

HOUSEHOLD GOODS AND PERSONAL EFFECTS

CUSTOMS REGULATIONS AND REQUIRED DOCUMENTS

Customs Regulations:

Client must be in Brazil at time of Customs clearance. Clients arriving into Brazil must keep a copy of arrival airline ticket for presentation to Customs Authority. Household goods and personal effects must arrive within 180 days of client's arrival into Brazil. However, within 90days is preferred. Both new and used household goods and personal effects can be imported duty free. New items must be declared as new and stated as such on the inventory to be included as duty-free.

All imports without exception or status including diplomats pay demurrage and port/airport storage in Brazil over CIF Value declared within a period of 2 weeks. Shipment will be cleared under a bond. Goods can be imported only after the visa is authorized by Brazilian authorities and the residence permit is stamped into the passport by the Brazilian Federal Police. Items imported must be exported when client leaves Brazil.

Bond Guaranty under a Work Visa: when the suspended taxes for household goods exceed \$45,000USD the Federal Revenue of Brazil requires a security guaranty equivalent to the amount of the suspended taxes. These taxes include IPI, PIS and COFINS. Once the guaranty is paid and presented to Customs in Brazil it is attached to the Temporary Admission process. The value will be refunded once the shipper re-exports the goods prior to expiration of the Work Visa. The guaranty can be paid with 3 options:

Cash Deposit - made at "Caixa Economica Federal" (Brazilian National Bank) through a Federal Invoice. All charges related to the policy are the client's responsibility.

Customs Insurance – a Customs Insurance Policy must specify the amount of the suspended taxes. The beneficiary of the policy will be the Brazilian Customs Department and goes into effect if the client does not re-export the goods and belongings. The client must request cancellation of the policy to the broker.

Corporate Guaranty - (A) Corporate Account requests the guaranty through their bank for the suspended tax amount. The bank provides a letter to Customs & signs the Customs Bond Guaranty or (B) Direct from the Employer in Brazil; a legal representative of the company signs the Bond and assumes responsibility. Required documents for A & B:

- Bond Guaranty 2 notarized originals, signed by legal representative
- Notarized copies of personal IDs (RG/CPF) from the legal representative
- Notarized copy of actual Finance Balance
- Notarized copies of the Operating Agreement/Company Foundation & Meetings or Power of Attorney stating said person has legal authority to represent the company
- Certificate of Good Standing issued by Receita Federal Brasileira stating there are no pending taxes/duties

Inventory/Packing List items with quantities declared must be identical to what is stated on the OBL. Discrepancies between the OBL and the Packing list will cause Customs Authority to seize the shipment of belongings to be put up for sale.

The Fumigation Certificate must be sent to the Destination Agent with original Bill of Lading prior to arrival of shipment.

It is recommended that the origin agent contact the destination agent in advance of the shipment to confirm consignment instructions and customs regulations. All documents must be with the Destination Agent at least 15 days prior to arrival of the shipment. All documents requiring a signature

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must be notarized. The Brazilian Consulate must notarize all foreign documents submitted with the visa petition. If there is an air shipment and ocean shipment it is necessary to provide 2 sets of the below documents.

Only after approval by the Ministry of Labour in Brazil will the Ministry of Foreign Relations authorize processing the Visa.

Required Documents:

- ✓ Passport- 2 copies of all pages, notarized
- ✓ Work Visa type "V"
- ✓ Tax Card "Cadastro de Pessoas Fisicas" (CPF) 2 notarized copies, mandatoruy for all shipments
- ✓ ID Card "Registro Nacional de Estrangeiros" (RNE) 2 notarized copies
- ✓ Birth Certificate all family members, original or legalized copy; must be presented when registering with the Federal Police in Brazil
- ✓ Air Ticket 2 notarized copies, including boarding pass of arrival into Brazil
- ✓ Comprehensive Valued Inventory in Portuguese, with values in US\$; one for "Old" & one for "New" (less than 6 months) items. signed by client, form obtained from Destination Agent, registered at Brazilian Register Office
- ✓ Power of Attorney "Procuracao Publica" original & 2 copies, issued by a Brazilian Notary in the presence of the client; authorizing Destination Agent to clear shipment on client's behalf; sample form provided by Destination Agent
- ✓ Work Contract original, from employer in Brazil, certified by the Ministry of Labour and a notarized copy
- ✓ Statement of Responsibility from employer, attesting they all assume payment of all duties & taxes of household goods & personal effects not re-exported after expiration of Work Contract
- ✓ Declaration & Proof of Residence outside of Brazil such as utilities bill or rental contract
- ✓ OBL rated original, consigned to the client (not agent) w/correct gross weight in kilos & measured in cubic meters; CPF number must be on the OBL for ALL Importers; No exceptions
- ✓ Baggage Declaration
- ✓ Guaranty Bond details above in Customs Regulations
- ✓ Fumigation Certificate sent with OBL stating any and all wood crates/boxes, Liftvans/Airvans arriving in containers or single shipments have met fumigation requirements per ISPM 15 rules

Returning Brazilians: Must have lived abroad at least 1 year and have supporting documents such as a certificate issued by a Brazilian consulate. Along with the above applicable documents returning Brazilians must also provide the below documents:

Required Documents:

- \checkmark Proof of Residence for more than 1 year, issued by the Consulate at origin
- ✓ Passport 2 notarized copies, all pages including blank ones
- ✓ CPF Card (Brazilian Social Security Card) valid, original
- ✓ Brazilian Identity Card 2 notarized copies
- ✓ Power of Attorney "Procuracao Publica" original & 2 copies
- ✓ Comprehensive Valued Inventory 1 copy, in Portuguese
- ✓ Letter from Employer abroad on company letterhead attesting to length of work contract & salary or 13 consecutive utility bills

Diplomat status

Diplomat must be in Brazil before arrival of shipment to apply for the Brazilian documents. It takes 10-15 days to obtain the Franchise. Diplomats may import alcohol and used household appliances duty free.

Required Documents:

- ✓ Diplomatic Franchise "Declaracao Simplificada de Importacao" 3 notarized copies, obtained prior to arrival from Foreign Ministry
- ✓ Identification Card Ministerio das Relacoes Exteriores (MRE) 1 authenticated copy, obtained prior to arrival from Foreign Ministry
- ✓ Supplemental Form 3 copies

RESTRICTED ITEMS

- ✓ Firearms, Ammunitions and any other weaponry Subject to approval prior to departure from origin country by Brazilian Army: will be held upon arrival until inspected by an army official
- ✓ Liquor, wine, and other beverages subject to duties & taxes (if declared "rest of cellar" Customs official may not charge duties
- ✓ Alcohol/Wine subject to duties of 50% and require authorization from Ministry of Health & Agriculture
- ✓ Tobacco, cosmetics, soaps, lotions & other consumables- require inspection from Ministry of Health & Agriculture and are subject to import duties of 50%
- ✓ Electronics/Appliances/Computers one of each only, state make, model, serial number & value on inventory; bring receipts in hand-carry luggage
- ✓ Medications must have a physicians prescription for each medication
- ✓ Cleaning materials

Note: Consumables may be confiscated by Ministry of Agriculture even after being cleared by Customs and payment of duties.

PROHIBITED ITEMS

- ✓ Pornography
- ✓ Weapons of any kind without approval
- ✓ Gas grills & propane tanks & batteries of all kinds
- ✓ Flammable, corrosive & combustible materials including shoe/furniture polish, paint, flares
- ✓ Narcotics & medicine without prescriptions
- ✓ Food and beverages including canned goods
- ✓ High value coins or stamp collections, jewelry & currency
- ✓ Vehicles/motorcycles/recreational vehicles unless one has diplomatic status

IMPORTATION OF PETS

Dogs and cats may be imported into Brazil if included on the original inventory and are accompanied with the required documentation. The below documents must be stamped at the Brazilian Consulate at origin within 7 days of issuance. The Health Certificate must also be stamped by the USDA. Pets must arrive into Brazil within 30 days of issuance of the Health Certificate. The licensed veterinarian must attest to the health, vaccination record and that the pet has not been exposed to contagious diseases 40 days prior to departure. Pets will be examined and cleared by a veterinarian at Customs upon arrival.

Other pets are subject to consultation with the Brazilian Ministry of Agriculture.

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Parrots and Parakeets: Upon approval must have a Certificate issued by the local office of the USDA, stating that the bird is free of psittacosis.

REQUIRED DOCUMENTS:

- ✓ International Veterinary Health Certificate
- ✓ Vaccination Certificate must include current rabies vaccine

IMPORTATION OF VEHICLES

Foreign diplomats or members of International Organizations like UNO, UNESCO, IMF, etc are allowed to import vehicles.

If vehicle is shipped in same container as household goods it must have a separate OBL or be subject to a fine up to \$3000.00USD.

Returning citizens and foreigners with Permanent and Temporary Visas are prohibited from importing vehicles.

REQUIRED DOCUMENTS:

- ✓ Certificate of Title & Registration
- ✓ Pro forma invoice
- ✓ Diplomatic Franchise

NOTES:

Entry & Exit Requirements: A Yellow fever vaccine may be required for entry. Vaccination is strongly recommended if one intends to visit or reside in Brazilian states where yellow fever exists. Showing contempt to a Brazilian government official at the port of entry, or elsewhere, is a serious offense. Fines for such offenses are based on the offender's claimed income. U.S. citizens must fill out an immigration form upon arrival. It is important to retain this form to hand in to immigration officials upon exit from the country. Those who lose this form must get clearance from the Brazilian Federal Police to leave the country and may have to pay a fine. U.S. citizens also possessing Brazilian nationality cannot be issued Brazilian visas and must obtain a Brazilian passport (from the Brazilian Embassy or Consulate nearest to their place of residence) to enter and depart Brazil. Dual nationals may also be subject to other laws that impose special obligations on Brazilian and U.S. citizenship, are subject to strict exit requirements. US citizens must register with the Brazilian Federal Police within 30 days of arrival.

Safety & Security: US citizens are encouraged to enroll in the Smart Traveler Enrollment Program, to stay current with the latest safety and security announcements dispersed by the Embassy in your area. Your enrollment can also help the Department of State reach your family and friends in case of emergency. U.S. citizens crossing into Paraguay or Argentina should consult the Country Specific Information for those countries. U.S. citizens residing in areas of Brazil near the Colombian border must exercise caution, and take care when visiting remote parts of the Amazon basin respecting local laws and customs. Colombian groups have kidnapped residents and tourists in border areas of Colombia's neighbors. The U.S. Embassy restricts travel of U.S. government employees where narcotics traffickers and other criminals have recently resorted to violent actions. These areas include all favelas in Recife, Rio de Janeiro and Sao Paulo, any area within 150 km of the borders with Venezuela, Colombia, Peru, Bolivia, Guyana, Suriname, French Guiana and Paraguay. **Crime:** Crime throughout Brazil has reached high levels. Brazil's murder rate is more than four times higher than that of the U.S. Rates for other crimes are similarly high. Foreign tourists or

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residents are often targets of crime and Americans are not exempt. This targeting occurs in all tourist areas but is especially problematic in Sao Paulo, Rio de Janeiro, Salvador and Recife. U.S. citizens are advised to keep a copy of their passport on them and proof of health insurance they may have while in public places. Robberies and "quicknappings" outside of banks and ATM machines are common. In a "quicknapping," criminals abduct victims for a short time in order to receive a quick payoff from the family, business or the victim's ATM card. Some victims have been beaten and/or raped. Carjacking is on the increase in Sao Paulo, Rio de Janeiro and Recife.

Health: Zika virus is a mosquito-borne illness that can be spread from a pregnant woman to her unborn baby. Among other effects, there have been reports of a serious birth defect of the brain called microcephaly and other poor pregnancy outcomes in babies of mothers who were infected with Zika virus while pregnant. For additional information about Zika, including travel advisories, visit the CDC website. Malaria risk exists throughout the year; depending on the part of Brazil one resides determines the type of prophylaxis to take. Immunization against typhoid and yellow fever is recommended and may be required. Hepatitis A, B and D, Brazilian purpuric fever and brucellosis all occur. There are epidemics of meningococcal meningitis in and around the Rio area.

Fumigation of Wood Packing Materials: Effective 1 February – Wood packing must be treated, marked per ISPM 15 rules and listed on all OBL's/AWB's and all fumigation certificates. Lift vans, air vans, wooden crates and boxes arriving in containers or single shipments without following these rules will risk the shipment being returned to the port of origin per the Ministry of Agriculture. Treated and certified wood items must be denoted by type of treatment on the OBL's/AWB's as:

- HT Conventional thermal treatment
- DH Dielectric heating with use of microwaves
- $MB-Methyl\ bromide\ fumigation$

ACKNOWLEDGMENTS:

G-Inter Tranportes Internacionais Ltd.: Sao Paulo, Brazil FIDI Global Alliance International Association of Movers Department of State: <u>http://travel.state.gov/travel/cis_pa_tw/cis/cis_1072.html</u> Smart Traveler Enrollment Program (STEP) <u>https://travelregistration.state.gov/ibrs/ui/</u> Embassy of Brazil: <u>http://www.brasilemb.org/</u> USDA: <u>www.aphis.usda.gov</u>

The information presented herein is based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advise customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.