

Compiled by Rechtsanwalt und *Advogado* Dr. Alexander Rathenau  
 Mail: anwalt@rathenau.com  
 Internet: www.anwalt-portugal.de  
 Tel: 351-282-780-270

Law Office  
 Algarve · Portugal

### **Land transfer tax 2013 in Portugal (Mainland and Islands Madeira und Azores)**

#### **Main residence (*habitação própria e permanente*) on the mainland:**

Purchase price (in Euro)	Tax rate (in %)	Allowance (in Euro)
Up to 92.407	0	0
> 92.407 - 126.403	2	1.848,14
> 126.403 - 172.348	5	5.640,23
> 172.348 - 287.213	7	9.087,19
> 287.213 - 574.323	8	11.959,32
> 574.323	6 %	
Law office Dr. Rathenau & Colleagues		

#### **Secondary residence (*habitação*) on the mainland:**

Purchase price (in Euro)	Tax rate (in %)	Allowance (in Euro)
Up to 92.407	1	0
> 92.407 - 126.403	2	924,07
> 126.403 - 172.348	5	4.716,16
> 172.348 - 287.213	7	8.163,12
> 287.213 - 550.836	8	11.035,25
> 550.836	6 %	
Law office Dr. Rathenau & Colleagues		

#### **Main residence (*habitação própria e permanente*) on the islands Madeira und Azores:**

Purchase price (in Euro)	Tax rate (in %)	Allowance (in Euro)
Up to 115.509	0	0
> 115.509 - 158.004	2	2.310,18
> 158.004 - 215.435	5	7.050,29
> 215.435 - 359.016	7	11.358,99
> 359.016 - 717.904	8	14.949,15
> 717.904	6 %	
Law office Dr. Rathenau & Colleagues		

#### **Secondary residence (*habitação*) on the islands Madeira und Azores:**

Purchase price (in Euro)	Tax rate (in %)	Allowance (in Euro)
Up to 115.509	1	0
> 115.509 - 158.004	2	1.155,09
> 158.004 - 215.435	5	5.895,20
> 215.435 - 359.016	7	10.203,90
> 359.016 - 688.544	8	13.794,06
> 688.544	6 %	
Law office Dr. Rathenau & Colleagues		

**Note:** Agricultural land has a fixed tax rate of **5 %**. Other properties, such as industrial properties are taxed at a fixed rate of **6,5 %**. If an **offshore company** - which is seated in a country that is listed on the black list of the tax authority - acquires property, the tax amounts to **10 %**. All sales transactions are subject to the **stamp duty** of 0,8 %.