



Mais Habitação – Changes to Short Term Lettings

On 6 October 2023, Law no. 56/2023 was published, approving measures in the housing field, making several legislative changes, including to the short term lettings license.

In this regard, and as we have already reported [here](#) and [here](#), we will list the main changes introduced by Law no. 56/2023, of 6 October to Decree-Law no. 128/2014, of 29 August, which establishes the Legal Regime for the operation of “Local Accommodation” establishments.

Suspension of new local accommodation registrations

The issuing of new local accommodation registrations is suspended throughout the country, in the form of apartments.

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Excluded from the suspension of the issue of new registrations are the inland territories identified in Ministerial Order 208/2017, in whole or in part, depending on whether a housing shortage has been declared, as well as the Autonomous Regions and the operation of properties integrated into the Revive Nature Fund.

It will be up to the municipalities to define, in their respective Municipal Housing Charters, the appropriate balance of housing supply and student accommodation in the territory where they have jurisdiction, in order to end the suspension of the issuing of new registrations, without prejudice to the identification of the rules and limits on the use of housing units or local accommodation.

Renewal of local accommodation establishment registration

The registration of local accommodation establishments lasts for 5 years from the date of issue of the license to open to the public, renewable for equal periods of time.

Renewal of these registrations requires an express decision by the relevant town hall. The deadline for this decision is defined in the Municipal Regulations.

Reappraisal of existing local accommodation registrations

Local accommodation registrations issued up until 7 October 2023 will be reviewed during 2030, under the terms of this amendment, with the exception of local accommodation establishments that constitute a guarantee for loan agreements entered into up until 16 February 2023 and that are not fully paid off by 31 December 2029.

In these cases, the reevaluation will only take place after the full repayment of the loan.

Inactive registrations expire

Until 7th December 2023, holders of local accommodation registrations will be obliged to prove that they are continuing to operate, by submitting a tax return, to be communicated on the RNAL platform - National Registry of Local Accommodation, via the Single Electronic Counter, with the exception of the operation of local accommodation units in own and permanent housing that does not exceed 120 days per year.

In the event of non-compliance with this obligation, ongoing registrations will be cancelled.



Extraordinary levy on local accommodation flats

An extraordinary contribution on flats and lodging establishments integrated in a unit of a building in local accommodation (CEAL) is created, applicable to the owners of the property. If the owners of these properties are not the operators, they will be subsidiarily liable for the payment of the CEAL for their properties.

This contribution is levied on residential properties used for local accommodation on 31 December of each calendar year.

Exempt from this contribution are residential properties that do not constitute apartments, as well as units that are contained in a permanent dwelling, the operation of which does not exceed 120 days per year.

The tax base for the application of this 15 per cent contribution will be made up of the application of the economic coefficient for local accommodation and the urban pressure coefficient to the gross private area of residential properties, which will be published annually by government decree.

The coefficients applicable to 2023 will be published within 60 days of the entry into force of this law.

The contribution is paid by the taxable person, using an official model declaration, sent annually to the Tax and Customs Authority, by electronic data transmission, by the 20th of June of the year following the taxable event.

CEAL is not deductible for the purposes of determining IRC taxable profit, even when accounted for as an expense in the tax period.

These changes came into force on 7 October 2023.