

2026 PORTUGAL CUSTOMS REGULATORY CHANGES

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Portugal Customs Regulatory Changes Agenda



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Portugal Customs Regulatory Changes Overview

Overview

Effective 1st January 2026, **the Portuguese Customs Authority** have updated the values of the existing **“Optative Regulatory 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**.

To simplify the accessory regulatory costs calculation, the **Portuguese Customs Authority** provide an **“Optative Regulatory Charge” table with fixed values**. This ensures consistency and compliance with Article 17 of the Portuguese VAT Code, which requires inclusion of all costs 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.

IMPORTANT: the “Optative regulatory Charge” is a mandatory charge by Portuguese Customs Authorities and is not a DHL Express charge.

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Portugal Customs Regulatory Changes Overview




Overview

Optative Regulatory Charge table used by Portuguese Customs Authorities:

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

Optative Regulatory Charge Examples:

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.

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Portugal Customs Regulatory Changes Impact for Shippers

Impact for Shippers (from Rest of the World to Portugal)

- Shippers sending goods to Portugal may expect a higher calculated VAT amount because of the “Optative Regulatory Charge” when goods remain in a Customs bonded warehouse longer than 3 days.

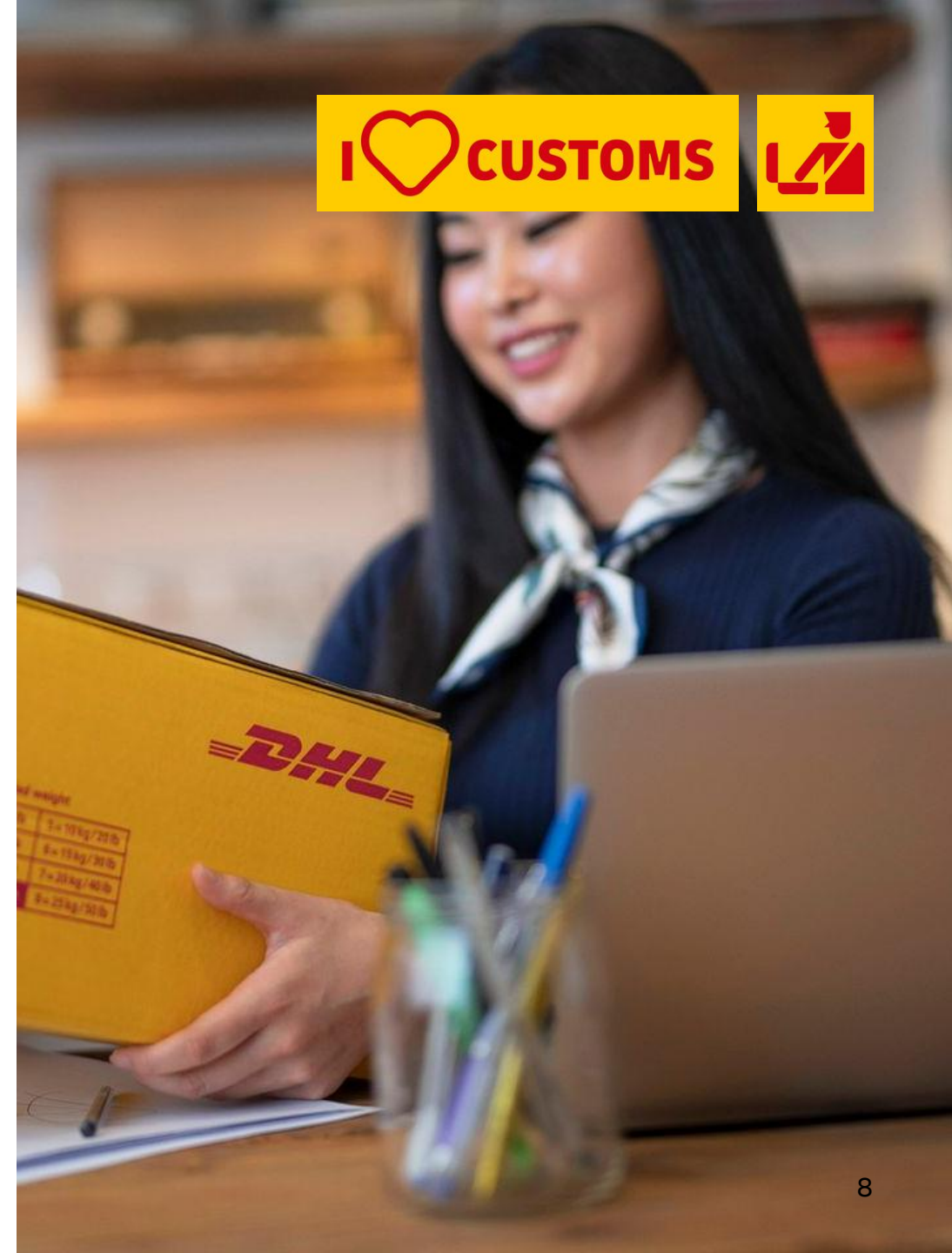


Portugal Customs Regulatory Changes Impact for Receivers

Impact for Receivers (in Portugal)

- Depending on the DHL Billing Service selected by the shipper, receivers in Portugal may expect a higher VAT charge when goods remain in a Customs bonded warehouse longer than 3 days.

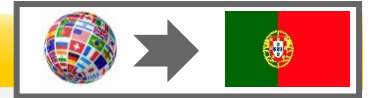
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Portugal Customs Regulatory Changes Impact for Shippers & Receivers



Impact for Shippers (from Rest of World to Portugal) & Receivers (in Portugal)



- ✓ Shippers sending goods to Portugal may expect a higher calculated VAT amount because of the “Optative Regulatory Charge” **when goods remain in a Customs bonded warehouse longer than 3 days.**

(1) SHIPPERS FROM REST OF WORLD TO PORTUGAL



- **Shippers** (from Rest of World to Portugal) shall:
 - ✓ 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.

(2) RECEIVERS IN PORTUGAL



- **Impact for Receivers in Portugal:**
 - ✓ Depending on the DHL Billing Service selected by the shipper, receivers in Portugal may expect a higher VAT charge.

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Portugal Customs Regulatory Changes

Key Takeaways

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- ✓ As of the **1st of January 2026**, the Portuguese Customs Authority have updated the values of the existing “Optative Regulatory Charge” for goods that remain in a Customs bonded warehouse longer than 3 days.
- ✓ To simplify the accessory regulatory costs calculation, the Portuguese Customs Authorities provide an **“Optative Regulatory Charge” table with fixed values.**
- ✓ The “Optative Regulatory Charge” will be added in the VAT calculation when goods remain longer than 3 days in a Customs bonded warehouse:

$$\text{Customs Value (Goods Value + Transport costs + insurance costs) + applicable Duties + “Optative Regulatory Charge”} * \text{Portuguese VAT percentage} = \text{VAT amount}$$
- ✓ **IMPORTANT: the “Optative Regulatory Charge” is a mandatory charge by Portuguese Customs Authorities and is not a DHL Express charge.**

→ In order to avoid delays, Shippers (from Rest of World to Portugal) shall:

- ✓ 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.



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Portugal Customs Regulatory Changes

Frequently Asked Questions (FAQs)



Frequently Asked Questions (FAQs)

What is the regulatory change?

As of the 1st of July 2026, the Portuguese Customs Authority have updated the values of the existing “Optative Regulatory Charge”.

Freight type	Goods Value	Weight	New “Optative Charge” (EUR)	Old “Optative Charge” (EUR)	Criteria
Air	< 150 EUR	< 10 KG	3,80	3,73	Only applied when goods stay in Customs bonded warehouse longer than 3 days
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Why is this regulatory change happening?

The “Optative Regulatory Charge” ensures compliance with Article 17 of the Portuguese VAT Code, which requires inclusion of all costs up to the first destination in Portugal.

Is this Optative Regulatory Charge a DHL charge?

No, **the “Optative Regulatory Charge” is a mandatory charge by Portuguese Customs Authorities and is not a DHL charge.**



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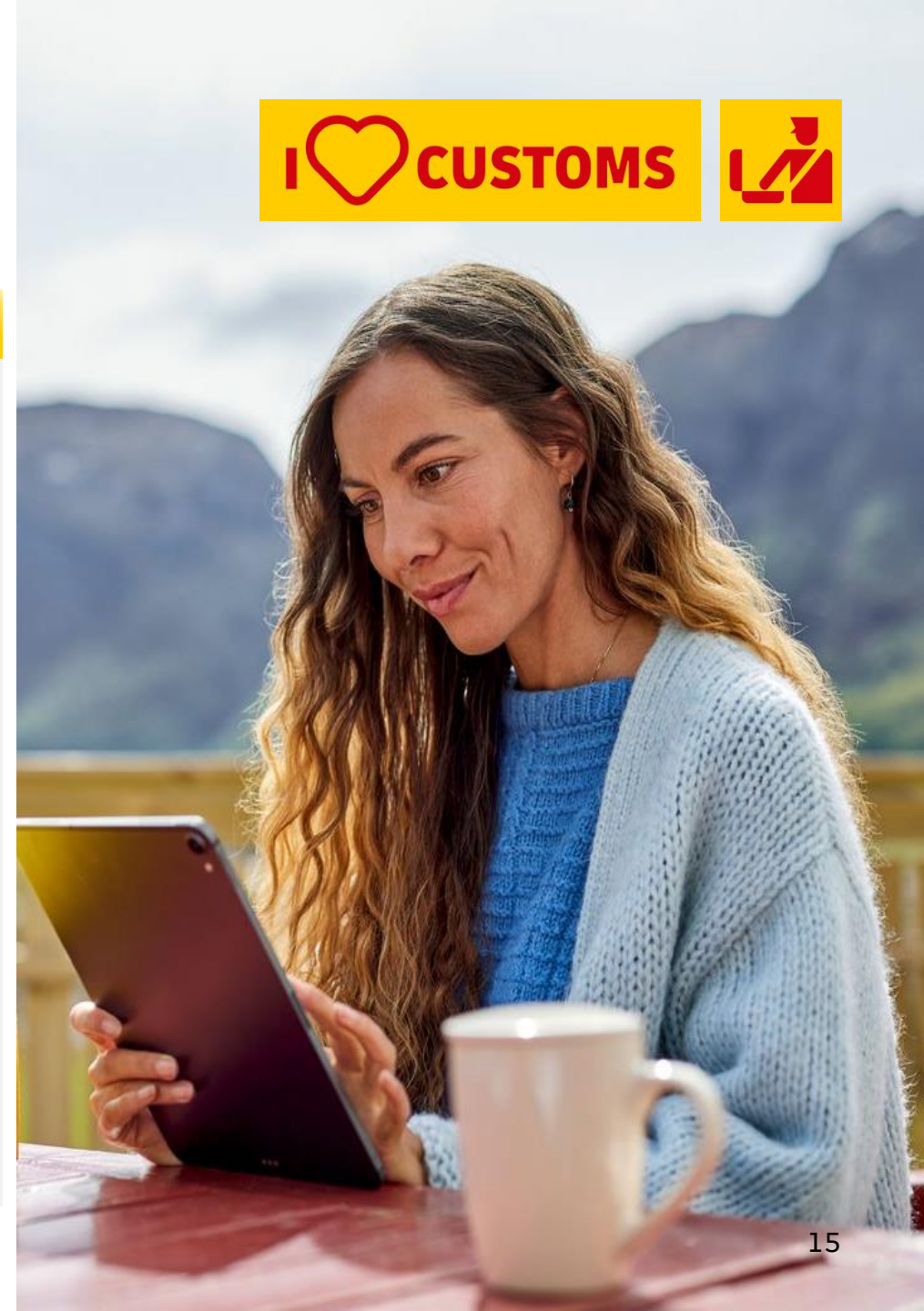
External Links

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For additional information, please consult the websites below (in Portuguese only):

- https://info.portaldasfinancas.gov.pt/pt/informacao_fiscal/legislacao/instrucoes_administrativas/Documents/Oficio-circulado-25092-2025.pdf
- <https://cip.org.pt/at-iva-valor-tributavel-na-importacao-atualizacao-da-tabela-optativa-das-despesas-acessorias-2026/>

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