Stamp duty in Portuguese Real Estate Transactions

Description

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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?

âœ” **Property purchases** (0.8% of the purchase price or tax-registered value, whichever is higher)
âœ” **Mortgage loans** (0.6% of the financed amount)
âœ” **Lease agreements** (10% of one monthâ€™s rent for long-term contracts)

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Who Pays It?

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

Key Exemptions

- **First-time buyers** (if the property value is â‰¤ â‚¬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 â€“ subject to change)

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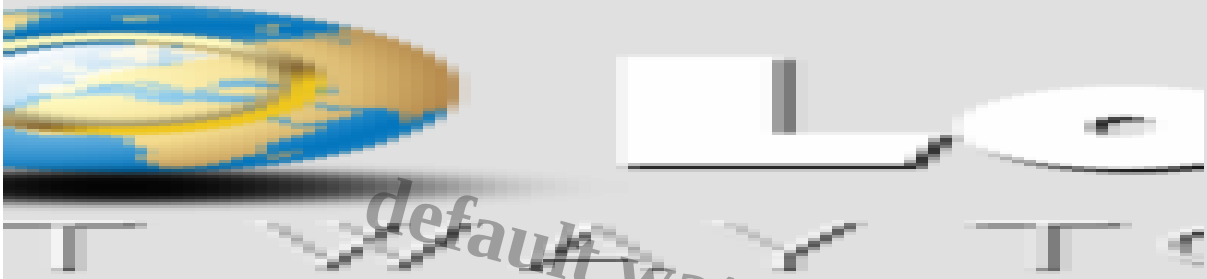
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Date Created
10/11/2013

Author
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