



CROSS-BORDER WORKERS:
Car registration in another EU country *

If you are moving to another EU country with your car, specific conditions apply to car registration depending on the length of your stay and on the country.

Moving for more than 6 months

If you move to another EU country and take your car with you, you have to register it within 6 months from your date of entry into your new country. You also have to pay car-related taxes in your new country if you have your normal residence there. You usually have 12 months to bring your car to your new country after changing your normal residence.

Sample story - *know the rules to avoid fines*

Cristina from Spain found a job in France and moved there. In a couple of months, she decided to bring her Spanish registered car to France but didn't re-register it there. She regularly used her car to go to work, however, the traffic police who were carrying out a routine check stopped her on one occasion. As she was driving with a Spanish registration plate, she was given a large fine because Cristina didn't know that in France she needs to re-register her car within 6 months after changing her main residence to a French one.

What to do if you move to another EU country:

- register your car
- change your number plate
- show proof of car ownership and proof that the car has passed a roadworthiness test
- pay car registration and road taxes in your new country.

What to do when you leave:

- de-register your car
- hand in the number plate
- show proof of car ownership and a proof that the car has passed a roadworthiness test
- put in a claim for a car registration tax refund.

If you have already paid car registration taxes in your previous country of



residence, you may be able to apply for a tax refund there. In some cases, however, you may end up paying double taxes depending on the country you are moving to.

Moving for less than 6 months

If you move to another EU country and you are going to stay for less than 6 months, you don't have to register your car or pay any registration taxes there. You can keep your car registered in your country of residence. You may, however, need to pay road taxes. Road taxes are due for the use of your car, in your new country. It is a good idea to always have your car registration certificate, certificate of ownership and a proof of your permanent residency with you when driving in case you are stopped by the police and need to prove where you are subject to taxation. If you haven't registered your car in your new country, you may not lend or rent it to a resident of that country if you aren't in the car with him/her. You may, however, lend your car to visiting friends or family members as long as they do not have their permanent residence in the new country.

CAR REGISTRATION IN PORTUGAL

Registration

As an EU national moving to Portugal, you must register your car if you are the holder of the registration certificate, the owner of the vehicle, or a user of a vehicle you do not own (e.g. a family member). As an EU national moving to Portugal, you can use your vehicle here while it is still registered in your previous home country. You have 20 working days to register your car in Portugal, following the car import into Portugal. You can register your car at any customs office by showing the Vehicle Tax (*Imposto Sobre Veículos – ISV*) and by submitting the vehicle customs declaration (DAV) through the Portal das Finanças.

Time allowed for re-registering a vehicle

If you change your country of residence to Portugal, you have 12 months from the date you transfer residence to Portugal to request an exemption from the payment of vehicle tax. To get information about re-register a vehicle previously registered in another EU country (residence transference - tax regimen) go to *Portal das Finanças - Serviços Aduaneiros*. For further information on vehicles tax (ISV), contact the customs offices (*Alfândega*).



Temporary registration plates

If you buy a car abroad, transit registration plates issued in another EU country will be recognized in Portugal for the purposes of driving your car back to your place of residence (temporary importation). You can only use your car in Portugal for the maximum period of 90 days, after the entrance in Portugal, under the condition that it is driven only by you, the owner of the vehicle. Ask the customs office (*Alfândega*) for a “*Guia*” that you can show to the traffic police or fiscal authorities.

Exemptions from the obligation to register a vehicle

Pensioners, second homeowners, and cross-border commuters

As EU nationals with a second home in Portugal, you must register your vehicles here, if the vehicle remains in temporary importation for a period, continuous or otherwise, of more than six months in any 12 months. Vehicles owned by a private individual, who has transferred his/her residence to Portugal, may be exempt from vehicle tax (ISV) if they meet the following criteria:

- individuals over 18, resident in the country from where are transferring the residence for a minimum period of 6 months, consecutive or otherwise
- that has paid the vehicle tax in the country of your former residence and did not benefit from any type of reimbursement scheme when left that country
- owner the vehicle in the country of your former residence for at least 6 months prior to transferring to Portugal, starting from the date on which the vehicle registration document was issued, or from the date on which the leasing contract was signed, as relevant.
- Detailed information on transfer of residence.

Cross-border workers

You are a cross-border worker, if you work on one side of the national border (Portugal) but live on the other (Spain) with your household, if exist, and return home regularly, using your own car to commute regularly from the country where you live to the country where you work, you can request the exemption of vehicle tax (temporary importation of the car) at customs. To qualify for an exemption as a cross-border you must submit a vehicle customs declaration (DAV) through the Portal das Finanças.

The cross-border worker must produce evidence to show:



- his/her normal residence in the bordering country;
- the work you are carrying out in Portugal (e.g. copy of your contract of employment).

Car tax

As an EU national, if you want to register and use your car in Portugal, you must pay:

- registration taxes: *Imposto Sobre Veículos* (ISV)
- road tax: *Imposto Único de Circulação* (IUC)

The following vehicle categories are exempt from car tax (ISV) but must be registered in Portugal:

- vehicles whose owner has transferred his/her residence from another EU country, or from a third country to Portugal;
- vehicles purchased by people with disabilities.

If you do not register your vehicle in Portugal and it is required to be registered, in order to pay vehicle tax (ISV), you are still subject to these tax and to associated penalties, for late payment and fiscal evasion.

* condensed from: www.europa.eu

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