

DHL EXPRESS

2026 PORTUGAL REGULATORY CHANGES

Last Update: January 15th, 2026

OVERVIEW



Effective 1st January 2026, the **Portuguese Customs Authorities** have updated the values of the existing “**Optative Regulatory Charge**” (which is a mandatory regulatory charge by [Portuguese Customs Authorities](#), and is not a DHL charge).

In Portugal, the VAT (Value Added Tax) calculation on imported goods includes also certain **accessory regulatory costs (by Portuguese Customs), up to the first destination in Portugal.**

The “Optative Regulatory Charge” is only applied when goods remain in a Portuguese Customs bonded warehouse longer than 3 days during the import clearance process.

WHAT CHARGES WILL BE APPLIED?

Freight type	Goods Value	Weight	New “Optative Regulatory Charge” (EUR) as of 01-01-2026	Old “Optative Regulatory Charge” (EUR)	Criteria
Air	< 150 EUR	< 10 KG	3,80	3,73	Only applied when goods remain in Customs bonded warehouse longer than 3 days
Air	> 150 EUR	< 30 KG	11,43	11,21	Only applied when goods remain in Customs bonded warehouse longer than 3 days
Air	> 150 EUR	> 30 KG	38,15	37,40	Only applied when goods remain in Customs bonded warehouse longer than 3 days
Road	All values	Any weight	6,89	6,75	Only applied when goods remain in Customs bonded warehouse longer than 3 days

Example:

Air Shipment ≤ 150 EUR and below 10 KG	≤ 3 days in Customs warehouse***	> 3 days in Customs Warehouse***
Goods Value	100,00	100,00
Freight	20,00	20,00
Insurance	10,00	10,00
Sub-Total (Customs Value)	130,00	130,00
Duties	0,00	0,00
VAT 23%	29,90*	30,77**
Total Invoice	159,90	160,77

* Customs Value 130 EUR * 23% VAT = 29.90 EUR

** Customs Value 130 EUR + “Optative Regulatory Charge” 3,80 EUR = 133.80 EUR *23% VAT = 30.77 EUR

*** Please note that DHL has no control on the transit of Customs Clearance, therefore there is always a risk that Customs Authorities will apply the “Optative Regulatory Charge” for VAT calculation.

RECOMMENDATION

- We would recommend shippers to always itemize the freight and insurance costs, the pre-calculated import Customs Duties and VAT on the commercial invoice, as well as the INCOTERM indicating the agreement between Seller and the Buyer.

HOW CAN YOU AVOID DELAYS?

➤ Shippers:

- Ensure that the **pre-calculated import Customs Duties and VAT are itemized separately on the commercial invoice.** This enables the Portuguese Customs Authorities to review the pre-calculated VAT more accurately, without it being affected by the inclusion of Duties.
- The “**Optative Regulatory Charge**” should **not** be itemized on the commercial invoice, as the inclusion may lead to confusion or misinterpretation by the Portuguese Customs Authorities during the import clearance process.

➤ Receivers:

- Depending on the DHL Billing Service selected by the shipper, receivers in Portugal may expect a higher VAT charge.

DISCLAIMER

While we have made every attempt to ensure that the information contained herein has been obtained, produced and processed from sources believed to be reliable, no warranty, express or implied, is made regarding the accuracy, adequacy, completeness, legality, reliability or usefulness of such information. All information contained herein is provided on an “as is” basis. In no event will DHL Express, its related partnerships or corporations under the DHL Group, or the partners, agents or employees thereof be liable to you or anyone else for any decision made or action taken in reliance on the information contained herein or for any consequential, special or similar damages, even if advised of the possibility of such damages.

