



FedEx[®]
Express

Brazil Overview

WELCOME — BEM-VINDOS

Brazil is the world's sixth largest country both by area and by population, with more than 201 million consumers. In the past two years, it's swapped places with the UK to rank as the world's sixth largest economy in terms of GDP.

Brazil's middle class is growing, and so is disposable income. Consumer demand for imported, high quality goods continues to grow.

At the same time, the Brazil government is actively working to privatize and deregulate formerly government-run businesses. The move toward privatization is driving innovation and freeing companies to source parts, components, and raw materials from other countries.

Adding to Brazil's economic boom, especially in the construction sector, is its role as host to the 2014 FIFA World Cup as well as the 2016 Olympic Summer Games.

If your company is looking to expand internationally, it's time to consider Brazil. And no company can do more to help you succeed than FedEx. We have the largest combined air and ground transportation infrastructure of any private sector company in Brazil.

THE FUNDAMENTALS OF BRAZIL CUSTOMS

Brazil's customs process can seem complex, but you can avoid major difficulty as long as you know what to expect.

At FedEx, we're committed to helping our customers succeed in Brazil. We have made efforts to improve the clearance experience for our customers, and created a team of regulatory and international shipping specialists ready to help support your every shipping, education, and information need. Your FedEx account representative will make sure you get everything correct, and you can always contact FedEx Customer Service at **1.800.GoFedEx 1.800.463.3339** or at **fedex.com/us/customersupport** for additional support.



Country Facts

Currency: Brazilian Real

GDP: \$2.5 trillion (2012 est.)

Area: 3.3 million sq miles

Population: 201 million

Capital City: Brasilia

Language: Portuguese (official)

BENEFITS OF USING FEDEX

- Connection to 96% of Brazil's GDP with the largest coverage among all transportation companies in Brazil
- Electronic transfer of customs documents while shipments are in transit
- Ability to pinpoint and address issues prior to clearance through regulatory support teams
- State-of-the-art automation tools for shipping, tracking, and managing your account
- Customized logistics solutions

International Service Options & Transit Times*

U.S. to Brazil

International Service Options	Transit Time
FedEx International First®	2 business days
FedEx International Priority®	2 business days
FedEx International Priority® Freight	3 business days
FedEx International Economy®	4 business days
FedEx International Economy® Freight	5 business days

For additional international service options, go to the Brazil Country Snapshot: smallbusiness.fedex.com/international/country-snapshots/brazil

*Transit times may vary depending on Brazil zip code.

FedEx in Brazil	
Began Local Operations	1989
Gateway City	Campinas
Regional Office	São Paulo and Recife
Team Members	Approx. 9,500 dedicated professionals
Air Fleet	2 dedicated MD-11 aircraft from Memphis to Brazil, 120,000 to 150,000 lbs. daily capacity
Flights from U.S. to Brazil	5 per week
Ground Fleet	More than 994 ground vehicles and trailers
Operational Branches	Approx. 50
Distribution Points	145
Direct-served Areas	São Paulo, Campinas, Rio de Janeiro, Porto Alegre, Blumenau, Joinville, and Florianópolis

Exports from Brazil \$242.6 billion USD (2012 est.)	
Top export commodities	Transport equipment, iron ore, soybeans, footwear, coffee, automobiles, textiles, life sciences
Top export destinations	U.S., China, Argentina, Netherlands

Imports into Brazil \$223.2 billion USD (2012 est.)	
Top import commodities	Machinery, electrical and transport equipment, chemical products, oil, automotive products, high-value electronics, medical, semiconductor equipment
Top import origins	China, U.S., Argentina, Germany, South Korea

CUSTOMS CLEARANCE

Formal and Express Clearance

Brazil has two types of customs clearance regimes: Express customs clearance (informal) and Formal customs clearance (BSO).

All shipments containing products intended for resale must be processed as BSO (Broker Select Option) and require the recipient to engage a broker for the clearance process.

Clearance Overview

	Express (Informal)	Formal
Type of Shipment	Documents & samples only — not for resale	Any product intended for resale
Customs Clearance	Broker not required — cleared by FedEx	Broker required — fees apply
Product for Resale	No	Yes
Declared Value for Customs Limit	Maximum \$3,000 USD	No limits on value or weight
Duties & Taxes	60% import tax; 18% VAT	Import tax based on product classified under Harmonized System; 18% VAT
Clearance Facility	FedEx warehouse	Government warehouse
Clearance Performed by	FedEx team members	Recipient's customs broker
Clearance Time		
<ul style="list-style-type: none"> • Customs • Anvisa (Consumer health) • MAPA (Agriculture) 	<ul style="list-style-type: none"> • 98% on same day of flight arrival • 1 to 5 business days • 1 to 2 business days 	<ul style="list-style-type: none"> • 1 to 5 business days • 1 to 5 business days • 1 to 2 business days

Clearance Tips

Formal Clearance Required	Restricted Items	Prohibited Items
<ul style="list-style-type: none"> • Animals, fish, birds (live) • Cash (authorized banks & financial institutions only) • Asbestos (dangerous goods) • Poisons (more than 20 grams) • Fine artwork • Powder • Plants • Collectible stamps • Dangerous goods, hazardous or combustible materials • Firearms and parts • Gambling devices • Ivory • Precious metals and stones 	<ul style="list-style-type: none"> • Checks, completed (authorized banks & financial institutions only) • Money orders, completed (authorized banks & financial institutions only) • Antiques (limited declared value) • Porcelain (up to \$3,000 USD only) 	<ul style="list-style-type: none"> • Non-prescription drugs • Tobacco • Soil • Pornography

EXPRESS CLEARANCE

Express clearance entry will be granted for shipments that are not for resale and that have a CIP/CIF value of up to \$3,000 USD. Examples:

- Books, periodicals, etc.
- Samples
- Finished goods not for resale

Express Clearance Overview

	Standard	Anvisa Agency Clearance	MAPA Agency Clearance
Clearance Time	Same-day clearance for 98% of inbound; no broker required	Usually requires at least 5 business days	Usually requires at least 2 business days
Typical Delay Causes	1% convert to Formal entry; 1% held for more information (for example, inaccurate declaration of imported products)	Product & shipment registration; notarized documentation from recipient	Additional paperwork required from recipient
Required Paperwork	<ul style="list-style-type: none">• FedEx electronic air waybill• Commercial Invoice	<ul style="list-style-type: none">• FedEx electronic air waybill• Commercial Invoice• Guia de Recolhimento da União (GRU) provided only by recipient• Special form to be submitted by recipient	<ul style="list-style-type: none">• FedEx electronic air waybill• Commercial Invoice• Special form to be submitted by recipient
Duties & Taxes	Import duty: 60% of shipment's value ICMS tax (VAT): 18% of value + tax		

FORMAL CLEARANCE

What Should Be Imported Via Broker Select Option (BSO)

- Materials for resale or that have a foreign exchange cover, no matter the stated value
- Items with declared CIP/CIF value of more than \$3,000 USD
- Donations (only for government-registered organizations)
- Materials requiring an import license, such as alcohol and tobacco
- Unaccompanied luggage

You can find a complete list on SISCOMEX in the MERCOSUR Common Nomenclature (NCM).

For information about SISCOMEX, go to radarsiscomex.com.br.

FORMAL CLEARANCE (cont.)

Recipient Must Engage a Broker (BSO)

Brazilian law requires the recipient to engage a customs broker who is registered with customs and who has a RADAR license to assist with Formal clearance. FedEx can provide this service when engaged by the recipient.

Formal Clearance Overview

	Standard	Anvisa Agency Clearance	MASA Agency Clearance
Clearance Time	Customs' and other government agencies' clearance times vary from 1 to 5 business days.		
Required Documentation	<ul style="list-style-type: none"> FedEx 023 air waybill FedEx electronic air waybill in International Air Transport Association (IATA) format Commercial Invoice 	<ul style="list-style-type: none"> FedEx 023 air waybill FedEx electronic air waybill in IATA format Commercial Invoice Guia de Recolhimento da União (GRU) provided only by recipient Special form to be submitted by recipient 	<ul style="list-style-type: none"> FedEx 023 air waybill FedEx electronic air waybill in IATA format Commercial Invoice Special form to be submitted by recipient
Note for Documentation	<ul style="list-style-type: none"> The consignee's CNPJ/CPF Tax ID must be on the 023 air waybill. A valid CNPJ/CPF Tax ID registration is required for Federal customs clearance. Commercial Invoice (with terms of sales and country of origin) and packing list must be original and signed with blue ink. The need for a prior import license is based on the classification of your products by MERCOSUR Common Nomenclature (NCM). You should acquire approval by the time the shipment is sent. Your FedEx representative can help you with this. 		
Duties & Taxes	<ul style="list-style-type: none"> The import duty is based on the goods' tax classification. ICMS tax: average of 18% IPI tax (for manufactured products): also based on the goods' tax classification COFINS tax: 7.65% of the declared value PIS tax: 1.65% of the declared value 		

Brazilian NCM and Standardized HS Codes

Brazil operates a version of the Harmonized System (HS) commodity codes: The MERCOSUR Common Nomenclature (NCM).

The appropriate NCM term can be determined at brasilglobalnet.gov.br/NCMI.aspx. Accurate and precise descriptions must be provided.

CPF: Cadastro de Pessoas Físicas (private individuals)

CNPJ: Cadastro Nacional da Pessoas Jurídica (businesses)

CIP/CIF: Carriage and Insurance Paid/Cost, Insurance, and Freight

NCM: MERCOSUR Common Nomenclature

FEDEX RESOURCES

International Shipping and Resources Solutions

smallbusiness.fedex.com/international: All the information, solutions, resources, and support that businesses need to start shipping internationally.

Online Shipping Assistance

fedex.com/GTM: This online shipping assistant can save you time, work, and worry by simplifying and clarifying the steps involved in preparing international shipments.

Electronic Export Information Filing Support

Authorize FedEx as your agent to file your EEI to the Automated Export System (AES) when processing FedEx Express® shipments on **fedex.com/GTM**. Go online and select "SED/Electronic Export Information," and click "EEI Filing Option."

Regulatory News and Alerts

We track the latest news about, and changes to, international shipping regulations and requirements and post them here for you:

fedex.com/us/international/regulatory-alerts

Free Shipment Monitoring and Tracking

With this free tool, you can proactively monitor all of your inbound and outbound shipments, as well as third party shipments billed to your account, all without a tracking number: **fedex.com/us/fcl/pckgenvlp/insight/index.html**

Dedicated Regulatory Support

For questions regarding documentation requirements, duties and taxes, and prohibited commodities, contact the FedEx Regulatory Consulting Group at **1.800.851.3336** or **rcg@fedex.com**.