. (there are exceptions to that age limit).

**NOTE:** Also see the info piece in the files entitled 'Importation of Motor Vehicles into Portugal' from the UK Embassy & **please pay very close attention to all the stipulated time limits** the most important of which are 20 working



days from permanent import to submit the DAV to Customs & 6 months from permanent import to begin the process with IMT.

The conditions attached to these exemptions are constantly updated or changed so I suggest you consult Lei 22-A/2007 for the conditions that are currently in force.

**NOTE:** There is allowance for you to import a vehicle into Portugal & not matriculate it so in other words the vehicle will become a show & garage queen & you will not be able to drive it on a public road which means it can only be moved on a trailer or low loader but this might be useful for car collectors & collections.

To achieve this process, you need to submit a DAV within 10 working days and the registration document (presumably to ensure you don't start using it on the road).

"Article 24.

Vehicles not intended for registration

1 - Vehicles that enter national territory and are not intended to be registered, as they are destined for dismantling, circulation or permanence in an exclusively private domain, collecting or any other reason that exempts the attribution of national registration must, within 10 days useful after entering the national territory, be subject to presentation of DAV, the original documents of the vehicle being delivered to the IMT, IP, or to the competent services regarding land transport, in the case of autonomous regions, within 10 days counting the date of submission of the DAV.

2 - Vehicles destined for dismantling must be returned directly to centres accredited for the purpose, with their owners or legitimate holders being obliged to send the vehicle destruction certificate to the entities referred to in the previous number, within 30 days.

3 - Whenever it is intended to change the tax destination of the vehicle with a view to its re-dispatch or re-export, the respective owner must request the competent customs to authorize the vehicle to leave the national territory, 10 days in advance.

4 - Whenever the vehicle is intended for consumption, the tax is determined according to the rates in force at the time of the presentation of the DAV, taking into account the years of use that the vehicle had at that date."

Electric & hybrid vehicles are either exempt or almost exempt of matriculation tax/fee but exactly **the same time limits apply**.

Article 48 is what states it is 10 years for such.. Temporal limitation 1 - The exemptions provided for in this code or in separate legislation, can only be recognized to the same beneficiary once every five years, or once every 10

years in the cases of article 58, 62 and 63, from the date of the allocation of the national registration of the car, with no time limitation in relation to the exemptions referred to in articles 51 to 53. 2 - Notwithstanding the provisions of the preceding paragraph, a new exemption may be granted before the expiry of five years to the beneficiaries of the exemptions provided for in article 54, in the following situations: a) an accident resulting in irreparable damage, which results in the cancellation of the registration of the car; b) theft or theft, duly reported to the police authorities, without the car having been found and returned to its owner within six months, and provided that the registration is cancelled; c) inadequacy of the car to the needs of the disabled, due to the proven worsening of their disability, provided that it is not possible to proceed with the necessary adaptation of the vehicle. 3 - When the vehicle is recovered by the police authorities in the situations referred to in paragraph b) of the preceding paragraph, taxation takes place under the terms prescribed in article 50.

Other suggested reading in the files are A Comprehensive List Of Ways To Dodge Portuguese Bureaucracy & Dispelling The Myths.

#### DAV Document Codes – February 2021 Code Description

MD1460 Mod 1460 - Vehicle tax orders

ATAXI Alvará (copy), in the situation of vehicles used in the taxi business

BILID Identity Card

CCOND Driving License

CCONT Third driver's license

CCONV Driving license valid for at least 12 months

CCIDA Citizen Card

CCONT Taxpayer Card with Tax Identification Number

CSTRI Certificate proving the regularized tax and contributory situation (DL nº 114/2007, of 19 April)

CCEUR European Certificate of Conformity

(COC) for the vehicle (vehicles> = May / 2000)

CMATR Certificate of Registration or equivalent document in use in the country of origin

CRESI Official residence certificate, issued by the administrative entity or consular certificate.



CMNEE Certificate issued by the MNE or European institution

CHTEC Proof of Technical Approval of the Vehicle (Mod. 9 of IMT, I.P.)

CINSP Proof of technical inspection (IMT Mod. 112, I.P., issued by CITV category B)

CUFAC Proof of legal status of a de facto partner (Article 66 of the CISV)

DDAVE DAV Vehicle Customs Declaration (Mod. 22.1101)

DANPC Declaration by the National Civil Protection Authority

DMILI Declaration issued by the competent department of the armed and militarized forces.

DACEC Declaration of acceptance and commitment to use the car in the interests of citizens with disabilities

DDGTF Declaration of assignment or acquisition by ESPAP - Entity of Shared Services of Public Administration, I.P.

DCSTR Declaration of consent to consult the tax and contributory situation

DINCA Declaration of incapacity issued less than five years ago

DAIRS Declaration by the IRS, proof of the same tax domicile of ancestors and descendants.

DPPOL Statement issued by the legal representative of the Political Party

DCMJF Declaration issued by the competent service of the municipality or parish

DAUIM Single Administrative Document SAD (Mod. 11.1020)

DHREP Qualification Document if the application is submitted by a legal representative.

DTRAN Transport document (CMR, bill of lading, waybill or equivalent documents).

DVIDQ Document (s) of daily life, proof (s) of residence in the country of origin.

EJIPS IPSS legal status

EJPCU Legal status of PCUP

DFATU Invoice

DFATP Proforma invoice GARAN Guarantee of the amount of ISV and VAT, in case the applicant does not have a driving license

LTAXI Taxi license

LIVRE Booklet

MCARG Cargo manifest (Mod. 21.1065)

OUTRO Others

PSOCI Social Pact

PASSP Passport (foreign citizen)

PROCU Power of Attorney

SPVEI Sentence or decision that determined the loss of the vehicle (copy)

TRPRO Title of Property Registration

DVEND Sales Declaration

GARJM ISV + VAT Guarantee pending the outcome of the Medical Board (paragraph 3 of article 56° CISV)

PRMAD Definitive administrative permit (copy) issued by IMT, in the case of rental vehicles without a driver

DICNP Declaration issued by the Institute for the Conservation of Nature and Forests,

I.P. PRENS Proof of attendance of the 11th or 12th year of high school education, or higher, in the year in which the tax respects (al. B) n°2 art. 57°-

B CISV) DINAP Document proving unfit for work and raising means of subsistence. (al. c) n°2 art. 57°-B CISV)

CMAAB Certificate of registration of the vehicle shot down (copy)

CDEST Certificate of destruction (copy)

DRAUT Declaration issued by the vehicle registration office, proving that the vehicle is free of any charges or charges

HTHIB European Full Vehicle Approval

(WVTA) - hybrid plug-in; confirmation of battery life F

APRV Model approval sheet

FAVALV Vehicle Evaluation Sheet - Evaluation method

Be warned that once you start the matriculation process you need to be VERY sure indeed to complete it as if you change your mind part way through the process & decide instead to sell the vehicle then it can mean you get stuck with a tax bill in the tens of thousands of Euros & the tax authorities in Portugal are utterly ruthless.

In November 2023 the gov.uk website posted the link below & in my opinion it is full of incorrect information & I leave it to the reader to decide if they should follow the advice of their Portuguese vehicle matriculation agent & the processes as laid down by the Portuguese authorities as explained in this PDF or the information posted on the gov.uk website but my advice is to trust the info in this PDF or at least be very cautious indeed of the gov.uk information & about the only part of that gov.uk information that I consider correct is the disclaimer at the top of it which states:

Disclaimer

This information is provided by the British Government for the convenience of enquirers, but neither His Majesty's Government nor any official of the Consulate take any responsibility for the accuracy of the information, nor accept liability for any loss, costs, damage or expense that you might suffer as a result of relying on the information supplied. It is not a substitute for obtaining your own advice from the Portuguese Customs authority.

<https://www.gov.uk/government/publications/portugal-importation-of-motor-vehicles/importation-of-motor-vehicles-into-portugal?fbclid=IwAR34ErSWMUzighN83lJerJxoBz-Hjkb7LByOFoy6-QBLJT4Ohdw-dbGjSgE>