



Federale
Overheidsdienst
FINANCIËN

WEBINAR ORGANISED BY AWEX, SÃO PAULO :

BRASILIAN CUSTOMS MATTERS

BRASÍLIA, 17 MARCH 2022

WWW.FIN.BELGIUM.BE

DOUANE EN ACCIJNZEN • FEDERALE OVERHEIDSDIENST FINANCIËN



INTRODUCTION

CONTACTDETAILS :

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Belgian Customs Attaché to Brasil

Belgian Embassy in Brasília

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TASKS FROM A COMMERCIAL POINT OF VIEW :

- 1/ To inform BE or BR companies with regard to customs related issues**
- 2/ To provide BE or BR companies with help in case their container has been blocked**
- 3/ To represent our BE customs administration at commercial / informative events**

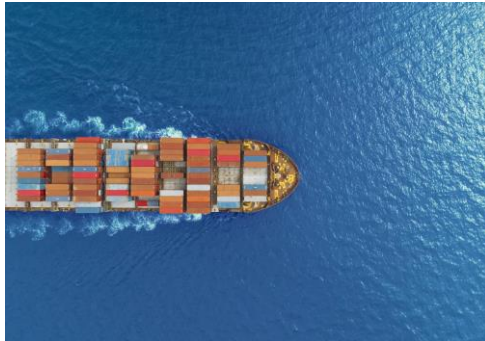
NO legal support/representation



EXPORT TO BRASIL

1/ Permanent or temporary export ? NO Carnet ATA for Brasil from 01/01/2022

2/ Ways to export :



Bill of lading v. Airwaybill

Commodities

Time

Cost



Federale
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BELGIAN AND BRASILIAN AUTHORITIES & AGENCIES



Service Public
Fédéral
FINANCES
DOUANES ET ACCISES





THE 'RECEITA FEDERAL'

<https://www.gov.br/receitafederal/pt-br>



Ministério da Economia

[Institucional](#) | [Organograma](#) | [Quem é Quem](#)

Gabinete do Ministro

Assessoria Especial

Assessoria Especial de
Assuntos Estratégicos

Assessoria Especial de
Relações Institucionais

Procuradoria-Geral da
Fazenda Nacional

Secretaria Executiva

Sec. Esp. Receita Federal
do Brasil

Sec. Esp. Comércio Exterior
e Assuntos Internacionais

Sec. Esp. Desestatização,
Desinvestimento e...

Sec. Esp.
Desburocratização, Gestão.

Sec. Esp. Tesouro e
Orçamento

Sec. Esp. Produtividade e
Competitividade

Sec. Esp. Programa de
Parcerias de Investimentos



RECEITA FEDERAL





MERCOSUL – EU : TWO GIANT TRADE BLOCKS

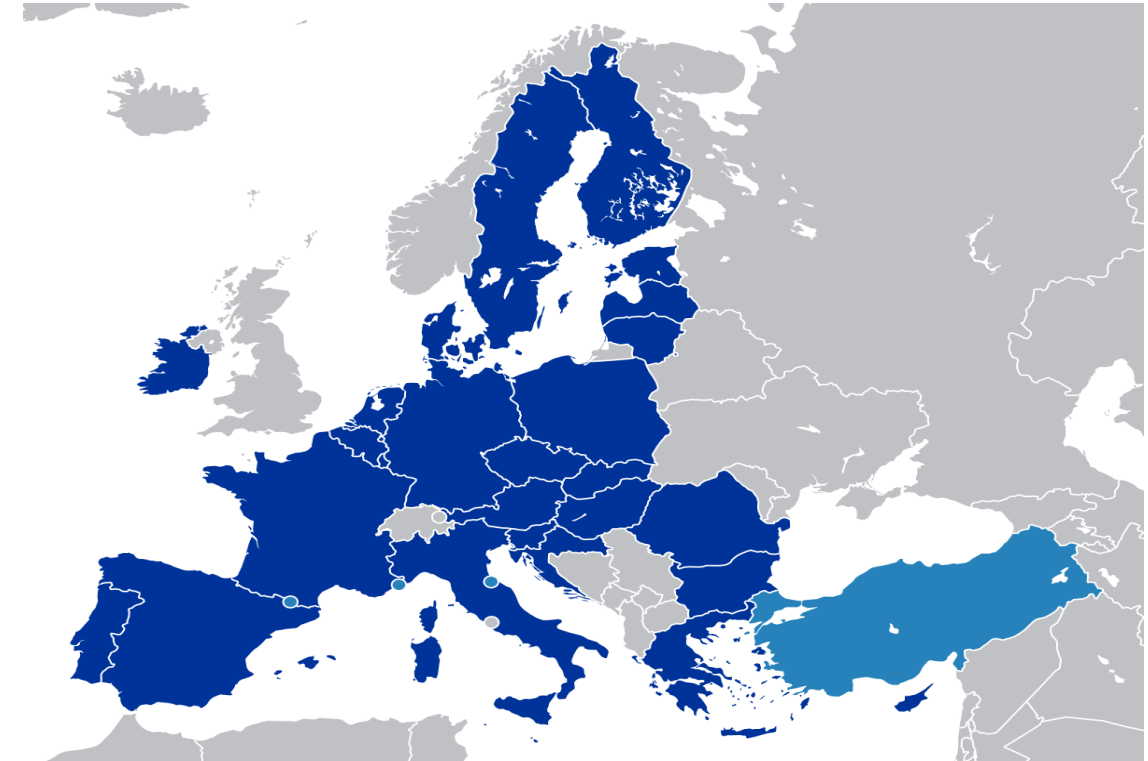
Mercado Comum do Sul

>284 million citizens



European Customs Union

>447 million citizens





THE EU - MERCOSUR ASSOCIATION AGREEMENT



Key benefit for EU companies : high import duties will be removed on :

▫ Industrial products :

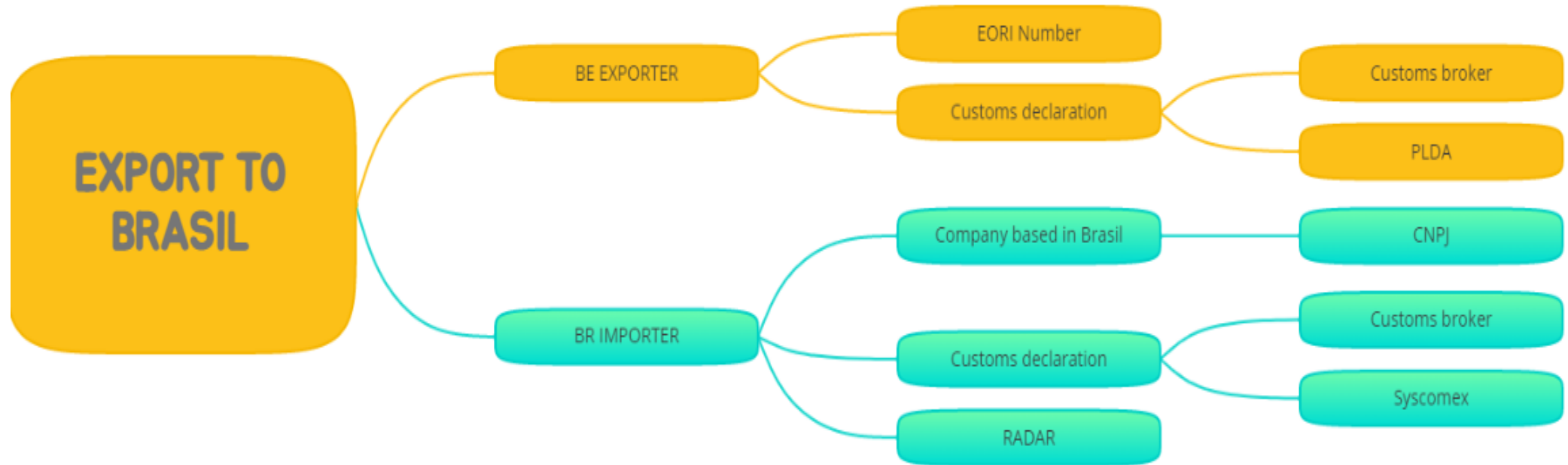
- Cars (taxed today at 35%)
- Car parts (taxed today at 14 to 18%)
- Machinery (taxed at 14 to 20 %)
- Chemicals (taxed up to 18%)
- Clothing (taxed at up to 35%)
- Pharmaceuticals (taxed at up to 14%)
- Leather shoes (taxed at up to 35%)
- Textiles (taxed at up to 35%)

▫ Food and drinks :

- Wine (taxed today at 27%)
- Chocolate (taxed at 20 %)
- Whiskey and other spirits (taxed at 20 to 35%)
- Biscuits (taxed at 16 to 18%)
- Canned peaches (taxed at 55%)
- Soft drinks (taxed at 20 – 35 %)



EXPORT TO BRASIL





CLASSIFICATION – COMMODITY CODES IN THE EU

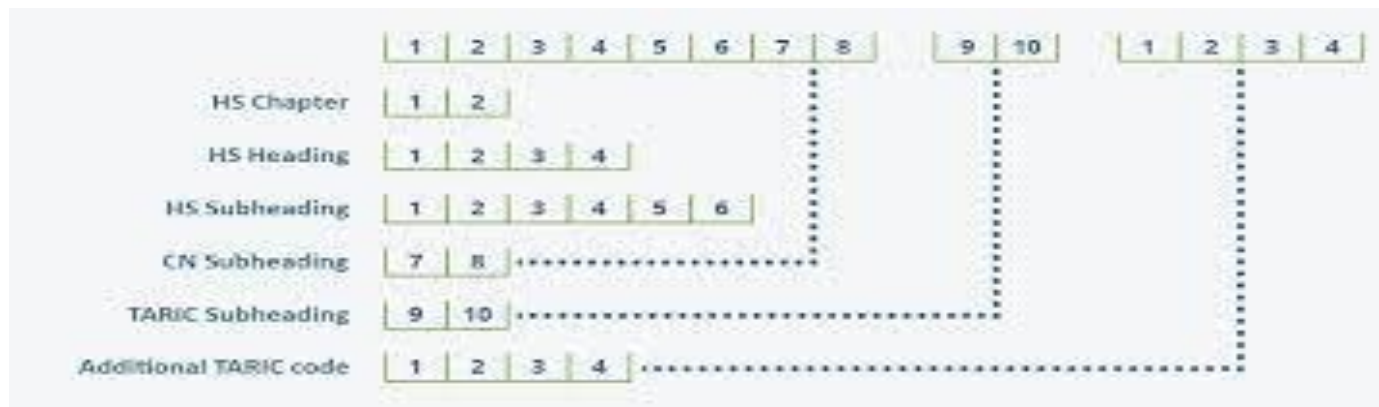
For export : CN code of 8 digits

Find it on :

<https://eservices.minfin.fgov.be/extTariffBrowser/Home?date=20220315&lang=FR&page=1>

More information on :

https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/customs-tariff/classification-goods_fr





CLASSIFICATION – COMMODITY CODES IN BRASIL : NCM – NOMENCLATURA COMUM DO MERCOSUL



Exemplo:

Código NCM: 0104.10.11

Animais reprodutores de raça pura, da espécie ovina, prenhe ou com cria ao pé

Este código é resultado dos seguintes desdobramentos:

Seção	I	Animais vivos e produtos do reino animal
Capítulo	01	Animais vivos
Posição	0104	Animais vivos das espécies ovina e caprina
Subposição	0104.10	Ovinos
Item	0104.10.1	Reprodutores de raça pura
Subitem	0104.10.11	Prenhe ou com cria ao pé



CLASSIFICATION OF GOODS : NCM – NOMENCLATURA COMUM DO MERCOSUL



1/ How to determine the NCM code ?

<https://portalunico.siscomex.gov.br/classif/#/sumario?perfil=publico>

2/ In case of doubt : ‘A consulta sobre classificação fiscal de mercadorias’

<https://www.gov.br/receitafederal/pt-br/assuntos/aduana-e-comercio-exterior/classificacao-fiscal-de-mercadorias/consultas>



REQUIRED DOCUMENTS FOR EXPORT

BE EXPORTER :

- ✓ **commercial invoice**
- ✓ **bill of lading of airwaybill**
- ✓ **packinglist**
- ✓ **export declaration**

Additional < exported product :

- ✓ **health certificate**
- ✓ **certificate of origin**
- ✓ **export licences (e.g. dual use goods, CITES fauna and flora)**



REQUIRED DOCUMENTS FOR IMPORT

BR IMPORTER :

- ✓ import declaration
- ✓ import licences; 'licenciamento automático e não automático' < imported product

Find more information on :

- ✓ http://siscomex.gov.br/wp-content/uploads/2021/09/2021.09_Informacoes-Gerais.pdf
- ✓ <http://www4.receita.fazenda.gov.br/simulador/>
- ✓ <https://portalunico.siscomex.gov.br/classif/#/sumario?perfil=publico>
- ✓ <https://trade.ec.europa.eu/access-to-markets/en/content/welcome-access2markets-market-access-database-users>



OTHER HELPFUL WEBSITES

- Eori nummer :
https://financien.belgium.be/nl/douane_accijnzen/ondernemingen/financi%C3%ABn-eori/eori/faq-eori#q2
- Tarbel :
<https://eservices.minfin.fgov.be/extTariffBrowser/Browser?lang=NL&date=20220308>



EXPORT TO BRASIL – SOME ADVICE

- Do your homework – avoid headaches and additional costs !
 - Market research
 - Taxes to be paid upon importation ? Pricesetting – Total cost
 - Import permits or certificates needed ?
 - Check necessary time to get customs clearance
 - Check if all logistical issues/needs are solved/met
 - Choose carefully and check your business partner; accomplishments before ?
 - Distrust and slowly build up trust
 - Some stories are too good to be true



EXPORT TO BRASIL – BE AWARE OF...

- Be aware of :
 - the difference in standards;
 - your EU glasses (unconscious !);
 - your negotiating capacities;
 - the possible language barriers (most BR websites are in Portuguese – Portuguese differs from Spanish !);
 - the complexity of the Brazilian society



