BRAZIL IMPORT GUIDE
FOR DHL EXPRESS CUSTOMERS

The ability to take care of all your import needs.
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**Quick Guide**
In Brazil, import rules and regulations aren’t always easy to navigate. For example, all commercial shipments (those intended for resale), regardless of value, must be imported as formal shipments. This is contrary to many other countries where the declared value determines whether the shipment is informal entry or formal entry. Therefore, having prior knowledge of the import process is key to ensuring that the shipment gets cleared expediently from customs.

All shipments arriving in Brazil are thoroughly inspected by the Federal Customs Service, so the shipment mode you choose will directly impact clearance time. With DHL Express, you can import your shipments via informal or formal modes. DHL is prepared to advise you on the best mode for your shipment.

Note: All formal imports are serviced by the Solução Carga Aérea Expressa (Express Cargo Clearance Solution.)

Need to choose the right import mode for your shipment? We’re here to help.
Did you know that in Brazil, you are able to utilize the informal entry clearance mode for personal shipments? See details below:

**WHAT CAN BE IMPORTED VIA INFORMAL ENTRY ¹²**

- Import clearance for shipments with a CIP/CIF value up to US $3,000³ – not for resale
  - Books, periodicals, etc.
  - Samples
  - Finished goods not for resale

**DOCUMENTATION REQUIRED**

- Waybill (must have the importer’s CNPJ/TAX ID)
- Commercial invoice⁴

**CUSTOMS PROCESS**

- It is not necessary to hire a customs broker
- Shipments are cleared on the same day of its arrival

**TAXES AND FEES**

- Import duty: 60% of the shipment’s value
- ICMS tax: (a state value-added tax on services and circulation of goods) average of 18%

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¹ Will be dutiable.
² In case of a legal entity, foreign exchange closing is allowed to pay the exporter.
³ CIP/CIF = cost of goods + international freight + international insurance.
WHAT CAN BE IMPORTED VIA FORMAL ENTRY?

» Materials for resale or with foreign exchange cover, regardless of declared value
» Items with declared CIP/CIF value\(^1\) over US $3,000
» Donations (only for organizations registered with the government)
» Materials that require an import license, such as alcoholic beverages and tobacco
» Unaccompanied luggage

The complete list is on Siscomex in the Mercosur Common Nomenclature (NCM).

DOCUMENTATION REQUIRED\(^2\)

» Waybill must have the consignee’s CNPJ*/TAX ID
» Commercial invoice and packing list: original copy signed in blue ink
» Prior import license: should be approved before the date of shipment to the destination airport (for specific products). This license is only necessary if required by the NCM
» Valid CPF/CNPJ TAX ID: the document must be duly registered by Federal Customs Service

CUSTOMS PROCESS

» Main requirement: importer registration with the Federal Customs Service (RADAR)
» DHL Express provides customs clearance services to conduct the process

DUTIES AND TAXES

» Import duty: based on the goods’ tax classification (NCM)
» ICMS: average of 18%
» IPI (manufactured products): based on the goods’ tax classification (NCM)
» COFINS: 7.65% of the declared value
» PIS: 1.65% of the declared value

CUSTOMS SERVICES

» Formal clearance service
» Bonded storage

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1 CIP/CIF = cost of goods + international freight + international insurance.
2 Fines may be applied by the Federal Customs Service for noncompliant documents.
(*) CNPJ - Cadastro Nacional da Pessoa Jurídica (Brazil corporate TAX ID)
DHL CUSTOMS CLEARANCE SERVICES

If your shipment requires you to use the formal entry clearance mode, Brazilian law requires that you hire a customs broker to assist with the customs clearance process. DHL Express is proud to offer DHL Customs Services to help ensure that the process is seamless and hassle-free.

HERE ARE SOME OF OUR SERVICES AT-A-GLANCE:

» Advisory services for documentation
» Guarantee of compliance with laws
» Clearance for formal shipments
» Extensive delivery network, covering the entire country
» Complete information throughout all stages of the customs process
» Portfolio of optional products to meet the diverse needs of your company

BENEFITS OF USING DHL AS YOUR CUSTOMS BROKER:

» Shortest time between shipment arrival and its clearance through Customs. DHL’s unique clearance-in-the-air technology allows us to initiate the clearance process with Customs before the shipment arrives in Brazil.
» DHL has an experienced team of in-house Customs experts. This allows for a more efficient coordination with the Brazilian Customs authorities.
» DHL Express maintains strong, professional relationships with the Brazilian Customs authority. This ensures that your shipments are cleared with minimal delays.

To hire DHL Customs Services, call +55 (11) 3618-3200 (greater São Paulo) or 0800-771 3451 (other locations in Brazil)

Additional information can be found at http://www.dhlsmallbusiness.com
DOCUMENTATION

COMMERCIAL INVOICE

This is a fiscal document that formalizes the transfer of ownership of goods to a buyer. All shipments that are dutiable in the country of destination must be accompanied by a commercial invoice.

ALL COMMERCIAL INVOICES MUST MEET THE FOLLOWING INFORMATION PREREQUISITES:

- Tax ID for importer
- Full description and Harmonized System Code (HS)
  - If this shipment origin is a Mercosur country it must include the Mercosur Common Nomenclature number (NCM)
- Merchandise unit cost, quantity and currency
- Applicable INCOTERM used (DDP/DDU/EXW)
DHL IMPORT EXPRESS ONLINE enables communication between importers and exporters, wherever you are, directly through the Internet.

WITH DHL IMPORT EXPRESS ONLINE YOU CAN:

» Complete waybills electronically, securely and easily
» Control shipments electronically
» Gain full visibility of your shipments
» Schedule pickups and organize imports
» Keep information confidential

For more information, go to http://importexpressonline.dhl.com/
ONLINE SOLUTIONS

DHL WEB SHIPPING helps you prepare and manage express international and domestic* shipments—all directly from the Internet. With DHL WEB SHIPPING you can:

- Print labels
- Store contact details
- Schedule pickups
- Track your shipments

With a click of a button, DHL WEB SHIPPING’s easy-to-use shipment details form allow users to indicate if a shipment to Brazil requires informal or formal customs clearance. For help deciding which type of service is required, click the > Help link located next to the informal and formal service options on the Web Shipping shipment details page.

INFORMAL ENTRY: Shipments with a CIP/CIF value up to US $3,000 that are for personal use (not for resale). See page 4 of this Guide for additional information.

FORMAL ENTRY: Shipment of items with a declared CIP/CIF value of over US $3,000 that are for resale, donations, materials requiring an import license (e.g., alcoholic beverages and tobacco), and unaccompanied luggage. See page 5 of this Guide for additional information.

Access DHL WEB SHIPPING through the direct link at:
https://webshipping.dhl.com

*Please check with your local DHL Customer Service Department for availability in your country.
**CHECKLIST**

» Do you have consignee’s Tax ID number?
» Do you have the right commodity HS code?
» Does the shipment require Formal entry process? (see reference table)
» Include “FORMAL IMPORT” in the “Goods Description” field of the Waybill
» Is the value and currency declared marked correctly?
   • To expedite the process, it is recommended to use values expressed in USD

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<thead>
<tr>
<th></th>
<th>INDIVIDUALS</th>
<th>CORPORATIONS</th>
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</thead>
<tbody>
<tr>
<td>Documents &amp; Periodicals</td>
<td>Informal</td>
<td>Informal</td>
</tr>
<tr>
<td>Purchases/Gifts above $3,000</td>
<td>Formal</td>
<td>Formal</td>
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<tr>
<td>Donations</td>
<td>X</td>
<td>Restrictions</td>
</tr>
<tr>
<td>Used Products</td>
<td>X</td>
<td>Formal*</td>
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<tr>
<td>Unaccompanied Luggage</td>
<td>Formal</td>
<td>X</td>
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*A few restrictions apply. Requires an import license prior to being sent.
INCOTERMS

Incoterms (International Commercial Terms) are a set of rules that help simplify the definition of rights and obligations in international commerce. There are a total of eleven Incoterms, but only seven apply to air transport.

By offering Door-To-Door Express service, DHL Express operates with only three Incoterms. Here are some situational examples that determine whether the place of origin/seller or the destination/buyer pays all transport costs:

» EXW (Ex Works) — All costs are paid by the destination/buyer.

» DAP/DDU (Delivered At Place/Delivered Duty Unpaid) — All transport costs are paid by the origin/seller. Taxes and duties are paid by the destination/buyer.

» DDP (Delivered Duty Paid) — All transport charges, taxes, and duties are paid by the origin/seller. This service is only available for imports by a courier.
**QUICK GUIDE**

### WHAT CAN BE IMPORTED

<table>
<thead>
<tr>
<th>INFORMAL ENTRY</th>
<th>FORMAL ENTRY</th>
</tr>
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<tbody>
<tr>
<td>Import clearance for shipments with a CIP/CIF up to US $3,000^1 – not for resale^2</td>
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### TAXES AND FEES

- Import duty: 60% of the shipment’s value
- ICMS tax: (a state value-added tax on services and circulation of goods) average of 18%
- IPI (manufactured products): based on the goods’ tax classification (NCM)
- COFINS: 7.65% of the declared value
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### CUSTOMS SERVICES

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  - Complete waybills electronically, securely, and easily
  - Control shipments electronically

- DHL WEB SHIPPING helps you prepare and manage express international and domestic* shipments—all directly from the Internet. With DHL WEB SHIPPING you can:
  - Print labels
  - Schedule pickups

### ONLINE SOLUTIONS

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- DAP/DDU (Delivered At Place/Delivered Duty Unpaid) — All transport costs are paid by the origin/seller. Taxes and duties are paid by the destination/buyer.

### INCOTERMS

- DDP (Delivered Duty Paid) — All transport charges, taxes, and duties are paid by the origin/seller. This service is only available for imports by a courier.

### OTHER DOCUMENTS MAY BE REQUIRED

- Waybill (must have the consignee’s CNPJ/TAX ID)
- Commercial invoice
- Commercial invoice and packing list: original copy signed in blue ink
- Prior import license: should be approved before the date of shipment to the destination airport (for specific products)
- Valid CPF/CNPJ TAX ID: the document must be duly registered by Federal Customs Service

### CUSTOMS CLEARANCE

- It is not necessary to hire a customs broker as DHL Express will handle the customs clearance
- Main requirement: importer registration with the Federal Customs Service (RADAR)
- DHL EXPRESS provides customs clearance services to conduct the process

### QUICK GUIDE

1. CIP/CIF = cost of goods + international freight + international insurance
2. Does not include items for personal use or unaccompanied luggage
3. Other documents may be required