

Brazil

National Guaranteeing organization

Confederação Nacional da Indústria | National Confederation of Industry
(Please see World Directory for detailed contact information)

Date of entry into force: 28 June 2016

Field of application: Istanbul Convention and its following Annexes:
Annex A on “temporary admission papers” (ATA Carnets)
Annex B.1 on “goods for display or use at exhibitions, fairs, meetings or similar events”
Annex B.2 on “professional equipment”
Annex B.5 on “goods imported for educational, scientific or cultural purposes”
Annex B.6 on “travellers' personal effects and goods imported for sports purposes”

Other applications: ATA Carnets **are not** accepted for postal traffic.

ATA Carnets **are** accepted for transit.

Goods carried by the traveller may move within the country or leave the country via a port different from the port of entry without additional transit formalities.

For goods transported as cargo, the guidelines on transit procedure are set out in specific Brazilian regulations available in Portuguese at:

- Instrução Normativa RFB Nº 1639, de 10 de maio de 2016
(<http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?visao=anotado&idAto=73815>)
- Instrução Normativa RFB Nº 1657, de 29 de agosto de 2016
(<http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?idAto=76899&visao=anotado>)
- Instrução Normativa RFB Nº1727, de 10 de agosto de 2017
(<http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?visao=anotado&idAto=85241>)

Based on Brazilian regulation RFB Nº 1727 published on 10 August 2017 (<http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?visao=anotado&idAto=85241>), **ATA Carnets are accepted for goods transported as cargo/freight and *goods carried by the traveler* (hand-carried or check-in goods accompanied by the traveler).**

Languages in which Carnets should be completed

ATA Carnets may be completed in Portuguese or English. The Customs may require a translation when ATA Carnets are completed in any other language.

Customs offices: All Customs offices in Brazil are entitled to handle ATA Carnets for the purposes of Customs clearance during opening hours. A list of the customs offices and their hours of operation is available at:
<https://idg.receita.fazenda.gov.br/orientacao/aduaneira/importacao-e-exportacao/recinto-alfandegados>

Special observations:

To help NGAs calculate the guarantees required from holders wishing to use Carnets for Brazil, CNI has developed a calculator of the average taxes imposed on imports for each chapter of the Harmonized System (HS). Upon identification of the HS product code, the system will give you the customs value of the good and the average taxes imposed upon their import to Brazil. It will also generate the final customs value of the goods, including taxes.

The “Customs Value” is equivalent to the CIF value which is the cost, insurance, and freight.

The calculator is attached.



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