

**BRAZIL**

Goods	Documents required	Customs Prescriptions	Remarks
Removal goods	<p><b>Temporary work visa</b> (one year or more) B/L or AWB. Two separate lists of imported HHGDS in English (to be translated into Portuguese). One list for "new" and a second for "used" items. All electrical/electronic items should be listed showing manufacturer, model, serial number, date of manufacture and value in US Dollars. Airline Ticket. <b>Visa must be valid for more than 180 days.</b> <b>Passport and visa.</b> <b>Bank or bonds guarantee for the payment of taxes or duties (issued by the employer).</b> <b>Notarized copy of the local application of employment.</b> <b>Original Employment Contract between the customer and his company certified by the Ministry of Labour.</b> <b>Notarized copy of the Employment Contract and notarized copy of the Power of the customer's company, or notarized copy of the financial statements of the company, including a summary of the election of the acting directors.</b> <b>Notarized copy of the number of registry of the company.</b> <b>Statement of responsibility from the local employer, certifying that they will assume the payment of all duties and</b></p>	<p>Duty free entry of goods and new items for personal use provided that these are:</p> <p>Not for commercial purposes Declared as NEW in the packing list with mark/serial, number/model in of case of electric/electronic appliances.</p> <p>The above does not apply to consumer items such as foodstuff, diapers, cosmetics, candles, paint, etc.</p> <p><b>Temporary Visa (work visa)</b> Duties are suspended for the same period as the validity of the visa. 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.</p>	<p>All shipments are required to have the client's CPF (Cadastro de Pessoas Fisicas - 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</p> <p>Customs authorities will not authorize Customs clearance of HHGDS shipments without a proper visa.</p> <p><b>For Permanent/Temporary visa</b> Goods must arrive to Brazil within 180 days following the entry of the owner into the country using the issued visa. The clearance process should be initiated up to 90 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.</p>

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	<p>taxes of your household and personal effects that are not shipped out again at the time of your departure from Brazil. Profit and Loss statement of the last two years of the local employer in Brazil.</p> <p><b><u>Permanent visa</u></b> Airline Ticket. Passport and permanent visa to be obtained before arrival in Brazil. Original and 2 copies of the inventory list, signed by the customer. This list must be translated in Portuguese by a registered translator, detailed and with values in US Dollars. Original of the bill of lading or airway bill. 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 Brazilian identification card. Notarized copy of the Brazilian tax card (CIC). Notarized copy of the airplane ticket, showing the entry in Brazil. Customers with visa must register at the Federal Police Department in Brazil, before the shipment is delivered.</p> <p><b><u>Returning Citizens</u></b> after 1 year abroad) Airline Ticket.</p>	<p><b><u>Returning Brazilians and Permanent visa</u></b></p>	

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	<p> <b>Passport.</b>  <b>Bill of lading or airway bill.</b>  <b>One original and 2 copies of the inventory list, signed by the customer.</b>  <b>This inventory must be translated into Portuguese by a registered translator, detailed and with values in US Dollars.</b>  <b>All pets must be in the list. All electrical, electronic, mechanic or optical appliances or devices must detail make, serial number, model and date of manufacture.</b>  <b>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).</b>  <b>Notarized copy of the Brazilian tax card.</b>  <b>Notarized copy of the Brazilian identification card.</b>  <b>Legalized copy of the airplane ticket, showing the entry in Brazil.</b>  <b>Letter of the company abroad, for which the customer worked, stating the length of the employment and salaries earned.</b>  <b>Certificate of Residence from the Consulate, showing the time of residence abroad.</b> </p> <p>The packing list of each HHGDS shipment arriving at ports/airports in Brazil must be with the usual documentation required for Customs clearance, failure of which a fine will be</p>	<p><b> Holders</b></p> <p>Are allowed duty-free entry of their unaccompanied baggage provided that articles are properly listed by the shipper.</p>	

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	charged.		
Diplomats' removals	<p><b>Passport.</b>  <b>Original of the bill of lading or airway bill.</b>  <b>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).</b>  <b>Notarized copy of the Brazilian tax card (CIC).</b>  <b>Notarized copy of the Brazilian identification card.</b>  <b>Legalized copy of the airplane ticket, showing the entry in Brazil.</b>  <b>Document of the franchise with the Brazilian government.</b></p>	Duty free entry.	Franchise will be granted only against presentation of the B/L. Should be mailed immediately.
Household appliances	See removal goods.	Same as above.	No restriction so long as in possession of shipper for 6 months and compatible with shipper's economic situation.
Inheritance	Inquire with your agent on each individual case.		
Presents, Souvenirs	See removal goods	Duty free entry if part of the household effects.	No restriction so long as not for commercial purposes.
Works of Art, Antiques	See removal goods	Duty free entry if part of the household effects.	Same as above.
Precious metal objects	See removal goods	Duty free entry if part of the household effects.	Must be strictly for personal use.
Motor vehicles	Franchise (DSI), B/L.	Only foreign diplomats can import.	<b>Importation of engines or vehicles is prohibited, except for diplomatic members.</b>
Passenger cars, motorcycles		Only foreign diplomats can import.	
Other vehicles		Same as above.	
Boats	Inquire with your agent for each individual case.		
Machines, appliances, spare	Inquire with your agent for details.		Only allowed if required for exercise or shipper's

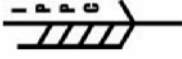
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parts			profession.
Cats & Dogs	Health and vaccination certificate from point of origin stamped at Brazilian Consulate.	Customs clearance only after examination by veterinarian at customs.	
Other animals	Subject to consultation with the Brazilian Ministry of Agriculture prior to departure from origin country.	Customs clearance only after examination by veterinarian at port of entry.	
Alcoholic beverages	Part of household goods must be listed on the shipper's inventory.	Subject to payment of 50% on declared value for import duties.	
Carpets	See removal goods.	Duty free entry if part of the household effects.	
Plants		Not allowed. Subject to confiscation.	
Tins & Food		Duty of 50% of the standard value or the customs price list.	
<b>Prohibited Articles</b>		<p><b>Flammable or corrosive materials.</b>  <b>Personal computers (only allowed if listed in the inventory with value in US Dollars).</b>  <b>Foodstuff, sausages (all subject to high duties). Only a reasonable amount of canned or packed goods must be shipped, except for temporary visa holders.</b>  <b>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 the Customs.</b>  <b>Jewellery, currency or valuable articles.</b>  <b>Drugs and medicines (unless there is a doctor's prescription).</b>  <b>Engines and vehicles (unless in the case of diplomatic shipments).</b>  <b>High value coins or stamps collections.</b>  <b>Tobacco (free up to 400 cigarettes or 25 cigars or 250 of tobacco for pipe) High</b></p>	<p><b>Arms, Ammunition, dangerous objects</b>            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.</p>

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		<p>duties are applied.  Wines and alcoholic beverages (2 litres max.)  Customers with temporary visa will always be subject to the payment of duties.</p>	
<p>Fumigation of imported and exported wooden crates</p>		<p>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.</p> <p>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).</p> <p>The minimum temperature should not be less than 10°C and the minimum exposure time should not fall below 16 hours.</p> <p>The treatments established in the present regulation intend to reduce the introduction and/or the dissemination of quarantine plagues associated to the wood packing.</p> <p>The wood packing material must be marked</p>	<p>This regulation DOES NOT apply to wood packing materials manufactured of:</p> <ul style="list-style-type: none"> <li>Raw wood of 6 mm thickness or less</li> <li>Processed wood produced by glue, heat and pressure, or a combination thereof</li> <li>Plywood sheets &amp; agglomerated sawdust sheet</li> <li>Oriented wooden fibre sheets</li> <li>Sawdust &amp; Wooden fibre</li> </ul> <p>Air and sea shipments to Brazil which are not fumigated , may be fumigated in Brazil at the cost of about US\$200.00; This would add 1-3 days delay to the clearance process.</p> <p>Items which may adversely a be affected by the fumigation chemicals, including foodstuffs, condiments, etc; should be tightly wrapped and sealed in plastic prior to the shipping.</p>

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		<p>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:</p> <div data-bbox="555 674 753 1189" style="border: 1px solid black; padding: 5px; text-align: center;">    <b>XX - 000</b>  <b>YY</b> </div> <p>Where <b>XX</b> is the country code, <b>000</b> the producer number, <b>YY</b> the treatment type, and <b>AAA</b> the inspection agency logo.</p> <p>If a shipment arrives without this seal, it will be returned to the origin country at the shipper's/origin Agent's expenses.</p>	