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## Fact Sheet ELANBiz: Dairy products in Brazil <sup>1</sup>

Developed by SPS *Expert* in Brazil. Updated, 18 July 2016

For additional information, use our service [Ask the Expert](#)

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<sup>1</sup> “Content information provided in this document, is of general nature only. For more detailed information, events and commercial trade offers as well as commercial business contacts, please contact the Commercial Offices on the member States, the European trade organizations and bilateral chambers of commerce.”

## 1. What is the Fact Sheet on Dairy products?

This fact sheet contains actualized information on how to export dairy products to Brazil. It intends to give an overview of the different steps and requirements for the exportation of these products and their commercialization into Brasil.

It explains rules and procedures during the pre-shipment phase and the post shipment phase.

- The pre shipment phase covers all requirements from the production until the shipment of the product (including national and EU requirements, certifications, customs clearance for exports .....), as well Brazilian requirements to be complied.
- The post shipment phase covers all inspections and procedures to be carried out from the point of entry in Brazil (including the inspections at the point of entry, and the retail).

The Fact sheet has been elaborated for the use of EU dairy products producers and exporters. Are you in particular concerned by this information? For example:

→ **I am a producer of dairy products, will this Fact Sheet cover my activity<sup>2</sup>?**

Yes, as long as you are a Dairy manufacturer of products such as: milk and cream (concentrated or not, sweetened or not), buttermilk and yogurt, whey and natural milk products, butter and other fats and oils derived from milk, cheese and curd.

→ **What does mainly offer this Fact Sheet?**

The Fact Sheet, shows in an intuitive graphical way what **procedures** must follow a European exporter in order to register their products within the authorities of his national country and in Brazil, and to enable him to **export to and market Dairy products into Brazil**. The company will have access to a step by step on pre-shipment, post-shipment and marketing procedures in Brazil, product and labels registration details as well as other Sanitary requirements, most errors, challenges and recommendations to succeed, as well as links to applicable laws and general taxes on the product.

→ **Which is the main previous information for the producer and exporter to know whether he can or cannot export its Dairy products to Brazil?**

Establishments wishing to export origin animal products to Brazil, are subject to:

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<sup>2</sup> see section 2 for tariff code by activity



- Prior recognition of equivalence of their sanitary inspection systems which means that the exporter's country of origin must have its sanitary system for the product to export as well as his manufacture exporting establishments, approved by the Ministry of Agriculture of Brazil.
- Accreditation of the concerned establishments<sup>3</sup> which means that manufacturer establishments wishing to export to Brazil, will have to be accredited by the Ministry of Agriculture of Brazil.
- Approval of products and their labels by the Brazilian Authorities (DIPOA/MAPA).

When the goods arrive to the port of entry, Customs requires the intervention of VIGIAGRO, which will authorize [Customs clearance](#)<sup>4</sup> if products and labels are in accordance with DIPOA registrations.

→ **If I am a new exporter and the Ministry of Agriculture of my country has no recognition system with the MAPA Brazil, can I export to Brazil Dairy products?**

No. It's necessary to check with the Agricultural Authority of the exporter's country of origin if such an agreement is in force. If not, the exporter cannot export.

→ **I want to export my products to Brazil, what do I have to do?**

Before exporting, the company must take into account some characteristics of the Brazilian market as its [offer](#) (Brazil has one of the largest dairy industries in the world, with revenue of BRL 62 billion in 2013, fifth place worldwide), [demand](#) (206 million inhabitants, the fifth world largest market), [imports](#) (in all analyzed dairy products sub-items it was verified a growing demand, this good performance is linked to the increase of income among middle class consumers) and well established [distribution channels](#). But the bad news is that this sector is heavily protected.

→ **Which Brazilian entities are involved in the Dairy products import procedure in Brazil?**

Regarding the [PROCEDURE \(link HERE\)](#), animal origin products imports to Brazil are controlled by the Ministry of Agriculture, Livestock and Supply (MAPA). The involved entities responsible are:

<sup>3</sup> To access to the foreign enabled industries to export to Brazil, indicate \*country, \* area and \* commodity at following link: [http://sigsif.agricultura.gov.br/sigsif\\_cons/lap\\_exportador\\_hab\\_pais\\_rep\\_net](http://sigsif.agricultura.gov.br/sigsif_cons/lap_exportador_hab_pais_rep_net)

<sup>4</sup> Underlined letters give accessibility to hyperlink or section of the document with detail information. In this specific case, go to General Legislation>ANNEX J: CUSTOMS CLEARANCE



- [MAPA](#): requires prior authorization through the Department of Animal Products Inspection (DIPOA) of the Agriculture Defense Department (SDA). DIPOA enables the exporter's establishments, as well as labeling.
- The International Agricultural Surveillance System, [VIGIAGRO \(MAPA\)](#), which is responsible for checking the health restrictions in the country of origin.
- The National Health Surveillance Agency, [ANVISA](#) that controls if imported products are in compliance with Brazilian sanitary requirements.
- [SISCOMEX](#): Import Declaration has to be registered with Siscomex before the imported products are loaded abroad.

## 2. Products description (HS Code description of products covered)

Especially for dairy products, natural or processed products, we will analyze chapters:  
 04 - Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included  
 19 - Preparations of cereals, flour, starch or milk; pastry cooks' products

This fact sheet will analyzes Brazil – UE relations on dairy and milk-based products, using the Harmonized Commodity Description and Coding System, also known as the Harmonized System (HS), specifically for the following tariff nomenclatures:

Product code	Product label
<b>04</b>	<b>Dairy products, eggs, honey, edible animal product</b>
0401	Milk and cream, not concentrated nor sweetened
0402	Milk and cream, concentrated or sweetened
0403	Buttermilk and yogurt
0404	Whey and natural milk products
0405	Butter and other fats and oils derived from milk
0406	Cheese and curd
0410	Edible products of animal origin
<b>19</b>	<b>Preparations of cereals, flour, starch or milk; pastry cooks' products</b>
1901	Food preparations of milk, cream, butter milk, sour milk, sour cream, whey, yoghurt, kefir, and similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis

Sources: ITC calculations based on UN COMTRADE statistics

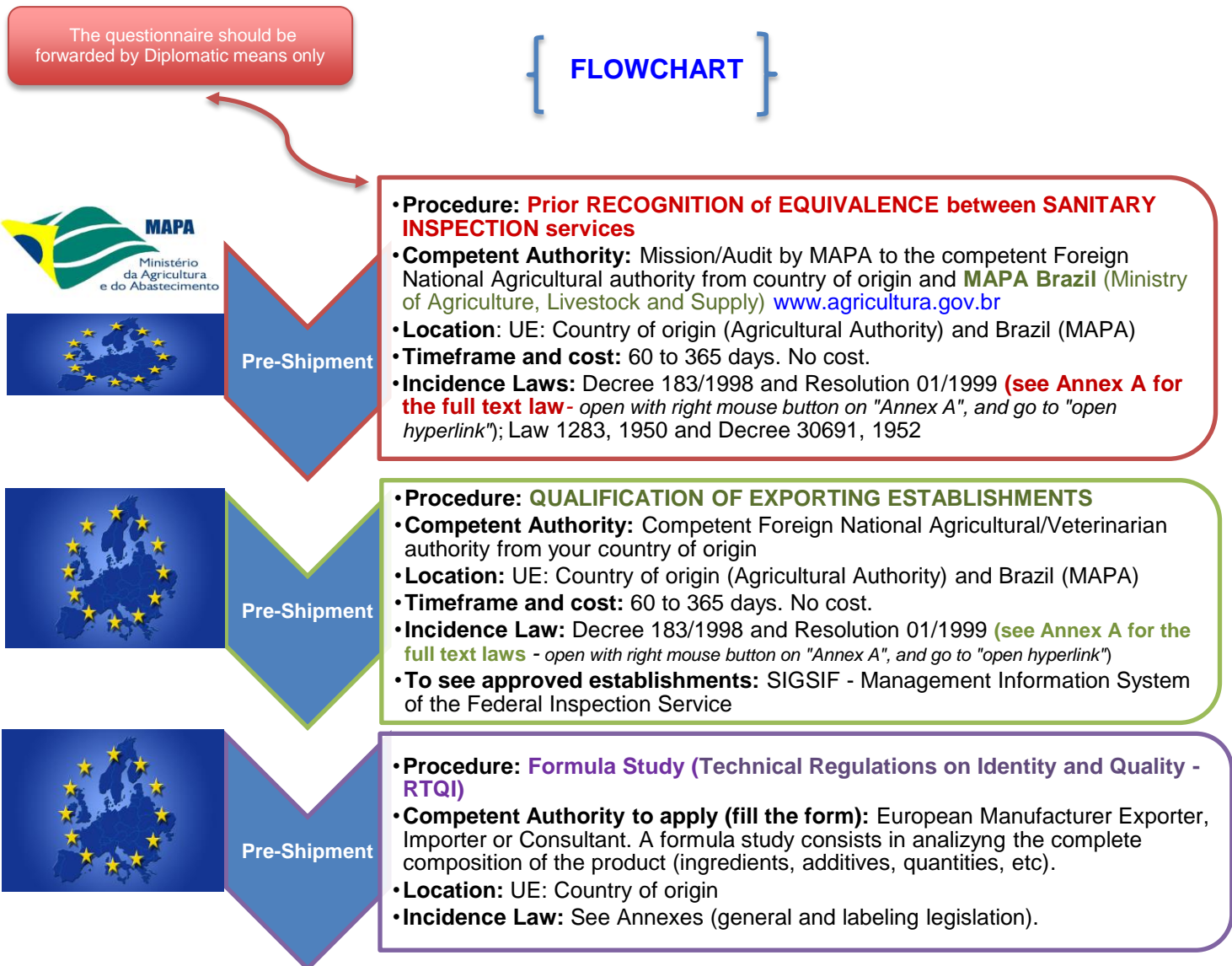


## Export and Import Procedures: Access Requirements

Below we summarize all the steps in the export of dairy products from the Country of origin to customs clearance in Brazil

The questionnaire should be forwarded by Diplomatic means only

### { FLOWCHART }





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Form for Labelling Registration of Imported Product of Animal Origin", INDICATING: Name and Identification number of the establishment; Full address; Products to be exported by the establishment; Completed, signed and stamped by the legal representative and technical officer of the establishment – 2 originals.

**IMPORTANT:** If the product is not in the list of authorized products, the Label will not be approved



Pre-shipment

- **Procedure:** Apply for **REGISTRATION PRODUCTS AND LABELS** at origin and destination. At the competent National and Brazilian Authority
- **Competent Authority to apply to:** UE: Country of origin (Agricultural/Veterinarian Authority) Brazil: Department of Animal Products Inspection (DIPOA/MAPA)
- **Location:** Brazil: DIPOA / MAPA
- **Incidence Law:** DIPOA / SDA No. 42/2010 (see Annex E for the full law text - open with right mouse button on "Annex E", and go to "open hyperlink")



Pre-shipment

- **Procedure:** **APPROVAL** of the **PRODUCTS** and their **LABELS**
- **Competent Authority:** Department of Animal Products Inspection (DIPOA), by the Agriculture Defense Department (SDA/MAPA)
- **Timeframe and cost:** 20 to 365 days. Cost: (consultant)
- **Location:** SDA/DIPOA/MAPA
- **Incidence Law:** Technical opinion

Pre-shipment

- **Procedure:** Accompanying documentation required by DIPOA: **INTERNATIONAL SANITARY CERTIFICATE (CSI)**
- **Competent Authority:** Foreign National authority of the country of origin
- **Incidence Law:** VIGIAGRO procedures (see Annex C - Section VI - for the full law IN 36 2006 text - open with right mouse button on "Annex C", and go to "open hyperlink")
- **Templates:** Information System Requirements and Certified Animal Area - **SISREC** open with right mouse button on "SISREC", and go to "open hyperlink")

Pre-shipment

- **Procedure:** **REGISTRATION** of the importer at the Integrated Foreign Trade System - **SISCOMEX**
- **Competent Authority:** Importer
- **Location:** Secretaria da Receita Federal do Brasil (RFB)
- **Incidence Law:** Normative Instruction No. 1288 of August 31, 2012 (see Annex F for the full law text) - open with right mouse button on "Annex F", and go to "open hyperlink")

Pre-shipment

- **Procedure:** **Request of IMPORT LICENSE (DI/DSI)** at the Integrated Foreign Trade System - **SISCOMEX**
- **Competent Authority:** Importer
- **Location:** Representation of the Federal Inspection Service of the Department of Animal Products Inspection in State of origin of importer

Pre-shipment

- **Procedure:** **APPROVAL** of **IMPORT LICENSE (DI/DSI)** by **competent bodies**
- **Competent Authority:** ANVISA/MAPA

The Import License will be automatically issued if the exporter complies with previous mandatory procedures





Post-  
Shipment

- **Procedure:** **Re-INSPECTION OF IMPORTED PRODUCTS** and samples collection for laboratory tests if necessary. After customs control, the products will be addressed to the Federal Inspection Service - SIF/MAPA, for physical inspection procedures and, where necessary, will take samples for laboratory tests
- **Competent Authority:** International Agricultural Surveillance (Vigiagro) / Agricultural Defense Secretariat (SDA)
- **Incidence Law:** Normative No. 33 DE 02/06/2003 - SDA ([see Annex B for the full text law](#) - open with right mouse button on "Annex B", and go to "open hyperlink")



Post-  
Shipment

- **Procedure:** **LABORATORY TESTS** (if necessary)
- **Competent Authority:** official laboratories of the Ministry of Agriculture and Supply, and if necessary, the official laboratories accredited by the MAPA and even those recognized by DIPOA

Post-  
Shipment

- **Procedure:** **CUSTOMS CLEARANCE - Exporter's pro forma**
- **Competent Authority:** Importer
- **Timeframe and cost:** 3 to 5 days (depending on the exporter). No cost
- **Incidence Law:** not established
- When selling, the import operation begins and must be written up a pro forma invoice as standard document (informing product data, means of payment and transport...)

Post-  
Shipment

- **Procedure:** **CUSTOMS CLEARANCE - Issuance of an Import License (LI)**
- **Competent Authority:** Importer or authorized third person to operate SISCOMEX.
- **Timeframe and cost:** Up to 60 days (possible more time needed for reasons beyond the control of Brazilian government associated entity): in practice: 6 days. No cost
- **Incidence Law:** MAPA Instruction 36, 2006 (see ANNEX C); MAPA Instruction 51, 2011; MAPA Instruction 16, 2012 (both at ANNEX K). And all the amendments.
- Importer consult with proforma in hands. with the SISCOMEX, using NCM code as to whether Import License (LI) is needed, prior to the shipment of the goods and authorizes the import itself, necessary for customs clearance.

### 3.1 Sanitary and Phytosanitary requirements (including labelling)

Proceed to recognition of equivalent sanitary inspection (by countries)

**First Step:** In order to export animal products to Brazil, prior recognition of equivalent sanitary inspection services<sup>5</sup> is mandatory between the importing and the exporting countries. If necessary, a representative of MAPA/ DIPOA will proceed to inspect the facilities of the exporting company. When the country's dairy products establishments

<sup>5</sup> Brazilian authorities should carry out an inspection of an entire system, significantly more rigorous systems than the establishments. During the inspection, they will check on the health, waste and contaminants in animals, as well as laboratories and traceability

are approved, DIPOA holds a registry of all foreign companies that export animal products to Brazil. It can be reached [here](#).

Proceed to publication of recognition: country ready to export

**Second Step:** After positive evaluation<sup>6</sup>, **DIPOA issues and publishes the country's declaration of recognition permitting it to export dairy products to Brazil** and releases the list of exporting companies and products allowed to export<sup>7</sup>. The General List of Exporters is available for consultations at DCI/DIPOA and MAPA services to ports, airports, border posts, special customs and Animal Products Inspection Services - SIPAs/DFAs

Proceed to apply for registration of the products and the labels

**Third Step: LABELING**

Instruction for completing the registration form of labels

After authorization to export dairy products to Brazil, the exporter establishment must **apply for the export products registration and its labels** (animal-origin Label registration<sup>8</sup>) at the competent CGI/DIPOA Divisions of MAPA, according to guidelines of **Circular Letter DIPOA/SDA No. 42/2010**: [here](#), also available in [SISLEGIS](#), and to **specifically Brazilian legislation on labeling** and industrialization of animal-origin products.



Esplanada dos  
Ministérios  
Bloco D Anex A  
CEP 70043-900  
Brasília - DF  
Brasil

<sup>6</sup> The evaluation can be negative and the country will have to comply with MAPA requirements. Important: irregularities and/or non-compliance considered serious, in three or more establishments simultaneously or in a period of thirty (30) days, or constant relapses, and by the opinion of the director of DIPOA, can cause the suspension of certain establishment accreditation, or even the country as a whole, according to [Ordinance 183/1998](#)

<sup>7</sup> When the country has been allowed to export to Brazil, it is necessary to request the competent national authority to include the new establishment on the list of authorized companies before starting exports. In this document, the national authority shall inform the establishment meets the legal requirements in Brazil

<sup>8</sup> **IMPORTANT:** On 24 February 2016, the modification of RIISPOA's provisions on the **labelling approval process for products of animal origin** was published in the Diario Oficial da União (**Decree 8681 – Annex D**: [http://www.planalto.gov.br/ccivil\\_03/ Ato2015-2018/2016/Decreto/D8681.htm](http://www.planalto.gov.br/ccivil_03/ Ato2015-2018/2016/Decreto/D8681.htm) ). The decree will enter into force on **22 May 2016**. The system will move from the current paper based DIPOA's approval model into a digital based registration system for all products nationally produced and imported. For products that do not have Regulamento Tecnico de Identidade e Qualidade (RTIQ) the digital platform will also be available for submitting relevant information and labels, **however they will still be subject to an approval procedure by DIPOA**. The details on the implementation of this change are still to be published through a complementary act before the entry into force of Decree 8681.



The following documents (2 originals) must be presented<sup>9</sup> in order to apply for product and label registration:

- **Application form:** Exporter must use the "**Application for Inspection of Agricultural Products**" as **VIGIAGRO format**<sup>10</sup> downloadable [here](#), duly signed by the responsible and technical persons of the exporting establishment **and** by the sanitary/veterinary responsible service at origin by that establishment. Forms shall be preferably completed in Portuguese, although forms completed in Spanish are also accepted. The registration request form (Annex to Circular Letter DIPOA / SDA No. 42/10) **shall be submitted to DIPOA** for analysis. **Labels must previously be registered and approved by DIPOA**

Registration valid for 10 YEARS  
Portaria nº 9, 1986

**This registration is valid for 10 years.** A copy of registration, authorization and inclusion of the registered manufacturer in the establishment exporter lists to Brazil shall be attached to the labelling registration form in case the company has not yet been registered at the official Brazilian list.

- **Sketches of the products' labels** that will be exposed to consumers in their original format and colors

Apply for REGISTRATION LABELS  
The product must contain the / ingredients informed on the label  
Mistake example: denomination: "Watermelon ice-cream"  
Ingredients: ...."watermelon flavor" (however, the product does not contain watermelon)

Apply for REGISTRATION LABELS  
Key point: if the product intended to export to Brazil is not in the category of products for approval, will not be registered

Apply for REGISTRATION LABELS  
Competent Authority to apply: European Manufacturer Exporter.  
Form must be signed by both the exporter and the Agricultural/Veterinarian

**Watch out!**

At labeling preservation, indicate maximum and minimum temperature

**WRONG MENTION!** "Keep frozen at -12°C"

**RIGHT MENTION** "Keep chilled between 0° C e 5 °C"

<sup>9</sup> We strongly recommend to send the documentation through the Embassy of your country in Brazil. Alternatively, they can be sent to DIPOA/Departamento de Inspeção de Produtos de Origem Animal/Ministério da Agricultura, Pecuária e Abastecimento. Address: Esplanada dos Ministérios, Bloco D, Anexo A, Brasília – DF, Brazil

<sup>10</sup> [http://www.agricultura.gov.br/arg\\_editor/file/Aniamal/dipoa/DE\\_RR\\_%20OF\\_CIRC42-10\\_FORMULARIO.doc](http://www.agricultura.gov.br/arg_editor/file/Aniamal/dipoa/DE_RR_%20OF_CIRC42-10_FORMULARIO.doc)

### Registration form:

- Specimen of the label, in original shape and colors or with their actual dimensions indicated;
- Ingredients/Composition: Inform all ingredients, including food additives and technological coadjuvants/aids. Observe mandatory and optional ingredients, food additives permitted and Limits. Food Additives: provide full name, INS and main function it plays in the product
- Manufacturer process description: Describe the manufacturing process from milk reception to shipping the product, describing all steps of the process and its control parameters. Note the description of the steps which are distinctive of the manufacturing process of each product. Example: cheesemaking - curd cooking, pressing, maturation (conditions in which it is performed, time and temperature)
- List of the documents than can be attached: specification sheet of the product, technical and scientific literature, flow chart of the manufacturing process, among others.
- Packaging system: Describe how the product is packaged in primary packaging and other packaging if any.
- Sketch<sup>11</sup>/Labels should be in printed in Portuguese, or alternatively, it can be used a tag printed in Portuguese over the foreign language label: (in this case, the model of the original packaging should be sent with indication of the place where the label shall be applied);
- The label should be placed on the package before the arrival of the product to the port of entry in Brazil. Once the product arrives in Brazil, the fiscal agent inspects the data reported for the previous export license, with the product label registrations.

Issue the  
International  
Health  
Certificate

### Fourth Step:

When a country already exports to Brazil, it is still necessary that the foreign authority of the exporting country confirms that the producer/manufacturer complies with Brazilian sanitary requirements and is able to export such product to Brazil. This official statement should be sent to the exporting company's Embassy in Brazil or directly to MAPA's Department of Sanitary and Phytosanitary Affairs of the Secretariat of International Relations, in Portuguese.

<sup>11</sup> Sketch - Compulsory Information on Normative (IN) n° 22/2005: The information should be described in the official language of the country of consumption. The font size for the mandatory information should not be less than 1mm. The information must be accurate, clear and precise. Should not lead consumers to mistake, error, confusion or deception. Inscriptions not allowed on the labeling: • Graphical representations that can lead to incorrect information or mislead consumers; • Effects or properties that cannot be demonstrated; • Presence or absence of intrinsic of food components of the same nature or of aggregate components in all foods of similar technology of manufacturing process; • Qualities related to medicinal or therapeutic properties.



**It's necessary to request a number of protocol to be able to track the document** (for example: 70.000.000/year-00). All the processes mentioned above can be monitored accessing the computerized service for registration and tracking documents, with the protocol number in hand, at link at: <http://ged.agricultura.gov.br/siged/internet/protocolo.php>. The time resolution of all record files vary between 3 and 6 months.

#### **Fifth Step:**

Before shipment, animal-origin products must be accompanied by the International Health Certificate (CSI), issued by the Agricultural/Veterinarian Authority of the Exporter country. The specific import requirement documents and template forms of international certificates by countries for animal products imports can be accessed at SISREC (Information System requirements and certifications animal sector): <http://sistemasweb.agricultura.gov.br/sisrec/manterDocumento!abrirFormConsultarDocumento.action>

#### **Shipment instructions**

**Sixth Step:** In order to ship the product, the importer must supply with the shipment instructions to the exporter, related to the merchandise's conditions during transportation.

**WATCH OUT:** If the pallets for export are unprocessed wood they must be accompanied by a Phytosanitary certificate and an additional declaration of treatment or a Treatment Certificate<sup>12</sup> embossed by the National Phytosanitary Protection Organization from the exporting country, to prove the absence of pests. Will be inspected by a MAPA official. Other pallets materials are exempt from those requirement.

### **3.2 Import Duties<sup>13</sup>**

The import system in Brazil is complex and consists of a series of laws and regulations in various areas. This is a tax system that taxed products and services in the three levels of power in Brazil: Federal, state and municipal. The application of taxes are

<sup>12</sup> Not necessary if accompanying the FAO international approval mark (international Phytosanitary Measure Norm (NIMF 15). Does not exempt from the MAPA's inspection.

<sup>13</sup> For further information, see Fact Sheet ELANBiz: Import in Brazil from UE at [www.elanbiz.org](http://www.elanbiz.org)



Tax	Description	Application	Rate
CIDE	Economic Domain Intervention Contribution	Royalty payments, technology transfers and compensation of technology supply, and technical assistance	10%
COFINS	Tax for Social Security Financing	Monthly invoicing	3% or 7,6%
PIS/PASEP	Contribution to the Social Integration Program	Gross revenue	From 0,65% to 1,65%
CSLL	Social contribution	Net profit	From 9% to 15%
II	Import Duty	Entrance of foreign products in Brazil	From 0% to 35%
IOF	Financial transactions Tax	Operations involving credit, currency exchange, insurance and security	From 1% to 25%
IPI	Tax over industrialized product	Output of national goods from the factory, to customs clearance when the product comes from abroad and to public sales	From 0% to 300%
IRPJ	Corporate revenue tax	Applies to the net profits of any legal entity in Brazil.	From 15% to 25%
ICMS	Value-added tax on sales and services	To the movement of goods, transportation and communication services, and to the supplying of any goods	From 7% to 25%

characterized as being in "cascade" that is, the tax is levied on taxable income increased by applying the previous tax.

In general, all the following (with a few exceptions) are the most common taxes and contributions applied to imported products in Brazil:

With the CIF value and duties calculation, it is necessary to consider the local port and airport charges (deconsolidation, BL fee, Capatazias (THC), Siscarga (AMS), ISPS charge (terminal security), delivery fee (documents release), Handling, Collect fee) and Port terminal charges (Warehousing, Inspection, Cargo weighting and Cargo registration). Recommend to prior quote.

Following a simulation of Tax Treatment of Imports in Brazil for the different Dairy products tariff lines<sup>14</sup>:

<sup>14</sup> With the CIF value and duties calculation, it is necessary to consider the local port and airport charges (deconsolidation, BL fee, Capatazias (THC), Siscarga (AMS), ISPS charge (terminal



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**NCM CODE 0401 & 0402: Milk and cream**

Tariff II (%)	14%
Tariff IPI (%)	0%
Tariff PIS (%)	2,10%
Tariff COFINS (%)	9,65%

**NCM CODE 0403: Buttermilk, curdled milk and cream, yogurt, képhir and other fermented or acidified milk and creams**

Tariff II (%)	16%
Tariff IPI (%)	0%
Tariff PIS (%)	2,10%
Tariff COFINS (%)	9,65%

**NCM CODE 0404: Whey & products consisting of natural milk constituents**

Tariff II (%) - Whey	28%
Tariff II (%) - Natural milk constituents	14%
Tariff IPI (%)	0%
Tariff PIS (%)	2,10%
Tariff COFINS (%)	9,65%

**NCM CODE 0405: Butter, incl. dehydrated butter and whey, and other fats and oils derived from milk; dairy spreads**

Tariff II (%)	16%
Tariff IPI (%)	0%
Tariff PIS (%)	2,10%
Tariff COFINS (%)	9,65%

**NCM CODE 0406: Cheese and curd**

Tariff II (%) – Mozzarella & cheese (hard & semi-hard dough)	28%
Tariff II (%) – Curd, melted & grated cheese & soft-dough & other chesses	16%
Tariff IPI (%)	0%
Tariff PIS (%)	2,10%
Tariff COFINS (%)	9,65%

security), delivery fee (documents release), Handling, Collect fee) and Port terminal charges (Warehousing, Inspection, Cargo weighting and Cargo registration). Recommend to prior quote.



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NCM CODE <b>0407</b> : birds' eggs, in shell, fresh, preserved or cooked	
Tariff II (%) - fertilized birds eggs (intended for hatching)	0%
Tariff II (%) – 0407.21.00 (Gallus domesticus, fresh)	16%
Tariff II (%) – 0407.29.00 (other fresh/cooked eggs)	8%
Tariff II (%) – 0408 gem eggs	10%
Tariff IPI (%)	0%
Tariff PIS (%)	2,10%
Tariff COFINS (%)	9,65%

NCM CODE <b>0409</b> : Natural Honey	
Tariff II (%)	16%
Tariff IPI (%)	0%
Tariff PIS (%)	2,10%
Tariff COFINS (%)	9,65%

Source: Federal Revenue – Receita Federal

## IMPORT COST SIMULATION

PRODUCT:	OBS	
FOB Price in R\$	100%	R\$ 80.000
Freight		R\$ 7.000
Maritime Insurance		R\$ 1.600
CIF Price in R\$		R\$ 88.600
II (16%)	% CIF	R\$ 14.176
IPI (0%)	% CIF + II	R\$ 0
SISCOMEX Fee	Minimum amount	R\$ 40
Import License (LI)	(3) LI: R\$ 55/each	R\$ 165
AFRMM (Merchant Marine surcharge)	25% maritime freight	R\$ 1.750
LOGISTICS COSTS AT THE PORT OF SANTOS		
CODESP, Capatazias, ATP		R\$ 400
DAS (Broker's Syndicate)	2% CIF (Maximum R\$ 584)	R\$ 584
Storage	0,35% CIF (Minimum R\$ 600)	R\$ 600
Customs agente		R\$ 760
ANVISA	(3) LI: R\$ 100/each	R\$ 300
Demurrage (container)		R\$ 0,00



Insurance at port		R\$ 0,00
PIS (1,65%)		R\$ 999,07
COFINS (7,60%)		R\$ 4.601,76
ICMS (18%) - State of São Paulo	% (CIF+II+PIS+COFINS+SISCOMEX)	R\$ 23.798,82
<b>CLEARANCE COST</b>	<b>71% (x FOB)</b>	<b>R\$ 136.774,65</b>

Source: USDA, US Agricultural Office

The exporter can find more information at the EUROPEAN UNION MARKET ACCESS DATA BASE: <http://madb.europa.eu/madb/indexPubli.htm>

### 3. Challenges and recommendations

Following there is a description of some of the main obstacles, challenges and problems that exporters may face in their exporting process to Brazil:

- Prior to start the process, the exporter should contact the Agriculture Authority of his country of origin to find out if his country has a system equivalence recognition with MAPA Brazil for animal-origin products;
- When the company already exports the product to Brazil, its only necessary an indication by the foreign competent authority, informing that the establishment is able to perform the export product to Brazil. This statement, written in Portuguese, has to be mailed through the manufacturer country Embassy or directly to MAPA/SRI;
- It is strongly recommended that the exporter contacts the Embassy of the exporting country in Brasilia and the EU Delegation<sup>15</sup> to make sure he complies with the procedures before, during and after shipment of goods, recommending documentary conference;
- Manage the procedures through the agricultural counselor of the embassy of your country in Brazil, as is the recommendation of MAPA, the process will be more transparent between ministries of both countries;
- Check previous to shipment, if your company is included in your country "pre-listing". Immediately reporting any change in the company to update pre-listing by MAPA;
- If the International Sanitary certification is in a foreign language, the translation may be required by an official sworn translator;
- In the case of access to preview authorized by Customs, is mandatory to be accompanied by the legal representatives of the importer and the depositary;
- The entire procedure is free, the exporter will only have shipping charges for documents;

<sup>15</sup> When there is no representation of the exporting country of origin

The process of exporting animal-origin products from the EU to Brazil represents one of the most sensitive sectors for European companies, either because they are sectors with great potential of the European offer intending to enter into the Brazilian market, either because of the huge bureaucracy required by the Brazilian government bodies when importing these products, which sometimes come to represent real barriers to trade. Following we describe some of the problems that both the EU and Brazil related when referring to European animal-origin products being imported into Brazil.

**Related problems by agricultural departments / Embassies of UE member countries:**



- Delay in updating pre-listing<sup>16</sup> by MAPA, which may block the product once arrives to Brazil;
- Delay in registration Labels, trademarks and patents as a consequence of bureaucracy in procedures and excessive requested details<sup>17</sup> on the information to be reported;
- Return of labelling registration forms to be made two or more times by disagreements, delayed responses due to lack of staff at MAPA<sup>18</sup>, arbitrariness the responses by MAPA changing the criteria in ongoing processes according which inspector analyzing or re-analyzing the process, problems in adapting to local requirements (also impacting rules and changing policy)
- Problems in documents registration because of the requirement that must be addressed in Portuguese (misleads/errors);
- High taxes (II, IPI, ICMS ...);
- Complexity and diversity of licenses and registrations with institutions such as ANVISA (health monitoring) and MAPA (Ministry of Agriculture)
- Delays in MAPA's visits to different countries slowing down the certification process and consequently export;
- Malfunction of ports and customs affecting exports;

**Most common errors related by the Ministry of Agriculture of Brazil (MAPA):**

- Absence of: mandatory information; nutritional information, when required;
- Not according with "law of gluten" and "allergenic";
- Incorrect registration number;

Respect the limits set at the RTIQ and Flavoring regulations on identity and quality. Give product details



<sup>16</sup> Seems that MAPA plans to review all pre-listing of all exporting countries.

<sup>17</sup> The information required at the form to the manufacturer is exhaustive and might be related to other normative of third bodies like ANVISA (recently issued allergenic normative in labelling).

<sup>18</sup> At this point, there are complaints that international registrations and approvals could be computerized facilities as nationals. There are also complaints that all import procedures are managed from DF while national procedures are divided by states. MAPA staff at Brasilia is overloaded, managing all the European procedures what reflect in delays of month's even years of waiting for approvals.

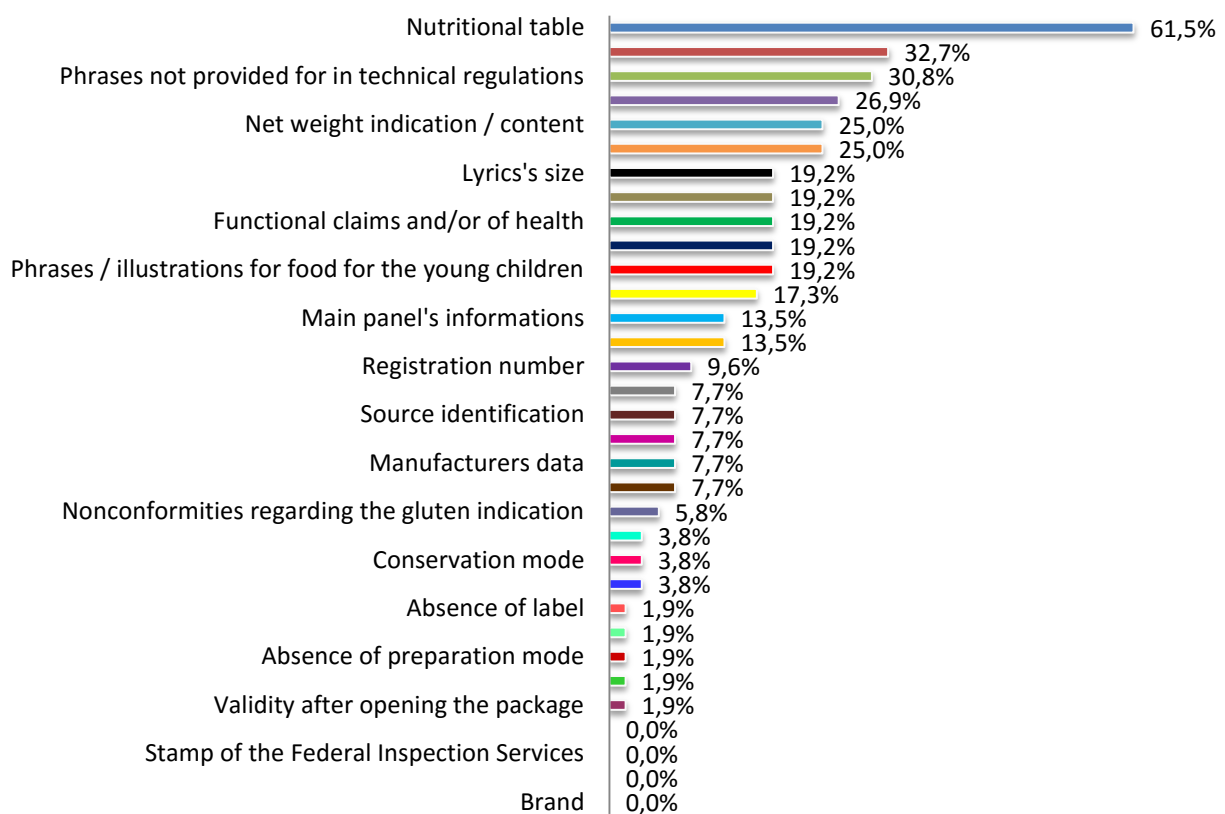






- Inadequate presentation of mandatory information - **always check RTIQ Technical Regulations;**
- The name of the product is not easily visible to the consumer;
- Incorrect/Nor mentioned cheese maturation time
- The fantasy name is not accompanied by the name of the product of animal origin;
- Lack or mistakes in the list of ingredients (compulsory, except when a single ingredient; all ingredients (compulsory and optional) shall be named in descending order of proportion, water shall be declared in the list of ingredients (with exceptions)
- Use of additives not permitted or above the maximum level
- Incorrect sales description and incorrect use of MSM

### Results by type of irregularity



#### 4. Links of interest<sup>19</sup>

EUROPEAN UNION MARKET ACCESS DATA BASE:  
<http://madb.europa.eu/madb/indexPubli.htm>

Milk Inspection Division, Honey and Derivatives – DILEI. Tel. (5561) 3218-2680 3218-2192. E-mail: [dilei.dipoa@agricultura.gov.br](mailto:dilei.dipoa@agricultura.gov.br)

MINISTRY OF AGRICULTURE, LIVESTOCK AND FOOD SUPPLY – MAPA  
[www.agricultura.gov.br](http://www.agricultura.gov.br)

SECRETARIAT OF ANIMAL AND PLANT HEALTH AND INSPECTION – SDA/MAPA  
<http://www.agricultura.gov.br/ministerio/quem-e-quem> Tel: (61) 3218-2314/2315

DEPARTMENT OF INSPECTION OF ANIMAL ORIGIN PRODUCTS – DIPOA/MAPA  
<http://www.agricultura.gov.br/animal/dipoa>

VIGIAGRO/MAPA  
<http://www.agricultura.gov.br/vegetal/importacao/vigilancia-agropecuaria>

Control Division of International Trade – DCI/DIPOA [Contacts at DIPOA](#)

Meat Inspection Division Swine and Dairy Products – DICS/DIPOA. Tel: (5561) 3218-2171. E-mail: [dics.dipoa@agricultura.gov.br](mailto:dics.dipoa@agricultura.gov.br)

Animal Products Inspection Services - SIPAs / DFAs. SIF, Federal Inspection Service / MAPA <http://www.agricultura.gov.br/sif>

#### 5. ANNEXES

##### 5.1 General Legislation<sup>20</sup>

Brazil as a country with three levels of powers (Central, State and Municipality), has different laws at these three levels. Still, different types and varieties of dairy products

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<sup>19</sup> If your company does not have access to internet and need to access this information Fact sheet, please request it by email: [m.blazquez@elaneu.eu](mailto:m.blazquez@elaneu.eu) or by phone: +55 11 98131-6735

<sup>20</sup> All the legislation is available at:

[www.planalto.gov.br](http://www.planalto.gov.br)

[www.agricultura.gov.br](http://www.agricultura.gov.br) - SISLEGIS

[www.anvisa.gov.br](http://www.anvisa.gov.br) - VISALEGIS

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

must comply with specific regulations in Brazil, regarding Technical Regulations on Identity and Quality (RQTI), for further details [Find the legislation by product here.](#)

**ANNEX A: DECREE No. 183, OF 9 OCTOBER 1998**

MINISTRY OF AGRICULTURE AND FOOD SUPPLY SECRETARIAT OF AGRICULTURE DEFENSE ([PORTARIA N 183 1998.aspx](#))

*Instruction on inspection of sanitary systems recognition, enabling establishment to export, issuance of import licenses, control of animal imported products and its transit*  
Resolution 01/1999 can be access through SISLEGIS/MAPA portal: [SISLEGIS](#)

**ANNEX B: NORMATIVE No. 33 DE 02/06/2003**

SECRETARY OF AGRICULTURE DEFENSE – SDA

[www.diariodasleis.com.br/busca/exibelink.php?numlink=1-101-23-2003-06-02-33](http://www.diariodasleis.com.br/busca/exibelink.php?numlink=1-101-23-2003-06-02-33)

*Adopt rules on the operation of the International Agricultural Surveillance service along the international borders and the Federal Inspection Service - SIF along the establishments entitled to international trade*

**ANNEX C: OPERATIONAL MONITORING PROCEDURE (VIGIAGRO)**

[http://www.fiscosoft.com.br/objetos/IN\\_36\\_2006\\_01\\_Anexo.pdf](http://www.fiscosoft.com.br/objetos/IN_36_2006_01_Anexo.pdf)

**ANNEX D: REGULATION ON INSPECTION OF ANIMAL PRODUCTS – RIISPOA**

Decree No. 30.691, March 29<sup>th</sup>, 1952

([http://www.planalto.gov.br/ccivil\\_03/decreto/1950-1969/D30691.htm](http://www.planalto.gov.br/ccivil_03/decreto/1950-1969/D30691.htm)), amended by

Decree No. 1.812, February 8<sup>th</sup>, 1996:

[http://www.planalto.gov.br/ccivil\\_03/decreto/1996/D1812.htm](http://www.planalto.gov.br/ccivil_03/decreto/1996/D1812.htm)

**IMPORTANT: Decree No. 8681, February 23<sup>th</sup>, 2016:**

[http://www.planalto.gov.br/ccivil\\_03/Ato2015-2018/2016/Decreto/D8681.htm](http://www.planalto.gov.br/ccivil_03/Ato2015-2018/2016/Decreto/D8681.htm), amends Decree N<sup>o</sup> 30.691, March 29<sup>th</sup>, 1952.

**ANNEX E: LABELLING REGISTRATION GUIDELINES**

LABELLING REGISTRATION GUIDELINES: Circular Letter DIPOA/SDA No. 42/2010:

<http://sistemasweb.agricultura.gov.br/sislegis/action/detalhaAto.do?method=abreLegislacaoFederal&chave=50674&tipoLegis=A>

**ANNEX F: AUTHORIZATION TO USE SISCOMEX**

RFB [Normative Instruction No. 1288 of August 31, 2012](#)

**ANNEX G: SISCOMEX PROCEDURES: IMPORT LICENSE**

Before importing any product to Brazil, the importer needs to be registered with Siscomex<sup>21</sup>, prior approval of RADAR, which is the Brazilian Foreign Trade Integrated System, where all foreign trade operations are registered and tracked by the [Receita](#)

<sup>21</sup> further information at ELAN Biz Fact Sheet Import in Brazil from UE

[Federal](#)<sup>22</sup>, the Brazilian Federal Revenue Service. Most products are not subject to an import license; however, edible animal origin goods are subject to registration of this import license previously to the arrival at the local port, airport of frontier. In general, the import license shall be approved by a government department. There are many organizations involved in this process: [ANVISA](#) for health and pharmaceutical products; MAPA for foods and beverage; [INMETRO - National Institute of Metrology Standardization and Industrial Quality](#) to control product quality for, etc.

An Import Declaration has to be registered with Siscomex before the imported products are loaded abroad<sup>23</sup>. The import declaration<sup>24</sup> – also known as DSI (Simplified) or DI – is the most important document to start any import process in Brazil. In order to get an Import Declaration, the following documents need to be presented:

- Original bill of lading
- Original commercial invoice signed by the exporter
- DARF, which is a document that proves that all taxes required were paid – if necessary
- Invoice (*Nota fiscal*), if necessary
- Other documents if required by international agreements or specific legislation
- Packing list where applicable. Swine meat products are under section VI of MAPA's import procedures and are classified as: edible animal products (meat, fish, dairy, eggs, honey and its by-products, natural packages and ready meals - containing any ingredient or product that derives from animal origin).

#### **ANNEX H: COMPULSARY INFORMATION ON LABELS**

The label should contain (Normative [IN 22/2005/MAPA](#))<sup>25</sup>:

- Product's Name
- Company's name
- Shelf/Sales denomination of the product<sup>26</sup> (compulsory in the main panel)

<sup>22</sup> further information at ELAN Biz "Import in Brazil from UE"

<sup>23</sup> Cannot ship the goods until the importer is in possession of the license.

<sup>24</sup> The declaration must be formalized by the importer or by his legal representative through SISCOMEX or using specific forms provided by the Federal Revenue Service, or Receita Federal. If the DSI is submitted through SISCOMEX's online system, it is called *DSI-Eletrônica*

<sup>25</sup> The name of the product of animal origin shall be **indicated in the main panel of the label** in bold characters, uniform in body and colour, without intercalation of drawings and other statements. The size of the font used must be proportionate to the size used for the indication of the trade mark or logo if any;

<sup>26</sup> Specific name that indicates the true nature of the product, as provided in the Technical Regulation of Identity and Quality or RIISPOA. Main panel of the label, in characters highlighted, uniform in color and body, with no intercalation of other sayings. Font size should be proportional to the size used for the indication of the brand;



- Batch (Lot: may be preceded by the “L” letter), manufacture and expiry date (“valid until...”, “validity...” “val:...”)
- Registration number (Registration with SIF/DIPOA/MAPA under nº xxxxx (sequential number of product registration) / yyyyy (veterinary/sanitary establishment’s control)
- List of ingredients<sup>27</sup>
- Preservation/ Conservation of the product (indicating minimum and maximum temperature, as specific RTIQ provisions, and validity and instructions for preservation when the package is opened)
- Net content<sup>28</sup> (compulsory in the main panel): according to [Ordinance INMETRO nº 157/2002](#) and [INMETRO nº 25/1986](#)
- Manufacture form
- Stamp of the inspection service
- Identification of origin<sup>29</sup>
- Name or commercial name and address of the establishment
- Name or commercial name and address of the importer
- CNPJ (Fiscal company’s ID)
- Brand name of the product (compulsory in the main panel)
- Express label registration
- Packaging form: presentation is not part of the sales denomination, but must be indicated on the label. Example: piece, ball, roller, wedge, sliced, braid, etc....;
- Composition (indicating if containing vegetable fats)
- Instructions on the preparation and use of the product (for the appropriate use of the product, not be ambiguous, nor allow for false Interpretations, and shall ensure the proper use of the product of animal origin).
- Warning expressions (when applicable): Example: Allergen Law ([RDC 26/2015](#)); or according to law n. 11.474, de 15/05/2007 (more information at: [http://www.proac.uff.br/visa/sites/default/files/NBCAL\\_0.pdf](http://www.proac.uff.br/visa/sites/default/files/NBCAL_0.pdf) ).

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<sup>27</sup> Preceded by the words: “ingredients:” or “ingr.:”. The ingredients must be declared in descending order of proportion. Additives shall be declared after the ingredients: main function + full name. Additives with the same function may be grouped: Stabilizers sodium citrate and sodium phosphate for example; Addition of condiments: inform in the sales denomination; if blended milk types, inform the percentage of each milk type: Example: goat’s milk (60%) and sheep milk (35%);

<sup>28</sup> Cheese and curd which cannot have a standardized quantity and/or may have a pronounced weight loss.  
SHALL BE WEIGHED IN THE PRESENCE OF THE CONSUMER WEIGHT OF THE PACKAGING;

<sup>29</sup> Must include: Name of the establishment, Full address, Registration number or identification code of the establishment given by the official body, (ex) “Made in Belgium” or “Product of Belgium” or “Belgian industry”, Full name and address of the importer.



**LABELLING EXAMPLE:**

<b>LECHE EN POLVO ENTERA / INDUSTRIA ESPAÑOLA</b>	
<b>LEITE EM PÓ INTEGRAL / INDÚSTRIA ESPANHOLA</b>	
Fabricado/Produzido por: XXXXXX (Endereço produtor) (Número registro produtor)	
Informações do importador (Nome, endereço, CNPJ)	
Industria Espanhola Peso Líquido: XXXX	
INGREDIENTES: XXX. <b>NÃO CONTÉM GLÚTEN</b>	
Registro no Ministério da Agricultura SIF/DIPOA sob nº XXXX/YYYY.	
AVISO IMPORTANTE: Este produto não deve ser usado para alimentar crianças, a não ser por indicação expressa de médico ou nutricionista. O aleitamento materno evita infecções e alergias, e deve ser mantido até a criança completar 2 (dois) anos de idade ou mais.	
Alérgicos: contém leite	
INFORMAÇÃO NUTRICIONAL: Porção de 20 g (2 colheres de sopa). Valor energético XXXX kcal = XXXX kJ (XXXX% VD); Carboidratos XXX g (XXX% VD); Proteínas XXX g (XXX% VD); Gorduras Totais XXX g (XXX% VD); Gorduras Saturadas XXXX g (XXXXX% VD); Gorduras trans XXXXX g (VD não estabelecido); Fibra Alimentar XXXXX g (XXXXX%VD); Sódio XXXX mg (XXXX% VD). (* ) Valores Diários com base em uma dieta de 2.000 kcal ou 8.400 kJ. Seus valores diários podem ser maiores ou menores dependendo de suas necessidades energéticas.	
DATA DE FABRICAÇÃO, VALIDADE, LOTE / IMPORTADOR: VIDE EMBALAGEM	

**NUTRITIONAL INFORMATION EXAMPLES \_ ACCORDING RDC 360/03**

**HORIZONTAL MODEL:**

INFORMAÇÃO NUTRICIONAL: Porção de 20 g (2 colheres de sopa). Valor energético XXXX kcal = XXXX kJ (XXXX% VD); Carboidratos XXX g (XXX% VD); Proteínas XXX g (XXX% VD); Gorduras Totais XXX g (XXX% VD); Gorduras Saturadas XXXX g (XXXXX% VD); Gorduras trans XXXXX g (VD não estabelecido); Fibra Alimentar XXXXX g (XXXXX%VD); Sódio XXXX mg (XXXX% VD). (* ) Valores Diários com base em uma dieta de 2.000 kcal ou 8.400 kJ. Seus valores diários podem ser maiores ou menores dependendo de suas necessidades energéticas.
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**ELAN**  
European and Latin American  
Business Services

VERTICAL MODEL:

INFORMAÇÃO NUTRICIONAL		Porção de XXX g (MEDIDA CASEIRA)
	Quantidade por porção	%VD(*)
Valor Energético	XXkcal / XXkJ	
Carboidratos	g	
Proteínas	g	
Gorduras Totais	g	
Gorduras Saturadas	g	
Gorduras <i>Trans</i>	g	
Fibra Alimentar	g	
Sódio	mg	
(*) Valores Diários de referência com base em uma dieta de 2,000kcal ou 8400kJ. Seus valores diários podem ser maiores ou menores dependendo das necessidades energéticas.		
(**) VD não estabelecido		

PORTIONS TABLE – RDC 359/03

TABELA IV - LEITE E DERIVADOS (1 porção aproximadamente 125 kcal)  
TABLA IV - LECHE Y DERIVADOS (1 porción aproximadamente 125 kcal)

Produtos Português	Productos Español	porção (g/ml)	porción (g/ml)	medida caseira	medidas caseras
Bebida láctea	Bebida láctea	200 ml	200 ml	1 copo	1 vaso
Leites fermentados, iogurte, todos os tipos	Leche fermentada, yoghurt, todos los tipos	200	200	1 copo	1 vaso
Leite fluido, todos os tipos	Lecha fluida, todos los tipos	200 ml	200 ml	1 copo	1 vaso
Leite evaporado	Lecha evaporada	quantidade suficiente para preparar 200 ml	cantidad suficiente para preparar 200 ml	X colheres que correspondam	X cucharas que corresponda
Queijo ralado	Queso rallado	10	10	1 colher de sopa	1 cuchara de sopa
Queijo cottage, ricota desnatado, queijo minas, requeijão desnatado e petit-suisse	Quesos cottage, ricota descremada, queso blanco y unttable descremado	50	50	2 colheres de sopa	2 cucharas de sopa
Outros queijos (ricota, semi-duros, branco, requeijão, queijo cremoso, fundidos e em pasta)	Otros quesos (ricota, semiduros blanco, unttables, quesos cremosos, fundidos y en pasta)	30	30	X colheres/ fatia que correspondam	X cucharas/rebanada que corresponda
Leite em pó	Leche en polvo	quantidade suficiente para preparar 200 ml	cantidad suficiente para preparar 200 ml	X colheres que correspondam	X cucharas que corresponda

## ANNEX I: OTHER EXPORTING PROCEDURES

- a) Law n. ° 1.283/1950: [http://www.planalto.gov.br/ccivil\\_03/leis/L1283.htm](http://www.planalto.gov.br/ccivil_03/leis/L1283.htm)
- b) Decree n. ° 30.691/1952: [http://www.planalto.gov.br/ccivil\\_03/decreto/1950-1969/D30691.htm](http://www.planalto.gov.br/ccivil_03/decreto/1950-1969/D30691.htm)
- c) Office DIPOA n. ° 31/2005: [http://www.agricultura.gov.br/arg\\_editor/CAPITULO%206%20-%20SECAO%20VI.pdf](http://www.agricultura.gov.br/arg_editor/CAPITULO%206%20-%20SECAO%20VI.pdf)

## ANNEX J: CUSTOMS CLEARANCE

In order to proceed to the Customs clearance, the required documentation is:

- a) Request for Inspection of Agricultural Products (FORM V);
- b) Request for Statement of Animal Products Import with the authorized shipment by SIPAG / SFA or DIPOA / SDA and SEDESA / DT-UF or DSA / SDA;
- c) Original of the International Health Certificate issued by the country's Official Veterinary Service. Origin, duly endorsed by consular authority, meeting the sanitary requirements;
- d) Copy of certificate of origin;
- e) Certificate of Analysis, when necessary;
- f) Or the LI LSI extract;
- g) Copy of Invoice or Invoice;
- h) Knowledge copy or load Manifesto.

After the custom clearance, the goods will only be handed to the importer after proper registration with Mantra<sup>30</sup>. In case the Federal Revenue office does not have the access to Mantra, the goods will be handed upon delivery the proof of importation, also known as *Comprovante de Importação*, issued by SISCOMEX.

## ANNEX K:

### Import supervision, inspection, quality control and risk analysis systems

Ministry of Agriculture, Livestock and Supply (MAPA)

Normative 51/2011:

<http://sistemasweb.agricultura.gov.br/sislegis/action/detalhaAto.do?method=visualizarAtoPortalMapa&chave=1505617819>

<sup>30</sup> Manifest of Customs Transit and Storage foreign trade system: [MANTRA link](#). The correct registry of this code in the Siscomex MANTRA is fundamental to the right treatment of cargo handling and storage (EAT = Edibles; HEG = Fertilized eggs, PER = Perishable cargo).





Normative 06/2012/MAPA:

<http://sistemasweb.agricultura.gov.br/sislegis/action/detalhaAto.do?method=visualizarAtoPortalMapa&chave=1235558519>

**ANNEX L: RTQI/INMETRO Legislation. Technical regulations on identity and quality standards**

[Ordinance INMETRO nº 25/1986](#): Technical regulation on indication on net content

[Ordinance MA/SDA no 146/1996](#): Technical Regulation on identity/ quality of cheeses Food for special purposes ([Decree 29/98](#))

Food essences added nutrients ([Decree 31/98](#))

[Ordinance INMETRO nº 157, of 19 August 2002](#): Technical Metrological Regulation, establishing the way to inform the net content to be used on pre-measured products.

[Ordinance INMETRO nº 153, 2008](#): Standardization of the liquid content of pre-measured packaged products

**Official Analytical Methods**

Determination of CMP in milk (Instruction 07/10)

Alternative Methods (Instruction 11/09)

Maltodextrin detection in milk (normative Instruction 14/07)

Physic-chemical methods for controlling milk and dairy products (Instruction 68/06)

CMP analysis (Instruction 69/06)

**Sanitary controls, microbiological standards and food safety**

Hazard analysis and critical control points - HACCP (Decree 46/98)

Instructions to allow entry and use of property on products under SIF (Instruction 49/06)

Good Manufacturing Practices (Decree 368/97)

Regulation on maximum thresholds of chemicals contaminants in food ([IN 685/1998](#))

Technical Regulation for attribution of additives and limits ([IN 51 of 29 December 2006](#))

Operational Hygiene measures-Standard - SSOP (Resolution 10/03)

Microbiological analysis for dairy products (Normative Instruction SDA / MAPA 62/03)

**ANNEX N: ANVISA Legislation**

[Resolution - CISA/MA/MS Nº 10, of 31 july 1984](#): Instructions for preservation during transport, marketing and consumption of perishable food, industrialized or improved, packed food

[Resolution 386/1999](#): Good manufacturing practices on the use of additives on food

[Resolution 12/2001](#): Technical regulation on microbiological standards for food

Food registration functional property claim and / or health ([Resolution 19/99](#))

Analysis and testing of the functional and / or health ([Resolution 18/99](#))

Risk and security food Assessment ([Resolution 17/99](#))

**ANNEX M: OTHER LEGISLATION**



[Decree 72.718, 1973](#): General standards on irradiation (see also [ANVISA Resolution 21, 2001](#))

[Law 8.078, of 11 September 1990](#): Code of Consumer Defense

[IN 19 of 2009](#): Mechanisms for control and information of organic quality.

## 6.2 Labeling Legislation<sup>31</sup>

Label registration and descriptive memory on products of animal origin ([Portaria nº 9, of 26 february 1986](#))

Supplementary Nutritional Information ([Decree 27/98](#))

Labeling information requested by other bodies ([Resolução nº 08/2001](#))

Marketing of foods for infants and young children ([RDC nº 222/2002](#))

[Resolution - RDC No. 259 of September 20, 2002 – ANVISA<sup>32</sup>](#): Approves the Technical Regulation on Labelling of Packaged Food

[Resolution 340/2002](#): Regulates tartazine colouring in the list of ingredients

[RDC nº 359, of 23 December 2003](#): Reference Values for Portions packed for Nutritional Labelling (food)

[RDC nº 360, of 23 December 2003](#): Technical Regulation for Nutritional Labelling of Packed Products<sup>33</sup>

[Law No 10,674 OF 16 MAY 2003<sup>34</sup>](#) Compulsory information on the presence of gluten on food in the market, as a preventive and control measure

Labelling of packaged food (MAPA Normative [IN 22/2005](#))

[Resolution - RDC nº 2, of 15 January 2007](#) Technical regulation on additives and flavorings

[Technical report nº 26, of 14 June 2007](#) Procedures for indication of flavor in food labelling

Regulation on food for infants and child as well as the related nursery products ([Law nº 11.265, 03 january 2006](#) and Law [11.474/2007](#))

[Resolution 18/2008](#): Edulcorants permitted for use in food and beverages

Standardized operating procedures registering animal products label ([DIPOA/SDA Ofício Circular nº 031/2009](#))

[Resolution 19/2010](#): Obligation to inform the phenylalanine content on food products

Additional Nutrition Labelling ([ANVISA nº 27/98](#) & [ANVISA RDC nº 54/2012](#))

<sup>31</sup> [All food labeling legislation issued by ANVISA \(click above\)](#)

<sup>32</sup> Amended by Resolution - [RDC nº 123, of May 13, 2004](#) - Changes in subsection 3.3. Annex to Board Resolution - RDC No. 259 of 20 September 2002.

<sup>33</sup> Declaration of the energy value and nutrients: including: Energy value; Carbohydrates; Protein; Total fat; Saturated fat; Trans fats; Dietary fiber; Sodium. Optionally, vitamins and minerals listed in Annex A may be declared — when these are present in quantities equal to or more than 5 % of the RDI per portion shown on the label.

<sup>34</sup> Processed food shall include on its label and leaflet, the inscriptions CONTAIN GLUTEN or GLUTENFREE, as appropriate. The warning shall be printed in highlighted characters, clear and easily legible;

[Resolution February 26 July 2015 – ANVISA: “ALLERGENICS”](#): Regulates the mandatory labeling requirements in Brazil major alimentary products that may cause allergies

### 6.3 Other related-Legislation on Dairy products<sup>35</sup>

#### Caseins

- Food Casein (Decree 146/96)
- Food caseinates (Decree 146/96)

#### Creams, butters and dairy fats

- Sour cream (Decree 146/96)
- Sour cream in bulk for industrial use (Decree 146/96)
- Anhydrous milk fat or butter (Decree 146/96)
- Milk fat (Decree 146/96)
- Butter (Decree 146/96)
- Land butter or clarified butter (Instruction 30/01)

#### Caramel

- Caramel (Decree 354/97 and Decree 855/10)

#### Milks

- Milk fluid in bulk for industrial use (Decree 146/96)
- Powdered milk ([Decree MA/SDA N° 369/97](#) and Decree 146/96)
- UHT Milk (Decree 370/97)
- Goat milk (Instruction 37/00)
- Reconstituted pasteurized milk (Decree 16/85)

#### Flavored and fermented milks

- Flavored milk (Instruction 26/07)
- Modified milk powder (Instruction 27/07)
- Fermented milks (Resolution 05/00)
- Fermented milks (Instruction 46/07)
- Milk and dairy drinks (Instruction 16/05)
- Milk formula (Instruction 28/07)

#### Cheeses

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<sup>35</sup> Find all legislation at:

<http://sistemasweb.agricultura.gov.br/sislegis/action/detalhaAto.do?method=abreLegislacaoFederal&chave=50674&tipoLegis=A>

- Technical Regulation of identity and quality on butter and cheeses ([Ordinance MA/SDA no 146/1996](#))
- Microbiological requirements of cheeses (Decree 146/96)
- Blue (Instruction 45/07)
- [Ordinance MA/SDA no 356/97](#) - Processed cheese
- Rennet (Instruction 30/01 - Annex II)
- Danbo (Decree 360/97)
- In butter (Instruction 30/01 - Annex III)
- Powder (Decree 355/97)
- Minas fresh (Decree 352/97 and Instruction 04/04)
- Mozzarella, mozzarella or mozzarella (Decree 364/97)
- Mass to prepare mozzarella (Decree 366/97)
- Parmesan, parmesan, reggiano, Reggiano and sbrinz (Decree MA/SDA 353/97)
- Pategrás sandwich (Decree 363/97)
- Petit Suisse (Instruction 53/00)
- Plate (Decree 358/97)
- Processed or merged, pasteurized processed and processed or cast UHT (Decree 356/97)
- Grated (Decree 357/97)
- Northern Regional tropical or industrial use (Instruction 24/02)
- Cottage cheese (Decree 359/97)
- Tandil (Decree 365/97)
- Tilsit (Decree 361/97)
- Tybo (Decree 362/97)

## 5.2 Overview of the Brazilian dairy products Market

Brazil has one of the largest dairy industries in the world, with revenue of BRL 62 billion in 2013, fifth place worldwide. According to FAO, India is the world's largest milk producer, with 16% of global production, followed by the United States of America, China, Pakistan and Brazil.

This sector presents an impressive growth rate over the last few years: from 2009 to 2013, this sector's revenue grew 61%, according to a report by Euromonitor.

However, imports of dairy products have risen since the beginning of 2015. According to Sindilat, the Syndicate of the Industry of Dairy and its By-Products of Rio Grande do Sul, Brazil imported 313 million liters of dairy products in the first trimester of 2015, whereas in the first trimester of 2014, 236 millions of liters were imported.

Camex, which is the Chamber of Foreign Trade, raised the Import Duty rate on 11 dairy products from 14% and 16% to 28% initially until the 1st January 2015, however



this was extended until June and it is likely to be extended again in order to protect the national industry. Camex hopes that it will provide the dairy industry a favorable environment to develop itself in view of the growth in imported dairy products.

### Characteristics of local production

Milk production in Brazil is expected to increase 5% in 2014, as projected by the Brazilian Institute of Geography and Statistics (IBGE). If confirmed the increase, production is expected to reach 36.75 billion liters. The forecast for 2015 is that prices will continue rising. The reduction in imports of milk and milk products, because the rise of the dollar which increases international purchases will be responsible for recovery. The demand should also remain strong for years to come, as there is a shortfall in domestic production. Milk constitutes a major segment of the agri-business and offers employment opportunities to almost 3.6 million individuals. Most of the milk production is concentrated in the Southeast and Southern region. The two regions constitute roughly 65%-70% of the entire milk production in the country. Small farms contribute to nearly 10 liters of milk production in a day whereas the large farms accounts for nearly 60,000 liters of milk production. Brazil has doubled its milk production in just 15 years. The cow milk production during the historical period from 2007-2009 has increased at a CAGR of 2.3%. The production increased from 26,750 thousand tons in 2007 to 27,968 thousand tons in 2009.

Local companies are innovating and launching value-added cheeses which copy European style cheeses. They have also launched different varieties using buffalo milk and these cheeses are gaining in popularity.

#### 6.4. Trade figures: Brazilian imports from EU-28 <sup>36</sup>

Product code	Product label	Brazil's imports from European Union (EU 28)		
		Value in 2013	Value in 2014	Value in 2015
0406	Cheese and curd	29.200	29.863	21.225
0407	Birds' eggs in shell	3.460	4.162	3.411
0405	Butter and other fats and oils derived from milk	3.827	2.664	2.753
0404	Whey and natural milk products	5.252	1.164	1.552
0401	Milk and cream, not concentrated nor sweetened	461	154	108
0402	Milk and cream, concentrated or sweetened	4	0	6
0403	Buttermilk and yogurt	0	0	1
0410	Edible products of animal origin, nes	0	0	0

<sup>36</sup> All figures and data for "Trade Figures UE-Brazil" are from source: ITC, calculations based on UN COMTRADE statistics. Unit: US Dollar thousand



Brazil imported in 2015 dairy products from all world countries for the amount of US\$ 457.914 thousand. The exports from EU-28 totalized the value of US\$ 29.141 thousand (US\$ 38.010 thousand in 2014) representing only around 8% of total world market share. Most of the exports were of cheese and curd, US\$ 29.863 thousand, UE-28 representing 25,8% from total Brazilian cheese imports from the world. Among cheeses, most exported by European companies was processed cheese, by value of US\$ 18,392 (with a reduction in relation to 2014: US\$ 25,864 thousand), followed by Cheese, blue-veined cheese (US\$ 1.490 thousand), stable in relation to 2014 and Cheese processed, not grated or powdered, showing a sharply decrease in 2015 by value of US\$ 831 (in 2014 was exported by the value of US\$ 1.683 thousand). Exports of Milk and cream, bird's eggs, buttermilk, yogurts and natural honey were very irrelevant.

Main Brazilian suppliers for Cheese and curd were Argentina, Uruguay, Netherlands, France and Italy. From UE-28 main exporters were: Netherlands (11,4% of world market share), France (6,8%) and Italy (4,4%). Also exporting but with a little quantity of the total share, we find Germany (1,4%), Portugal (0,8%), Denmark (0,4%), United Kingdom (0,3%) and Spain (0,2%).

The principal exported products from UE to Brazil is cheese in its varieties:

Product code	Product label
04069010	Cheese (excl. fresh cheese, incl. whey cheese, curd, processed cheese, blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti", and grated or powdered cheese): Of a moisture content, by weight, of less than 36.0% (hard cheese)
04069020	Cheese (excl. fresh cheese, incl. whey cheese, curd, processed cheese, blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti", and grated or powdered cheese): Of a moisture content, by weight, of 36.0% or more but less than 46.0% (semi-hard cheese)
04069090	Cheese (excl. fresh cheese, incl. whey cheese, curd, processed cheese, blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti", and grated or powdered cheese): Others
04069030	Cheese (excl. fresh cheese, incl. whey cheese, curd, processed cheese, blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti", and grated or powdered cheese): Of a moisture content, by weight, of 46.0% or more but less than 55.0% (soft cheese)



Exporters	Imported value in 2013	Imported value in 2014	Imported value in 2015
World	54.452	74.739	99.959
European Union (EU 28) Aggregation	8.511	13.728	22.273
Germany	0	6	12.374
Netherlands	5.971	11.781	8.186
Ireland	1.763	1.392	1.430
Spain	756	491	168
United Kingdom	0	0	73
Italy	4	35	42
Portugal	17	23	0

Regarding Tariff line 090110 (preparation of cereals / starch milk for infant food), exports from UE to Brazil are relevant and growing, representing in 2015 the amount of US\$ 22,273 thousand. Main providers were Germany (with an impressive increase from US\$ 6 thousand in 2014 to US\$ 12.374 thousand in 2015), Netherlands and Ireland.

Brazilian dairy products companies are expected to be less dependent on imported cheeses. Brazil is not a strong exporter of cheese and the increase in cheese production will meet domestic demand, which could represent an obstacle to European exports of cheeses and other dairy products for Europe in the near future.

#### 6.5. Main characteristic of the demand

Brazil has a huge market potential for European dairy products because of the size of its population (206 million inhabitants, the fifth world largest market) of which 42% concentrated in the Southeast region. 22% of Brazilians belong to the class A / B (high and medium / high) approximately 45 million inhabitants (mainly concentrated in the southeast and south of the country).

According to Euromonitor, in 2014, **cheese** continued to show growth, with current value sales rising by 9% and reaching R\$17.4 billion. This good performance is linked to the increase of income among middle class consumers, who continue to eat more cheese on a daily basis and are switching to higher-value cheese types, such as parmesan and soft cheese. In addition, consumers are also becoming more aware of the health benefits that many types of cheese can offer since cheese is a great source of protein. According to PwC, mozzarella and cheese platter cheeses represent 60% of sales in Brazil. Its popularity is higher among low-income consumers. The curd is also widely consumed by the population. For the families with higher incomes, great preference is for provolone cheese, parmesan and brie. The varieties low fat cheese as ricotta and fresh cheese “mines style” appeals increasingly to consumers, because of



the increasing number of fans of a healthy lifestyle. In addition to the cheese, another market that offers good business opportunities is the whey. By having high protein, whey is a widely used in the food and beverage ingredient, besides being an important raw material in bakeries and pastry shops and even in their own dairy.

Other segments that require whey are food supplements and sports nutrition. The latter has shown an excellent performance, with growth of 124% in sales from 2009 to 2013, from R\$ 206 million to R\$ 461 million. About 90% of product sales related to sports nutrition is based on the protein powder. Again, the search for a healthier lifestyle is the main factor that drives this industry. By 2018, it is expected to grow 73%, reaching revenues of approximately R\$ 800 million.

Drinking **milk products** also continues to follow the same growth trend perceived in 2013, with double-digit growth. Regarding **yoghurt and Sour Milk Drinks**, Greek yoghurt continues to grow in popularity among consumers. Almost all manufacturers in yoghurt in Brazil have entered this area by introducing a wide assortment of flavors and versions of Greek yoghurt. **Other dairy** are expected to continuous increase in disposable incomes amongst consumers, mainly those who live in the northeast region, will continue to support growth within other dairy.

## 6.6. Distribution and retail

Regarding product distribution channels, there are two intermediate figures before reaching the end consumer, which are:

1. Importer / Distributor
2. Retailer: Among the retailers we can cite the supermarkets, emporiums, delicatessen shops and catering.

The importer/distributor buys directly from the supplier, and usually has a variety of food products, including similar products from different countries. Most distributors usually require exclusive distribution contracts.

Despite the growing process of concentration in the retail channel in Brazil, it is still a highly fragmented sector. In São Paulo and Rio de Janeiro retailers are highly concentrated, but there are alternative channels and supermarkets are gaining share market (bakeries, emporiums, delicatessens, convenience stores).

As for supermarkets, for the high price of European importer, they are restricted to large networks of national or regional main supermarkets (Brazil has a huge distribution channel regionalization). A growing presence of these products in supermarkets, especially in small packages of 100-150 grams, is perceived.





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