Brazil Country Guide - IAM

() iamovers.org/ResourcesPublications/CountryGuides.aspx

Updated: July 29, 2016

Used Household Goods and Personal Effects

Documents Required

- Original bill of lading (OBL) / air waybill (AWB)
- Notarized copies of passport (including all the blank pages) (2 copies)
- Temporary work visa / permanent visa
- Notarized copies of Brazilian tax card / Cadastro de Pessoas Fisicas (CPF Number) (2 copies)
- Detailed inventory of new items in Portuguese
- Detailed inventory of used items in Portuguese
- Notarized copies of airline ticket (2 copies)
- ISPM-15 Fumigation Certificate, if applicable
- Notarized employment contract (non-diplomats)
- Declaration of residence abroad (non-diplomats / returning citizens)
- Copies of Registro Nacional de Estrangeiros (RNE) (2 copies) (non-diplomats)
- Baggage declaration (non-diplomats, returning citizens)
- Guarantee bond (non-diplomats)
- Notarized copies of *Declaração Simplificada de Importação* (DSI) / diplomatic franchise (3 copies) (diplomats)
- Authenticated copy of <u>Ministério das Relações Exteriores</u> (MRE) identification (diplomats)
- Copies of supplemental form (3 copies) (diplomats)
- Certificate of residence (returning citizens) / utility bill receipts for the preceding 13 months
- Proof of residence abroad (minimum of 12 months required) (returning citizens)

Specific Information

- The shipment should only be sent when all documents are complete and received by the destination agent, inclusive of the CPF number.
 - Confirm receipt of documents with the agent and wait for their "green light".
- The address registered in the CPF must be the same as the final destination of the shipment (returning citizens).
- Diplomats must be in Brazil prior to shipment arrival to apply for the required Brazilian documents and may import duty free.
- Diplomats may import household appliances if in the possession of the owner of the goods for 6 months and appropriate to the rest of the shipment.

- A CPF number is mandatory for all shipments.
- The visa must be valid for more than 180 days.
- Goods can only be imported after the visa is authorized by the Brazilian authorities and the residence permit / visa is stamped in the passport by the Brazilian Federal Police;

The shipment will be Customs cleared under a bond, signed by the owner of the goods (non-diplomats).

• The OBL must be rated showing the freight cost and Harmonized Code for household goods;

It should be consigned to the owner of the goods, not the agent or moving company.

- The DSI / diplomatic franchise are provided by the <u>Ministério das Relações</u> <u>Exteriores</u> (MRE).
- It takes approximately 15 days to obtain the diplomatic franchise (diplomats).
- Foreigners with a temporary visa must sign a guarantee covering the amount of duties based on 50% of the declared value.
- New and used household goods and personal effects may be imported duty free if for personal use and declared and new items are identified on the packing list.
- Electrical / electronic items must be declared showing brand name, model, and serial number.
- The packing list of items must indicate the values of each item in Brazilian Real showing quantity per unit with the total value and the brand, model, and serial number of each item must be included.

It must be signed and registered at a Brazilian Register Office.

• Customs clearance can only begin after the arrival of the owner of the goods in Brazil and should begin within 90 days of the owner of the goods' arrival;

Otherwise Customs may seize the shipment.

- Shipments must arrive in Brazil within 180 days after arrival of owner of the goods.
- Shipments under a tourist / business visa cannot be cleared.
- Wooden packing material must be fumigated and a fumigation certificate must be sent to the agent with the OBL prior to shipment.
- Food, beverages, or medicines should not be included in the shipment.
- Items imported will have to be exported when the owner of the goods leaves Brazil (non-diplomats).
- Returning citizens or those who possess a permanent visa must have lived abroad for at least 12 contiguous months prior to relocation to Brazil.
 - During this time, citizens or visa holders cannot have been in Brazil for the past 12 months, for more than a period of 45 days.
 - If the stay exceeds 45 days all items included in the move will be subject to the payment of import duties, excluding the following items that are exempt, regardless of the above rule:
 - Clothes
 - Shoes
 - Books
 - Magazines
 - Documents

- All items that have been "officially" exported from Brazil in the move.
- If a returning Brazilian citizen who has lived abroad (and proved residence abroad for over 12 months) breaks this rule – exceeding 45 days in total in Brazil the 12 months before the owner of the goods' actual return to the country with the move – the owner of the goods will lose their tax exemption.
- Returning citizens must prove time spent abroad, such as:
 - A letter issued by the Brazilian Consulate at origin stating that the owner of the goods lived abroad for more than 12 months.
 - A letter of employment on company letterhead stating that the owner of the goods worked for the company for more than 12 months.
- Returning Brazilians and permanent visa holders may import unaccompanied baggage duty-free if the items are properly identified.
 - All new items must be identified in the packing list.
 - If not declared and if they are located during the physical customs inspection of the cargo, shall be subject to the payment of import duties and a fine.
- Lift vans, air vans, wooden crates, and boxes arriving in containers or single shipments must be fumigated per ISPM 15 rules and visibly marked on at least two opposite sides of the container in permanent black ink.
- Certain wood packing materials are exempt from regulation; Contact agent for specific information.

IAM Note: Before initiating shipping procedures at origin destined for Brazil, the owner of the goods must receive confirmation of approval to begin shipping procedures to Brazil.

Motor Vehicles

Documents Required

- Certificate of title
- Pro-forma invoice
- Diplomatic franchise

Specific Information

- Only foreign diplomats or members of international organizations such as UNO, UNESCO, IMF, etc. may import motor vehicles for personal use.
- If a vehicle is shipped in the same container as household goods, 2 separate OBLs must be produced.
 - If separate OBLs are not submitted, it will not be possible to clear the shipment and may result in charges of up to 3,000 USD.
- The importation of motor vehicles is prohibited for citizens and foreigners holding permanent and temporary visas.
- Foreign diplomats or members of international organizations such as UNO, UNESCO, IMF, etc. may import motor vehicles.

Documents Required

- Vaccination record
- Veterinary health certificate

Specific Information

- Only cats and / or dogs may be imported and will be examined by a veterinarian upon arrival.
- Certificates must be stamped by the Brazilian consulate at origin.
- Owners of the goods importing animals other than cats and / or dogs must obtain special authorization by the Brazilian Ministry of Agriculture prior to departure from the origin country.

Restricted/Dutiable Items

- Foodstuffs (subject to import duties of approximately 50% of declared value)
- Cosmetics (subject to import duties of approximately 50% of declared value)
- Medications (require a doctor's prescription)
- Cigarettes (400), cigars (25), pipe tobacco (250 g)
- Beverages, wine, and liquor (are subject of import duties of approximately 50% of declared value and require authorization from the Health and Agriculture Ministry)
- Foreign diplomats may import alcohol duty free.
- Persons may enter with no more than a maximum of two liters of alcohol.
- Arms, ammunitions, and dangerous items (are subject to approval by the Brazilian Army prior to departure from origin)
- Only small caliber firearms and hunting rifles for personal use are permitted.
- Dangerous objects and weapons (subject to approval by the Brazilian army)

Prohibited Items

- Live plants
- Drugs and narcotics
- Flammable or corrosive materials
- Tins
- Coins of high value
- Stamp collections
- Food items