

## Brazil

Like all nations, Brazilian authorities require that goods entering for whatever purpose, be entered in a proper and legal way. Even if you've been to Brazil before, it's worth checking current requirements as they do change with alarming regularity.

As experts in the handling of trade shows and exhibitions in Brazil, we are highly experienced and qualified customs agents, shippers and on-site handlers and able to provide local partners at main Brazilian trade fairs who act as importers of foreign goods.

### **The importance of documentation**

Customs procedures in Brazil are complex and time consuming but care and attention to detail can overcome any problems. In order for the Brazilian authorities, brokers and agents to have sufficient time to perform bureaucratic and physical tasks necessary, freight and documentation is required well in advance.

### **Classification and the bonded warehouse**

When goods arrive in Brazil, the carrier will deliver the required documentation to the consignee or their legalised representative who will issue the authority for transfer of the goods from the port/airport to the bonded warehouse. This procedure can take up to 48 hours. Once the materials are in Bond, a process of classification will commence. Classification is a procedure when the customs brokers must physically inspect the goods and identify each item listed in the accompanying documents and then specify the customs tariff heading and number for each item. This is a time consuming process which, depending on the number and complexity of the items, can take up to 10 working days.

### **Entry and customs examinations**

Once the classification is completed the entry document is prepared and submitted to the customs authority. The cargo is then checked against the invoices by the Brazilian customs. Examination is under the control of customs officials responsible at the point of entry. This process can take 2-5 working days. If all the documentation is in order and the freight is identified customs will grant permission for material to be removed from the bonded warehouse and delivered to the exhibition venue.

### **On the show floor**

Under **no** circumstances can goods or equipment be sold from the exhibition floor, whether in bond or under temporary import. All cargo must be returned to the bonded warehouse and be placed back under customs control, only then can the Brazilian importer start the nationalisation process.



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**Brazilian** goods for exhibitions can enter Brazil in three different ways:-

1. **Permanently** making a full payment of duties and taxes. Goods normally imported in this way for trade shows are brochures, literature, samples and promotional giveaways.
2. **Temporarily** making a guarantee, by bank guarantee or cash deposit, to cover the customs duties, customs fines and taxes which would become payable if the imported material fails to be re-exported for any reason (whether unauthorised sales, theft, destruction or loss).
3. **Under Bond** A bond can be provided only when the exhibition venue is authorised by Brazilian customs as a temporarily bonded area. Imports can be sold (nationalised) from the bond but only after the importing company provides an import licence and pays all necessary duties and taxes. This process is only available through the customs broker making the initial entry.

### DO's

- Prepare all shipments allowing at least 30 days for sea freight and 20 days for airfreight clearance after arrival in Brazil
- Keep all PERMANENT items separate from TEMPORARY items both in packing and in documentation
- Always clearly list all items shipped giving full description (in addition to trade names and serial numbers), item values, total values, serial numbers and customs tariff headings
- Pack all cargo taking into consideration that boxes, crates and cartons will be opened for customs inspection.
- Make sure wood packing complies with IPPC requirements
- Make items easily identifiable
- Pack all boxes and containers, remembering that unpacking may be done without sophisticated tools and equipment
- Carefully read and comply with all instructions regarding shipping and customs formalities
- Return all appropriate and requested order and information forms by the dates shown
- Carry copies of all documentation and freight details to site yourself

### DON'Ts

- Do not use a courier or overnight service for goods in excess of US \$500 or weighing more than 50kgs
- Do not address cargo or cargo documentation to yourself even if your address is in Brazil i.e. Hotel or Exhibition Site. It will NOT be delivered
- Do not ship without taking a copy of shipping details, Consignee's name, Certificate of Origin, Licenses as required
- Do not ship food, beverages, clothing or cosmetics (i.e. anything that is used either next to the body, on the body or for the inside of the body) without consulting the Official Customs Broker at least 60 days in advance. Many such items require special permits, labels and Health Department authorisation
- Do not underestimate the value of your shipment. Where values are questionable Customs will do their own assessment and in some cases ban the import altogether
- Do not think that money can solve any problem in Brazil. International movement of freight is a very serious business and must not be left to chance. Those that have succeeded in by-passing the system have been lucky!

