

Transmissions to the U.E. - Art. 14 of the RITI - point (a)

- Customers registered for VAT purposes using their VAT number for the acquisition
- VAT exempt;

- Customers who DO NOT use the VAT number - SUBJECT TO THE LIQUIDATION OF VAT, at the rate in force.

"Art. 14 of the RITI - Exempt from tax:

(a) the transfer of goods by a taxable person referred to in paragraph 1, point a) of number 1 of the second article, dispatched or transported by or on behalf of the seller from the national territory to another Member State to the purchaser where the latter is a natural or legal person registered for the purposes of value added tax in another Member State, which used its identification number to carry out the acquisition and is therein covered by a system of taxation of intra-Community acquisitions of goods. "

Link:

http://info.portaldasfinancas.gov.pt/en/informacao_fiscal/codigos_tributarios/riti_rep/riti14.htm

Transmissions to THIRD COUNTRIES - Art. 14 of the VAT - point (b)

- Transmissions exempt from VAT - the goods will be taxed by the importation services of the respective country.

"Art. 14 of VAT - Exempt from tax

(b) the transfer of goods dispatched or transported out of the Community by an acquirer who is not resident or established in the national territory or by a third party on his behalf. "

Link:

http://www.igf.min-financas.pt/inflegal/codigos_tratados_pela_IGF/civa_novo_modelo/CIVA_Artigo_014.htm