

# Stamp duty in Portuguese Real Estate Transactions

## Description

## Stamp Duty in Portuguese Real Estate Transactions

### What is Stamp Duty?

Stamp Duty (*Imposto do Selo*) is a tax applied to various legal acts, documents, and transactions in Portugal, including real estate purchases.

### When Does It Apply?

• **Property purchases** (0.8% of the purchase price or tax-registered value, whichever is higher)

• **Mortgage loans** (0.6% of the financed amount)

• **Lease agreements** (10% of one month's rent for long-term contracts)

### Who Pays It?

- **Buyers** (for property deeds)
- **Borrowers** (for mortgages)
- **Tenants** (for rental contracts)

### Key Exemptions

- **First-time buyers** (if the property value is ≤ €92,407)
- **Transfers between spouses, ascendants, or descendants**

### When & How to Pay?

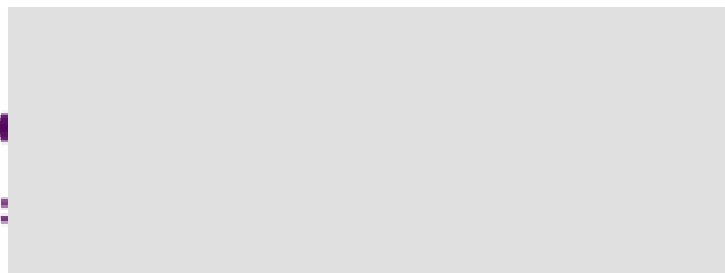
- **Due at signing** (deeds, loans, or rental contracts)
- **Paid electronically** or at tax offices

**Need help calculating your Stamp Duty?** [Contact us] for a free assessment.

*(Rates updated as of 2024 – subject to change)*

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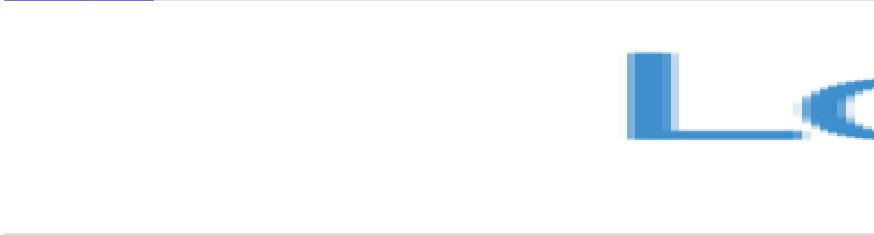
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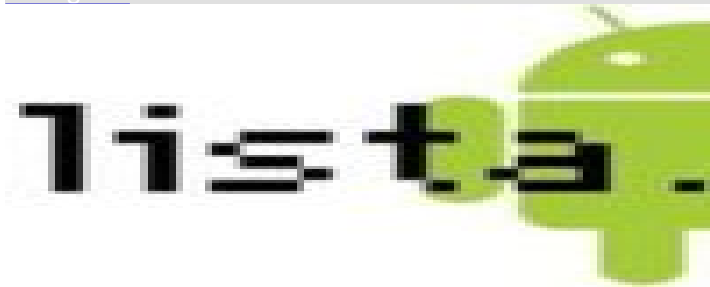
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Property Under 50K

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