

# Market Access

for  
Non-alcoholic Beverages  
in BRAZIL



September, 2010

This project was developed by the US Agricultural Trade Office (ATO) of the USDA/Foreign Agricultural Service in Sao Paulo, Brazil, in collaboration with private consultants, importers and customs agents. While every possible care has been taken in the preparation of this report, information provided may not be completely accurate either because policies have changed since its preparation, or because clear and consistent information about these policies and procedures were not available.

It is highly recommended that U.S. exporters verify the full set of import requirements with their foreign customers, who are normally best equipped to research such matters with local authorities, before any goods are shipped.

**FINAL IMPORT APPROVAL OF ANY PRODUCT IS SUBJECT TO THE IMPORTING COUNTRY'S RULES AND REGULATIONS AS INTERPRETED BY BORDER OFFICIALS AT THE TIME OF PRODUCT ENTRY.**

# Project Objective





The present project aims to catalogue all administrative procedures and legal requirements to export food products to Brazil, including:

- The identification of legal and administrative requirements involved in each step from door-to-door export process to Brazil.
- Costs estimates related to the fulfillment of each request.
- Possible delays related to each request/step in the food trading business with Brazil.
- Identification of legislation or regulations establishing each requirement.
- Highlight of existing differences in procedures/time/cost between the legal (theoretical) and practical course of actions throughout the import process.

- **Meat of bovine animals, frozen, boneless** (Chapter 02)
- **Fish** (Chapter 03)
- **Dairy products** (Chapter 04)
- **Fruit & Vegetables (Fresh/Dried)** (Chapter 08)
- **Sugar** (Chapter 17)
- **Candies** (Chapter 17)
- **Candies sugar-free** (Chapter 17)
- **Chewing gum** (Chapter 17)
- **Syrups** (Chapter 17)
- **Chocolate** (Chapter 18)
- **Cookies & Crackers** (Chapter 19)
- **Ready-to-eat cereals** (Chapter 19)
- **Pastry cook products** (Chapter 19)
- **Bread, pastry, cake products** (Chapter 19)
- **Snacks** (Chapter 20)
- **Diet jam** (Chapter 20)
- **Broths & Soups** (Chapter 21)
- **Condiments & Seasonings** (Chapter 21)
- **Tea** (Chapter 21)
- **Ketchup** (Chapter 21)
- **Mustard sauce** (Chapter 21)
- **Food preparations** (Chapter 21)
- **Sauces** (Chapter 21)
- **Non alcoholic beverages** (Chapter 21)
- **Whiskey** (Chapter 22)
- **Wine** (Chapter 22)

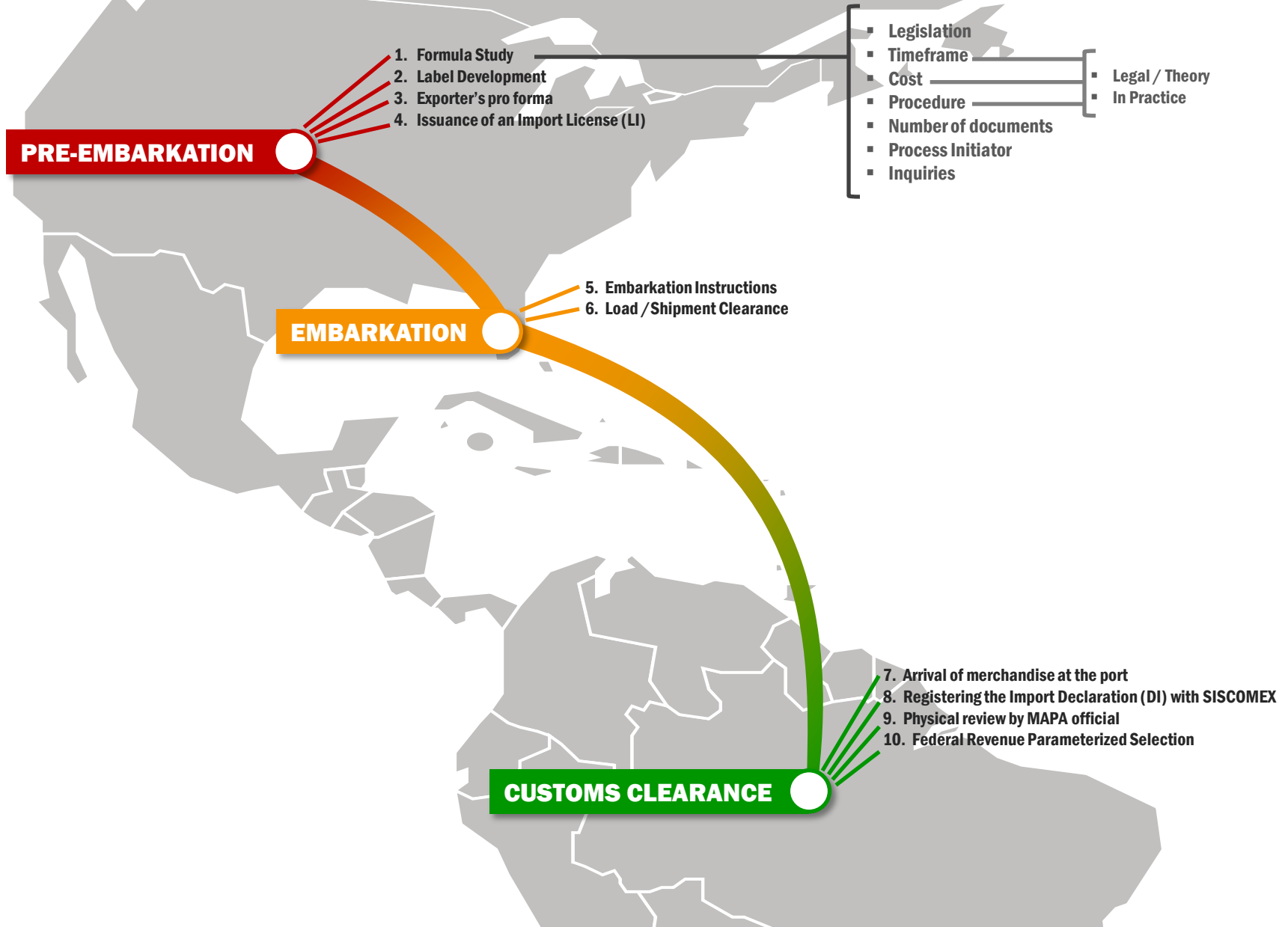
# Food & Beverage Regulators

The Ministry of Agriculture, Livestock and Food Supply (MAPA) and the National Agency of Sanitary Surveillance (ANVISA) are the primary government regulators of agricultural products. Their jurisdiction follows:

MAPA	ANVISA
<p><b>Consumer-oriented products</b></p> <p>Food:</p> <ul style="list-style-type: none"> <li>▪ animal origin products (red meats and by-product, poultry meat and by-products, fish, seafood products, dairy products and eggs)</li> <li>▪ Plant origin products (fruits and by-products, vegetables and by-products)</li> </ul> <p>Beverages: alcoholic and non alcoholic (excluding those under ANVISA's authority).</p>	<p><b>Consumer-oriented products</b></p> <p>Food:</p> <ul style="list-style-type: none"> <li>▪ all processed products (except those under MAPA's authority)</li> </ul> <p>Beverages: mineral water, flavored waters, energy drinks, hydroelectrolitic beverages and soy beverages</p>
<p><b>Intermediate products</b> Wheat, flour, planting seeds, etc</p>	<p><b>Intermediate products</b> Sugar, sweeteners, additives, colorants, etc</p>
<p><b>Pet food, feeds and fodders</b></p>	
<p>Ministério da Agricultura, Pecuária e Abastecimento</p> 	 <p><b>ANVISA</b> Agência Nacional de Vigilância Sanitária</p>

- Data based on a survey and research conducted in conjunction with third party to capture standard import procedures for food products.
- Companies surveyed are distributors/retailers, domestically owned of limited liability. Companies are small-medium size (except for Pao de Acucar Group, 2nd largest retailer), located in the main urban areas. In such structure a third party (broker) conducts the clearance process.
- Government agencies considered are those involved in whichever stage of the import process for food products, including policy makers.
- The study includes all necessary documents, permits, licenses, authorizations and notifications required by Brazilian authorities. Documents filed simultaneously are counted separately.
- Procedures are considered only when interface with a third party (government or non-government) is made necessary. Each procedure is separated by its nature.
- Time is calculated in calendar days. The calculation is made from the moment it is initiated and lasts until it is completed. Procedures are not counted in parallel.
- Costs measure fees, taxes, tariffs, services of third parties to complete the clearance process. Cost estimate does not include import tariffs or taxes applied by the Brazilian authorities to trade goods.

# Import process



# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

## 1. Formula Study

## 2. Label Development

## 3. Exporter's pro forma

## 4. Issuance of an Import License (LI)

### Legislation

- Decree 55.871, March 26, 1965 (Approves maximum thresholds of inorganic contaminants – Table II)
- MA Edict 371, September 09, 1974 (Approves Identity and Quality Standards for beverages)
- DINAL Edict 24, September 16, 1987 (Approves additives for non-alcoholic beverages)
- CNS/MS Resolution 4, November 24, 1988 (Approves intentional additives)
- DINAL Edict 07, June 06, 1989 (Approves additives for non-alcoholic beverages)
- DINAL Edict 38, December 15, 1989 (Approves additives for non-alcoholic beverages)
- Law no. 8.918, July 14, 1994 (Addresses the standardization, classification, registration, check, production and inspection of beverages, authorizes the creation of the Inter-Industry Commission of beverages and other issues).
- DETEN Edict 13, January 11, 1996 (Approves additives for non-alcoholic beverages)
- SVS/MS Edict 27, January 13, 1998 (Technical Regulation regarding Additional Nutritional Information)
- SVS/MS Edict 685, August 27, 1998 (General principles for the establishment of Maximum Thresholds of Chemical Contaminants in Food)
- Ministry of Agriculture Edict 544, November 16, 1998 (Approves the technical regulations for the setting of identity and quality standards, for juices, prepared soda pops or liquid concentrates for juices or soda pops, or solid preparations for juices, syrup or prepared tea, ready to drink)
- ANVS/MS Resolution 386, August 05, 1999 (Technical Regulation on additives used according to the Good Manufacturing Practices), and its amendments (RDC/ANVISA Resolutions 234, August 19, 2002, and 43, March 1, 2005)
- MAA Normative Instruction 01, January 07, 2000 (Approves the Technical Regulation for fruit juice and pulp)
- RDC/ANVISA Resolution 12, January 02, 2001 (Approves the Technical Regulation on microbiological standards for foods)
- RDC/ANVISA Resolution 12, January 10, 2002 (Approves additives for non-alcoholic beverages)
- MAPA Normative Instruction 12, September 04, 2003 (Approves the Technical Regulation for tropical juice)
- RDC/ANVISA Resolution 5, January 15, 2007 (Approves maximum limits of additives for carbonated and non-carbonated non-alcoholic beverages)
- RDC/ANVISA Resolution 70, October 22, 2007 (Approves additive for use in juices and nectars)
- RDC/ANVISA Resolution 18, March 24, 2008 (Approves edulcorants permitted for use in foods and beverages)
- Decree 6.871, June 04, 2009 (Regulates Law 8.918, July 14, 1994, which addresses the standardization, classification, registration, check, production and inspection of beverages)
- MAPA Normative Instruction 27, July 22, 2009 (Approves the Technical Regulation for coconut water), and its amendments (MAPA Normative Instruction 31, August 13, 2009)
- MAPA Normative Instruction 55, November 18, 2009 (Reviews procedures to import, export, harvest and collect samples of beverages, products from acetic fermentation and raw materials) and its amendments (MAPA Normative Instruction 19, June 30, 2010)
- RDC/ANVISA Resolution 19, May 06, 2010 (Obligation of manufacturers and importers of foods and beverages to inform the phenylalanine contents of products to ANVISA)

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

1. Formula Study

2. Label Development

3. Exporter's pro forma

4. Issuance of an Import License (LI)

## Timeframe

**Legal/Theory:** Not established  
**In practice:** 1 day

## Cost

**Legal/Theory:** Not established  
**In practice:** R\$0 (importer) to R\$300 (consultant)

## Procedure

**Legal/Theory:** All beverages must follow their respective Identity and Quality Standards (PIQ, is the acronym in Portuguese), which are determined by specific laws. The PIQs define each one of the Ministry of Agriculture food categories, and even determine specific quality and labeling criteria.

**In practice:** A product's Formula Study consists of analyzing the complete composition of the product, including the additives and coadjuvants of manufacturing technology used, and their respective quantities, in order to tell whether it fulfills its PIQ, aside from verifying whether all ingredients and additives are allowed for the product category in Brazil, as well as whether it obeys maximum established limits, depending on the case. The maximum thresholds of organic contaminants must also be met.

Certificate of analysis / Certificate of origin – Check if the entity and laboratory of the country of origin that will issue the Certificate of analysis/origin is included in MAPA'S list.

## Number of Documents

- 1
1. Quantitative product formula

## Process initiator

Exporter, importer or consultant

## Inquiries

### Alcoholic and Non-Alcoholic Beverages Division (DBEB)

Esplanada dos Ministérios, Bloco D, Anexo B, Sala 333

70043-900, Brasília, DF

Phone: (55-61) 3218-2327

Fax: (55-61) 3224-8961

E-mail: [dbeb@agricultura.gov.br](mailto:dbeb@agricultura.gov.br)

Home Page: [www.agricultura.gov.br](http://www.agricultura.gov.br)

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

1. Formula Study

2. Label Development

3. Exporter's pro forma

4. Issuance of an Import License (LI)

## Legislation

- Executive Order 986, October 21, 1969 (Approves basic standards on foods)
- Decree 72.718, August 29, 1973 (Approves general standards on irradiation)
- Law No. 8.918, July 14, 1994 (Addresses the standardization, classification, registration, check, production and inspection of beverages, authorizes the creation of the Inter-Industry Commission of beverages and other issues)
- SVS/MS Edict 27, January 13, 1998 (Technical Regulation regarding Additional Nutritional Information)
- SVS/MS Edict 29, January 13, 1998 (Technical Regulation regarding Special Purpose Foods)
- MAPA Edict 544, November 16, 1998 (Approves the technical regulations for the setting of identity and quality standards, for juices, prepared soda pops or liquid concentrates for juices or soda pops, or solid preparations for juices, syrup or prepared tea, ready to drink)
- MAA Normative Instruction 01, January 07, 2000 (Approves the Technical Regulation for fruit juice and pulp)
- RDC/ANVISA Resolution 21, January 26, 2001 (Approves Regulation on food irradiation)
- INMETRO Edict 157, August 19, 2002 (Bar Coding Technical Regulation)
- MAPA Normative Instruction 55, October 18, 2002 (Approves the Technical Regulation for the setting of criteria to indicate product denomination on bottles of beverages, wines, derivatives of grapes or of wine, and vinegars)
- RDC/ANVISA Resolution 340, December 13, 2002 (Approves Regulation on the declaration of tartrazine in the list of ingredients)
- PL 10674, May 16, 2003 (Requires marketed food products to indicate whether they contain gluten)
- MAPA Normative Instruction 12, September 04, 2003 (Approves the Technical Regulation for tropical juice)
- ANVISA/RDC Resolution 359, December 23, 2003 (Technical Regulation on Packaged Food Portions for Nutritional Labeling Purposes)
- ANVISA/RDC Resolution 360, December 23, 2003 (Technical Regulation on Nutritional Labeling of Packaged Foods, turning the nutritional labeling mandatory) and its amendments/additions (RDC/ANVISA Resolution 163, August 17, 2006)
- ANVISA Technical Report 26, June 14, 2007 (Regulates the labeling of foods added with scents)
- Decree 6.871, June 04, 2009 (Regulates Law 8.918, July 14, 1994, which addresses the standardization, classification, registration, check, production and inspection of beverages)
- MAPA Normative Instruction 27, July 22, 2009 (Approves the Technical Regulation for coconut water), and its amendments (MAPA Normative Instruction 31, August 13, 2009)

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

1. Formula Study

2. Label Development

3. Exporter's pro forma

4. Issuance of an Import License (LI)

## Timeframe

**Legal/Theory:** Not established  
**In practice:** 1 day

## Cost

**Legal/Theory:** Not established  
**In practice:** R\$0 (importer) to R\$300 (consultant)

## Procedure

**Legal/Theory:** There are some items required to appear on product front or side labels in Brazil, depending on the product:

1. Items required on the front panel:

- Technical name, according to MAPA classification, with its minimum height according to the provisions of MAPA Normative Instruction 55/02, as follows:

Net content in milliliters (ml)	Minimum height of algorithms (mm)
Up to 600	1.5
Greater than 600 to 1,000	2.0
Greater than 1,000 to 2,500	3.0
Greater than 2,500 to 4,000	4.0
Greater than 4,000	6.0

- Information on scents / colorants used,

- Brand;

- Quantitative Indication, and the minimum height of letters and numbers must follow the provisions of INMETRO Edict 157/02:

Net content in milliliters (ml)	Minimum height of algorithms (mm)
Less than or equal to 50	2.0
Greater than 50 and less than or equal to 200	3.0
Greater than 200 and less than or equal to 1,000	4.0
Greater than 1,000	6.0

**Procedure**

The letters used for writing unit-of-measure symbols must have a minimum height of 2/3 (two-thirds) of the height of the algorithms.

For imported products, if the original packaging gives no indication of quantity on the main panel, or if such indication is in dimensions or units which do not agree with those established in INMETRO Edict 157/02, an authorization may be requested from INMETRO to allow the quantity statement elsewhere than on the front panel, through the use of a tag. However, in such cases, the size of the letters used must be, at a minimum, two times greater than those established.

2. Items required on the side panels:

- List of ingredients;
- The expression "Contains Gluten," or "Does Not Contain Gluten," clearly visible, depending on the case (PL 10.674/03);
- Nutritional information (RDC/ANVISA Resolution 359 and 360/03):
  - The Nutritional Information is a mandatory information that must be in agreement with RDC/ANVISA Resolutions 359 and 360/03, that is, it must follow the model it has defined.
  - According to said Resolution, the Nutritional Information table is required to provide the following information:
    - ✓Energy value
    - ✓Carbohydrates
    - ✓Protein
    - ✓Total fat
    - ✓Saturated fat
    - ✓Trans fats
    - ✓Fiber
    - ✓Sodium



**Procedure**

Below is one of the approved samples of nutritional table:

<b>NUTRITIONAL INFORMATION</b>		
Portion of... grams (Household Measure)		
Quantity per portion		% Daily Requirement (DA) (*)
Energy Value	Kcal = kJ	%
Carbohydrates	g	%
Protein	g	%
Total fat	g	%
Saturated fat	g	%
Trans fats	g	**
Fiber	g	%
Sodium	mg	%
* % Daily requirements with reference to the basis in a 2,000 kcal, or 8,400 kJ diet. One's daily amounts may be greater or less than these amounts, depending on one's energy needs.		
** Daily requirement not established		

The Nutritional Information table must be set up by portion of food, and the portion listing must be accompanied by its respective Household Measurement.

A portion is the average amount of food which must be consumed by a healthy person above 36 months of age, at each sitting, with the aim of promoting a healthy diet.

It is understood that, by Household Measure, a measurement, equivalent to a portion of food, is employed, making use of utensils commonly utilized by the consumer for food measurement (ex: cup, tablespoon, teaspoon, etc).

The portions and their respective home-cooking measurements are determined for each type of food by RDC/ANVISA Resolution No. 359/03.

- Country of origin;
- Producer data (complete name and address);
- Importer data (corporate name, address and corporate ID - CNPJ);
- Importer establishment number;
- Date of validity;



# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

1. Formula Study

2. Label Development

3. Exporter's pro forma

4. Issuance of an Import License (LI)

## Procedure

- Lot;
- Storage care;
- Instructions for use or preparation, if necessary;
- Concentrated graduation, if it is a concentrated product.

In the case of a product whose label is not in the Portuguese language, an adhesive sticker can be used, on the original label, containing all the required information in Portuguese. The aforementioned sticker may be applied at either at the product's origin or destination, but must always be applied prior to its commercialization.

**In practice:** Same as Legal/Theory procedure.

## Number of Documents

- **3**
- 1. Quantitative product formula;
- 2. Certificate of Nutritional Information containing: carbohydrates, protein, total fat, saturated fat, trans fats, fiber and sodium;
- 3. Original product label.

## Process initiator

Exporter, importer or consultant

## PRE-EMBARKATION

## EMBARKATION

## CUSTOMS CLEARANCE

1. Formula Study

2. Label Development

3. Exporter's pro forma

4. Issuance of an Import License (LI)

### Inquiries

#### **Alcoholic and Non-Alcoholic Beverages Division (DBEB)**

Esplanada dos Ministérios, Bloco D, Anexo B, Sala 333

70043-900, Brasília, DF

Phone: (55-61) 3218-2327

Fax: (55-61) 3224-8961

E-mail: [dbeb@agricultura.gov.br](mailto:dbeb@agricultura.gov.br)

Home Page: [www.agricultura.gov.br](http://www.agricultura.gov.br)

#### **MDIC/National Institute of Metrology, Standardization, and Industrial Quality (INMETRO)**

Avenida Nossa Senhora das Graças, 50

25250-020, Duque de Caxias, RJ

Phone: (55-21) 2679-9001

E-mail: [dimep@inmetro.gov.br](mailto:dimep@inmetro.gov.br)

Home Page: [www.inmetro.gov.br](http://www.inmetro.gov.br)

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

1. Formula Study

2. Label Development

3. Exporter's pro forma

4. Issuance of an Import License (LI)

## Legislation

- Not established



## Timeframe

**Legal/Theory:** Not established

**In practice:** 1 day (after realization of the sale, depending on the exporter)



## Cost

**Legal/Theory:** No cost

**In practice:** No cost



## Procedure

**Legal/Theory:** Not established

**In practice:** Once the sale of the merchandise is established between the exporter and the importer, the import operation begins. At that point, the writing up of a Pro forma Invoice becomes necessary. This is a standard document used in international commerce, in which all the information pertinent to the transaction are contained, along with details of the acquired merchandise (product data, form of payment, method of transport, etc).



## Number of Documents

- **1**
- 1. Pro forma Invoice



## Process initiator

Exporter and importer



## Inquiries

N/A



# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

1. Formula Study

2. Label Development

3. Exporter's pro forma

4. Issuance of an Import License (LI)

## Legislation

- MAPA Normative Instruction 36, November 10, 2006 (Approves the International Agricultural Inspection Procedural Manual), and its amendments (MAPA Normative Instruction No. 24, of June 16, 2009, No. 36 of September 29, 2009, No. 37 of September 29, 2009, No. 39 of September 29, 2009, No. 45 of October 29, 2009, No. 49 of November 04, 2009 and No. 8 of March 8, 2010)
- MAPA Normative Instruction 40, June 30, 2008 (Authorizations for the import of animals, vegetables, their products, derivatives and parts, by-products, residues of economic value and agricultural and livestock supplies appearing in the Annex to this Normative Instruction shall be subject to previous application to the relevant technical sectors of the central entity of the Ministry of Agriculture, Livestock and Food Supply, or the Federal Agriculture Station of the interested person's jurisdiction)
- SECEX/MDIC Edict 10, May 24, 2010 (Consolidates the procedures applicable to foreign trade operations), and its amendments (SECEX Edicts 11, June 22, 2010, and 13, June 29, 2010)

## Timeframe

**Legal/Theory:** up to 60 days (with the possibility of more time needed for reasons beyond the control of the Brazilian government-associated entity)  
**In practice:** 6 days

## Cost

**Legal/Theory:** No cost  
**In practice:** No cost

## Procedure

**Legal/Theory:** Once the importer accepts the Pro forma invoice he must consult with the Integrated Foreign Trade System (SISCOMEX), using the NCM code (equivalent to the HS code) of the product to be imported, as to whether an Import License (LI) is needed.

The LI is a document issued electronically through SISCOMEX, to the importer itself, and approved by the Ministry of Agriculture, which authorizes the import of the product in question. The LI is a document necessary for clearance of the product.

In the case of beverages, when consulting with SISCOMEX in Administrative Treatments, through the NCM, the system will indicate that the issuance of an LI with Ministry of Agriculture pre-approval is necessary prior to the shipment of the merchandise. This procedure may be done by the importer or by a registered agent previously authorized to use SISCOMEX in the importer's name.

**In practice:** Same as the Legal/Theory procedure.

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

1. Formula Study

2. Label Development

3. Exporter's pro forma

4. Issuance of an Import License (LI)

## Number of Documents

- 1
- 1. LI

## Process initiator

Importer or licensed representative (customs agent)

## Inquiries

### MF/Secretariat of Foreign Trade (SECEX)

Esplanada dos Ministérios, Bloco J, Sala 814

70053-900 Brasilia, DF

Phone: (55-61) 2109-7080

E-mail: [decex.coord@desenvolvimento.gov.br](mailto:decex.coord@desenvolvimento.gov.br)

Home Page: <http://www2.desenvolvimento.gov.br/sitio/secex/secex/>

### Alcoholic and Non-Alcoholic Beverages Division (DBEB)

Esplanada dos Ministérios, Bloco D, Anexo B, Sala 333

70043-900 Brasília, DF

Phone: (55-61) 3218-2327

Fax: (55-61) 3224-8961

E-mail: [dbeb@agricultura.gov.br](mailto:dbeb@agricultura.gov.br)

Home Page: [www.agricultura.gov.br](http://www.agricultura.gov.br)

## 5. Embarkation Instructions

## 6. Load / Shipment Clearance

**Legislation**

- MAPA Normative Instruction 36, November 10, 2006 (Approves the International Agricultural Inspection Procedural Manual), and its amendments (MAPA Normative Instruction No. 24, of June 16, 2009, No. 36 of September 29, 2009, No. 37 of September 29, 2009, No. 39 of September 29, 2009, No. 45 of October 29, 2009, No. 49 of November 04, 2009 and No. 8 of March 8, 2010)
- Decree 6.759, February 5, 2009 (Regulates the management of customs activities, and the inspection, control and taxation of foreign trade operations), and its amendments (Decree 7.213, June 15, 2010)
- MAPA Normative Instruction 55, November 18, 2009 (Reviews procedures to import, export, harvest and collect samples of beverages, products from acetic fermentation and raw materials), and its amendments (MAPA Normative Instruction 19, June 30, 2010)

**Timeframe**

**Legal/Theory:** Not established  
**In practice:** 1 day

**Cost**

**Legal/Theory:** No cost  
**In practice:** No cost

**Procedure**

**Legal/Theory:** In order to ship the material, the importer must supply the Embarkation Instructions to the exporter. These instructions consist of a document containing all the information related to the sale and the merchandise's condition upon embarkation, such as the quantity of the product, form of payment, transport temperature, packaging, pallet used, etc.

One matter that should be noted is the pallet material used in the shipping. If it is unprocessed wood, it must be inspected by an official of the Ministry of Agriculture upon arrival in Brazil to check for the presence of pests. Aside from that, it must arrive accompanied by a Phytosanitary Certificate, with an Additional Declaration on the treatment applied, or a Treatment Certificate embossed by the national Phytosanitary Protection Organization (ONPF) of the exporting country.

The Phytosanitary Certificate with Additional Declaration on the treatment applied, or the Treatment Certificate embossed by the ONPF of the exporting country will not be demanded for wood pallets which arrive with the Food and Agriculture Organization (FAO) international approval mark, International Phytosanitary Measure Norm (NIMF 15).

Still, the NIMF marking does not free the pallet from being inspected by the Ministry of Agriculture.

## 5. Embarkation Instructions

## 6. Load / Shipment Clearance

**Procedure**

Pallets made of different materials (cardboard, fiber, plastic, etc) and those made of industrialized or processed wood are exempt from these demands.

In the Embarkation Instruction should further contain all the documents that the exporter must send to the importer for the release of the product:

1. Certificate of Analysis and Certificate of Origin, issue by laboratory or entity of the country of origin included in the list provided on MAPA'S website;

2. Commercial invoice, an "invoice" which, according to Art. 557, of Decree 4.543/02, must include the following information:

- i. Exporter's complete name and address;
- ii. Importer's complete name and address;
- iii. Specifications of the merchandise in Portuguese, or in an official language of the General Agreement on Tariffs and Trade, or, if in another language, accompanied by a translation in Portuguese, at the option of the customs authority, containing the proper and commercial names, with an indication of the commercial elements necessary for their perfect identification;
- iv. Brand, number and, if such exists, the package reference number;
- v. Quantity and type of packages;
- vi. Gross weight of the packages, by which is understood that of the merchandise and any wrapping or packaging;
- vii. Net weight. That is, the weight of the merchandise is considered, free of any wrapping or packaging;
- viii. Country of origin. This is to be understood as that country which has produced the merchandise, or where the final substantive transformation took place;
- ix. Country of Acquisition, by which is meant that country from which the merchandise was acquired to be exported to Brazil, independent of the merchandise's country of origin, or that of its ingredients;
- x. Transit country, which is where the merchandise was located at the time of its acquisition;
- xi. Unit and total prices of each type of merchandise, and, if such exists, the amount and nature of the reductions and discounts given to the importer;
- xii. Freight and other costs related to the merchandise specified on the invoice;
- xiii. Payment conditions and currency;
- xiv. Sales condition term (INCOTERM).



## 5. Embarkation Instructions

## 6. Load / Shipment Clearance

<b>Procedure</b>	<ol style="list-style-type: none"><li>LI;</li><li>Packing List.</li></ol> <p><b>In Practice:</b> Same as the Legal/Theory procedure.</p>	■
<b>Number of documents</b>	<ul style="list-style-type: none"><li><b>1</b></li></ul> <ol style="list-style-type: none"><li>Embarkation Instruction</li></ol>	■
<b>Process initiator</b>	Exporter, importer and shipping company	■
<b>Inquiries</b>	N/A	■

## 5. Embarkation Instructions

## 6. Load / Shipment Clearance

<b>Legislation</b>	<ul style="list-style-type: none"> <li>None</li> </ul>
<b>Timeframe</b>	<p><b>Legal/Theory:</b> Not established</p> <p><b>Practice:</b> 2 days</p>
<b>Cost</b>	<p><b>Legal/Theory:</b> No cost</p> <p><b>In practice:</b> No cost</p>
<b>Procedure</b>	<p><b>Legal/Theory:</b> Not established</p> <p><b>In practice:</b> The exporter sends the Embarkation Instructions, containing all the information necessary for issuance of a cargo manifest (maritime B/L, air AWB, rail RWB or highway CRT- model maritime BL), to the shipper. This is the proof of loading, issued by the shipping company, and containing the entire description of shipping.</p>
<b>Number of documents</b>	<ul style="list-style-type: none"> <li>0</li> </ul>
<b>Process initiator</b>	Exporter and shipping company
<b>Inquiries</b>	N/A

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

## 7. Arrival of merchandise at the port

## 8. Registering the Import Declaration (DI) with SISCOMEX

## 9. Physical review by MAPA official

## 10. Federal Revenue Parameterized Selection

### Legislation

- RFB/MT Normative Instruction 797, December 20, 2007 (Addresses the provision of information necessary for customs embarkation control, and that of cargos and cargo units, and the collection of the Freight Surcharge for Merchant Marine Renovation)
- RFB/MT Normative Instruction 800, December 27, 2007 (Addresses the computerized customs control of the movement of shipments, cargos and cargo units in customs ports)

### Timeframe

**Legal/Theory:** Not established  
**In practice:** 2 days

### Cost

**Legal/Theory:** Not established  
**In practice:** from R\$10.00/metric ton to R\$400.00/container, depending on the type of shipping and the shipper.

### Procedure

**Legal/Theory:** Upon arrival of the merchandise at the port, the load must be sent to the Customs Terminal (storage) pre-selected by the importer. Otherwise it will be sent to the terminal at which the shipping company maintains space. Once the merchandise is duly placed, the terminal must confirm and create the presence of the cargo, which is done by informing SISCOMEX of the conditions under which the cargo was received. Unless the cargo is present, an Import Declaration (DI) cannot be registered at SISCOMEX.  
**In practice:** Same as the Legal/Theory procedure

### Number of documents

- 0

### Process initiator

Importer or licensed representative (customs agent), shipping company, warehouse or customs warehouse

### Inquires

N/A

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

7. Arrival of merchandise at the port

8. Registering the Import Declaration (DI) with SISCOMEX

9. Physical review by MAPA official

10. Federal Revenue Parameterized Selection

## Legislation

- SFR Normative Instruction 680, October 2, 2006 (Regulates customs clearance for imports)
- Normative Instruction SRF 702, December 28, 2006 (Amends Normative Instruction SRF 680, October 2, 2006)

## Timeframe

**Legal/Theory:** Not established  
**In practice:** 1 day

## Cost

**Legal/Theory:** The cost to register a DI, according to Normative Instruction 702/06 is R\$30.00 per DI. But the cost for each addition of merchandise varies according to the number of additions.

Number of Additions	Amount per Addition (R\$)
Up to the 2 <sup>nd</sup> addition	10.00
3 <sup>rd</sup> to 5 <sup>th</sup> addition	8.00
6 <sup>th</sup> to 10 <sup>th</sup> addition	6.00
11 <sup>th</sup> to 20 <sup>th</sup> addition	4.00
21 <sup>st</sup> to 50 <sup>th</sup> addition	2.00
From the 51 <sup>st</sup> addition	1.00

### In practice:

Rate cost = R\$30.00 + amount assigned to the number of additions to the DI (same as the Legal/Theory procedure)

## Procedure

**Legal/Theory:** Once the LI is released by the Ministry of Agriculture, the importer or the customs agent must register the Import Declaration (DI) at SISCOMEX.

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

7. Arrival of merchandise at the port

8. Registering the Import Declaration (DI) with SISCOMEX

9. Physical review by MAPA official

10. Federal Revenue Parameterized Selection

## Procedure

The DI is a document in which all information related to the import will be contained:

- Importer information;
- Data on the cargo;
- Data on the bonded storage;
- Information on the merchandise;
- Federal taxes: Import Tax (II), Industrialized Products Tax (IPI), Social Integration Program (PIS), Obligatory Contribution to Social Security Financing (COFINS) and antidumping rights when applicable. Federal taxes are automatically debited from the importer's account or from that of the customs agent;
- State tax: Merchandise Circulation Tax (ICMS). The ICMS is collected through the State Collection Guide (GAE), payable at any bank in Brazil. Original proof of payment must be sent to the Federal Revenue;
- Complementary information, depending on the case (for example, the authorized customs agent);
- Parity rate (exchange rate) of the currency in which the business was done by the Central Bank;
- Detailed description of the merchandise, according to the LI and the commercial invoice.

**In practice:** Same as the Legal/Theory procedure.

## Number of documents

- 0

## Process initiator

Importer or licensed representative (customs agent)

## Inquiries

### MF/Secretariat of Federal Revenue (SRF)

Esplanadas dos Ministérios - Bloco P

70048-900 Brasilia, DF

Phone: (55-61) 3412-2000/3000

Home Page: [www.receita.fazenda.gov.br](http://www.receita.fazenda.gov.br)

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

7. Arrival of merchandise at the port

8. Registering the Import Declaration (DI) with SISCOSEX

9. Physical review by MAPA official

10. Federal Revenue Parameterized Selection

## Legislation

- MAPA Normative Instruction 36, November 10, 2006 (Approves the International Agricultural Inspection Procedural Manual), and its amendments (MAPA Normative Instruction No. 24, of June 16, 2009, No. 36 of September 29, 2009, No. 37 of September 29, 2009, No. 39 of September 29, 2009, No. 45 of October 29, 2009, No. 49 of November 04, 2009 and No. 8 of March 8, 2010)
- Decree 6.759, February 5, 2009 (Regulates the management of customs activities, and the inspection, control and taxation of foreign trade operations), and its amendments (Decree 7.213, June 15, 2010)
- Decree 6.871, June 04, 2009 (Regulates Law 8.918, July 14, 1994, which addresses the standardization, classification, registration, check, production and inspection of beverages)
- Decree 7.212, June 15, 2010 (Regulates the taxation, inspection, collection, and administration of the Tax on Industrialized Products - IPI)

## Timeframe

**Legal/Theory:** Not established  
**In practice:** 2 to 7 days

## Cost

**Legal/Theory:** No cost  
**In practice:** No cost

## Procedure

**Legal/Theory:** The importer or licensed agent needs an Import Authorization for beverages, with the documents below:

- Request for Review of Agricultural Products, as per Ministry of Agriculture Normative Instruction 36/06;
- Additional data for the request for review of agricultural products when there is more than one product per request (3 copies);
- Inspection Memorandum;
- Deposit Agreement - General Coordination for Sanitary Inspection on Agriculture and Livestock (VIGIAGRO);
- Collecting samples agreement;
- Certificate of analysis, issue by an official or licensed entity of the country of origin, by lot or departure, issued by the manufacturer or producer (original and 2 copies);

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

7. Arrival of merchandise at the port

8. Registering the Import Declaration (DI) with SISCOSEX

9. Physical review by MAPA official

10. Federal Revenue Parameterized Selection

## Procedure

7. Certificate of Origin, issued by governmental agency or on the origin country;
8. Commercial Invoice – “Invoice”, with the information required by art. 557, of Decree 6.759/09;
9. Copy of the Bill of Lading or AWB;
10. LI;
11. Importer Registration with the Ministry of Agriculture;
12. Packing list;
13. Copy of the Operational License of the warehouse where the product will be stored.

**In practice:** Same as the Legal/Theory procedure.

## Number of documents

- **13**
1. Request for Review of Agricultural Products, as per Ministry of Agriculture Normative Instruction 36/06;
  2. Additional data for the request for review of agricultural products when there is more than one product per request (3 copies);
  3. Inspection Memorandum;
  4. Deposit Agreement (VIGIAGRO);
  5. Collecting samples agreement;
  6. Certificate of analysis, issued by an official or licensed entity of the country of origin, by lot or departure, issued by the manufacturer or producer (original and 2 copies);
  7. Certificate of Origin issued by governmental agency or on the origin country;
  8. Commercial Invoice;
  9. Copy of the Bill of Lading or AWB;
  10. LI;
  11. Importer Registration at MAPA;
  12. Packing list;
  13. Copy of the Operational License of the warehouse where the product will be stored.

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

7. Arrival of merchandise at the port

8. Registering the Import Declaration (DI) with SISCOMEX

9. Physical review by MAPA official

10. Federal Revenue Parameterized Selection

## Process initiator

Importer or licensed person (customs agent)

## Inquiries

Ministry of Agriculture unit at the merchandise point of entry in Brazil

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

7. Arrival of merchandise at the port

8. Registering the Import Declaration (DI) with SISCOSEX

9. Physical review by MAPA official

10. Federal Revenue Parameterized Selection

## Legislation

- MAPA Normative Instruction 36, November 10, 2006 (Approves the International Agricultural Inspection Procedural Manual) and its amendments (MAPA Normative Instruction No. 24, of June 16, 2009, No. 36 of September 29, 2009, No. 37 of September 29, 2009, No. 39 of September 29, 2009, No. 45 of October 29, 2009, No. 49 of November 04, 2009 and No. 8 of March 8, 2010)
- Decree 6.759, February 5, 2009 (Regulates the management of customs activities, and the inspection, control and taxation of foreign trade operations), and its amendments (Decree 7.213, June 15, 2010)
- MAPA Normative Instruction 55, November 18, 2009 (Reviews procedures to import, export, harvest and collect samples of beverages, products from acetic fermentation and raw materials), and its amendments (MAPA Normative Instruction 19, June 30, 2010)

## Timeframe

### Legal/Theory:

- Green Channel: around 1 day, upon parameterization;
- Yellow Channel: approximately 2 days, upon parameterization;
- Red Channel: around 4 days, upon parameterization;
- Gray Channel: time for release of merchandise varies, possibly taking more than 60 days, upon parameterization.

**In practice:** Same as the Legal/Theory procedure.

## Cost

**Legal/Theory:** No cost

**In practice:** No cost

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

7. Arrival of merchandise at the port

8. Registering the Import Declaration (DI) with SISCOMEX

9. Physical review by MAPA official

10. Federal Revenue Parameterized Selection

## Procedure

**Legal/Theory:** Upon registration of the DI, the process goes into Federal Revenue parameterization with SISCOMEX. This is an internal process, of the system itself, for channel selection:

- a) Green Channel: dispenses with the examination of documents and inspection of the merchandise, taking about 1 day for the release of the merchandise;
- b) Yellow Channel: only an examination of documents is necessary, taking approximately 2 days for the release of the merchandise;
- c) Red Channel: aside from document review, the merchandise must be physically inspected, a process that takes around 4 days for the release of the product;
- d) Gray Channel: this is the a channel for the application of special customs control, in which it becomes necessary to request new documents due to inconsistencies declared in the Pro forma, LI, Bill of Lading and DI. For this procedure, the time needed for release of the merchandise varies.

**In practice:** Same as the Legal/Theory procedure.

## Number of documents

- **16**
- 1. Request for Review of Agricultural Products, as per Ministry of Agriculture Normative Instruction 36/06;
- 2. Additional data for the request for review of agricultural products when there is more than one product per request (3 copies);
- 3. Inspection Memorandum;
- 4. Deposit Agreement (VIGIAGRO);
- 5. Collecting samples agreement;
- 6. Certificate of analysis, issued by an official or licensed entity of the country of origin, by lot or departure, issued by the manufacturer or producer (original and 2 copies);
- 7. Certificate of Origin, issued by governmental agency or on the origin country;
- 8. Commercial Invoice;
- 9. Copy of the Bill of Lading or AWB;
- 10. LI;
- 11. Importer Registration at MAPA;
- 12. Packing list;
- 13. Copy of the Operational License of the warehouse where the product will be stored;
- 14. ICMS Guide collected;
- 15. Import Declaration (DI);
- 16. Proof of Import (CI).

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

7. Arrival of merchandise at the port

8. Registering the Import Declaration (DI) with SISCOMEX

9. Physical review by MAPA official

10. Federal Revenue Parameterized Selection

## Process initiator

Importer or a licensed representative (customs agent)

## Inquiries

**Bonded warehouse where the merchandise is stored or the Federal Revenue or DECEX**

### **MF/Secretariat of Federal Revenue (SRF)**

Esplanadas dos Ministérios - Bloco P

70048-900 Brasilia, DF

Phone: (55-61) 3412-2000/3000

Home Page: [www.receita.fazenda.gov.br](http://www.receita.fazenda.gov.br)

# Trade Example



Import Cost	R\$	%	Comments	
<b>Ocean container</b>				
<b>PRODUCT: Non alcoholic Beverages –Tomato Juice</b>			<b>HC 2209.50.00</b>	
<b>FOB (Free on Board) Price in R\$</b>	<b>80,000.00</b>	<b>100%</b>	<b>% Import Tax (II) =</b>	<b>14%</b>
<b>Freight in R\$</b>	<b>7,000.00</b>		<b>%ICMS</b>	<b>18%</b>
<b>Maritime Insurance</b>	<b>1.600.00</b>		<b>%IPI</b>	<b>0%</b>
<b>CIF (Cost, Freight and Insurance) Price in R\$</b>	<b>88,600.00</b>			
<b>II (Import Tax)</b>	<b>12,404.00</b>		<b>% CIF</b>	
<b>IPI (Industrialized Products Tax)</b>	<b>0.00</b>		<b>% CIF + I.I.</b>	
<b>SISCOMEX (Integrated Foreign Trade System) rate</b>	<b>40.00</b>		<b>Minimum amount</b>	
<b>Import License (LI)</b>	<b>165.00</b>		<b>3 LI, of R\$55.00 each</b>	
<b>AFRMM (Merchant Marine surcharge)</b>	<b>1,750.00</b>		<b>25% maritime freight</b>	
<b>Logistics Costs at the Port of Santos</b>				
<b>CODESP (Santos Port Authority), Catapazias (Customs Duty), ATP (Port Additional Tariff)</b>	<b>400.00</b>			
<b>SDA (Broker's Syndicate)</b>	<b>584.00</b>		<b>2% CIF, maximum R\$584.00</b>	
<b>Storage</b>	<b>600.00</b>		<b>0.35% CIF minimum R\$600.00</b>	
<b>Customs agent</b>	<b>760.00</b>			
<b>ANVISA</b>	<b>300.00</b>		<b>3 LI of R\$100.00 each</b>	
<b>Demurrage (container)</b>	<b>0.00</b>			
<b>Insurance at the port</b>	<b>0.00</b>			
<b>PIS (Social Integration Program)</b>	<b>999.07</b>		<b>Formula</b>	<b>1.65%</b>
<b>COFINS (Obligatory Contribution to Social Security Financing)</b>	<b>4,601.76</b>		<b>Formula</b>	<b>7.60%</b>
<b>ICMS (Value Added Tax)</b>	<b>23,409.84</b>		<b>%(CIF + II + PIS + COFINS + SISCOMEX)</b>	
<b>Clearance Cost</b>	<b>134,613.67</b>	<b>168%</b>	<b>x FOB</b>	
<b>Cost without ICMS</b>	<b>111,203.83</b>	<b>139%</b>	<b>x FOB</b>	

NOTE: CUSTOMS AGENT COST IS EQUAL TO 1% OF THE VALUE OF THE MERCHANDISE (FOR THE ENTIRE PROCESS)

**Decree 55.871, March 26, 1965** (Approves maximum thresholds of inorganic contaminants – Table II)

**Executive Order 986, October 21, 1969** (Approves basic standards on foods)

**Decree 72.718, August 29, 1973** (Approves general standards on irradiation)

**MA Edict 371, September 09, 1974** (Approves Identity and Quality Standards for beverages)

**DINAL Edict 24, September 16, 1987** (Approves additives for non-alcoholic beverages)

**CNS/MS Resolution 4, November 24, 1988** (Approves intentional additives)

**DINAL Edict 07, June 06, 1989** (Approves additives for non-alcoholic beverages)

**DINAL Edict 38, December 15, 1989** (Approves additives for non-alcoholic beverages)

**Law no. 8.918 of July 14, 1994** (Addresses the standardization, classification, registration, check, production and inspection of beverages, authorizes the creation of the Inter-Industry Commission of beverages and other issues).

**DETEN Edict 13, January 11, 1996** (Approves additives for non-alcoholic beverages)

**SVS/MS Edict 27, January 13, 1998** (Technical Regulation regarding Additional Nutritional Information)

**SVS/MS Edict 29, January 13, 1998** (Approves the Technical Regulation regarding Special Purpose Foods)

**SVS/MS Edict 685, August 27, 1998** (General principles for the establishment of Maximum Thresholds of Chemical Contaminants in Food)

**Ministry of Agriculture Edict 544, November 16, 1998** (Approves the technical regulations for the setting of identity and quality standards, for juices, prepared soda pops or liquid concentrates for juices or soda pops, or solid preparations for juices, syrup or prepared tea, ready to drink)

**ANVS/MS Resolution 386, August 05, 1999** (Technical Regulation on additives used according to the Good Manufacturing Practices), and its amendments (RDC/ANVISA Resolutions 234, August 19, 2002 and 43, March 1, 2005)

**MAA Normative Instruction 01, January 07, 2000** (Approves the Technical Regulation for fruit juice and pulp)

**RDC/ANVISA Resolution 12, January 02, 2001** (Approves the Technical Regulation on microbiological standards for foods)

**RDC/ANVISA Resolution 21, January 26, 2001** (Approves Regulation on food irradiation)

**RDC/ANVISA Resolution 12, January 10, 2002** (Approves additives for non-alcoholic beverages)

**INMETRO Edict 157, August 19, 2002** (Bar Coding Technical Regulation)

**MAPA Normative Instruction 55, October 18, 2002** (Approves the Technical Regulation for the setting of criteria to indicate product denomination on bottles of beverages, wines, derivatives of grapes or of wine, and vinegars)

**SRF Normative Instruction 249, November 25, 2002** (Addresses the categorization of beverages under the IPI tax regime, covered in Article 126 of Decree 2.637, of 1998, as well as addressing the procedures and regulations connected with re-classification of products classified in positions 22.04, 22.06 and 22.08 of the Tipi in categories of IPI amounts)

**RDC/ANVISA Resolution 340, December 13, 2002** (Approves Regulation on the declaration of tartrazine in the list of ingredients)

**PL 10674, of May 16, 2003** (Requires marketed food products to state whether they contain gluten)

**MAPA Normative Instruction 12, September 04, 2003** (Approves the Technical Regulation for tropical juice)

**ANVISA/RDC Resolution 359, December 23, 2003** (Technical Regulation of Packaged Food Portions for Nutritional Labeling Purposes)

**ANVISA/RDC Resolution 360, December 23, 2003** (Technical Regulation on Nutritional Labeling of Packaged Foods, turning the nutritional labeling mandatory), and its amendments/additions (RDC/ANVISA Resolution 163, August 17, 2006)

**SFR Normative Instruction 680, October 2, 2006** (Regulates customs clearance for imports)

**MAPA Normative Instruction 36, November 10, 2006** (Approves the International Agricultural Inspection Procedural Manual), and its amendments (MAPA Normative Instruction No. 24, of June 16, 2009, No. 36 of September 29, 2009, No. 37 of September 29, 2009, No. 39 of September 29, 2009, No. 45 of October 29, 2009, No. 49 of November 04, 2009 and No. 8 of March 8, 2010)

**SRF Normative Instruction 702, December 28, 2006** (Amends SRF Normative Instruction 680, October 2, 2006)

**RDC/ANVISA Resolution 5, January 15, 2007** (Approves maximum limits of additives for carbonated and non-carbonated non-alcoholic beverages)

**ANVISA Technical Report 26, June 14, 2007** (Regulates the labeling of foods added with aromas)

**RDC/ANVISA Resolution 70, October 22, 2007** (Approves additive for use in juices and nectars)

**RFB/MT Normative Instruction 797, December 20, 2007** (Addresses the provision of information necessary for customs embarkation control, and that of cargos and cargo units, and the collection of the Freight Surcharge for Merchant Marine Renovation)

**RFB/MT Normative Instruction 800, December 27, 2007** (Addresses the computerized customs control of the movement of shipments, cargos and cargo units in customs ports)

**RDC/ANVISA Resolution 18, March 24, 2008** (Approves edulcorants permitted for use in foods and beverages)

**MAPA Normative Instruction 40, June 30, 2008** (Authorizations for the import of animals, vegetables, their products, derivatives and parts, by-products, residues of economic value and agricultural and livestock supplies appearing in the Annex to this Normative Instruction shall be subject to previous application to the relevant technical sectors of the central entity of the Ministry of Agriculture, Livestock and Food Supply, or the Federal Agriculture Station of the interested person's jurisdiction).

**Decree 6.759, February 5, 2009** (Regulates the management of customs activities, and the inspection, control and taxation of foreign trade operations), and its amendments (Decree 7.213, June 15, 2010)

**Decree 6.871, June 04, 2009** (Regulates Law 8.918, July 14, 1994, which addresses the standardization, classification, registration, check, production and inspection of beverages)

**MAPA Normative Instruction 27, of July 22, 2009** (Approves the Technical Regulation for coconut water) and its amendments (MAPA Normative Instruction 31, August 13, 2009)

**MAPA Normative Instruction 55, November 18, 2009** (Reviews procedures to import, export, harvest and collect samples of beverages, products from acetic fermentation and raw materials), and its amendments (MAPA Normative Instruction 19, June 30, 2010)

**RDC/ANVISA Resolution 19, May 06, 2010** (Obligation of manufacturers and importers of foods and beverages to inform the phenylalanine contents of products to ANVISA)

**SECEX/MDIC Edict 10, May 24, 2010** (Consolidates the procedures applicable to foreign trade operations), and its amendments (SECEX Edicts 11, June 22, 2010, and 13, June 29, 2010)

**Decree 7.212, June 15, 2010** (Regulates the taxation, inspection, collection, and administration of the Tax on Industrialized Products - IPI)

1. **Quantitative Product Formula**
2. **Certificate of Nutritional Information**
3. **Original Product Label**
4. **Pro Forma Invoice**
5. **Import License (LI)**
6. **Bill of lading or AWB**
7. **Certificate of Origin**
8. **Commercial invoice**
9. **Certificate of Analysis**
10. **Packing List**
11. **Embarkation Instruction**
12. **Request for Review of Agricultural Products**
13. **Additional data for the request for review of agricultural products**
14. **Inspection Memorandum**
15. **Deposit Agreement (VIGIAGRO)**
16. **Collecting samples agreement**
17. **Importer Registration at MAPA**
18. **Operational License of the warehouse where the product will be stored**
19. **ICMS Guide collected**
20. **Import Declaration (DI)**
21. **Proof of Import (CI)**

## **Alcoholic and Non-Alcoholic Beverages Division (DBEB)**

Esplanada dos Ministérios, Bloco D, Anexo B, Sala 333

70043-900, Brasília, DF

Phone: (55-61) 3218-2327

Fax: (55-61) 3224-8961

E-mail: [dbeb@agricultura.gov.br](mailto:dbeb@agricultura.gov.br)

Home Page: [www.agricultura.gov.br](http://www.agricultura.gov.br)

## **MDIC/National Institute of Metrology, Standardization, and Industrial Quality (INMETRO)**

Avenida Nossa Senhora das Graças, 50

25250-020, Duque de Caxias, RJ

Phone: (55-21) 2679-9001

E-mail: [dimep@inmetro.gov.br](mailto:dimep@inmetro.gov.br)

Home Page: [www.inmetro.gov.br](http://www.inmetro.gov.br)

## **MF/Secretariat of Foreign Trade (SECEX)**

Esplanada dos Ministérios, Bloco J, Sala 814

70053-900, Brasilia, DF

Phone: (55-61) 2109-7080

E-mail: [decex.coord@desenvolvimento.gov.br](mailto:decex.coord@desenvolvimento.gov.br)

Home Page: <http://www2.desenvolvimento.gov.br/sitio/secex/secex/>

## **MF/Secretariat of Federal Revenue (SRF)**

Esplanadas dos Ministérios - Bloco P

70048-900, Brasilia, DF

Phone: (55-61) 3412-2000/3000

Home Page: [www.receita.fazenda.gov.br](http://www.receita.fazenda.gov.br)

Please do not hesitate to contact the offices below with questions or comments regarding this study or to request assistance.

## **U.S. Agricultural Trade Office (ATO)**

U.S. Consulate General

Rua Henri Dunant, 700

04709-110 Sao Paulo, SP

Phone: (55-11) 5186-7400

Fax: (55-11) 5186-7499

E-mail: [atosaopaulo@usda.gov](mailto:atosaopaulo@usda.gov)

Home Page: [www.usdabrazil.org.br](http://www.usdabrazil.org.br)

[www.fas.usda.gov](http://www.fas.usda.gov)