Country Guide (IAM)

Portugal

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

Updated 2026-09-05

Documents

For Private Persons Relocating from Non-EU Countries

For Secondary Residence Imports from Non-EU Countries

Note: Secondary residence imports are not entitled to the duty-free TNR exemption. Duties and taxes of 23% VAT plus applicable import duties will apply based on declared value and transport costs.

For Diplomatic Removals

The owner must be in Portugal at least one week prior to the shipment's arrival, whether for diplomatic or non-diplomatic shipments. Without this, customs clearance cannot be performed and the shipment will be held under customs supervision with heavy storage charges accruing. Diplomatic moves from EU countries require only an inventory list of goods.

Note: Alcohol is prohibited in all shipments, including diplomatic removals (see Section 5).

For Inheritances

Inheritances are entitled to duty-free entry. The consignee must be present in Portugal at the time of the goods' arrival.

Specific Information

Normally, household removals should be imported in a single shipment from one place of origin. In special circumstances, and with prior submission of proof and explanation to the Customs Main Office before the removal, permission may be obtained to import in two or more shipments. A full inventory must accompany the first consignment, clearly indicating which goods are in the first shipment and which are to follow.

All documents must be with the agent before the goods arrive. If documents are not available on arrival, it will be impossible to organise customs clearance in time.

Note on SEF replacement: The Serviço de Estrangeiros e Fronteiras (SEF) was replaced in October 2023 by AIMA -- the Agência para a Integração, Migrações e Asilo (Agency for Integration, Migration and Asylum). All residence permit applications for non-EU nationals are now processed through AIMA. As of April 2025, AIMA only accepts fully complete applications; no exceptions are made for missing documents at the time of submission.

Goods qualify for duty-free TNR entry if: the owner has been habitually resident outside the EU for at least 12 months prior to transfer of residence; goods are used and have been in the owner's possession for at least 6 months; goods arrive within 6 months of the owner's own arrival in Portugal; and goods are not for sale after release.

Although duty-free entry applies to qualifying shipments, customs broker fees are always required. These are calculated on an ad valorem basis. Port handling charges and warehouse fees may be included and can be expensive -- estimates should be requested from the agent before the shipment departs.

If all required documents are not available at the time of customs clearance, duties and taxes will be assessed on the declared value.

Transferees must be present for customs clearance and must provide the exact date of their arrival in Portugal.

Antiques imported as part of a removal shipment are duty-free and require no additional documentation, but it is strongly recommended to declare them to customs at the time of entry to avoid complications on future export.

ISPM 15: Portugal enforces EU-wide requirements for heat-treated wood packaging materials (pallets, crates, dunnage) on shipments from non-EU countries. All wooden packing materials must carry the ISPM 15 mark.

Duties & Taxes

Portugal is an EU member state. Shipments originating within the EU move under EU free movement principles and are not subject to customs duties or formal clearance. Shipments from outside the EU are subject to Portuguese customs controls administered by the Autoridade Tributária e Aduaneira (AT -- Tax and Customs Authority). The primary duty-free route is the Transfer of Normal Residence (TNR) exemption under EU Regulation 1186/2009.

Contact the destination agent to ensure all requirements have been met prior to import, especially regarding differences between air and sea shipments.

All documents must arrive with the agent before the goods. Without documents in place at the time of arrival, customs clearance cannot be organised and storage charges will accrue rapidly.

The Baggage Certificate (Certificado de Bagagem) is the single most important document for the duty-free exemption. It must be obtained from the Portuguese Embassy or Consulate in the country of departure before the shipment leaves. It must not reference a secondary residence or list any item values.

The transferee must be present in Portugal for customs clearance and must provide an exact date of arrival.

Alcohol must not be packed in any shipment under any circumstances, including diplomatic removals. Alcohol found in a shipment will be refused at customs.

New or unopened items are not eligible for the duty-free exemption and will be assessed for duties and taxes. Ensure all items on the inventory are clearly described as used.

Antiques and items requiring special documentation should be clearly identified on the inventory and stowed for easy access during inspection.

Unpredictable additional expenses may arise, including customs broker fees (calculated ad valorem), port handling charges, warehouse fees, and inspection costs. Request detailed pre-arrival cost estimates from the destination agent.

Special territories: The Azores and Madeira are autonomous regions of Portugal with their own excise frameworks for tobacco and alcohol. Customs treatment for goods destined for these islands may differ from mainland Portugal; confirm requirements with the destination agent before shipping to these territories.