



PORTUGAL – December 2022

CONTENTS

TAX AUTHORITIES HALTED THE SALE OF 2,318 HOMES.....	1
---	---

TAX AUTHORITIES HALTED THE SALE OF 2,318 HOMES

The tax authorities stopped the sale of 2,318 houses pledged for tax debts since 2019, as they involved properties related to the debtor's own permanent residence.

The law currently in force determines that there can be no place for “the sale of property” when this, despite being pledged in the context of tax debt, is intended “exclusively for the debtor’s own and permanent residence or that of his household”.

This 'brake' on the sale of family homes pledged by the tax authorities has been in force since May 2016, resulting from proposals by the PS, PCP, BE, and Verdes.

In response to Lusa, an official source from the Tax and Customs Authority (AT) specified that, between 2019 and October of this year, the law in question covered 2,318 situations.

The number of owned and permanent homes seized with suspended sales steps rose to 838 in 2019, according to the same data from AT which also indicates that in 2020 636 of these situations were accounted for and 252 in 2021.

This year, between January and October, 592 houses were pledged, but whose sale is suspended under the aforementioned law.

The same official AT source specified that the drop observed in 2021 reflects the effects of the measures then taken in the context of mitigating the effects of the covid-19 pandemic, namely the decision to suspend all processing of tax enforcement proceedings, with effect from the 1st of January until the 31st of March 2021