



**PRACTICAL GUIDE TO THE DIPLOMATIC CORPS
ACCREDITED IN PORTUGAL**

February 2015



Ministry of Foreign Affairs



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INTRODUCTION

The Protocol Department of the Portuguese Ministry of Foreign Affairs welcomes the diplomatic community in Portugal and has the pleasure to introduce the first English version of the manual for the Diplomatic Corps accredited in Portugal aiming to provide valuable and accessible information on protocol matters and diplomatic privileges and immunities to diplomats and their family members on the arrival and their residence in Portugal.

The present manual deals with various issues concerning the members of the diplomatic community providing useful guidance on the application of diplomatic privileges and immunities set out by the Portuguese legislation or based on reciprocity when applicable. In short, its purpose is to provide information on how the various privileges and immunities under the Vienna Convention on Diplomatic Relations (VCDR - 1961) and the Vienna Convention on Consular Relations (VCCR - 1963) are implemented in Portugal and also to offer advice on procedures as well as practical matters.

This is a living and non binding document that will be revised according to need. Users are advised to consult the MNE website for the current updated version, or to contact the services regarding any question or related issues.

We hope this information will be both helpful and useful and wish you a pleasant and successful stay in Portugal.

The Chief of Protocol



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1. ACCREDITATION OF MEMBERS OF STAFF OF DIPLOMATIC MISSIONS

1.1. Notification

The arrival of members of Diplomatic Missions, Career Consular Posts and International Organizations, as well as, family members and domestic servants, should be notified to the State Protocol (SP), Ministry of Foreign Affairs (MNE) according to the procedures mentioned below.

Similarly, any change concerning the members of the staff of the Missions and International Organizations should be communicated to MNE-SP, in due time, as foreseen in this manual.

1.2. Visas

Countries with no bilateral agreement on visa exemption with Portugal (diplomatic, special, service or regular passports) should request the appropriate visa (short stay), for the members of the Mission and/or employees.

In order to ease the procedure of visa issuance, notification of arrival should be made prior to the visa application request, indicating the Portuguese embassy or career consular post, or of a third country acting on behalf of Portugal, where the visa application is submitted.

The SP–MNE cannot guarantee the visa issuance, in due time, without previously obtaining such notification.

This procedure also applies to family members belonging to the household of members of the Mission as well as to the service staff.

1.3. Short-term postings

The arrival of members of the staff of the Mission to fulfil short-term postings should be notified in advance by verbal note, preferably no less than a week prior to arrival.

In case an entry visa is required, the procedure mentioned in section 1.2. should be applied.

As a rule, following these procedure a diplomatic identity card will be issued (CID) with the appropriate rank, for all the members of staff whose posting will exceed 3 months. (See section 2.1.).



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1.4 Arrival in Lisbon of the new Head of Mission

Before the arrival of a new Head of Mission, the respective Mission will inform the Protocol department of the set date and time so that the usual attention and facilities can be provided.

Upon arrival in Lisbon, the new Head of Mission will be met at the Airport by a Protocol Officer, providing the arrival takes place between 9am and 8pm Monday to Friday. Between 8pm and 9am and during Saturdays, Sundays and Public Holidays, the Protocol department will reserve the High Entities lounge but the responsibility of greeting the new Head of Mission falls to the Mission itself (see chapter 6).

1.4.1. Call on the Ministry of Foreign Affairs before the presentation of Credentials

The Embassy requests a meeting for the new Ambassador, to the Protocol department, through a *verbal note*, with both the Secretary General of the Ministry of Foreign Affairs and the Head of Protocol. When calling on the Secretary General, the Head of Mission will present a copy of his Letter of Credence as well as his predecessor's Letter of Recall. Original Letters should be accompanied with its unofficial translation in English or French.

After checking the Letters of Credence, the Head of Protocol will request an audience with His Excellency the President of the Republic so that the formal presentation of Credentials can take place.

Upon his call on the Head of Protocol, the Head of Mission may perform official functions pertaining to the Ministry of Foreign Affairs. The Head of Mission may then call on the Dean of the Diplomatic Corps and other resident Ambassadors.

Until the presentation of Credentials to His Excellency the President of the Republic occurs, the Head of Mission should neither contact the President of the Republic, nor the Prime Minister or the President of the *Assembleia da República*. By the same token he should neither be present at official functions nor occasions where they will be present. In the interim the Head of Mission should also refrain from contacting or speaking to the media in an official capacity.



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1.4.1.2. Ceremony of the presentation of Credentials

The day of the presentation of Credentials, at the prearranged time, a member of the Protocol department will call on the Head of Mission at the official residence, in order to escort him to the Presidential Palace.

Only two members of the Mission, maximum, can accompany the Head of Mission. As a rule, family members are not allowed to join in.

The new Head of Mission as well as those accompanying him shall be wearing Morning Dress, in the case of gentlemen with a black waistcoat, striped trousers and gray tie, or National Costume.

The Head of Mission and those accompanying him will be escorted to *Mosteiro dos Jerónimos* in official vehicles. The members of the Mission will be travelling in the first motorcar. The Head of Mission, accompanied by a Protocol Officer will travel in the last car. The Mounted Squadron of the *Guarda Nacional Republicana* will be aligned at the main entrance to the *Mosteiro dos Jerónimos*.

On arrival, the head of Mission will alight from the vehicle and step on the dais, so as to be saluted by the Escort of Honour. The Mission representatives place themselves immediately behind the Head of Mission. All will salute back bowing their heads.

The Head of Mission then returns to the vehicle, the cortège now comprising the Escort of Honour on the journey to the *Palácio de Belém*.

Upon arrival at the gates of the Palace, it is customary for the Heads of Mission to open the car window and bid farewell to the Commander of the Escort of Honour who rode alongside the car during the procession.

Once in the *Pátio dos Bichos* (Front Courtyard) the Head of Mission steps down from the car, stops and bows to the Portuguese flag before proceeding to the saluting point where he will receive a military salute from the Infantry Guard of Honour followed by the national anthems of both countries played by the regimental band. At the end of the ceremony the Chief of Mission must bow his head to the Commander of the Infantry Guard of Honour.

Before entering the Palace, the Head of Mission and party will pose for a photo and will then be escorted to the *Sala Dourada* where



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they are met by the President's *aide-de-camp*. The Head of Protocol will then join in to greet the new Head of Mission.

Upon indication from the *Aide-de-camp* a cortège will be formed headed by the Head of Mission and the Head of Protocol, followed by the party. As they enter the *Sala dos Embaixadores* they must halt and bow to His Excellency the President of the Republic who will be standing at the far end of the room, flanked by the Minister of Foreign Affairs or the Secretary of State of Foreign Affairs, in his substitution, as well as the Secretary General of the Ministry of Foreign Affairs. Behind them stand the members of the President's Civil and Military Households.

The Head of Protocol announces the new Ambassador who then can move towards the President, to present him with the Letters of Credence in a sealed envelope and, if need be, the Letter of Recall of his predecessor.

The President will officially welcome the new Ambassador, hand the Letters of Credence to the member of Government present and, in so doing introducing to him the Ambassador as well as to the Secretary General. No speeches will be delivered.

The President will then invite the new Ambassador to his Private Office for a brief conversation.

They will be joined by the Minister of Foreign Affairs or, in his impeachment, the Secretary of State of Foreign Affairs, the Secretary General of the Ministry of Foreign Affairs, the Head of Protocol and the President's Head Advisor on International Relations.

After the meeting they return to the *Sala dos Embaixadores*, where the President introduces to the new Ambassador the members of his Civil and Military Households, and, in response, the new Ambassador presents the members of the mission to the President

The Ambassador then takes his leave of the President and exits the room, accompanied by the Head of Protocol and those following him, pausing at the door to once again bow to the President of the Republic.

The Ambassador and party will return to their vehicles. A new cortège is formed with the car carrying the Ambassador, now flying the flag, leading the cortège. The cars will depart to the residence or another location previously agreed.



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1.4.1.3. Other calls for the new Head of Mission

After the presentation of Credentials it is customary for the new Ambassador to call on or leave calling cards for:

- The President of the *Assembleia da República*;
- The Prime Minister;
- The President of the *Supremo Tribunal de Justiça*;
- The President of the *Tribunal Constitucional*.

1.4.1.4. Termination of a Diplomatic mission

When an Ambassador ceases his functions in Portugal, he should inform the Minister of Foreign Affairs – State Protocol, through a *verbal note*. The departing Head of Mission, if called to request the *agrément* of his successor, should call on the Head of Protocol to **personally** present his successor's *Curriculum Vitae*. No *verbal note* is needed.

The departing Head of Mission, having his posting lasted three years or more, can request an audience with the President of the Republic to present his farewells. For this audience the dress code is a dark suit for gentlemen and the equivalent for ladies.

The departing Head of Mission can also call on the Minister of Foreign Affairs, the Secretary General of the Ministry of Foreign Affairs and the Head of Protocol and leave calling cards for the President of the *Assembleia da República*, the Prime Minister, the President of the *Supremo Tribunal de Justiça* and the President of the *Tribunal Constitucional*.

The Minister of Foreign Affairs, one of the Secretary of States, or the Secretary General of the Ministry of Foreign Affairs may offer a farewell luncheon in honour of the departing Head of Mission.

A Protocol Officer shall be present at the airport – High Entities Lounge - to present farewell regards to the departing Head of Mission, providing the departure occurs Monday to Friday between 9am and 8pm. Between 8pm and 9am or during Saturdays, Sundays and Public Holidays, the Protocol Department will reserve the High Entities Lounge, the departure of the Head of Mission being the responsibility of the respective mission.



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1.4.2. Beginning of a Diplomatic mission of a non Resident Ambassador

The new Head of Mission is contacted by the Protocol department in order to inform of his availability at the set date.

Before the arrival in Lisbon for the presentation of Credentials, the respective Mission will inform the Protocol department of the date and time of the arrival of the new Head of Mission, so that the usual attention and facilities can be provided.

The Embassy requests a meeting for the new Ambassador, to the Protocol department through a *verbal note*, with both the Secretary General of the Ministry of Foreign Affairs and the Head of Protocol. These meetings usually take place the day previous to the presentation ceremony.

1.4.2.1. Arrival in Lisbon of the new Head of Mission

Upon arrival in Lisbon, the new Head of Mission will be met at the Airport by a Protocol officer, providing the arrival takes place between 9am and 8pm Monday to Friday. Between 8pm and 9 am and during Saturdays, Sundays and Public Holidays, the Protocol department will reserve the High Entities lounge but the responsibility of greeting the new Head of Mission falls to the Mission itself.

1.4.2.2. Call on the Ministry of Foreign Affairs before the presentation of Credentials

When the Head of Mission calls on the Secretary General, he will present a copy of his Letter of Credence as well as, if need be, his predecessor's Letter of Recall. Original Letters should be accompanied with its unofficial translation in English or French.

After checking the Letters of Credence, the Head of Protocol will request an audience with His Excellency the President of the Republic so that the formal presentation of Credentials can take place.

Upon this call on the Head of Protocol, the Head of Mission may perform official functions pertaining to the Ministry of Foreign Affairs. The Head of Mission may then call on the Dean of the Diplomatic Corps and other resident Ambassadors.



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Until the presentation of Credentials to His Excellency the President of the Republic occurs, the Head of Mission should neither contact the President of the Republic, nor the Prime Minister or the President of the *Assembleia da República*. By the same token he should neither be present at official functions nor occasions where they will be present. In the interim the Head of Mission should also refrain from contacting or speaking to the media in an official capacity.

1.4.2.3. Ceremony of the presentation of Credentials

The day of the presentation of Credentials, at the prearranged time, a member of the Protocol department will call on the Head of Mission at the hotel or place of residence, in order to escort him to the Presidential Palace.

Only one member of the Mission can accompany the Head of Mission. As a rule, family members are not allowed to join in.

The new Head and the member of the Mission shall be wearing Morning Dress, in the case of gentlemen with a black waistcoat, striped trousers and gray tie, or National Costume.

They all travel to the *Palácio de Belém* in an official vehicle.

Once in the *Pátio dos Bichos* (Front Courtyard) the Head of Mission steps down from the car, stops and bows to the Portuguese flag before proceeding to the saluting point where he will receive a military salute from the Infantry Guard of Honour followed by the national anthems of both countries played by the regimental band. At the end of the ceremony the Chief of Mission must bow his head to the Commander of the Infantry Guard of Honour.

Before entering the Palace, they will pose for a photo and then be escorted to the *Sala Dourada* where they are met by the President's *aide-de-camp*.

Together with the other heads of Mission who will be present at the Ceremony on that day, the Head of Mission shall await the moment they will all be led to the presence of the President of the Republic, by the Head of Protocol who will come to greet and lead them for the *Sala dos Embaixadores*. There they will join a line, from right to left, in protocol order of precedence, according to the date of *agrément*.



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In the *Sala dos Embaixadores* opposite the entrance, stands the Minister of Foreign Affairs or one of the Secretaries of State of the Ministry of Foreign Affairs as well as the Secretary General. Behind them stand the members of the President's Civil and Military Households.

The President of the Republic enters the room and takes his position. At that moment the Heads of Mission will all bow to the President of the Republic.

After receiving a command from the President, the Head of Protocol will introduce each Head of Mission by his title and name who will, in turn, step in front of the President to present him with the Letters of Credence in a sealed envelope, and if need be, the Letter of Recall of his predecessor.

The President will officially welcome the new Ambassador, hand the Letters of Credence to the member of Government present and, in so doing introducing to him the Ambassador as well as to the Secretary General. The Head of Mission shall then regain his position in the initial line. No speeches will be delivered.

After all the Heads of Mission have been announced and presented their letters of Credential, the Head of Protocol will join the line, leading a new bow to the President and escorting the Heads of Mission back into the *Sala Império*.

The Heads of Mission then gather in the *Sala Império* where they will be joined by the President of the Republic and his party, who will exchange some words with each ambassador.

After a photo opportunity the President takes leave and ends the audience. The Heads of Mission will then leave by order of precedence, escorted by the Head of Protocol.

The Ambassadors regain their vehicles at the *Pátio dos Bichos* and will depart to the location previously agreed.

1.4.2.4. Other calls for the new Head of Mission

After the presentation of Credentials it is customary for the new Ambassador to call on or leave calling cards for:

- The President of the *Assembleia da República*;



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- The Prime Minister;
- The President of the *Supremo Tribunal de Justiça*;
- The President of the *Tribunal Constitucional*.

1.4.2.5. Termination of a Diplomatic mission

When an Ambassador ceases his functions in Portugal, he should inform the Minister of Foreign Affairs – State Protocol, through a *verbal note*. The departing Head of Mission, if called to request the *agrément* of his successor, in the impossibility of so doing personally to the Chief of Protocol, must do it via confidential *verbal note*.

1.5 Head of consular missions (Articles 10, 11 and 12 of the Vienna Convention on Consular Relations - VCCR)

According to the Portuguese practice, accreditation of general and career consuls, has been to implicitly accept the person appointed and therefore send the corresponding diplomatic identity card (CID) for signature following the notification, by Verbal note, by the sending State, or alternatively, by the Ministry of Foreign Affairs of the sending State directly to the portuguese Embassy accredited in that country.

The issuance of the ID card (CID) corresponds to the authorization to exercise the functions of Head of the consular post, known as 'exequatur'.

Nevertheless, an “*Exequatur*” will be issued when the sending State hands over a Consular Commission/or, in case, the latter is specifically requested through verbal note.

1.5.1. Honorary Consuls

1.5.1.1. Nomination

To initiate the nomination and accreditation procedure of an Honorary consul, the diplomatic Mission should send a verbal note to the MNE-SP, with the name, nationality, occupation and home address of the candidate, consular competencies, as well as, the proposed area of jurisdiction which should include one or more “*distritos*”. Copies of the tax payment form and the candidate’s curriculum vitae should also be enclosed with the Verbal note. In case of a businessman, a non –debt declaration from the Portuguese social security services is also required.

The appointed Honorary Consul should have his/her residence within the jurisdiction area of the Consulate. Portuguese nationals,



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but also holders of a valid residence permit can be appointed as Honorary Consuls (as provided in Article 71° of the VCCR) and also foreign citizens (according to article 65 of the VCCR).

1.5.1.2 Acceptance

The acceptance of the new honorary consul becomes effective after the reception of a verbal note enclosing the *Consular Commission* signed by the Minister of Foreign Affairs. After the issuance of the Consular Commission – “*carta patente*” the Embassy should request to MNE –SP a Certificate of Functions (CH) (see item 2.2.6).

1.6. Military attachés, Naval and Air (Article 7° CVRD)

The Portuguese practice requires the previous submission of the name of the appointed attaché (Military, Naval or Air) in order to grant the “*beneplácito*”. For that purpose, the diplomatic mission should send a Verbal note, with the full name, rank and function of the designated person jointly with the respective CV and a photograph.

After the “*beneplácito*” has been granted, the diplomatic Mission should request to the Ministry of Foreign Affairs the accreditation (see sections 1.7 and 2) and the diplomatic identification card (CID) for the attaché and respective family members (see items 1.8 and 2.1).

1.7. Members of Staff of the Mission

The arrival of any member of staff of the Mission should be notified to the MNE-SP, by verbal note, as early as possible. Such notification can be done by the Sending State Embassy in Lisbon, or alternatively, directly to the Portuguese embassy accredited to the country of origin.

The verbal note should include the following:

- full name;
- Rank (eg diplomat/official);
- Function (eg, political advisor, cultural, economic, Consul, administrative staff, etc.);
- certified photocopy of passport.

Upon acceptance of the notification, the ID card (CID) is sent to be signed by the holder (see point 2).



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1.8. Family members of the staff of the mission

ID cards (CID) are also issued for family members of the staff of the mission, via verbal note, addressed to the Protocol Department in the following situations:

- Spouses;
- cohabitant/partner for more than 2 years;
- Children under 18 years;
- Children between 18 and 25 years of age: a written declaration proving they are major of age and accountable and an enrolment document at an university or a higher education institution should be provided; additional documents proving they are financially dependent on the member of the mission may be required (subject to reciprocity);
- other relatives depending on the member of the mission: such requests are authorized on a case by case basis, duly substantiated subject to the presentation of a written declaration they are accountable and financially dependent on the member of the mission (submitted to reciprocity).

Family members who are part of the household of a member of the mission are entitled to the same CID according to the status they were given. However, only spouses or partners of Ambassadors or General Consuls are granted the same type of CID with a blue stripe, all the other family members will be granted a regular diplomatic IDC.(items 2.2.1 and 2.2.2.)

CID for family members are generally issued for the same period as the one of the member of the mission they depend on. Such CID's may be renewed, by verbal note, if the mission is extended and initial conditions remain.

Family members holders of an CID are submitted to the same special duties of the staff of the mission they depend on, and are not allowed to take up gainful employment except if bilateral agreements exist or in case of reciprocity as foreseen in chapter 4

1.9. Service Staff

The Diplomatic Missions, Head of Mission and members of diplomatic and technical staff of the Missions, as well as, International Organizations (OI) are entitled to recruit service staff either for the Mission, or for their private domestic service, up to a reasonable limit. When recruited locally, they should be in possession of a valid resident



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permit or legally allowed to stay in Portuguese territory (see paragraph 1.10.).

In other situations, the recruitment of service staff not resident in Portugal should be previously notified to the MNE-SP, by Verbal note, referring to the mission/consular post where the visa application request is submitted, whenever necessary (see item 1.2).

The following documents should be enclosed with the Verbal note to the MNE-SP:

- photocopy of the employment contract except if the person is holder of an official or service passport;
- Certificate of employer's responsibility, only if the employer is not the Mission or/sending State;
- Document certifying that such person benefits from a social security system (either in Portugal or in the sending State or in a third State) except if holder of an official or service passport;
- certified photocopy of passport.

In certain cases, a health insurance may be required.

Upon arrival, the adequate IDC (PA) should be requested, according to the procedure described in section 2.1.

1.10. Locally employed staff

The recruitment of local staff, either Portuguese nationals or holders of a valid residence permit in Portugal, either employed by the Mission or by members of the Mission should be notified to MNE-SP, by Verbal note, mentioning the date of commencement of duty, enclosing a document proving the payment of social security contributions as well as a the employer's name and also the remaining documents referred in item 2.2.7.

Missions must keep an updated list of its entire staff, informing the MNE-SP of the initial and termination dates of functions of its local staff, as well as, any change in the legal and working status of such staff. When recruiting local staff Portuguese labour laws should be observed.



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2. DIPLOMATIC IDENTITY CARDS

The diplomatic identity cards (CID) are issued by MNE-SP, signed by the holder and subsequently stamped by *Serviço de Estrangeiros e Fronteiras (SEF)*.

CID is validated with a seal on top of the signature of the Head of State Protocol. The CID should include:

- holder's full name and signature
- date of birth
- photo
- rank/function (in case of family members this is replaced by degree of kinship)
- Mission
- date of issuance and expiration. The CID first issuance is valid for a maximum period of 3 years and may be renewed for additional periods of 2 years each time. In certain cases these periods may be shorter according to the validity of the passport.

These procedures may be adjusted according to reciprocity.

Each card has a unique sequential number and two letters according to the type of CID, thus individualizing its holder (see Section 2.2). CID'S can be used as residence permits in Portugal and whenever necessary can replace the residence permits for all legal purposes (according to article 87º of Law 23/2007 dated of 4th of July and amend by Law 29/2012 dated of the 9th of August).

All members of missions, consular posts and international organizations should have their CID'S with them at all times in case an authority agent asks for it, so they are able to treat them accordingly to their status.

2.1. Documents required for issuance of CID (ID card)

The request for the issuance of CID should be made by Verbal note, enclosing the following documents:

- personal data forms (in triplicate), duly filled in, mentioning the expected duration of the mission;
- six updated coloured photos, size 3.5 cm x 4.5 cm, (three photos should be glued in the corresponding personal data forms and the remaining photos handed over separately);
- full photocopy of passport (cover, photo, personal data, visa and, when necessary, the entry stamp authenticated by the diplomatic Mission;



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- submission of original passport for verification of data being returned immediately after.

2.2. Various Types of CID

To each different category of members of staff of the Mission corresponds an IDC (CID):

- Head of Mission (CD);
- Members of the diplomatic staff (CD);
- Members of the consular staff (CC);
- Members of the administrative and technical staff (FM)
- Members of the auxiliary personnel - service staff, private servants and others - (PA);
- Honorary consuls (CH);
- Local staff (CF).
- International Organizations (OI)

2.2.1. CD Cards - Members of the diplomatic staff of a foreign mission or International Organization.

Blue stripe: Head of Mission, spouse or partner, legal substitute of Head of Mission acting as *Chargé d' Affairs, a.i.* in the absence of the Head of Mission.

Gold stripe: Diplomats or equivalent, family members including those of the Head of Mission (see paragraph 1.8.)

2.2.2. CC Cards – Members of the consular foreign mission:

Crossed Blue stripe: Career Consuls, spouses or partner.

Consular Corps: Career Consuls, consular staff, spouses or partner, family members including those of General Consuls. (see paragraph 1.8.).

2.2.3. CH Cards - Honorary consuls who are Portuguese nationals or holders of permanent residence in Portugal

CH cards are issued to honorary consuls for their identification before national authorities, in regard to their function, and their consular jurisdiction.



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2.2.4. FM Cards - Members of the administrative and technical staff of a foreign mission

FM cards are issued to members of the Mission carrying out technical or administrative functions, or equivalent functions, and their family members (see point 1.8.), provided they are not recruited locally, are not Portuguese nationals or are not permanent residents in Portugal.

2.2.5. PA Cards - Members of the service staff of Foreign Missions and others

Auxiliary Staff (PA) means the service staff or domestic servants who carry out domestic functions in the mission or who are employed by a member of the Mission (CD or FM cardholders) as well as, the remaining staff who does not fit in the previous categories (eg.: drivers, gardeners, security agents, etc.). The PA card does not provide any privileges or immunities to its holder. The only purpose is the legalization of the permanence in Portuguese territory.

2.2.6. CH Cards - Honorary Consul

The Embassy of the sending State after receiving the *Consular Commission*, its renewal or the extension of the honorary consul's mission should request to MNE-SP, by Verbal note, to issue the corresponding honorary consul identity card (CH). The following documents should be enclosed:

- one personal data form, duly filled in, only for the first nomination;
- three Photos (see section 2.1.);
- certified photocopy of portuguese identity card, citizen's card or residence permit issued by the competent national authorities.

2.2.7. CF Cards - Certificate of Functions

CF cards are issued to local staff working at the diplomatic missions or official residence. The request should be made by verbal note to MNE-SP enclosing the following documents:

- one personal data form, duly filled in, only for the first nomination;
- three Photos (see section 2.1.);

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- certified photocopy of portuguese identity card, citizen's card or residence permit issued by the competent national authorities
- social security.

2.3. Renewal

The renewal of the ID card should be requested to MNE-SP, by Verbal note, before its expiration date and with a minimum of fifteen days, enclosing the following documents:

- two photos (see item 2.1.);
- photocopy of previous ID card;
- certified photocopy of passport: cover; personal data; function; entry visa or entry stamp.

This procedure also applies in situations that require a renewal before its expiration date.

2.4. Loss or theft

Loss or theft of the IDC should be reported to the Police Authorities, as soon as possible, preferably at the nearest police station and closer to the location where the theft occurred.

The request for the new IDC should be made by Verbal note, enclosing the following documents:

- Two photos (see section 2.1.);
 - Photocopy of complaint made to the police;
- Certified photocopy of passport: cover; personal data; function; entry visa or entry stamp

3. RESIDENCE AND CHANCERY ADDRESS

Diplomatic Missions should communicate the official address of all members of its staff, as well as, any subsequent changes of any address to ensure their inviolability. (Art. 30 of the CVRD).

The Embassy's Chancery, the Official Residence of the Head of Mission must be within the limits of the municipality of Lisbon. The consular offices must be within the respective consular jurisdiction area.



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3.1. Reserved parking spaces

Reserved parking spaces for the use of diplomatic missions are based on reciprocity. The request should be made, by verbal note addressed to the MNE-SP, specifying whether the parking is intended for the Chancery or for the Official Residence.

The procedure involves consultation with local and national authorities, and takes approximately two months. When a reserved parking space (or more) is granted, reserved parking signs with the identification of the Embassy concerned are installed.

Reserved parking spaces are of the competence of the Town Hall and vary according to the city area and its accesses.

3.2. Parking in residential areas with restricted(conditioned) parking

Members of staff of the Missions residing in areas with restricted parking should request their reserved parking spaces directly to the concessionaires. They should present the IDC, the registration certificate issued by MNE-SP and the fiscal number of the Mission (NIPC).

When needed, the MNE-SP shall issue the necessary declarations provided the residence address is previously transmitted. (see section 3).

4. PAID EMPLOYMENT BY FAMILY MEMBERS OF THE DIPLOMATIC AGENT

Members of staff of a Diplomatic Mission accredited in Portugal cannot take up any professional or commercial activity for their own profit (Article 42. ° CVRD and Article 57. 's VCCR).

Family members part of the household and financially dependent on the diplomatic/consular agent may take up a professional activity in the following situations:

- when citizens of a EU Member State the EU legislation is applied or reciprocity whenever applicable. (a verbal note should be sent to the MNE-SP informing about the foreseen employment).



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- when citizens of a third country/State that has a bilateral agreement with Portugal on this issue (authorization should be previously requested to MNE-SP);

In all cases mentioned above, family members of the staff of the mission can work in Portugal if they renounce to their jurisdictional immunities, within the limits of the scope of their professional activity.

Applications for work permit should be made by Verbal note, enclosing a declaration renouncing to their immunities, identity of the hiring company/person and a job description.

5. FINAL DEPARTURE

The date of the final departure or the termination of duty of members of staff of the missions, as well as family members belonging to their household, should be notified to MNE-SP by Verbal note.

The Mission is responsible for returning the CID'S issued to all the members of staff of the Mission and their family members, as well as other documents issued by the portuguese Administration, via SP-MNE.

After departure IDC (CID) and all other documents are cancelled and no longer valid.

6. ACCESS TO RESTRICTED AREAS OF THE AIRPORT

6.1. High Entities Lounge

Access to and use of the High Entities Lounge (former VIP Lounge) at national public airports is regulated by *Despacho* n° 15625/2013 of the Minister of Foreign Affairs, published in the official paper – DR n° 232, *Série II* dated of 2013-11-09, as follows:

The requests for the use of the High Entities Lounge at national public airports by foreign entities should be conveyed to MNE-SP, by Verbal note, with a minimum notice of two working days. MNE-SP analyses whether fees are applied or not and proceeds to contact ANA.

The following foreign entities are entitled to using the High Entities Lounge (A) based on reciprocity:

- a) Those corresponding or with similar ranking to the Portuguese entities referred in article 4 (*Despacho* n° 15625/2013) namely:



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- Heads of State and spouse;
 - President of Parliament;
 - Prime Minister;
 - President of the Supreme Court of Justice;
 - President of the Constitutional Court;
 - President of the Supreme Administrative Court;
 - President of Accounting Office.
- b)** Presidents of the European Commission, of the European Parliament, of the European Council, of the European Court of Justice and of the European Court of Auditors;
- c)** United Nations Secretary General;
- d)** NATO Secretary General;
- e)** Executive Secretary of the Community of Portuguese Speaking Countries (CPLP);
- f)** Consorts of Monarchs and Heirs to the Throne (first in the line of succession).

The following foreign entities are entitled to using the High Entities lounge (B) based on reciprocity:

- a)** Those corresponding or with similar ranking to the Portuguese entities referred in article 5 (*Despacho* n° 15625/ 2013) namely:
- Former Heads of State;
 - Ministers;
 - President or Secretary General of the major opposition party;
 - Vice President of the Parliament and Chair Persons of the parliamentary groups;
 - General Attorney;
 - Commanders in Chief of the Armed Forces;
 - Justice Attorney;
 - High Representatives of the Autonomous Regions of the Azores and Madeira;
 - President of the legislative Assemblies of the Autonomous Regions;
 - Presidents of the Regional Governments;
 - Chair Person or Secretary General of other political parties represented in Parliament
 - Former Presidents of Parliament and former Prime Ministers
 - State Counsellors
 - Presidents of the Permanent Parliamentary Commissions

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- Secretaries and Under- Secretaries of State
 - Commanders in Chief of the Army, Navy and Air Force
- b)** Presidents, Secretary-Generals of International Organizations when in Official Visit;
- c)** European Commissioners;
- d)** Heads of Missions on the occasion of his/her first arrival in Portugal and at his/her final departure and when in official visit to the Azores and Madeira. Access to the High Entities lounge is extended to family members of the Head of Mission, if travelling together.

Access to and use of the High Entities lounge at national public airports may be granted exceptionally to other foreign entities for security or other reasons and considering the principle of reciprocity. Such access should be requested and dully justified to the State Protocol via Note Verbal with a minimum notice of three working days.

In the previous case the State Protocol decides whether fees should be applied or not for the use of the lounge and informs ANA accordingly.

Access to the High Entities lounge at national airports to greet, welcome or assist national entities is granted to the persons designated by the requesting entity, as well as State Protocol staff, the security rules in force being applied.

Access to the High Entities lounge at national airports to greet, welcome or assist foreign entities is granted to the State Protocol staff designated for that purpose, as well as persons designated by the national counterpart, diplomatic and consular entities, the security rules in force being applied, namely:

- a)** Heads of Mission and their legal substitutes;
- b)** Career Consuls within their consular area of jurisdiction;
- c)** Exceptionally, to other diplomats, up to a maximum number of two wherever their presence is deemed essential and dully justified by means of a request addressed to the State Protocol.

The use of the High Entities Lounge and facilities doesn't include check in on departure or collecting of luggage on arrival neither exempts its users from observing the security rules.

According to article 8 of Law -Decree n° 254/2012 of 28th November and to the Rules of State Protocol no fees are charged for the



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maintenance and preservation of the High Entities Lounge at national public airports, as well as for its use, as defined in the present regulation, except if the principle of reciprocity is applied for the payment of fees by foreign high entities according to articles 5 and 9.

In the above mentioned case fees are paid directly to ANA and a copy sent to the State Protocol. The fees charged for the access and use of the High Entities lounge at the national public airports constitute for all interests and purposes income to ANA.

6.2. Occasional Access Card to restricted areas of the airport

The CID with 'blue stripe' (Head of Mission and spouse, legal substitute or Consul General) allows access to restricted areas of domestic airports. The holders of these type of CID should present their card to the Card Issuance Unit of the Airport – *Unidade de Emissão de Cartões do Aeroporto – ANA Aeroportos de Portugal S.A.* that shall issue an access card valid only for that occasion that should be returned after it has been used to the mentioned Unit.

In certain circumstances, access cards to restricted areas of the airport can also be issued, if reciprocity exists, to members of the Mission to facilitate the reception of official guests, delegations and diplomats.

Occasional access to the restricted areas of the airport should be requested to MNE-SP, by verbal note, preferably 5 working days before or with a minimum of 2 working days and including the following information:

- Date of access;
- Flight number and carrier;
- Time of arrival and departure;
- Name; rank of the members of the diplomatic Mission who require access to the restricted areas;
- Identification of restricted areas of the airport he/she wants to have access to as well as a contact number of the Mission;
- Photocopy of the diplomatic identity card –CID



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6.3 Temporary access card to restricted areas of the airport

ANA –*Aeroportos de Portugal S.A.* may also issue temporary access cards valid for one year, in certain circumstances or if reciprocity exists, to members of the Mission. As a rule only three temporary access cards can be issued for each diplomatic Mission, including the card for the Head of Mission.

The temporary access card has a fixed price settled by ANA – *Aeroportos de Portugal S.A.* The first issuance of the temporary access card should be withdrawn at PSP – Airport Cards Issuance and subsequently at the Card Issuance Unit and returned each time after being used to the referred Unit, except for the Head of Mission.

The demandees of the temporary access card should attend a training course on civil aviation security rules and norms including the holders of CID with blue stripe.

The request should be made to SP-MNE, by verbal note, mentioning the name, rank and intended access areas. The verbal note should enclose the following documents:

- The standard request form for the access card to the airport (ANA form), duly filled in, signed by the Head of Mission and stamped;
- Two current photos, size 3.5 cm x 4.5 cm;
- Photocopy of CID or of the Certificate of Functions (both sides –cover and back), issued by MNE-SP and duly stamped by the diplomatic Mission. In the latter situation, a photocopy of ID card or residence permit should also be enclosed.

In case of loss or theft, a request should be made, as soon as possible, by verbal note, for a second issuance of the temporary access card enclosing the documents afore mentioned jointly with a complaint to the Police – PSP. This card has a price fixed by ANA.

7. FISCAL BENEFITS

In accordance to the Vienna Convention on Diplomatic Relations (VCDR/VCCR), Portugal ensures the exemption of the majority of taxes to the Missions and the members of their staff. These tax exemptions, based on reciprocity include direct taxes on the revenue as well as indirect taxes on consumption regulated by Portuguese law.



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Fiscal benefits are applied in two ways: exemption or reimbursement. In case of exemption, the beneficiary doesn't pay the tax acquiring the services and goods tax free. In case of reimbursement, the beneficiary pays the tax but subsequently can apply for tax reimbursement through a special procedure. Reimbursement is paid directly to the beneficiary via bank transfer.

7.1. Imports of personal goods upon arrival

Personal goods such as furniture, home appliances and others, as well as, movable property, such as cars, (see paragraph 8) belonging to the Mission and to staff members, are exempt from customs duties and any other taxes, when imported into Portugal in the first installation and for the personal use of the member of the Mission and/or by their family members (article 34 of VCDR and article 49° VCCR).

The imported goods shall not be transferred to third parties either paid or free of charge and the limit is according to the principle of reciprocity as well as the criteria of "reasonable quantity".

The imported goods from third countries, outside the European Economic Space, must be declared through a **franquia (franchise)**: «application form for privileged import of consumer goods – FI», together with the respective transport certificate.

The **franquia** should be forward to the MNE-SP to be stamped, and subsequently forwarded to the competent customs authorities for dispatch and customs clearance of goods.

7.2. Direct Taxes

Staff members of the Mission who are beneficiaries of tax benefits according to the Vienna Convention on Diplomatic and Consular Relations and according to the Portuguese law, are exempt from payment of direct taxes on revenue from their work in the mission.

However, the latter does not apply to revenues from private, professional or commercial activities of family members of diplomatic agents (see section 4).



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7.3. Indirect Taxes

Indirect taxes include, among others, the following:

- Municipal tax on property (IMI);
- Municipal tax on Transactions (IMT);
- Stamp Tax (IS);
- Value Added Tax (IVA);
- Tax on petrol and energy Products (ISP);
- Tax on motor Vehicles (ISV);
- Tax on Circulation of motor vehicles (IUC)
- Tax on alcohol and alcoholic beverages (IABA);
- Tobacco tax (IT).

Only VAT is processed through the system of reimbursement.

For all the remaining indirect taxes, an application should be submitted to MNE-SP, through a Verbal note, for tax exemption declaration.

Motor Vehicles tax exemption (ISV) is dealt in Chapter 8.

7.3.1. IMI, IMT, and IS

In Portugal, there are two taxes on real estate: the IMI (Municipal property tax), which is paid annually, and the IMT (Municipal tax on real estate Transactions), which is paid at the time of purchase of a building or property or lease of premises.

Real estate purchase and sale contracts are also submitted to the stamp tax (**IS**).

Whenever Missions decide to purchase or lease real estate they should request to MNE-SP, through a verbal note, the corresponding tax exemption declarations on IMI; IMT and IS. Only facilities/premises for official use are tax exempt, including those purchased by the sending State for residence of diplomatic agents.

The purchase of real estate for private use is not exempt from these taxes (article 34° b) of VCDR).

7.3.2. Value Added Tax –VAT (IVA)

The refund of VAT is processed via reimbursement. Such procedures varies whether the goods or services are purchased in the



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Portuguese domestic market or, in another European Union Member State, or outside the European Union (*VAT on car purchase has a specific procedure addressed in section 8*).

There is no refund of VAT for goods and services acquired for personal use, such as:

- Real estate work, including the materials, even when provided by the contractor for this purpose;
- Water, gas and electricity;
- Food products, including drinks;
- Food services and beverages;
- Accommodation services;
- telephone and communication services at the residence.

7.3.2.1. Purchase in the Portuguese domestic market.

VAT is reimbursable with the minimum amount of **270 euros per invoice, including VAT**, or if the request is reasonable.

Reimbursement requests are treated directly by the Ministry of Finance - VAT Reimbursement Service, after the following procedure:

- a) When a new mission is installed, or a new staff member of the Mission is accredited, the MNE-SP transmits the necessary data to the VAT Reimbursement Service;
- b) The new mission or the new staff member of the Mission should open a bank account;
- c) After receiving the new CID (or the Declaration issued by the MNE-SP for the competent Portuguese authorities certifying the opening of a diplomatic Mission), the beneficiary should register on line at the VAT Reimbursement Service, thus obtaining a password available on the following Internet address: <http://www.portaldasfinancas.gov.pt/> .
- d) VAT reimbursement requests should be done online annexing the corresponding invoices.

7.3.2.2. Purchase in another Member State of the European Union

The purchase of goods and services in another Member State of the European Union requires the previous presentation of a «Certificate for VAT exemption and/or IEC», annex II of article 51 of the Regulation (EU) No 282/2011, 15 March, which establishes the implementing measures of the Directive 2006/112/EC on the common system of VAT.



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The competent tax authority in Portugal to validate the Certificate for VAT exemption is the VAT refund service.

A Direção Geral das Alfandegas e dos Impostos Especiais sobre o Consumo is the entity responsible for Excise Duties namely *IABA* and *IT*. The purchase of this type of goods, such as tobacco or alcohol, requires the presentation of the certificate to the MNE-SP, in order to verify that the reciprocity requirements are fulfilled (see the specific items for each special tax).

7.3.2.3. Purchase outside the European Union

Imports of goods outside the European Union, can be exempt from VAT and custom duties through a privileged import form called "**franquia**" a pro-forma invoice should be attached to it. The limits for this exemption are regulated by Law Decree n° 31/89 of 25th January, European Customs Code and Council Regulation n° 2913/92, of 12th October, Commission Regulation n° 2454/93 of 2nd July, Council Regulation n° 1186/2009 of 16th November (chapters V and VI).

This exemption must be requested to the MNE-SP, before the goods arrive at customs. The MNE-SP checks if legal requirements are fulfilled to grant the exemption. If so, the **franquia** will be duly signed and stamped.

Subsequently, the beneficiaries must present the duly stamped **franquia** to the Customs Office to clear the goods.

7.3.3. Tax on Petrol and energy products-ISP

ISP exemption is regulated by law 147/96, of 8th May: MNE-SP is responsible for establishing the amounts approved for each diplomatic mission and for each staff member. This exemption requires a clear distinction between fuel for motor vehicles for personal or official use, or fuel for heating, since the latter will only be exempt if used for the Chancery or for the official residence of the Head of Mission.

7.3.3.1. Petrol for Motor vehicles

ISP exemption for motor vehicle consumption is subject to quotas fixed by MNE-SP as indicated below. Whenever the quotas granted to the portuguese diplomatic missions abroad are smaller, the principle of reciprocity is then applied.



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Monthly quotas:

- a) Diplomatic Mission vehicles:
 - a. Head of mission vehicle:400 litters
 - b. Other motor vehicles:300 litters
- b) Head of mission private vehicles:300 litters
- c) Other diplomatic and consular agent's vehicles:
 - a. 1st vehicle300 litters
 - b. 2st vehicle (if married):200 litters
- d) Administrative and technical staff (FM), in case of reciprocity:200 litters

The quotas mentioned above for duty free petrol are exclusively for the official use of Missions and for the official and also private use of the staff members of the mission.

The request for ISP exemption is done by previously submitting the "FI-Privileged Import Request form"- **franquia** to MNE-SP.

A **franquia** form should be submitted annually for each different category: official vehicles; Head of mission vehicles; diplomat's vehicles; technical and administrative staff vehicles, including all vehicles of the Mission and their staff members benefiting from ISP exemption.

The **franquia** should be duly filled in as follows: **000-CD000 registration plates: 12 x 400 = 4800, gasoline.**

In the case of missions with more personnel, the **franquia** must have attached a list with the following elements: full name, rank; function, registration plates, quantity (litres x months) and type of fuel.

New **franquias** can also be submitted whenever a privileged registration procedure is completed, particularly in the case of change of registration when a motor vehicle is sold within the diplomatic circuit. In such cases, the authorised petrol quota is calculated from the month when the registration plates were granted until the end of the year, according to the formula previously presented (number of litters x number of months).

Franquias must be signed by the Head of Mission or, in his absence, by his legal substitute (Chargé d'affaires a.i.). After being

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stamped by MNE-SP, the *franquia* is then returned to the Mission that presents it to the fuel supplier, since Missions are required to have a contract with an authorized supplier in order to benefit from the exemption – these suppliers provide specific cards that allow a direct ISP exemption, pursuant to Decree 147/96, of 8 May.

7.3.3.2. Fuel for other purposes

Fuel exclusively for heating equipment can be purchased ISP duty free through a *franquia* (FI-Privileged Import Request form). In this case, the type of fuel should be mentioned and the reciprocity principle is applied. This exemption is only applicable to the premises of the Mission of the and to the official residence of the Head of Mission

7.3.3.3. Electricity

In view of the amendments made to the Code on Special Consumption Tax (CIEC), by Law No. 66-B/2011, of 31st December (Budget Law 2013), electricity becomes subject to ISP, with effect from January 1st, 2013. The missions and its members may be exempted from ISP under paragraph 1, of article 6, of the CIEC Code, in accordance with the following procedures:

- a)** Embassies (Chancery and Ambassador's residence), Consulates (excluding honorary consulates) and International Organizations:
 - Should present an annual declaration provided by MNE-SP to their electricity supplier/company –Customer Service certifying they are exempt according to paragraph 1, of article 6, of the CIEC Code, containing the Universal Identification Codes (CUI) of the exempt facilities, as well as, a copy of the last invoice(s);
 - For this purpose, a Verbal note should be sent to MNE-SP with the following information:
 - i)** Address of the buildings contemplated;
 - ii)** The corresponding Universal Identification Codes (CUI) of the buildings, as well as, the Identification Number of Collective Body (NIPC).
- b)** Individuals with diplomatic status (holders of CID issued by the MNE-SP):

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- Could benefit from an annual exemption if they present their diplomatic identity card (CID) to the supplier - customer service at the time they contract the supply of electricity.
- In case of existing contracts on the 1st January 2013, a copy of the diplomatic ID card (CID) together with a copy of the last invoice with the payer's name should be presented to the suppliers' customer service.

Annual exemption requests should be submitted within a period of at least one month before of the beginning of the year for which the exemption is required.

The ISP exemption concerning electricity will only be effective after the delivery of the above mentioned Declaration to the supplier. Thus, it is not possible to claim the exemption for previous invoices.

7.3.3.4. Natural Gas

Since the 1st January 2013, natural gas when used as a fuel is subject to ISP. The Missions and its members may be exempted from ISP under paragraph 1, of article 6, of the CIEC Code, in accordance with the following procedures:

- c)** Embassies (Chancery and Ambassador's residence), Consulates (excluding honorary consulates) and International Organizations:
 - Should present an annual declaration provided by MNE-SP to their gas supplier/company –Customer Service certifying they are exempt according to paragraph 1, of article 6, of the CIEC Code, containing the Universal Identification Codes (CUI) of the exempt facilities, as well as, a copy of the last invoice(s);
 - For this purpose, a Verbal note should be sent to MNE-SP with the following information:
 - iii)** Address of the buildings contemplated;
 - iv)** The corresponding Universal Identification Codes (CUI) of the buildings, as well as, the Identification Number of Collective Body (NIPC).
- d)** Individuals with diplomatic status (holders of identity card issued by the MNE-SP):

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- Could benefit from an annual exemption if they present their diplomatic identity card (CID) to the supplier - Customer Service at the time they contract the supply of gas.
- In case of existing contracts on the 1st January 2013, a copy of the diplomatic ID card together with a copy of the last invoice with the payer's name should be presented to the suppliers' customer service.

Annual exemption requests should be submitted at least one month before the beginning of the year for which the exemption is required.

The ISP exemption concerning natural gas will only be effective after the delivery of the above mentioned Declaration to the supplier. Thus, it is not possible to claim the exemption for previous invoices.

7.3.4. Tobacco tax (IT)

Import of duty free tobacco for the sole use of staff members of the mission, is submitted to the limits establish by MNE-SP or according to reciprocity.

Maximum monthly tobacco quantities eligible for IT exemption are the following:

a) Head of mission:

- One thousand six hundred (1,600) units of cigarettes or
- Two kilograms of pipe tobacco or cigars

b) Other diplomatic agents or career consular agents:

- One thousand (1,000) units of cigarettes; or
- One kilogram of pipe tobacco or cigars

c) Administrative and Technical Staff:

- Four hundred (400) units of cigarettes.

The IT exemption requests should be made at the beginning of each semester or quarterly, by filling in the *franquia* (form FI «Privileged Import Application»).

After being certified by MNE-SP, *franquias* are used to import goods through duty free companies, so called registered duty free warehouse or authorized agent.

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These duty free companies, warehouses or agents will provide the original **franquia** to the competent Customs Office for fiscal control. When the authorized quota in the **franquia** is fully reached, the tax authority returns this document to the authorized agent to be filed.

7.3.5. Alcohol and alcoholic beverages Tax (liquor and perfumes) – IABA

Importation of alcoholic beverages and perfumes exempt from IABA for the use of staff members of the Mission should observe the limits established by MNE-SP or according to reciprocity.

The monthly limits for the import of alcoholic beverages, above 22° of alcohol, are the following:

- a)** Head of Mission: twenty (20) bottles;
- b)** Remaining diplomatic or consular agents: twelve (12) bottles;
- c)** Administrative and technical staff: eight (8) bottles.

Other alcoholic beverages below 22° of alcohol whether submitted or not to IABA, such as beer, wine or sparkling wines may also be imported via **franquia**, thus applying the principle of reasonable quantity considering the rank, civil status, as well as the size of the household. **For perfume items the reasonable limit is 2 units per month.**

The request for tax exemption should be made at the beginning of each semester or quarterly by filling in the **franquia** (form model F1 – privileged importation) and submitted to MNE-SP in order to check quantities of each request as well as reciprocity when applied. Regarding alcoholic beverages, the percentage of alcohol (above or under is 22°) as well as the amount of bottles should be mentioned in the **franquias**.

Furthermore, annual **franquias** for the official use of Missions can be forward through Verbal note duly justified, thus reciprocity being applied or the principle of reasonable quantities.

Once certified, the **franquias** are used for the import of goods via duty free companies in similar conditions to the **franquias** for the import of tobacco (see paragraph 7.3.5.).



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8. MOTOR VEHICLES - INTRODUCTION

According to reciprocity, diplomatic Missions may own tax free motor vehicles registered in the name of the Mission, within the time frame, conditions and quantities mentioned below.

These vehicles must be registered with MNE-SP, Customs – Alfândega do Jardim do Tabaco and with the VAT Reimbursement Service and are subject to a “tax suspension” mechanism while they remain under temporary import or in the property of the diplomatic Mission and their staff members.

Motor vehicles belonging to diplomatic Missions may be sold at any time, either to other tax free beneficiaries,(diplomatic circuit) thus maintaining the tax suspension mechanism, either using the mechanism of release for domestic market, in which case, if the sale occurs before the end of the 4th year from the date of purchase of the car, decreasing percentages of the respective taxes should be paid as follows (Law 22A/ 2007 articles 35° and 36° n°6):

- 1st year – 100%**
- 2nd year - 75%**
- 3rd year - 50%**
- 4th year - 25%**

Similarly, staff members of the diplomatic Mission may also have tax free motor vehicles registered in their names, within the time frame, conditions and quantities mentioned ahead.

These vehicles must also be registered with MNE-SP and can be sold at any time, or even replaced under certain circumstances. Like the Mission vehicles, if the sale occurs before the end of the 4th year from the date of purchase, decreasing percentages of taxes should be paid (Law 22A/ 2007 articles 35° and 36° n°6)

It should be noted that these vehicles may already be property of the Missions or of its staff members before their accreditation to MNE-SP, or otherwise may be purchased after their accreditation.

In Portugal, there are three different taxes on motor vehicles:

- Tax on Motor Vehicle (**ISV**);
- Value Added Tax (**VAT/IVA**);
- Tax on motor vehicle Circulation (**IUC**).



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Portuguese tax exemption system is subject to reciprocity with the accrediting State and in certain cases can be more restrictive.

In the Portuguese system vehicles are subject to a mechanism of “tax suspension”, as long as they remain property of the mission or of their staff members.

8.1. ISV- Tax on vehicles

Articles 35 and 36 of the Tax on Vehicles Code (CISV) are applied.

Different rules may apply to international organizations located in Portuguese territory according to headquarters agreements.

Diplomatic agents (Missions and International Organizations – (OI) have up to one year to register their vehicles, counting from the date of their accreditation, thus being understood from the date of the issuance of the diplomatic identity card (CID) by MNE-SP.

The remaining staff members of the Mission and OI (administrative or technical) who are not permanent residents in Portugal, have also one year to apply for the ISV exemption, counting from the date of their accreditation.

ISV exemption should be requested to *Direção-Geral das Alfândegas e dos Impostos Especiais sobre o Consumo*, the latest 30 days after the entry of the vehicle in national territory, enclosing documents referred in section 8.8

8.2. VAT – Value added tax (see paragraph 7.3.2)

VAT exemption for vehicles property of the mission or of their staff members is regulated by Decree-Law No. 296/2001, of 21st November. Such vehicles are VAT exempt under paragraph 2 of article 13 of the VAT code, republished by Decree-Law No. 102/2008, of 20th June.

VAT exemption should be requested, simultaneously to other tax exemptions in the 30 days following the entry of the vehicle in Portugal, immediately after the accreditation in Lisbon or at the time of purchase of the vehicle, as explained hereinafter.

For administrative or technical staff members, who are not permanent residents in Portugal, the deadline to apply for VAT exemption is only six months, counting from the date of issuance of CID



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by MNE-SP (see article 3-A, paragraph 1, item e) of Decree-Law No. 296/2001, of 21st November).

Members of the diplomatic staff of the Missions (or with similar status) that have not fulfilled the number of tax free vehicles they are entitled to, beyond the initial 12 months, may request VAT exemption for the purchase of new or used vehicles from the EU, or from third countries or that have been purchased in Portugal, provided ISV is paid.

In the latter case, a request to MNE-SP should be submitted and will be forwarded to the appropriate VAT refund services, if needed.

Different rules may be applied to International Organizations (OI) located in Portugal, resulting from specific agreements such as Headquarters agreements. As a rule, VAT exemption regarding motor vehicles belonging to International Organizations and its staff is subject to reimbursement as described in item 7.3.2.

8.3. IUC- Tax on motor vehicle circulation

Vehicles property of the Mission or of their staff members are exempt of IUC, under article 5, paragraph 1, item b) Tax on motor vehicle Circulation Code (CIUC). IUC is an annual tax, whose exemption should be requested annually, while the vehicle remains property of the mission or of their staff members.

Decree No. 1430/2008 establishes that the presentation of the privileged registration certificate (articles 35 and 36 of the CISV) is enough to obtain exemption according to article 5, paragraph 1, item b) of CIUC).

Therefore, Missions and their staff members shall apply for an annual IUC exemption to the competent Portuguese Finance Offices, by presenting the privileged registration certificate and their respective CID.

In exceptional cases (at the request of *Diretor Geral* for Taxes or the Mission) MNE-SP may issue a declaration certifying the conditions for tax exemption (according to article 5, paragraph 3 of the CIUC Code).

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8.4. Number of vehicles allowed to be registered under the privileged tax suspension mechanism

The following limits are applied, including reciprocity, to the vehicles registered under the privileged tax suspension mechanism,:

- a) Missions:
 - Subject to quota, based on a case by case by MNE-SP, according to reciprocity and the total number of staff members of the mission.
- b) Head of diplomatic mission:
up to three vehicles.
- c) Career Consuls and other diplomatic agents or similar:
 - one vehicle if single and without any family members financially dependent;
 - Two vehicles if married, co-habitant or partner or with family members financially dependent.
- d) Administrative or technical staff with no permanent residence in Portugal:
 - One vehicle

Under certain circumstances, in accordance to paragraph 7 of article 36 of the CISV, these vehicles can be replaced, only once, by other vehicles with ISV exemption.

8.5. License Plates and Registration Types

Vehicles property of the Mission or of their staff members benefit from a privileged license plate number granted by MNE-SP, if registered with the MNE.-SP. Privileged license plates have the following types:

- Three digits identifying the Mission, two letters corresponding to the rank of the owner and three sequential numbers identifying the vehicle: **000-CD000**;
- License Plates: white background with red letters, numbers, dashes, and also a red edge.

The two letters to insert in the white background correspond to the rank of the owner and type, as follows:

- **CD** - Diplomatic Missions, International Organizations with headquarters or representative offices in Portugal, diplomatic members and other diplomatic agents;



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- **CC** - Consular Missions, diplomatic members and other diplomatic agents, with functions in a Consulate or Consular office;
- **FM** - Administrative and technical staff of diplomatic and consular Missions, and of International Organisations with headquarters or representative offices in Portugal.
- **OI – International Organizations (OI license plates to be soon implemented)**

8.6. Privileged License plates Certificates

Vehicles property of the Mission or of their staff members should be registered with the MNE-SP under the name of the respective owner and shall only circulate with the "Privileged Registration Certificate" issued by MNE-SP.

This certificate allows the vehicle to circulate and proves of the tax suspension mechanism, as long as the initial circumstances are kept and if such vehicles remain at the service of the Missions or their staff members.

8.7. Categories of vehicles to be registered with MNE

The Missions and their staff members can register with MNE-SP (and require the respective tax suspension mechanism) for any vehicle under the following situations:

a) Vehicles property of the missions or of the staff of the missions - vehicles already owned by the Mission at the time of its establishment, or by the staff member of the mission at the time of his/her accreditation can be temporary admitted if coming from another EU Member State or temporary imported if coming from a third State.

b) New vehicles - Vehicles acquired by Missions once they are established in Portugal or by their staff members after the respective accreditation can be purchased in Portugal or imported from another EU Member State (temporary admission) or from a third country (temporary importation).

c) Two types of used vehicles:

a. Vehicles acquired within the diplomatic circuit, i.e., vehicles that subject to a transfer of ownership between

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beneficiaries of the tax suspension mechanism and are already registered with the MNE-SP (see item 8.8.1);

b. Vehicles acquired in Portuguese market of registered vehicles, thus introduced in the so-called "second-hand" car market. The registration of these used vehicles with MNE-SP follows a specific procedure and is dealt separately (see section 8.8.2.).

8.8. Registration Procedures with MNE-SP

The registration with MNE-SP of already owned vehicles (or vehicles referred in item 8.7 heading a) and b)) is subject to the following procedures:

1) *Franquia* for a temporary importation of vehicle forwarded to MNE-SP (also known as "temporary vehicle importation request form" to be registered in privileged series"), so forth designated ***AIT Franquia***, jointly with the document of vehicle property as well as a copy of the "European Conformity Certificate ", whenever necessary.

Documents of Vehicle property, are the following:

- a. Document of property/ownership;
- b. Document of previous privileged registration;
- c. pro-forma invoice of purchase.

2) When stamping/certifying an *AIT Franquia*, MNE-SP will grant a privileged registered number to the vehicle and subsequently a "Privileged Registration Certificate" will be issued.

3) The certified ***AIT Franquia*** is then returned to the Mission by MNE-SP.

4) *AIT Franquia* should be submitted to Customs – Alfândega do Jardim do Tabaco, through a direct request to the Customs Director, by the diplomatic missions.

5) Customs will issue a Customs Declaration of the Vehicle (DAV), certifying the legalisation of the vehicle, under the privileged tax exemption mechanism, in national territory (see item 8.1.)



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6) For a new vehicle purchased in Portugal, the Mission should request simultaneously, VAT exemption to Customs that will issue a document that has to be handed over to the car dealer that sold the vehicle.(see item 8.2)

7) In order to obtain the “Privileged Registration Certificate” the Mission should provide to MNE-SP the following documents:

- a.** Original Customs Declaration of the Vehicle (DAV), issued by Customs;
- b.** Car insurance on behalf of the respective owner, with a minimum validity of 1 year;
- c.** European Conformity Certificate - or identical document, in case of vehicles "imported outside the European Union.

The date of issuance of DAV is relevant in terms of starting to count “the date of entry of the vehicle in Portugal” (article 35, paragraph 8 and article 36, paragraph 6 both of CISV Code) (see item 8.9).

8.8.1. Transfer of property of Vehicles between beneficiaries of the tax suspension mechanism

In case a beneficiary of a privileged license plate decides to sell a vehicle to a diplomatic Mission, or to one of its members, this should be previously communicated, by verbal note, to MNE-SP.

The Mission purchasing a vehicle (even for a member of its staff) should inform MNE-SP, by verbal note, of such decision.

After verifying all the necessary requirements for the transfer of the vehicle’s property, namely the legitimacy of the buyer to benefit from a tax suspension mechanism and the compliance with the principle of reciprocity, MNE –SP then communicates to the interested party the new license plates for insurance purposes.

The new Privileged License Plates Certificate shall be issued by MNE-SP, as soon as the following documents are forwarded:

- a)** From the purchasing Mission: insurance valid in Portugal, minimum for one year;
- b)** From the selling Mission: return of any previous Privileged License Plates Certificate and corresponding license plates.



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In the previous cases, the date of issuance of DAV is still relevant to start counting the "date of entry of the vehicle in Portugal" (in compliance with article 35 paragraph 8 and article 36 paragraph 6, both of CISV Code), meaning that the years of the vehicle are taken into consideration for the new proprietor (see item 8.9).

8.8.2. Purchase and registration of used vehicles

In case of purchase of used vehicles already in circulation in Portuguese territory (registered in Portugal), MNE-SP may issue a "courtesy license plate" to the party concerned according to their rank. The Mission should communicate, by verbal note, the purchase of the vehicle enclosing the DAV as proof of its ownership.

MNE-SP informs the interested party of the issuance of the (courtesy) special license plate so that the insurance can be rectified. After receiving copy of a valid insurance contract in Portugal, MNE-SP issues the Privileged license plate Certificate.

When the beneficiary of a (courtesy) special registration plate ceases its functions as a staff member of the Mission or of an International Organization, or if the vehicle is sold to a third party, the Privileged Registration Certificate and corresponding license plates should be returned jointly to a verbal note to MNE-SP.

8.9 Definitive Importation

Definitive importation is mandatory in the following cases:

- 1)** Whenever Missions, International Organizations or their staff members decide to sell their vehicle to a non-diplomatic agent;
- 2)** When ceasing their functions, diplomatic agents would intend to keep a vehicle registered in their name in Portugal.

Both situations mean the release of the vehicle in the domestic market. Definitive importation may occur for scrap in case the vehicle has been destroyed as a result of an accident or has been damaged preventing it from circulating or when is to old.

Whenever the Missions or its staff members intend to make a definitive import of the vehicle before 4 years, the request should be made by verbal note to MNE-SP. The percentage of tax to be paid, from

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the date of entry of the vehicle in national territory (date of *DAV* issued at the time of the temporary import) is the following:

- **1st year – 100%;**
- **2nd year - 75%;**
- **3rd year - 50%;**
- **4th year - 25%.**

Coincidentally, or after the authorization from MNE-SP is given, the procedure for the definitive importation of the vehicle with Customs Authorities can be initiated, presenting the following mandatory documents:

1. Vehicle Customs Declaration - DAV (221 101 Model), model to be acquired from the Treasury Department of Customs Authority – *Alfândega do Jardim do Tabaco*;
2. Inspection (type B) carried in a specialized Inspection centre;
3. National technical homologation (to request with IMTT);
4. Commercial invoice containing the following information:
 - a) Business and tax identity of the seller;
 - b) Owner's identification;
 - c) Identification of Vehicle , mileage, price, etc;
5. European Conformity Certificate ;
6. copy of Diplomatic identity card (CID) ;
7. Copy of the diplomatic license plate certificate
8. Form n°9 with motor vehicle inspection and homologation attached

Once the procedure is concluded and the register is done with the Institute for Mobility and Transportation – *Instituto de Mobilidade e dos Transportes (IMT)*, the Mission sends a verbal note to MNE-SP informing the procedure has been completed, returning simultaneously the Privileged Registration Certificate and the corresponding license plates as well as a copy of the Vehicle Customs Declaration (DAV).

8.10 Export

The Mission should request the definitive exportation of a Privileged Registered vehicle to MNE-SP before the date of exit of the vehicle from national territory, by filling in a specific form – ***Franquia AE***, (request form for export of a privileged vehicle) which should include the date as well as the terms in which the vehicle will cease to circulate in Portuguese territory.



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MNE-SP forwards the ***Franquia AE*** to the Customs Authority, so that the proprietor of the vehicle may withdraw the corresponding export authorization form.

The devolution to MNE-SP of the Privileged Registration Certificate, license plates and copy of export authorization is compulsory and falls under the responsibility of the Mission, since the cancellation of the privileged license plates Certificate is done by MNE-SP on the exact date that the Mission communicates it.

9. SPECIAL DRIVING LICENSES

Special driving licenses can be issued by Institute for Mobility and Land Transportation-*Instituto de Mobilidade e dos Transportes (IMT)*. for diplomatic and consular agents accredited in Portugal, as well as, for administrative and technical staff members of the Mission who are not Portuguese nationals or with no permanent residence in Portugal

These licences are issued in compliance of article 125, paragraph 1, sub-heading a) of the Portuguese Road and Motorway Code, as well as, article 34 of Decree-Law No. 313/2009, of 27th October that regulates the Legal Capacity for Driving.

Special driving licences may also be issued to spouses and family members of the staff of the Mission (descendants in direct line) provided they are foreigners and part of their household and if such is contemplated in special applicable agreements or conventions (article 34, paragraph 1, sub-heading c).

These special driving licenses have to be requested to MNE-SP, by verbal note, with the full name, address and rank of the applicant, and a copy of the original foreign driving license (valid for more than 6 months) certified by the Mission (article 34, paragraph 2 – Law Decree n° 313/2009 dated of 27th October), as well as, the IMTT form dully filled in and signed by the holder (with black ink) together with a coloured photo (passport type).

The validity of these special driving licenses is the same as the original driving license, but they cannot be issued for more than 3 years.

When the holder's mission in Portugal ends, the special driving license should be returned to MNE-SP.



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10. IMPORT AND EXPORT OF WEAPONS AND AMMUNITION

The Portuguese legislation on firearms and ammunition, Law No. 5/2006, of 26th February, establishes a special procedure for diplomats and personnel accompanying official missions", , with the subsequent amendments.

In accordance with article 66, paragraph 1- «the entry or exit of firearms and ammunitions belonging to diplomatic missions accredited to Portugal or to other entities with diplomatic status is regulated in agreements between States exempting them from customs formalities.

Entry, circulation or exit of firearms and ammunitions in Portugal, for the use, possession and transportation of security agents or personnel from other States in official mission in Portugal, or in transit to or from a third country, are exempt from customs formalities through an authorization from the Director of the National Security Police (PSP), in accordance with article 66, paragraph 2 of Law 5/2006.

The use, possession, and transportation of firearms belonging to diplomatic agents or to diplomatic missions accredited to Portugal may be renewed annually for the duration of their mission in Portugal according with article 66, paragraph 3.

Applications for possession, use and transportation of firearms should be addressed to MNE-SP, by verbal note (at least 48 hours in advance, as foreseen in paragraph 2 of article 66 of Law 5/2006).

11. PORTUGUESE LEGISLATION ON HUNTING (SHOOTING)

In Portugal, hunting licenses give permission to hunt all the *CINEGETIC* species identified in law No. 1509/2007, of November 26, (amended by law No. 1405/2008)and there are different types, as follows:

- a) National License:** gives permission to hunt in the national territory, without any other legal restrictions during the official hunting season;
- b) Regional License:** gives permission to hunt in that region during the official hunting season;
- c) License for non-residents in national territory:** gives permission to hunt in national territory, without any other legal restrictions, during the official hunting season.



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National or Regional Licenses may be obtained, by verbal note, addressed to **MNE-SP** requesting a license to *Serviços Centrais da Autoridade de Florestas Nacionais (AFN)* (see instructions in AFN website: www.afn.min-agricultura.pt).

Hunting License for non-residents in national territory can be obtained with AFN by sending a verbal note to **MNE-SP** applying for the mentioned license which can only be issued on behalf of a person exempt of a Hunter's Permit (also includes diplomatic and consular agents accredited to Portugal, according to reciprocity, and only if they have not been convicted for breaking legal regulations on hunting).

12. PORTUGUESE LEGISLATION ON FISHING.

A general fishing license is required for fishing.

In Portugal, the types of Fishing Licenses are the following: General License (valid for a year); National License (valid for the entire national territory); Regional License (valid for a certain region: North Region -North of river Douro, Centre Region – between Tejo and Douro rivers, and South Region - South of river Tejo), and Council License (valid for the respective municipality and confining areas).

Special Licenses exist in two particular situations: Fishing Concession (daily, whose conditions are established in a specific regulation obtained from the corresponding concessionary) and the Reserved Fishing Area (whose validity and conditions to obtain the license are established in a special regulation).

National or Regional Licenses may be obtained by verbal note addressed to MNE-SP

The National Fish License for inland fishing is mandatory, and information on river or lake fishes in Portugal is available on the website of the AFN www.cartapiscicola.org .

13. REGULATION APPLICABLE TO NON COMMERCIAL TRANSPORTATION OF ANIMALS (PETS)

Animal health requirements for non commercial transportation is regulated by EC Regulation No 998/2003 of the European Parliament and of the Council of May 26, 2003, amended by Directive 92/65/EEC (article 1).

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The EC Regulation No. 998/2003 is applicable to pets circulating between Member States or from third countries, whose species are listed in annex I, subdivided into 3 chapters, as follows:

Part A: *dogs and cats*

Part B: *Ferrets*

Part C: *Invertebrates* (except for bees and crustaceans), *Ornamental tropical fish, Amphibians and Reptiles. Birds of any kind* (except poultry referred in directives 90/539/EEC and 92/65/EEC). *Mammal: rodents and domestic rabbits*

In accordance with article 3 of EC Regulation 998/2003:

Pets: belonging to the species listed in annex I, accompanying its owner or accompanying an individual responsible for them on behalf of the owner when circulating and not intended for sale or transfer of ownership;

Passport: any document that identifies clearly the (pet) animal, with indicators that make it possible to verify their condition in compliance to the Regulation, according to article 17, second paragraph.

Circulation: means any dislocation of a (pet) animal between Member States, their entry or re-entry into the European Union from a third country.

Pursuant to article 4, paragraph 1, sub-heading b) of EC Regulation No 998/2003, animals of the species listed in Chapter A and B of annex I are considered as being identified if they possess an electronic identification system (*transponder*).

EC Regulation No. 1152/2011 completes EC Regulation No. 998/2003 of the European Parliament and of the Council regarding preventive sanitary measures to control infection by *Echinococcus multilocularis* in dogs intended to circulate in the Member State(s), with no commercial purposes.

13.1. Rules relating to the circulation between European Union Member States

In accordance with article 5, paragraph 1 of EC Regulation No 998/2003, animals of the species listed in chapter A and B, referred to in section 12, when circulating, should be identified:



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- a) Identified under article 4, and
- b) Should always have with them a passport issued by an authorised veterinarian and certified by the competent authorities: **(i)** that the animal was properly vaccinated against rabies in accordance with Annex I b. **ii)** if necessary, take preventive sanitary measures regarding other diseases in relation to that animal.

13.2. Regulation relating to the circulation of animals from third countries

Circulation of (pet) animals of the species listed in parts A and B of annex I, according to the country of their origin, should comply with the provisions of article 8 of EC Regulation No 998/2003 consolidated version of 10.02.2012, provided below are some of the more relevant rules:

- a) Meet the requirements of paragraph 1 of article 5;
- b) Have an electronic identification system (transponder);
- c) Having undertaken an anti-rabies vaccination in accordance with article 5;
- d) Having a neutralising immunity, at least equal, to 0,50IU/ml collected in a sample by an authorized veterinarian, at least 30 days after vaccination and three months before circulation;
- e) This three-month period is not applicable in the case of re-entry of a (pet) animal whose passport proves that the sample was positive before the animal left the European Union territory.