



Customs Guide **BRAZIL**

Information from FIDI Latin America

Customs guide BRAZIL



FIDI ACCREDITED
INTERNATIONAL
MOVER



The global quality standard for international moving.

The FAIM label is your global assurance for a smooth, safe and comprehensive relocation process.

| GOODS | DOCUMENTS REQUIRED | CUSTOMS PRESCRIPTIONS | REMARKS |
|-----------------------------|--|---|---|
| <p>Removal goods</p> | <ul style="list-style-type: none"> ▪ Temporary work visa (one year or more): <ul style="list-style-type: none"> ▪ Temporary visa has to be obtained before arrival in Brazil. ▪ Customers with visa must register at the Federal Police Department in Brazil for the customs clearance of the move. ▪ Visa must be valid for more than 180 days. ▪ Notarized copy of the Brazilian tax card (CPF) or internet extract showing CPF number. ▪ Notarized copy of passport all pages. ▪ Notarized copy of the Brazilian identification card or protocol (RNE). ▪ Copy of SINCRE. ▪ Notarized power of attorney authorizing the Brazilian agent to represent the customer in the clearance (agent will furnish this form after arrival of the customer in Brazil). ▪ Notarized copy of the proof of residence in Brazil. ▪ Copy of the airplane ticket, showing the entry in Brazil and boarding pass. In case the boarding pass does not show the year of your arrival into the country, please also keep the original | <ul style="list-style-type: none"> ▪ For security reasons, it is not recommended sending personal electronic devices such as photo cameras, otebooks, tablets, l-pods and smart phones into sea shipments. ▪ Duty free entry of goods and new items for personal use provided that these are: <ul style="list-style-type: none"> ▪ Not for commercial purposes. ▪ New items: <ul style="list-style-type: none"> ▪ Only reasonable quantities of similar items per category are allowed and must be in accordance with the client's profile. ▪ The purchase invoice copy must be presented to Customs authorities. ▪ The above does not apply to consumer items such as foodstuff, diapers, cosmetics, candles, paint, etc., which are not considered by Brazilian customs as household goods and cannot be included in the move. ▪ Temporary Visa (work visa): <ul style="list-style-type: none"> ▪ Duties are suspended for the same period as the validity of the visa. | <ul style="list-style-type: none"> ▪ Please consign shipment exactly as follows: (these are mandatory): <ul style="list-style-type: none"> ▪ Full name (As listed on the passport without using the terms “Mr.”, “Mrs.”, “Ms” nicknames or abbreviations). ▪ CPF Number (Shipper must inform you) <ul style="list-style-type: none"> – All residents in Brazil have this number (this is the Brazilian taxpayer ID) – Birth date (dd/mm/yy). ▪ Address in Brazil. ▪ When a shipment arrives to Brazil, customs clearance process cannot be started if pre-registration (credenciamento) of customer at customs is not completed. ▪ To pre-register customer we need the following documents at least 07 working days before shipment arrives to Brazil: <ul style="list-style-type: none"> ▪ Customer ID card or protocol, Brazilian Social Security - CPF - or protocol. ▪ Power of attorney. ▪ Bill of lading ▪ If Contents: <ul style="list-style-type: none"> ▪ Used household goods and Personal Effects: mandatory code NCM 9797. |

| GOODS | DOCUMENTS REQUIRED | CUSTOMS PRESCRIPTIONS | REMARKS |
|-------|---|---|--|
| | <p>luggage ticket for presentation to customs.</p> <ul style="list-style-type: none"> ▪ Notarized detailed inventory list in DSI form, in Portuguese language and valued in US dollars (agent will furnish this form after arrival of the customer in Brazil). All electrical, electronic, mechanic or optical appliances or devices must detail brand, model and serial number. ▪ Original bill of lading or airway bill. ▪ Goods must arrive to Brazil within 180 days from the day Brazilian Federal Police stamps the passport. <ul style="list-style-type: none"> ▪ Permanent visa (first entry): <ul style="list-style-type: none"> ▪ Permanent visa has to be obtained before arrival in Brazil ▪ Customers with visa must register at the Federal Police Department in Brazil for the customs clearance of the move. ▪ Notarized copy of the Brazilian tax card (CPF) or internet extract showing CPF number. ▪ Notarized copy of passport all pages. ▪ Notarized copy of the Brazilian identification card or protocol (RNE). ▪ Notarized power of attorney authorizing the Brazilian agent to represent the customer in the clearance (agent will furnish this form after arrival of the customer in Brazil). ▪ Notarized copy of the proof of residence in Brazil. ▪ Copy of the airplane ticket, showing | <ul style="list-style-type: none"> ▪ New articles are admitted given that duties are suspended but all articles brought into the country must be re-exported before the visa expires, otherwise duties and fines are imposed. ▪ Foreign nationals with temporary visa must sign a re-export guarantee. This guarantee will cover the amount of duties based on the inventory, considering 50% of the declared value. <ul style="list-style-type: none"> ▪ Returning Brazilians and Permanent visa Holders: <ul style="list-style-type: none"> ▪ Are allowed duty-free entry of their unaccompanied baggage provided that articles are properly listed by the shipper. ▪ Returning Brazilians and citizens with permanent visa need to prove residence abroad for minimum one year. A certificate must be obtained at the Brazilian Consulate at origin country to avoid taxes. Additionally, in order to be tax exempt, the owner of the move must not have exceeded 44 days in Brazil during the twelve months previous to the definitive return. Alternatively, in case customer has spent 45 or more days in Brazil in the twelve months previous to definitive return to Brazil, customs will require that you have lived abroad 12 months plus the quantity of days over the 44 days. Example: customer spent 80 days in | <ul style="list-style-type: none"> ▪ Diplomatic Cargo Status / Diplomatic Used household goods and Personal Effects/ Diplomatic Automobiles: mandatory code NCM 9898. ▪ Diplomatic Automobiles: mandatory code NCM 8703. <ul style="list-style-type: none"> ▪ Please also have the following information properly declared on the OBL (Original Bill of Lading): <ul style="list-style-type: none"> ▪ OBL must be rated showing the freight cost (“as per agreement” is not allowed); ▪ Correct and true gross weight in kilos only (“pounds” is not allowed); ▪ Measurement in cubic meters only (“cubic feet” is not allowed); ▪ Description of goods and number of volumes according the packing list. ▪ The Harmonized Code for HHGDS i.e.: 2 wooden lift vans STC 70 packages of used household goods and personal effects or 150 packages loose packed in 1x20’ CNTR. ▪ There will be no exceptions and any Bill of Landing issued without all the information required (as outlined in the consignment instructions) will be subject to fines around US\$ 5,000 for correction. ▪ The required information is the following: <ul style="list-style-type: none"> ▪ Bills of Lading to be Consigned to SHIPPER (owners’ complete name). This is a must. Do not consign shipment to Moving Company or any |

| GOODS | DOCUMENTS REQUIRED | CUSTOMS PRESCRIPTIONS | REMARKS |
|-------|---|--|---|
| | <p>the entry in Brazil and boarding pass. In case the boarding pass does not show the year of your arrival into the country, please also keep the original luggage ticket for presentation to customs.</p> <ul style="list-style-type: none"> ▪ Notarized detailed inventory list in DSI form, in Portuguese language and valued in US dollars (agent will furnish this form after arrival of the customer in Brazil). All electrical, electronic, mechanic or optical appliances or devices must detail brand, model and serial number. ▪ Original bill of lading or airway bill. ▪ Goods must arrive to Brazil within 180 days from the day Brazilian Federal Police stamps the passport. <ul style="list-style-type: none"> ▪ Returning Citizens - Brazilian and Permanent visa holder returning (after 1 year abroad): <ul style="list-style-type: none"> ▪ Notarized copy of passport. ▪ Notarized copy of the Brazilian CPF. ▪ Notarized copy of the Brazilian identification card (RG / RNE). ▪ Notarized power of attorney authorizing the agent in Brazil to represent the customer in the Customs clearance (our agent will furnish this form upon arrival of the customer in Brazil). ▪ Notarized copy of the proof of residence in Brazil. ▪ Copy of the airplane ticket, showing the entry in Brazil and boarding pass. | <p>Brazil. Therefore, customer must prove to have lived abroad 1 year + the difference between 80 – 45 = 35 days. So customer needs to have lived abroad for 1 year + 35 days to have tax exemption.</p> <p>The customer is responsible to check and confirm days spent in Brazil and in case of wrong information, taxes will be charged and fines may be applied by customs.</p> <ul style="list-style-type: none"> ▪ For Permanent/Temporary visa: <ul style="list-style-type: none"> ▪ Goods must arrive to Brazil within 180 days following the entry of the owner into the country using the issued visa. ▪ The clearance process must be initiated up to 45 days after the shipment arrival. ▪ Shipment must originate from the same country of the owner's nationality or where he was living at the time of shipment. ▪ For returning Brazilians, a certificate of residence abroad for minimum one year must be obtained at the Brazilian Consulate at origin country to avoid taxes. ▪ Port and airport charges can get extremely high in the case that a shipment is kept in the port (or airport) terminals without being cleared due to a lack of visa. ▪ After 45 days of an import in the port/airport without the customer or its representative / customs broker | <p>Company.</p> <ul style="list-style-type: none"> ▪ Full address - Address must be the same as the proof of residence in Brazil and the fiscal address (the same as the CPF register or the last informed in the annual income tax return). ▪ Shippers CPF Number (Brazil Income Tax number).- – Birth date (dd/mm/yy). ▪ In the body of the Bills of Lading, the Customs Commodity Code for household goods/personal effects must be shown. <ul style="list-style-type: none"> ▪ For individuals other than diplomats: NCM 9797. ▪ For DIPLOMATS: NCM 9898. ▪ For Diplomatic Automobiles: mandatory code NCM 8703. <ul style="list-style-type: none"> ▪ All shipments are required to have the client's CPF (Cadastro de Pessoas Físicas - Brazilian Social Security number) card number mentioned on the original Bill of Lading. Delays and possible charges (port storage and demurrage) will be caused if CPF card number is not listed. ▪ Customs authorities will not authorize Customs clearance of household goods shipments without a proper visa. |

| GOODS | DOCUMENTS REQUIRED | CUSTOMS PRESCRIPTIONS | REMARKS |
|----------------------------------|--|---|---|
| | <p>In case the boarding pass does not show the year of your arrival into the country, please also keep the original luggage ticket for presentation to customs.</p> <ul style="list-style-type: none"> ▪ Notarized detailed inventory list in DSI form, in Portuguese language and valued in US dollars (agent will furnish this form after arrival of the customer in Brazil). All electrical, electronic, mechanic or optical appliances or devices must detail brand, model and serial number. | <p>having started the customs process, customs have the right to seize the shipment.</p> <ul style="list-style-type: none"> ▪ If the customer is moving to Brazil under a temporary visa then all the items brought to Brazil as part of the move will have to be exported when they move from Brazil or when the visa expires. If they are left in Brazil, customs will charge 50-80% tax over declared value plus fines. | |
| <p>Diplomats removals</p> | <ul style="list-style-type: none"> ▪ Passport stamped by Consulate or Embassy. ▪ Notarized copy of the Brazilian tax card (CPF). Same comment as for temporary visa. ▪ Notarized or stamped at Embassy/Consulate copies of Brazilian ID issued by MRE. ▪ Original of Merchant Marine letter (AFRMM) in Embassy/Consulate letterhead (model to be provided). ▪ Stamped at Embassy/Consulate copies of Brazilian ID issued by MRE from the person who signed the Merchant Marine letter (AFRMM). ▪ Diplomatic franchise (DSI) and supplemental pages, with the Brazilian Ministry of Foreign Affairs approval and also stamped by Consulate or Embassy. ▪ Notarized power of attorney authorizing the Brazilian Agent to represent the customer in the clearance (agent will furnish this form after arrival of the | <ul style="list-style-type: none"> ▪ Duty free entry. ▪ As for alcohol importation for diplomats, the law applies to all people, diplomats or not, regarding alcohol. The limit is 12 liters for foreign diplomats as well as for anybody. | <ul style="list-style-type: none"> ▪ Franchise will be granted only against presentation of the B/L. - should be mailed immediately. ▪ Document of franchise will be issued by Itamaraty or Minister of Affair. |

| GOODS | DOCUMENTS REQUIRED | CUSTOMS PRESCRIPTIONS | REMARKS |
|--|---|---|---|
| | <p>customer in Brazil).</p> <ul style="list-style-type: none"> ▪ Notarized copy of the airplane ticket, showing the entry in Brazil. ▪ Original of the bill of lading or airway bill. | | |
| Household appliances | <ul style="list-style-type: none"> ▪ See removal goods. | <ul style="list-style-type: none"> ▪ Same as above. | |
| Inheritance | | <ul style="list-style-type: none"> ▪ Inquire with your agent on each individual case. | |
| Presents, Souvenirs | <ul style="list-style-type: none"> ▪ See removal goods. | <ul style="list-style-type: none"> ▪ Duty free entry if part of the household effects. | <ul style="list-style-type: none"> ▪ As long as it is not for commercial purposes and in a reasonable quantity. ▪ The purchase invoice copy may be required by Customs authorities. |
| Works of Art, Antiques | <ul style="list-style-type: none"> ▪ See removal goods. | <ul style="list-style-type: none"> ▪ Duty free entry if part of the household effects. | <ul style="list-style-type: none"> ▪ Same as above. |
| Precious metal objects | <ul style="list-style-type: none"> ▪ See removal goods. | <ul style="list-style-type: none"> ▪ Duty free entry if part of the household effects. | <ul style="list-style-type: none"> ▪ Duty free entry if part of the household effects. |
| Motor vehicles, passenger cars, motorcycles, other vehicles | <ul style="list-style-type: none"> ▪ Franchise REDA-E. Motor Vehicles are cleared with REDA-E with Brazilian Ministry of Foreign Affairs approval and also with the stamp from Consulate / Embassy. ▪ Notarized power of attorney authorizing the agent in Brazil to represent the customer in the Customs clearance (our agent will furnish this form upon arrival of the customer in Brazil). ▪ Notarized copy of the Brazilian tax card (CPF). ▪ Notarized or stamped at | <ul style="list-style-type: none"> ▪ Only foreign diplomats can import. | <ul style="list-style-type: none"> ▪ Importation of engines or vehicles is prohibited, except for diplomatic members. |

| GOODS | DOCUMENTS REQUIRED | CUSTOMS PRESCRIPTIONS | REMARKS |
|--|--|---|--|
| | <p>Embassy/Consulate copies of Brazilian ID issued by MRE.</p> <ul style="list-style-type: none"> ▪ Passport stamped by Consulate or Embassy. ▪ Notarized copy of the airplane ticket, showing the entry in Brazil. ▪ Original of Merchant Marine letter (AFRMM) in Embassy/Consulate letterhead (model to be provided). Invoice "PRO-FORMA". ▪ B/L. | | |
| Boats | | <ul style="list-style-type: none"> ▪ Not allowed. Subject to confiscation. | |
| Machines, appliances, spare parts | | <ul style="list-style-type: none"> ▪ Inquire with your agent for details. | <ul style="list-style-type: none"> ▪ Only allowed if required for exercise or shipper's profession. |
| Cats & Dogs | <ul style="list-style-type: none"> ▪ Health and vaccination certificate from point of origin stamped at Brazilian Consulate. | | <ul style="list-style-type: none"> ▪ Customs clearance only after examination by veterinarian at customs. |
| Other animals | | <ul style="list-style-type: none"> ▪ Subject to consultation with the Brazilian Ministry of Agriculture prior to departure from origin country. | <ul style="list-style-type: none"> ▪ Customs clearance only after examination by veterinarian at port of entry. |
| Alcoholic beverages | | <ul style="list-style-type: none"> ▪ Part of household goods. ▪ Must be listed on the shipper's inventory. Failure to declare may cause confiscation and fines. ▪ Duty free entry, normally subject to the limit of 12 liters. | <ul style="list-style-type: none"> ▪ It may be subject to duties depending on the customs district/customs agent. |
| Carpets | <ul style="list-style-type: none"> ▪ See removal goods. | <ul style="list-style-type: none"> ▪ Duty free entry if part of the household effects. | |

| GOODS | DOCUMENTS REQUIRED | CUSTOMS PRESCRIPTIONS | REMARKS |
|---------------------|--------------------|---|--|
| Plants | | <ul style="list-style-type: none"> ▪ Not allowed. Subject to confiscation. | |
| Tins & Food | | <ul style="list-style-type: none"> ▪ Not allowed. Subject to confiscation. | |
| Prohibited Articles | | <ul style="list-style-type: none"> ▪ Handguns and ammunition must be in a list with a visa from the Consulate. These must be registered at the Brazilian Army before their release by Customs. ▪ Toys, replicas and imitations of firearms that may be confused with these, unless it is to integrate collection of authorized user, as specified in the Brazilian Army Command. ▪ Sword and machete. ▪ Plant, sand or vegetal origin products. ▪ Vessels of all kinds, boats, inflatable boats, kayaks, paddleboats, jet skis and similar, and boat engines. ▪ Riding lawn tractors, lawn mowers and gas trimmers. ▪ Model aeroplanes. ▪ Flammable or corrosive materials. ▪ Compressed gases or combustible liquids. ▪ Gas grills or propane tanks. ▪ Building material. ▪ Jewelry, currency or valuable articles. ▪ Drugs and medicines (unless there is a doctor's prescription). ▪ Engines and vehicles (unless in the case of diplomatic shipments). ▪ High value coins or stamps collections. ▪ Tobacco (free up to 400 cigarettes or 25 cigars or 250 of tobacco for pipe) High duties are applied. ▪ Wines and alcoholic beverages (12 liters max.) | <ul style="list-style-type: none"> ▪ Arms, Ammunition, dangerous objects. ▪ Subject to consultation with the Brazilian Army prior to departure from country of origin. ▪ Small calibre only, for personal use, hunting rifles. No dangerous objects allowed. Guns and ammunitions will be retained until inspected by the army officials. |

| GOODS | DOCUMENTS REQUIRED | CUSTOMS PRESCRIPTIONS | REMARKS |
|--|--------------------|--|---|
| | | <ul style="list-style-type: none"> ▪ Customers with temporary visa will always be subject to the payment of duties, if suspension not requested/granted. | |
| Wooden packages | | <ul style="list-style-type: none"> ▪ According to the new Brazilian regulations IN32, effective February 1st/2016, in case of any wooden packages in any shipment, one of the following options must be informed on the BL: <ul style="list-style-type: none"> ▪ Wooden Package: Not applicable (Not used). ▪ Wooden Package used: Treated / Certified (a copy of the certificate will be required). ▪ Please note that all the sslines require this information to be included on OBL. | <ul style="list-style-type: none"> ▪ In case of non-compliance, shipment may return to origin. |
| Fumigation of imported and exported wooden crates | | <ul style="list-style-type: none"> ▪ The Brazilian Government adopted ISPM-15 (International standards for Phytosanitary Measures Publication 15) Guidelines for Regulating Wood Packaging Material in International Trade (aka NIFM-15) to standardise the treatment of wood packing materials used for the transport of goods. ▪ Effective September 2005, shipments into or out of the country in wooden packaging, need to have a Seal, certifying that these have received the required treatment (HT = Heated Treatment - a minimum wood core temperature of 56°C for a minimum of 30 minutes; or fumigation with Methyl Bromide (MT). | <ul style="list-style-type: none"> ▪ This regulation DOES NOT apply to wood packing materials manufactured of: <ul style="list-style-type: none"> ▪ Raw wood of 6 mm thickness or less. ▪ Processed wood produced by glue, heat and pressure, or a combination thereof. ▪ Plywood sheets & agglomerated sawdust sheet. ▪ Oriented wooden fibre sheets. ▪ Sawdust & Wooden fibre. ▪ Items which may adversely be affected by the fumigation chemicals, should be tightly wrapped and sealed in plastic prior to the shipping. ▪ An ISPM 15 internationally recognised certification mark must include the |

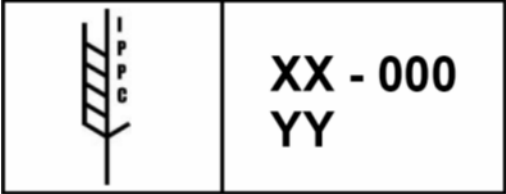
GOODS

DOCUMENTS REQUIRED

CUSTOMS PRESCRIPTIONS

REMARKS

- The minimum temperature should not be less than 10°C and the minimum exposure time should not fall below 16 hours.
- The treatments established in the present regulation intend to reduce the introduction and/or the dissemination of quarantine plagues associated to the wood packing.
- The wood packing material must be marked in a visible location on each article, on at least two opposite sides of the article with a legible and permanent mark in black ink. Labels and adhesives are not allowed.
- The approved format of the mark should be as follows:



Where XX is the country code, 000 the producer number, YY the treatment type, and AAA the inspection agency logo.

- If a shipment arrives without this seal, it will be returned to the origin country at the shipper's/origin agent's expenses.

Customs inspector may also require copy of

- following:
- IPPC certification symbol (this is a registered trademark).
 - XX: represents the two letters ISO country code where the wood was treated.
 - 000: represents the unique certification number (which ensures that the wood packaging material can be traced back to the treatment provider and/or manufacturer).
 - YY: is the treatment abbreviation where:
 - HT: is the code for heat treatment using conventional steam or dry kiln heat chamber to a minimum of 56° C for a minimum of 30 minutes
 - MB: is the code for methyl bromide fumigation
 - DH: is the code for heat treatment using dielectric heat
 - Other information such as the date of manufacture, batch number, company name or logo, may also be included outside of the border of the mark provided that it is not confusing, deceptive or misleading.

| GOODS | DOCUMENTS REQUIRED | CUSTOMS PRESCRIPTIONS | REMARKS |
|-------|--------------------|---|---------|
| | | <p>treatment certificate for verification. So assure you will have document issued for this specific wooden in order to avoid issues. Some countries usually issue a general certificate from wooden provider attesting their entire wooden are treated but this general certificate is not accepted in Brazil. Your local agent will need document issued for the specific volume of wooden inside the shipment.</p> | |



The FIDI Global Alliance

Bld Louis Schmidt 29 B1
1040 Brussels - Belgium

Tel.: +32 2 426 51 60
Email: fidi@fidi.org

www.fidi.org