

HOW TO OBTAIN THE VAT
EXEMPTION ON MY PURCHASES
IN PORTUGAL



AM I ABLE TO BUY GOODS FREE OF VAT?

Yes, if



- you habitually reside in a country **outside the European Union**;
- your purchases are **not of a commercial nature** and their **value, per invoice**, is not below **€50** (net of tax);
- the goods are carried in your personal luggage and leave the European Union territory until the end of the **third month** following the purchase.

WHAT SHOULD I DO IN THE STORE?



You should present your **passport** or **other officially recognized identity document** that certifies your residence in a country outside the European Union.



At the moment of the purchase, the seller **will ask you for some information** in order to exempt the operation.



At the end of the transaction, the seller will **give you a document with a registration code**, which constitutes the proof of the transaction.

If a guarantee has been provided, the seller will also define the **form of its reimbursement**.

WHAT SHOULD I DO WHEN LEAVING THE EUROPEAN UNION?



The e-Taxfree Portugal System **only applies when you leave the European Union through Portugal and solely to the purchases made in the country**.



If you are leaving the territory of the European Union through another **Member State**, you should obtain information about the procedures to be followed at the customs office of that Member State.

When leaving Portugal, namely, at the airport following the check-in, go to the customs area, to an electronic e-Taxfree Portugal **terminal (kiosk)** carrying with you:



- the identification document used in the purchase;
- the boarding pass.

Be aware that you must also have with you:

- the goods and the corresponding invoices;
- the registration proof that the seller gave you.





FIRST SCENARIO - GREEN CHANNEL

CERTIFICATION SUCCESSFUL Exemption confirmed



If you have provided a guarantee, you are now in condition to be reimbursed by the seller or by the financial intermediation company identified in the registration proof.

The amount to be reimbursed corresponds to the amount of the guarantee minus the administrative costs incurred by the seller.



SECOND SCENARIO – RED CHANNEL

CUSTOMS



The conditions of the exemption must be verified.
Please, go to the customs office.



The customs services will verify the documentation and goods presented, issuing a **certification** or **non-certification decision**.



If the **exemption has been confirmed** and if a **guarantee has been provided**, you are now in condition to be reimbursed by the seller or by the financial intermediation company identified in the registration proof.



In the case of a **non-certification decision**, you will not have the right to be reimbursed.

MORE QUESTIONS?

Visit our website at:

[Portal das Finanças > Cidadãos > Portuguese Tax System > E-Taxfree Portugal – Information](#)

CONTACTS

e-desk services:

[Portal das Finanças > Contacte-nos > Information for Foreigners and Public Entities](#)

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[CALL CENTER](#)
(in Portuguese)

Phone: 21 720 67 07
Daily: 9:00h – 19:00h