

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 English at:

- RFB Normative Instruction nº 1639, 10 May 2016 (with amendments of Normative Instruction nº 1727 and Normative Instruction nº 1763)



RFB_InstrucaoNorm
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- RFB Normative Instruction nº 1657, 29 August 2016 (with amendments of Normative Instruction nº 1727)



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Based on Brazilian regulation RFB Nº 1727 published on 10 August 2017
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).

Based on Brazilian regulation RFB Nº 1763 published on 21 November 2017
ATA Carnets issued/guaranteed by all members to the ICC WCF international guarantee chain will be accepted in Brazil, provided that the terms, limits and conditions established at the Istanbul Convention, promulgated by Decree 7,545, of 2011, are observed.

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.

Replacement carnet: Yes, in accordance with Article 14, Annex A of the Istanbul Convention

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-exportacao/recinto-alfandegados>

Special observations: As from April 15, 2020, the representative who does not have his name in box "B" (represented by), either because this box is blank or because it contains only the expression 'any authorized person ', may present a simple and original power of attorney to Brazilian customs signed by the holder, without the need for legalization, apostille or certification of signature. If the representative presents the simple copy of the power of attorney, it must be apostille (for members of the Hague Convention) or legalization (for non-members of the Hague Convention). The Brazilian customs can request a simple translation of the power of attorney, if they consider it necessary.

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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As of 1 April 2020, ATA Carnet holder / representative will no longer need

- a document (Guia para Liberação de Mercadoria Estrangeira -GLME) to prove the suspension of a state level tax (tax on commerce and services - ICMS) on temporary importation and re-importation in Brazil.
- a national commercial invoice/bill of sale (Nota Fiscal) to transit within the states of Brazil.

ATA Carnet will be sufficient document to transit within Brazilian states and to prove that the regime is suspended from the payment of ICMS.