



IMT - MUNICIPAL PROPERTY TRANSFER TAX

“IMT”, formerly called “Sisa”, is levied on the transfer for consideration of ownership rights or of partial ownership on real estate (immovable property). The taxable person is the person who acquires the property. For buildings intended exclusively for residential purposes:

Portuguese Mainland - *primary residence*

Amount liable to Transfer Tax (in Euros)	Percentage Rates - 2018	
	Marginal Rate	Adjustment
Up to 92 407	0%	0
Over 92 407 - 126 403	2%	1 848,14
Over 126 403 - 172 348	5%	5 640,23
Over 172 348 - 287 213	7%	11 358,99
Over 287 213 - 574 323	8%	11 959,32
over €574 323	single rate of 6%	-

Portuguese Mainland - *secondary residence*

Amount liable to Transfer Tax (in Euros)	Percentage Rates - 2018	
	Marginal Rate	Adjustment
Up to 92 407	0%	0
Over 92 407 - 126 403	2%	1 268.90
Over 126 403 - 172 348	5%	2 263.60
Over 172 348 - 287 213	7%	4 157.80
Over 287 213 - 550 836	8%	-
over €550 836	single rate of 6%	-



Madeira and Azores - primary residence

Amount liable to Transfer Tax (in Euros)	Percentage Rates - 2018	
	Marginal Rate	Adjustment
Up to 115 509		0
Over 115 509 - 158,004	2%	2 310.18
Over 158 004 - 215,435	5%	7 050.29
Over 215 435 - 359,016	7%	11 358.99
Over 359 016 - 717,904	8%	14 949.15
over €717,904	single rate of 6%	-

Madeira and Azores - secondary residence

Amount liable to Transfer Tax (in Euros)	Percentage Rates - 2018	
	Marginal Rate	Adjustment
Up to 115 509		0
Over 115 509 - 158 004	2%	1 155.09
Over 158 004 - 215 435	5%	5 895.20
Over 215 435 - 359 016	7%	10 203.90
Over 359 016 - 688 545	8%	13 794.06
over €688,545	single rate of 6%	-

Rural property	5%
Building plots	6.5%
Offshore Companies	10%

ASSESSMENT AND COLLECTION

Payment must be made prior to the Deed of Purchase and Sale at the local tax office.

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