BRAZIL IMPORT GUIDE

FOR DHL EXPRESS CUSTOMERS

No matter the size of your company, we have the perfect import solution.
Introduction

Courier (Informal) Entry Clearance
  What can be imported by Courier (Informal) mode
  Documentation required
  Customs process
  Taxes and fees
  Operational flow

Formal Import to Brazil Entry Clearance
  What can be imported by Formal Import to Brazil mode
  Documentation required
  Customs process
  Taxes and fees

DHL Customs Services

Documentation
  WayBill
  Commercial Invoice
  Packing List

Online Solutions
  DHL Import Online Express
  DHL ProView

Check List

Prohibited/Restricted Items

Incoterms

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, quantity and in some cases the weight determine whether the shipment is courier (informal) entry or formal import entry.

Therefore, having prior knowledge of the import process is key to ensuring that the shipment gets cleared efficiently 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 courier (informal) or formal modes. DHL will happily advise you on the best mode for your shipment.

Note: All formal imports are serviced by the Formal Import to Brazil 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 courier (informal) entry clearance mode for personal shipments? See details below:

**WHAT CAN BE IMPORTED VIA COURIER (INFORMAL) ENTRY** ¹,²

- 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

**Customs process**

- It is not necessary to hire a customs broker; DHL Express can help with the entire Customs process

**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%
- Internet purchases: the value of freight should be declared on the Commercial Invoice regardless of whether the exporter has already paid taxes and duty

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¹ Will be dutiable.
² A legal entity is allowed to make the foreign exchange closing to pay the exporter.
³ CIP/CIF = cost of goods + international freight + international insurance.
Here is a quick guide to understanding the steps involved in importing via Courier mode:

**IMPORTANT:** It is necessary to have at hand the valid Tax ID number (CNPJ) of the importer.

**NOTE:** Brazilian Customs does not accept DHL Express’s Tax ID number (CNPJ) in the WayBill.

1. Complete the WayBill (WB) and fill out all required Commercial Invoice information.
2. Sender contacts DHL Express to schedule a pickup.
3. Shipment is loaded and bound for importation into Brazil via Courier mode.
4. After all taxes are assessed, shipment is released for final delivery.*

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* Along with Federal Customs Service.

* The shipment is subject to Customs examination and revaluation with a fine.
Formal Import to Brazil Mode is an import clearance solution. It was developed specifically for companies importing cargo, who seek to benefit from the Customs clearance speed and agility offered by DHL Express and its Express courier transport services.

**WHAT CAN BE IMPORTED VIA FORMAL IMPORT TO BRAZIL?**

- Materials for resale or with foreign exchange cover, regardless of declared value;
- Shipping for any purpose that has a greater value than US$ 30001;
- Donations (only for organizations registered with the government);
- Materials that require an import license, such as alcoholic beverages and tobacco;
- Unaccompanied luggage2.

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

**Documentation required**

- 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 CNPJ/TAX ID: the document must be duly registered by Federal Customs Service.

**Duties and taxes**

- Some states in Brazil offer tax incentives in accordance with the nature of the company;
- Import duty: based on the goods’ tax classification (NCM);
- ICMS: average of 18%;
- IPI (manufactured products): based on the goods’ tax classification (NCM);
- COFINS;
- PIS;
- Storage rate (By Infraero);
- SISCOMEX rate (will be collected by Customs for each record of Import Declaration).

**Customs services**

- Formal clearance service.

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1 CIP/CIF = cost of goods + international freight + international insurance.
2 The luggage will be cleared by the importer at the Airport (entry by Guarulhos airport or Viracopos airport) being delivered later in any part of Brazil, after the customs clearance.
3 Fines may be applied by the Federal Customs Service for noncompliant documents. * CNPJ - Cadastro Nacional da Pessoa Juridica (Brazil corporate TAX ID)
FORMAL IMPORT TO BRAZIL MODE IS EXCLUSIVE TO THE CITIES OF MANAUS, BELO HORIZONTE, PORTO ALEGRE, CURITIBA, RIO DE JANEIRO AND SÃO PAULO

Depending on the State, there are tax benefits for industrial companies and commercial establishments importing to Brazil, such as the tax exemption and tax credit for the ICMS (State tax).

In order for the importer (legal entity) to take advantage of this tax benefit, it is necessary to clear customs in the destination State (offering the benefit). Otherwise, the company will be required to pay taxes applied in the State of São Paulo.

A new express service is performed directly* from the country of origin to the airports of Manaus, Belo Horizonte, Porto Alegre, Curitiba, Rio de Janeiro and São Paulo, and after the arrival of the clearance. Give the documentation to your reliable broker or hire DHL as your broker.

Our Formal Import to Brazil solution flies directly to the final destination without passing through São Paulo.

**Main benefits:**

- **The shipment goes straight to the final destination*** (see available targets on map below);
- **Easy to use** — all you need is a dedicated Import account and the required documentation;
- **Global Network** — serving 220 countries;
- **Economy** — table in Reais (R$) by 0.5 kg to 0.5 kg and no minimum fee.

* For some destinations the shipment may be transferred rather than being sent directly. Consult your sales representative to learn more about using this service.
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;
- OHS (NCM) Code Classification Service;
- 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 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.

Additional information can be found at [www.dhl.com](http://www.dhl.com)
WAYBILL (WB)

Applies to Formal Import to Brazil and Courier Mode

The WayBill is the contract of transport issued by the company carrier to certify receipt of the cargo. In addition, it certifies the conditions of transportation as well as the obligation of delivery of goods to the legal recipient at the preset destination.

To fill out a WB you must:

» Complete all sender and recipient data in full;

» Provide a detailed description of the content, and be sure to select “FORMAL IMPORT”* in goods description. This avoids shipments being mistakenly sent as Formal Import to Brazil;

» Declare the value of the goods in the country as “Declared Value”;

» If the importer is responsible for shipping, must have the account number on WB;

» For all import shipments, DHL Express automatically insures the shipment. If you aren’t interested in insuring your shipment, please contact your Sales Executive.

When filing out a WayBill, we recommend using our electronic tools (Check Online Solutions). These tools are easy-to-use, help avoid errors, and save time.

* DHL Express does not validate the FORMAL IMPORT information on the Commercial Invoice, only on the WayBill.
Applies to Formal Import to Brazil and Courier Mode

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 or Pro Forma.

All commercial invoices must meet the following information prerequisites:

» Tax ID for importer;

» Full description and Harmonized System Code (HS);
  • If the shipment’s 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);

» Must have the exporter logotype.

IMPORTANT: DHL Express does not produce Commercial Invoices.
The Packing List contains an itemized and detailed list of goods. It is intended to complement the Commercial invoice and assist Customs in the identification and monitoring of goods.

- The Packing List should reflect the entire contents of the Commercial Invoice;
- Describe all the shipments, including separate entries detailing exactly what's in each box and the weight of each;
- The document is indispensable for consignments sent as Formal Import to Brazil.

### PACKING LIST

**Date:** 16/05/2014  
**Invoice #:** 010/09  
**Customer ID:**

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<thead>
<tr>
<th>To</th>
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<tbody>
<tr>
<td>Salesperson</td>
<td>Job</td>
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<tr>
<td>Sales</td>
<td></td>
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<th>Method</th>
<th>Shipping</th>
<th>Terr</th>
<th>Delivery Date</th>
<th>Payment Terms</th>
<th>Due Date</th>
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<tbody>
<tr>
<td>DHL</td>
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<thead>
<tr>
<th>Box</th>
<th>Quantity</th>
<th>Description</th>
<th>Package</th>
<th>N.W (Kg)</th>
<th>G.W (Kg)</th>
<th>Measurement</th>
<th>Serial</th>
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<tr>
<td></td>
<td>20</td>
<td>Cover Cartons</td>
<td>0.190</td>
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<td>20</td>
<td>Cover Cartons</td>
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<td>0.268</td>
<td>26.5 x 20 x 18 CBM</td>
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<td>TOTAL</td>
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</table>

**Box:** 01  
**Net Weight:** 0.380
DHL IMPORT EXPRESS ONLINE enables communication between importers and exporters, wherever you are, directly through the Internet.

**DHL WEB SHIPPING**

Online Shipping is the ideal solution for preparing export shipments. It allows you to create waybills, schedule pickups, store data in submissions, track shipping in real time, and more — all from your computer.

[Click here](#) to learn more about Online Shipping and MyDHL.

**DHL PROVIEW**

With DHL ProView, you can have real time visibility of your shipments and then you, or anyone specified by you, can receive automatic text or email notifications when shipments are collected or delivered. The application allows users to track shipments by account number or delivery status, in real time, and keeps you and your clients constantly updated.

[Click here](#) to view the DHL ProView User’s Guide.
» 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;
Introduction

Some laws and regulations prohibit DHL Express from shipping certain products or objects. Here are a few examples of prohibited or restricted goods:

**COURIER MODE**

<table>
<thead>
<tr>
<th>PROHIBITED</th>
<th>RESTRICTED (Consult DHL before)</th>
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</thead>
<tbody>
<tr>
<td>Animals</td>
<td>Medical samples</td>
</tr>
<tr>
<td>Antiques and art works</td>
<td>Batteries</td>
</tr>
<tr>
<td>Cash, debit card, checks and vouchers</td>
<td>Plants and derivatives</td>
</tr>
<tr>
<td>Narcotics (Illegal drugs)</td>
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<tr>
<td>Pirated or falsified products</td>
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<tr>
<td>Firearms (or any part of) and ammunition</td>
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<tr>
<td>Ivory</td>
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<tr>
<td>Precious material and jewelry</td>
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<tr>
<td>Gambling-related paraphernalia</td>
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<td>Pornography</td>
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<td>Human parts, including ashes</td>
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<tr>
<td>Personal correspondence and postal envelopes</td>
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<tr>
<td>Asbestos</td>
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<tr>
<td>Dangerous or fuel materials</td>
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<td>Goods used or reconditioned</td>
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<td>Alcoholic beverages</td>
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<tr>
<td>Tobacco</td>
<td></td>
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<td>Semi-precious material</td>
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</tbody>
</table>

Terms, limits and conditions established by IRS Bulletin No. 1,073, October 1, 2010, regulating the customs clearance of import and export consignments transported by business express, international express transport.

Any property is prohibited by law, by international regulation or by any Government or national State where you go or have to pass through to get to its destination.
Introduction

Courier (Informal) Entry Clearance

Formal Import to Brazil Entry Clearance

DHL Customs Services

Documentation

Online Solutions

Check List

Prohibited/Restricted Items

Incoterm

Quick Guide

FORMAL IMPORT TO BRAZIL

PROHIBITED

- Animals
- Antiques and art works
- Cash, debit card, checks and vouchers
- Narcotics (illegal drugs)
- Pirated or falsified products
- Firearms (or any part of) and ammunition
- Ivory
- Precious material and jewelry
- Gambling-related paraphernalia
- Pornography
- Human parts, including ashes
- Personal correspondence and postal envelopes
- Asbestos
- Dangerous or fuel materials
- Used or reconditioned goods

RESTRICTED (Consult DHL before)

- Medical samples
- Batteries
- Plants and derivatives
- Products of vegetable origin
- Tobacco
- Semi-precious material
- Alcoholic beverages

Terms, limits and conditions established by IRS Bulletin No. 1,073, October 1, 2010, regulating the customs clearance of import and export consignments transported by business express, international express transport.

Any property is prohibited by law, by international regulation or by any Government or national State where you go or have to pass through to get to its destination.
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 the costs are paid at the destination by the 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.

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### Incoterms (International Commercial Terms)

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.

<table>
<thead>
<tr>
<th>Incoterm</th>
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<th>Buyer</th>
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**COSTS**

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<td>Domestic transport (exporter’s country)</td>
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<td>Transport at terminal (departure)</td>
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<td>Transport at terminal (arrival)</td>
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<td>Domestic transport at destination</td>
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**TRANSFER OF RISKS (FROM SELLER TO BUYER)**

- **AT THE PLACE DESIGNATED AT ORIGIN**
- **UPON DELIVERY TO THE TRANSPORTER NAMED BY THE BUYER**
- **ALONGSIDE SHIP, ON THE QUAY AT THE PORT OF SHIPMENT**
- **UPON CROSSING THE SHIP’S RAILS AT THE PORT OF SHIPMENT**
- **UPON DELIVERY TO THE SUPPLIER NAMED BY THE SELLER**
- **ON THE QUAY AT THE PORT OF DESTINATION**
- **DDP (DELIVERED DUTY PAID) — AVAILABLE ONLY FOR COURIER SHIPMENTS: TRANSPORT FEES AND TAXES BORNE BY THE CONSIGNEE**

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**Key:**

- **SELLER**
- **BUYER**
- **SELLER / BUYER**
- **OPTIONAL**
**Informal Entry**

- **What can be imported**
  - Import clearance for shipments with a CIP/CIF up to US$3,000 – not for resale
  - Items for personal use
  - Unaccompanied luggage
  - Materials for resale or with foreign exchange cover, regardless of declared value
  - Donations (only for organizations registered with the government)
  - Materials that require an import license, such as alcoholic beverages and tobacco

- **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
  - PIS: 1.65% of the declared value

- **Documents Required**
  - WayBill (must have the consignee’s CNPJ/Tax ID)
  - Commercial Invoice
  - Prior import license: should be approved before the date of shipment to the destination airport (for specific products)
  - Valid CNPJ/Tax ID: the document must be duly registered by Federal Customs Service
  - Main requirement: importer registration with the Federal Customs Service (RADAR)

- **Customs Clearance**
  - It is not necessary to hire a customs broker as DHL Express will handle the customs clearance

- **Incoterms**
  - 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.

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**Formal Entry**

- **What can be imported**
  - Items for personal use
  - Unaccompanied luggage
  - Materials for resale or with foreign exchange cover, regardless of declared value
  - Items with declared customs value over US$3,000
  - Donations (only for organizations registered with the government)

- **Taxes and Fees**
  - 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

- **Documents Required**
  - 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)
  - Valid CNPJ/Tax ID: the document must be duly registered by Federal Customs Service
  - Main requirement: importer registration with the Federal Customs Service (RADAR)

- **Customs Clearance**
  - DHL Express provides customs clearance services to conduct the process

- **Incoterms**
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