

Market Access

for
Plant Origin Products
in BRAZIL



October, 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>Consumer-oriented products</p> <p>Food:</p> <ul style="list-style-type: none"> ▪ animal origin products (red meats and by-product, poultry meat and by-products, fish, seafood products, dairy products and eggs) ▪ Plant origin products (fruits and by-products, vegetables and by-products) <p>Beverages: alcoholic and non alcoholic (excluding those under ANVISA's authority).</p>	<p>Consumer-oriented products</p> <p>Food:</p> <ul style="list-style-type: none"> ▪ all processed products (except those under MAPA's authority) <p>Beverages: mineral water, flavored waters, energy drinks, hydroelectrolitic beverages and soy beverages</p>
<p>Intermediate products Wheat, flour, planting seeds, etc</p>	<p>Intermediate products Sugar, sweeteners, additives, colorants, etc</p>
<p>Pet food, feeds and fodders</p>	
<p>Ministério da Agricultura, Pecuária e Abastecimento</p>  <p>UM PAÍS DE TODOS GOVERNO FEDERAL</p>	 <p>ANVISA 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. If a service of a third party reduces the process it is the chosen estimate.
- 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 steps



PRE-EMBARKATION

EMBARKATION

CUSTOMS CLEARANCE

1. List of Plant Products Authorized for Import

2. Label Development

3. Exporter's pro forma

4. Issuance of an Import License (LI)

Legislation

- Decree 24.114, April 12, 1943 (Vegetable Sanitary Defense Regulation)
- Law 9.972, May 25, 2000 (Classification of vegetable products, their by-products and economically-valuable residues)
- MAPA Normative Instruction 06, May 16, 2005 (It subjects the import of vegetable species, their parts, products and by-products to the publication of specific phytosanitary requirements in the Federal Register (*Diário Oficial da União*), established through the Pest Risk Analysis – PRA)
- MAPA Normative Instruction 36, November 10, 2006 (Approves the International Agricultural Inspection Procedural Manual), and its amendments (MAPA Normative Instructions 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, No. 8 of March 08, 2010, No. 26 of August 20, 2010)
- Decree 6.268, November 22, 2007 (Regulates Law 9.972/00, which approves the Classification of vegetable products, their by-products and economically-valuable residues)
- RDC/ANVISA Resolution 19, May 06, 2010 (Requirement that manufacturers and importers of foods and beverages inform the phenylalanine contents of products to ANVISA) – Note: although this is not a phytosanitary requirement, it must be checked if the product needs to be analyzed and the information on the phenylalanine contents sent to ANVISA. ■

Timeframe

Legal/Theory: Not established
In practice: 3 days ■

Cost

Legal/Theory: Not established
In practice: R\$0 (importer) to R\$1,000 (consultant) ■

PRE-EMBARKATION

EMBARKATION

CUSTOMS CLEARANCE

1. List of Plant Products Authorized for Import

2. Label Development

3. Exporter's pro forma

4. Issuance of an Import License (LI)

Procedure

Legal: Prior to exporting any product of vegetable origin to Brazil, it is necessary to consult on MAPA's website the list of Vegetable Products with Authorized Import (*Produtos Vegetais de Importação Autorizada – PVIA*) regarding the Pest Risk Analysis (PRA) in order to check which products and parts of vegetable products may enter the Country. For such purpose, please access the electronic address at www.agricultura.com.br, go to "Services" (Serviços) → "Vegetable Health" (Sanidade Vegetal) → "Pest Risk Analysis" (Análises de Risco de Pragas) → "Inquiry at the List of Vegetable Products with Authorized Import" (Consulta na Lista de Produtos Vegetais de Importação Autorizada).

In case the vegetable does not have authorization to be exported to Brazil, its import will be conditional on the preparation of the Pest Risk Analysis, through the filing of the PRA application procedure, which may be requested by the person interested in importing the vegetable species.

The application for filing the PRA procedure must be made at the Federal Agriculture Superintendence Offices – (*Superintendências Federais de Agricultura – SFA*) in the states, or directly at the Department for Vegetable Health (*Departamento de Sanidade Vegetal – DSV*) at the Ministry of Agriculture, Livestock and Food Supply – MAPA, in Brasília.

The required information that must be provided by the interested party in order to file the PRA procedure is included in Annex I to MAPA Normative Instruction 06/05.

To prepare the law draft that will include the phytosanitary requirements established for the import of the vegetable species, it is necessary to prepare the PRA report. The PRA report may be prepared by DSV or by a collaborator center accredited by MAPA and engaged by the interested party (item 3 of MAPA Normative Instruction 06/05).

Once the PRA report review by DSV technicians is completed, specific phytosanitary requirements for the import of the vegetable species/vegetable part/proposed use/country of origin will be established. A draft of the Normative Instruction is delivered to the ONPF of the exporting country for manifestation. Afterwards, there is a negotiation period between the interested parties, which ends with the publication of the phytosanitary requirements in the Federal Register. Thus, the vegetable species/vegetable part/country of origin is included in the list of Vegetable Products with Authorized Import – PVIA, and has its import authorized by MAPA as regards the phytosanitary aspect.

In practice: Same as the Legal/Theory procedure.



PRE-EMBARKATION

EMBARKATION

CUSTOMS CLEARANCE

1. List of Plant Products Authorized for Import

2. Label Development

3. Exporter's pro forma

4. Issuance of an Import License (LI)

Number of Documents

▪ 0

Process initiator

Importer or consultant

Inquiries

Department of Plant Health (DSV)

Esplanada dos Ministérios, Bloco D, Anexo B, Sala 303

70043-900 Brasília, DF

Phone: (55-61) 3218-2675 / 3218-2172

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E-mail: dsv@agricultura.gov.br

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PRE-EMBARKATION

EMBARKATION

CUSTOMS CLEARANCE

1. List of Plant Products Authorized for Import

2. Label Development

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4. Issuance of an Import License (LI)

Legislation

- Decree 72.718, August 29, 1973 (Approves general standards on irradiation)
- RDC/ANVISA Resolution 21, January 26, 2001 (Approves Regulation on food irradiation)
- INMETRO Edict 157, August 19, 2002 (Bar Coding Technical Regulation)
- RDC/ANVISA Resolution 259, September 20, 2002 (Technical Regulation on Packaged Food Labeling), and its amendments (RDC/ANVISA Resolution 123, may 13, 2004)
- PL 10674, May 16, 2003 (Requires marketed food products to indicate whether they contain gluten)
- Ministry of Agriculture Normative Instruction 5, February 9, 2006 (Approves the a technical regulation on apple identity and quality)
- INMETRO Edict 153, May 19, 2008 (Determines the standardization of the net content of pre-measured packaged products), and its amendments (INMETRO Edict 247, July 17, 2008) – it does not apply to apples, but to other *in natura* vegetables.

Note: For obligatory label statements, the resolution establishing the Ministry of Agriculture classification of the product in question must be consulted. To do that, research on classification must be done on the site <http://extranet.agricultura.gov.br/sislegis/loginAction.do?method=exibirTela> clicking on "Citizenship Module – Free Access" (Módulo do Cidadão – Acesso Livre) and making the research. In case there is no classification standard for the product to be exported, the labeling must follow the general vegetable classification laws (Law 9.972/00 and Decree 6.268/07).

Timeframe

Legal/Theory: Not established
In practice: 3 days

Cost

Legal/Theory: Not established
In practice: R\$0 (importer) to R\$1,000 (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 Ministry of Agriculture classification (Ministry of Agriculture Normative Instruction 22/05);
- Brand;
- Warnings required by the laws, whenever the case;
- Quantitative Indication (INMETRO Edict 157/02), and the minimum height of letters and numbers must follow the provisions of INMETRO Edict 157/02:

Net Content (g or 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 1000	4.0
Greater than 1000	6.0

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

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:

- The expression "Contains Gluten," or "Does Not Contain Gluten," clearly visible, depending on the case (PL 10.674/03);
- Country of origin;
- Producer data (Complete name and address);
- Importer data (Corporate name, address and corporate ID - CNPJ);
- Date of validity;
- Lot;



PRE-EMBARKATION

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Procedure

- Storage care;
- Instructions for use or preparation, if necessary;
- Caliber: in case of apples, the following must be informed: apple size.

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 (Ministry of Agriculture Normative Instruction 22/05).

One of the items required to be integrated into the label is an indication of quantity, which, according to INMETRO Edict 157/02, should appear on the front panel of the label, with a minimum height established according to the net content on the label.

However, in such cases, the size of the letters used must be, at a minimum, two times greater than those established.

In practice: Same as the Legal/Theory procedure

Number of documents

- **3**
- 1. Name of Vegetable Specie
- 2. Caliber
- 3. Original product label

Process initiator

Exporter, importer or consultant

PRE-EMBARKATION

EMBARKATION

CUSTOMS CLEARANCE

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2. Label Development

3. Exporter's pro forma

4. Issuance of an Import License (LI)

Inquiries

Department of Plant Health (DSV)

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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

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PRE-EMBARKATION

EMBARKATION

CUSTOMS CLEARANCE

1. List of Plant Products Authorized for Import

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: 3 to 5 days (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

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Legislation

- MAPA Normative Instruction 36, November 10, 2006 (Approves the International Agricultural Inspection Procedural Manual), and its amendments (MAPA Normative Instructions 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, No. 8 of March 08, 2010, No. 26 of August 20, 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 No. 11 of June 22, 2010, No. 12 of June 28, 2010, No. 13 of June 29, 2010, No. 14 of July 09, 2010, and No. 15, of August 13, 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

PRE-EMBARKATION

EMBARKATION

CUSTOMS CLEARANCE

1. List of Plant Products Authorized for Import

2. Label Development

3. Exporter's pro forma

4. Issuance of an Import License (LI)

Procedure

Legal/Theory: Once the importer accepts the Pro forma invoice he must consult with 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 vegetables products, 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.

Number of documents

- 1
- 1. LI

Process initiator

Importer or representative (customs agent).

Inquiries

MF/Secretariat of Foreign Trade (SECEX)

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

Department of Plant Health (DSV)

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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 Instructions 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, No. 8 of March 08, 2010, No. 26 of August 20, 2010)
- Decree 6.759, February 05, 2009 (Regulates the management of customs activities, and the inspection, control and taxation of foreign trade operations), and its amendments (Decreets 7.044, December 22, 2009, and 7.213, June 15, 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.

Inspection is done by microscope, and the entire pallet is reviewed. If a pest is found, the pallet will undergo the appropriate treatment (fumigation) or destroyed, after which a Statement of Occurrence is issued.

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

Procedure

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. Copy of the Certificate of Origin, issued by the Chamber of Commerce;
2. Certificate of Analysis;
3. Import License;
4. Commercial invoice, an "invoice" which, according to Article 557 of Decree 6.759/09, must include the following information:
 - Exporter's complete name and address;
 - Importer's complete name and address;
 - 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;
 - Brand, number and, if such exists, the package reference number;
 - Quantity and type of packages;
 - Gross weight of the packages, by which is understood that of the merchandise and any wrapping or packaging;
 - Net weight. That is, the weight of the merchandise is considered, free of any wrapping or packaging;
 - Country of origin. This is to be understood as that country which has produced the merchandise, or where the final substantive transformation took place;
 - 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;
 - Transit country, which is where the merchandise was located at the time of its acquisition;
 - 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;
 - Freight and other costs related to the merchandise specified on the invoice;
 - Payment conditions and currency;
 - Sales condition term (INCOTERM).



5. Embarkation Instructions

6. Load / Shipment Clearance

Procedure

5. Packing List;
6. Bill of Lading or AWB.

In practice: Same as the Legal/Theory procedure.

Number of documents

- **1**
- 1. Embarkation Instruction

Process initiator

Exporter, importer and shipping company

Inquiries

N/A

5. Embarkation Instructions

6. Load / Shipment Clearance

Legislation	▪ None	■
Timeframe	Legal/Theory: Not established In practice: 5 days	■
Cost	Legal/Theory: Not established In practice: No cost	■
Procedure	Legal/Theory: Not established In practice: The exporter sends the Shipping Instructions containing all the information necessary for issuance of the cargo manifest (maritime BL, 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.	■
Number of documents	▪ 0	■
Process initiator	Exporter and shipping company.	■
Inquiries	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. MAPA release of the product

11. Federal Revenue Parameterized Selection

Legislation

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

Inquiries

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. MAPA release of the product

11. Federal Revenue Parameterized Selection

Legislation

- SRF Normative Instruction 680, October 2, 2006 (Regulates customs clearance process for imported goods)
- 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 nd addition	10.00
3 rd to 5 th addition	8.00
6 th to 10 th addition	6.00
11 th to 20 th addition	4.00
21 st to 50 th addition	2.00
From the 51 st 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 registered customs agent must register the Import Declaration (DI) at SISCOMEX.

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;

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. MAPA release of the product

11. Federal Revenue Parameterized Selection

Procedure

- Information on the merchandise;
- Federal taxes: Import Tax (II), Industrialized Products Tax (IPI), Social Integration Program (PIS), Obligatory Contribution to Social Financing (COFINS) and anti-dumping rights, when applicable. Federal taxes are automatically debited from the importer's or customs agent account;
- State tax: The Merchandise Circulation Tax (ICMS). The ICMS is collected through the State Collection Guide (GAE), and payable at any bank in Brazil. The original receipt must be sent to the Federal Revenue Service. Parity rate (exchange rate) of the currency in which the business was done by the Central Bank;
- Additional 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)

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MF/Secretariat of Foreign Trade (SECEX)

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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. MAPA release of the product

11. Federal Revenue Parameterized Selection

Legislation

- MAPA Normative Instruction 36, November 10, 2006 (Approves the International Agricultural Inspection Procedural Manual), and its amendments (MAPA Normative Instructions 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, No. 8 of March 08, 2010, No. 26 of August 20, 2010)
- Decree 6.759, February 05, 2009 (Regulates the management of customs activities, and the inspection, control and taxation of foreign trade operations), and its amendments (Decrees 7.044, December 22, 2009, and 7.213, June 15, 2010)

Timeframe

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

Cost

Legal/Theory: No cost
In practice: No cost

Procedure

Legal/Theory: The importation of products of plant origin, is subject to the specifications in Ministry of Agriculture Normative Instruction 36/06, and is contingent on the meeting of phytosanitary requirements established according to the food's risk category. Of the six categories created by the Ministry of Agriculture, only categories 0, 1, 2 and 3 cover products of plant origin.

Risk Category of the Food		Examples of Food Products of Animal Origin
0	Degree of processing that removes the necessity for any sort of phytosanitary control or prevents the introduction of pests	Oils, alcohols, fruit in syrup, sugar gums, cellulose, juices, resins, molasses, dyes, frozen items, canned items, vacuum-packed bottles essences, extracts, pastes (ex. cocoa, honey apple marmalade), pre-cooked or pickled fruits and greens, or those in vinegar, pulps, preserved vegetables.

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. MAPA release of the product

11. Federal Revenue Parameterized Selection

Procedure

	Risk Category of the Food	Examples of Food Products of Animal Origin
1	Degree of processing that makes direct contamination by plant pests impossible, but which could introduce storage pests into packaging materials and into modes of transport	Parboiled rice, polished white rice, cereal derivatives, oilseeds and legumes (artificially deactivated, pellets, cake), artificially dehydrated fruits (peach, apple, pear, plum, etc), flours, starches, granulated starches, ground herbs and similar, dehydrated plants and parts of plants, processed and semi-processed <i>mate</i> plant.
2	Semi-processed products which would host pests	Whole rice (hulled), cocoa beans, cereal derivatives, oilseeds and legumes (flours, industrial residues, etc), types of dry grains or dry leaves, naturally-dried fruit (raisin, figs and apricot), shelled naturally dry fruit (almonds, hazelnuts, etc), clean, shredded, separated, dehulled grains (rice, hulls, leaves), dried plants and plant parts.
3	Raw products	Fruits and greens, grain, cereal seed, leguminous oilseeds and other seeds destined for consumption, raw unroasted coffee beans, types of fresh fruit or leaves, naturally-dry in-shell fruit.

Depending on the risk category into which the product fits, specific documents are necessary in order to be imported into Brazil.

For customs clearance of Category 1 products, starting with the Phytosanitary Certificate, from the moment at which the merchandise arrives in Brazil, the importers must request a physical inspection of their merchandise from VIGIAGRO's Agricultural Inspection Services and Units, and present the following documents:

- Request for Review of Agricultural Products (2 copies);
- Import License (LI).

After receipt and review of the documentation, Agricultural Inspection inspects the merchandise, and, where necessary, follows the procedures in SISCOMEX. All inspection is done at previously-scheduled places and times, under proper technical and operational conditions, and creating a Memorandum of Inspection with the conclusion/observation connected with the clearance or rejection of the product(s).

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. MAPA release of the product

11. Federal Revenue Parameterized Selection

Procedure

The validity of this Inspection Memorandum is conditional on the storage and perishability conditions of the product(s), and can be reissued upon each departure, if necessary. In order to gain access to the Inspection Units so as to execute inspection of the product(s), the importing company must present an Access Pre-Authorization for Inspection to VIGIAGRO issued by the Federal Revenue Service.

Upon the initial, macroscopic (evaluation of general packaging, storage and labeling conditions,) then, on a case-by-case basis, of the collected sample(s), the product(s) may be cleared, according to the demands of the importing/exporting country. Or they may be rejected, and will be notified of the registry of non-conformity via a Memorandum of Occurrence.

In cases of the identification of a pest in the course of the macroscopic inspection of the merchandise, samples will be collected and sent to the official or licensed laboratory for analysis and identification.

Beyond verification of phytosanitary conditions, the inspection also classifies all imported products of plant origin according to the Identity and Quality Standards (PIQs) in place in Brazil. In order to do so, licensed laboratories, through payment of a Classification Rate, will issue a statement so that the inspector in charge can issue a Certificate of Classification.

Any failure to fulfill the classification legislation in force will cause a notification to be issued, together with the measure to be taken, to be included in the Memorandum of Occurrence

For those products not classified in Brazil, the importer or agent may opt to accept their refusal or to make them adequate, according to the PIQ recommendations. New analyses will be done until the issuance of a Classification Certificate which indicates their classification in the respective PIQ. Products considered declassified, for their part, will suffer having their internalization and commercialization prohibited in Brazilian territory.

For those products in categories 2 and 3, also according to Ministry of Agriculture Instructive Norm 36/06, the procedures are the same as those previously cited for category 1, and the documents to be presented to the General Coordination for Sanitary Inspection on Agriculture and Livestock (VIGIAGRO) are:

- Request for Review of Agricultural Products (2 copies);
- Phytosanitary Certificate;
- Import License (LI);
- Copy of Commercial Invoice;
- Copy of Bill of Lading or AWB.

Finally, SISCOMEX procedures follow.



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. MAPA release of the product

11. Federal Revenue Parameterized Selection

Procedure

The Request for Inspection for Agricultural Products required for clearance of products of plant origin in categories 1, 2 and 3, must be delivered, in duplicate print copies, or in one printed copy and one electronic copy, should the system already be computerized, to VIGIAGRO, which, for its part, must receive and validate them. From that moment, the Request will have validity for 30 days. When there is more than one product on the same Request, they must be duly described on the complementary data formulas.

Should any changes need to be made in the import process, the company must file them, together with an explanation and supporting documents. Changes to the place of embarkation or unloading, justified by the interested party, and given that the new location is also licensed by the Ministry of Agriculture carried out. The reasons that bring about the relocation, and that it has infrastructure compatible with the procedures and inspections to be carried out. Reasons for the refusal of the Request of Inspection of Agricultural Products are: passing the 30-day validity period, merchandise shipped inappropriately failure to follow legislation in force.

From the point of issuance of the phytosanitary certificate, the company may request complementary information in the document, such as, for example, the inclusion of text in a foreign language or information on the classification of the product(s). In order to do so, it will be necessary to present proof by way of a letter of credit, statements from officially authorized entities or technicians, or, further, a form containing the demands of the importing country, aside from a formal request, translated by a sworn translator and/or a statement of classification by classifiers licensed by the Ministry of Agriculture. All this information complementary to the original phytosanitary certificate is to be presented separately, in an attached form. Cases of simple corrections are resolved beginning with the presentation of a Request. In cases in which changes or substitution of the official certificate are necessary, the company must request such alterations or substitution, in writing, along with the reasons for them, and present documents demonstrating the need for such changes or substitution, along with the original certificate.

If the document to be substituted is held abroad and it is not possible to present the original certificate, the company may present a Memorandum of Understanding and certain period for presentation of the original document will be given for inspection.

In cases of loss or inability to use the official certificate, the company must request its substitution beginning with presentation of a police complaint for loss or inability to use the Memorandum of Understanding, signed by the exporter or legal representative, and relating the inability to use the original version, whether due to loss or to another reason.

In practice: Same as the Legal/Theory procedure.



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. MAPA release of the product

11. Federal Revenue Parameterized Selection

Number of documents

- **9**
 1. Request for Review of Agricultural Food Products (2 copies)
 2. Additional data to the Request for Review of Agricultural Food Products
 3. Phytosanitary Certificate
 4. Additional information to the Phytosanitary Certificate (VIGIAGRO)
 5. Inspection Memorandum
 6. Import License (LI)
 7. Copy of Commercial Invoice
 8. Copy of Bill of Lading or AWB
 9. Deposit Agreement (VIGIAGRO)

Process initiator

Importer or licensed representative (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 SISCOMEX

9. Physical review by MAPA official

10. MAPA release of the product

11. Federal Revenue Parameterized Selection

Legislation

- Ministry of Agriculture Normative Instruction 36, November 10, 2006 (Approves the International Agricultural Protection Operational Procedures Manual), and its amendments (MAPA Normative Instructions 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, No. 8 of March 08, 2010, No. 26 of August 20, 2010)

Timeframe

Legal/Theory: Not established
In practice: Immediately upon physical inspection

Cost

Legal/Theory: No cost
In practice: No cost

Procedure

Legal / Theory: Once the imported product is duly inspected and released by the Ministry of Agriculture inspector, it must proceed with the clearance procedure required by the Federal Revenue Service.
In practice: Same as the Legal/Theory procedure.

Number of documents

- 0

Process initiator

Importer or licensed representative (customs agent).

Inquiries

Ministry of Agriculture station 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 SISCOMEX

9. Physical review by MAPA official

10. MAPA release of the product

11. Federal Revenue Parameterized Selection

Legislation

- MAPA Normative Instruction 36, November 10, 2006 (Approves the International Agricultural Inspection Procedural Manual), and its amendments (MAPA Normative Instructions 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, No. 8 of March 08, 2010, No. 26 of August 20, 2010)
- Decree 6.759, February 05, 2009 (Regulates the management of customs activities, and the inspection, control and taxation of foreign trade operations), and its amendments (Decrees 7.044, December 22, 2009, and 7.213, June 15, 2010)

Timeframe

Legal/Theory:

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

Cost

Legal/Theory: No cost

In practice: No cost

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.

The parameterization process will only be finalized within the stipulated periods, once all the documents necessary for customs clearance, demanded by Ministry of Agriculture Normative Instruction 36/06 are correct.

PRE-EMBARKATION

EMBARKATION

CUSTOMS CLEARANCE

7. Arrival of merchandise at the port

8. Registering Import Declaration (DI) with SISCOMEX

9. Physical review by MAPA official

10. MAPA release of the product

11. Federal Revenue Parameterized Selection

Procedure

Once inspection is completed, a Proof of Import (CI) will be issued, which is the document that attests to a completed importation, with the date of the DI and with data on the importer, the cargo and the clearance. With the CI in hand, customs clearance is complete, and the merchandise may be removed from bonded storage for distribution.

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

Number of documents

▪ 9 (category 0 and 1)

For vegetables products on the category 1 the required documents are:

1. Request for Review of Agricultural Products, as per Ministry of Agriculture Normative Instruction 36/06;
2. Import License (LI);
3. Certificate of Origin;
4. Commercial Invoice - "Invoice", with the information required by art. 557, of Decree 6.759/09;
5. Copy of the Bill of Lading or AWB;
6. Packing list;
7. Import Declaration (DI);
8. ICMS Guide collected;
9. Operational license of the warehouse where the product will be stored.

▪ 10 (category 2 and 3)

1. Request for Review of Agricultural Products, as per Ministry of Agriculture Normative Instruction 36/06;
2. Import License (LI);
3. Original Phytosanitary Certificate;
4. Certificate of Origin;
5. Commercial Invoice - "Invoice", with the information required by art. 557, of Decree 6.759/09;
6. Copy of the Bill of Lading or AWB;
7. Packing list;
8. Import Declaration (DI);
9. ICMS Guide collected;
10. 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. MAPA release of the product

11. Federal Revenue Parameterized Selection

Process initiator

Importer or 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

Trade Example



Import Cost	R\$	%	Comments	
Ocean container				
PRODUCT: apples			HC 0808.10.00	
FOB (Free on Board) Price in R\$	80,000.00	100%	% Import Tax (II) =	10%
Freight in R\$	7,000.00		%ICMS	0%
Maritime Insurance	1.600.00		%IPI	0%
CIF (Cost, Freight and Insurance) Price in R\$	88,600.00			
II (Import Tax)	8.860,00		% CIF	
IPI (Industrialized Products Tax)	0.00		% CIF + II	
SISCOMEX (Integrated Foreign Trade System) fee	40.00		Minimum amount	
Import License (LI)	165.00		3 LI, R\$55.00/ each	
AFRMM (Merchant Marine surcharge)	1,750.00		25% maritime freight	
Logistics Costs at the Port of Santos				
CODESP (Santos Port Authority), Catapazias (Customs Duty), ATP (Port Additional Tariff)	400.00			
SDA (Broker's Syndicate)	584.00		2% CIF, maximum R\$584.00	
Storage	600.00		.35% CIF, minimum R\$600.00	
Customs agent	760.00			
ANVISA	300.00		3 LI, R\$100.00/each	
Demurrage (container)	0.00			
Insurance at the port	0.00			
PIS (Social Integration Program)	0.00		Formula	0.00%
COFINS (Obligatory Contribution to Social Security Financing)	0.00		Formula	0.00%
ICMS (Value Added Tax)	0.00		%(CIF + II + PIS + COFINS + SISCOMEX)	
Clearance Cost	102,059.00	128%	(x FOB)	

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

Legal Framework



Decree 24.114, April 12, 1943 (Vegetable Sanitary Defense Regulation)

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

Law 9.972, May 25, 2000 (Classification of vegetable products, their by-products and economically-valuable residues)

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

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

RDC/ANVISA Resolution 259, September 20, 2002 (Technical Regulation on Packaged Food Labeling), and its amendments (RDC/ANVISA Resolution 123, May 13, 2004)

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

MAPA Normative Instruction 06, May 16, 2005 (It subjects the import of vegetable species, their parts, products and by-products to the publication of specific phytosanitary requirements in the Federal Register (*Diário Oficial da União*), established through the Pest Risk Analysis – PRA)

Instrução Normativa MAPA nº 5, de 09 de fevereiro de 2006 (Aprova Regulamento Técnico de Identidade e Qualidade da maçã)

SRF Normative Instruction 680, October 02, 2006 (Governs the import customs dispatch), and its amendments (SRF Normative Instructions No. 702 of December 28, 2006, and No. 731 of April 03, 2007, and RFB Normative Instructions No. 957 of July 15, 2009, No. 982 of December 18, 2009, and No. 1.021 of March 31, 2010)

MAPA Normative Instruction 36, November 10, 2006 (Approves the International Agricultural Inspection Procedural Manual), and its amendments (MAPA Normative Instructions 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, No. 8 of March 08, 2010, No. 26 of August 20, 2010)

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

Decree 6.268, November 22, 2007 (Regulates Law No. 9.972/00, which approves the Classification of vegetable products, their by-products and economically-valuable residues)

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

RFB Normative Instruction 800, December 27, 2007 (Addresses the

computerized customs control of the movement of vessels, cargos and cargo units in bonded ports), and its amendments (RFB Normative Instruction 899, December 29, 2008)

INMETRO Edict 153, May 19, 2008 (Determines the standardization of the net content of pre-measured packaged products), and its amendments (INMETRO Edict 247, July 17, 2008) – it does not apply to apples, but to other *in natura* vegetables.

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 05, 2009 (Regulates the management of customs activities, and the inspection, control and taxation of foreign trade operations), and its amendments (Decreets 7.044, December 22, 2009, and 7.213, June 15, 2010)

RDC/ANVISA Resolution 19, May 06, 2010 (Requirement that manufacturers and importers of foods and beverages 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 No. 11 of June 22, 2010, No. 12 of June 28, 2010, No. 13 of June 29, 2010, No. 14 of July 09, 2010, and No. 15, of August 13, 2010)

Decree 6.759, February 05, 2009 (Regulates the management of customs activities, and the inspection, control and taxation of foreign trade operations), and its amendments (Decreets 7.044, December 22, 2009, and 7.213, June 15, 2010)

1. **Name of Vegetable Specie**
2. **Caliber**
3. **Original Product Label**
4. **Pro Forma Invoice**
5. **Import License (LI)**
6. **Bill of lading or AWB**
7. **Phytosanitary Certificate**
8. **Additional information to the Phytosanitary Certificate**
9. **Commercial invoice**
10. **Packing List**
11. **Embarkation Instruction**
12. **Request for Review of Agricultural Food Products**
13. **Additional data to the Request for Review of Agricultural Food Products**
14. **Deposit Agreement (VIGIAGRO)**
15. **Import Declaration (DI)**
16. **Inspection Memorandum**
17. **ICMS guide collected**
18. **Operational license of the warehouse where the product will be stored**
19. **Proof of Import (CI)**

Department of Plant Health (DSV)

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

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