

# Market Access

for  
Dairy Products in  
BRAZIL



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

2. Formula Study

3. Label Development

4. Product Registration

5. Exporter's pro forma

6. Issuance of an Import License (LI)

## Legislation

- Law 1.283, December 18, 1950 (Addresses the industrial and sanitary inspection of animal origin products), and its amendments (Law 7.889, November 23, 1989)
- Decree 30.691, March 29, 1952, article 52 (Approves the new Technical Regulation for Industrial and Sanitary Inspection of Animal Origin Products), and its amendments (Decrees No. 1.236, September 02, 1994, No. 1.812, February 8, 1996, No. 2.244, July 04, 1997, and No. 6.385, February 27, 2008)

## Timeframe

**Legal/Theory:** Not established  
**In practice:** 60 days to 365 days

## Cost

**Legal/Theory:** No cost  
**In practice:** No cost

## Procedure

**Legal/Theory:** To import any dairy product into Brazil, the production establishment's producing plant must be approved by MAPA's Department of Animal Origin Products Inspection Service (DIPOA).

Approval of the plant by the DIPOA must be done through the U.S. Embassy in Brasilia. As a result, the producer must send the below information, via fax, to the embassy, which, in turn, will request plant approval by the DIPOA:

1. Producer's complete name and address, including telephone and fax numbers, and person to contact;
2. Agricultural Marketing Service (AMS/USDA) registration number of the plant in the Food and Drug Administration (FDA) database for dairy products;
3. Description of products to be exported to Brazil;
4. DIPOA only registers establishments under U.S. federal inspection. That is, plants with AMS/USDA or FDA dairy product inspection.

**In practice:** There is no official procedure for acceptance of a producing establishment, nor for the provision of documentation. Procedures to be followed are those agreed between USDA's Foreign Agricultural Service (FAS) in Brazil and DIPOA. Same as Legal/Theory procedure.

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## Number of Documents

▪ 3

1. Complete name and address of producer, including telephone, fax and contact person;
2. Plant's Agricultural Marketing Service (AMS/USDA) registration number or Food and Drug Administration (FDA) central archive number for dairy products;
3. Description of products to be exported to Brazil.

## Process initiator

Exporter and the U.S. Embassy

## Inquiries

### **MAPA/Division of Milk and by-Products Inspection (DILEI)**

Esplanada dos Ministérios, Bloco D, Anexo A, Sala 444

70043-900 Brasília, DF

Phone: (55-61) 3218-268 /3218-2192

Fax: (55-61) 3226-9850

E-mail: dilei@agricultura.gov.br

Home Page: [www.agricultura.gov.br](http://www.agricultura.gov.br)

### **U.S. Embassy**

SES - Av. das Nações,

Quadra 801, Lote 03

70403-900 Brasília, DF

Phone: (55-61) 3312-7000

Fax: (55-61) 3312-7659

E-mail: [agbrasil@usda.gov](mailto:agbrasil@usda.gov)

Home Page: [www.usdabrazil.org.br](http://www.usdabrazil.org.br)

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

1. Approval of the Production Establishment

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3. Label Development

4. Product Registration

5. Exporter's pro forma

6. Issuance of an Import License (LI)

## Inquiries

### **U.S. Dairy Export Council (USDEC) Representative in Brazil**

04112-010 Sao Paulo, SP

Av. Lins de Vasconcelos, 3282 - cj. 31/32

Phone: (55-11) 5084-0820

Fax: (55-11) 5571-5053

E-mail: [samadeo@contactsintl.com](mailto:samadeo@contactsintl.com)

Home Page: [www.usedec.org/southamerica](http://www.usedec.org/southamerica)

# PRE-EMBARKATION

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- Decree 55.871, March 26, 1965 (Approves maximum thresholds of inorganic contaminants – Table II)
- SVS/MS Edict 27, January 13, 1998 (Technical Regulation regarding Additional Nutritional Information)
- SVS/MS Edict 29, January 13, 1998 (Technical Regulation regarding Special Purpose Foods)
- SVS/MS Edict 685, August 27, 1998 (General principles for the establishment of Maximum Thresholds of Chemical Contaminants in Food)
- ANVS/MS Resolution 386, August 05, 1999 (Technical Regulation on additives used according to the Good Manufacturing Practices), and its amendments (RDC/ANVISA Resolutions 234, August 19, 2002 and 43, March 01, 2005)
- RDC/ANVISA Resolution 12, January 02, 2001 (Approves the Technical Regulation on microbiological standards for foods)
- RDC/ANVISA Resolution 274, October 15, 2002 (Approves the maximum thresholds of aflatoxin in milk)
- RDC/ANVISA Resolution 18, March 24, 2008 (Approves edulcorants permitted for use in foods and beverages)
- RDC/ANVISA Resolution 19, May 06, 2010 (Obligation of manufacturers and importers of foods and beverages to inform the phenylalanine contents of products to ANVISA)

## Timeframe

**Legal/Theory:** Not established  
**In practice:** 2 days

## Cost

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

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1. Approval of the Production Establishment

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## Procedure

**Legal/Theory:** All foods of animal origin must follow their respective Identity and Quality Standards (PIQ, is the acronym in Portuguese), which are determined by specific laws. The PIQs define each one of the Ministry of Agriculture (MAPA) food categories, and even determine specific quality and labeling criteria.

**In practice:** A product's formula study consists of analyzing the complete composition of the product, including the additives used, and their respective quantities, in order to tell whether it fulfills its PIQ, aside from verifying whether all ingredients and additives are allowed for the product category in Brazil, as well as whether it obeys maximum established limits, depending on the case.

## Number of Documents

- **1**
  1. Quantitative product formula

## Process Initiator

Exporter, importer or consultant

## Inquiries

### MAPA/Division of Milk and by-products Inspection (DILEI)

Esplanada dos Ministérios, Bloco D, Anexo A, Sala 444

70043-900 Brasília, DF

Phone: (55-61) 3218-2680/3218-2192

Fax: (55-61) 3226-9850

E-mail: dilei@agricultura.gov.br

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# CUSTOMS CLEARANCE

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## Legislation

- Executive Order 986, October 21, 1969 (Approves basic standards on foods)
- Decree 72.718, August 29, 1973 (Approves general standards on irradiation)
- INMETRO Edict 67, February 02, 1986 (Quantitative indication in cheeses)
- INMETRO Edict 67, March 31, 1989 (Measuring unit of milk products)
- SVS/MS Edict 27, January 13, 1998 (Technical Regulation regarding Additional Nutritional Information)
- SVS/MS Edict 29, January 13, 1998 (Technical Regulation regarding Special Purpose Foods)
- INMETRO Edict 75, May 19, 1999 (Quantitative indication of products marketed in the form of aerosols)
- 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 340, December 13, 2002 (Approves Regulation on the declaration of tartrazine in the list of ingredients)
- PL 10674, May 16, 2003 (Requires marketed food products to indicate whether they contain gluten)
- ANVISA/RDC Resolution 359, December 23, 2003 (Technical Regulation of Packaged Food Portions for Nutritional Labeling Purposes)
- ANVISA/RDC Resolution 360, December 23, 2003 (Technical Regulation on Nutritional Labeling of Packaged Foods, turning the nutritional labeling mandatory), and its updates/additions (RDC/ANVISA Resolution 163, August 17, 2006)
- Ministry of Agriculture Instructive Norm 22, November 24, 2005 (Technical Regulation on the labeling of packaged products of animal origin)
- ANVISA Technical Report 26, June 14, 2007 (Regulates the labeling of foods added with scents)
- INMETRO Edict 153, May 19, 2008 (Determines the standardization of the liquid content of pre-measured packaged products), and its amendments (INMETRO Edict 247, July 17, 2008)
- INMETRO Edict 258, July 24, 2008 (Quantitative standardization for butter, margarine, vegetable spread and food fats)
- DIPOA/SDA Official Letter 031, December 14, 2009 (Standardized Operating Procedures for registering animal origin products –AOP – Labeling)



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# CUSTOMS CLEARANCE

1. Approval of the Production Establishment

2. Formula Study

3. Label Development

4. Product Registration

5. Exporter's pro forma

6. Issuance of an Import License (LI)

## Timeframe

**Legal/Theory:** Not established

**In practice:** 2 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, in highlighted letters, with uniform body and color in proportion of at least 1/3 the largest label inscription, including the brand (MAPA Normative Instruction 22/05, and DIPOA/SDA Official Letter 31/09);
- Brand (MAPA Normative Instruction 22/05);
- Information on scents / colorants used;
- Quantitative Indication (INMETRO Edict 157/02), and the minimum height of letters and numbers must follow the provisions of INMETRO Edict 157/02, as follows:

Liquid 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.

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# EMBARKATION

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## Procedure

2. Items required on the side panels:

- List of ingredients (MAPA Normative Instruction 22/05);
- The expression "Contains Gluten," or "Does Not Contain Gluten," clearly visible, depending on the case (PL 10.674/03);
- Nutritional Information (RDC/ANVISA Resolution 359 and 360/03):

The Nutritional Information is mandatory information that must be in agreement with RDC/ANVISA Resolutions 359 and 360/03, that is, it must follow the model it has defined.

According to said Resolution, the Nutritional Information table must provide the following information:

- ✓Energy Value
- ✓Carbohydrates
- ✓Protein
- ✓Total fat
- ✓Saturated fat
- ✓Trans fats
- ✓Fiber
- ✓Sodium

Below is one of the approved samples of nutritional table:

NUTRITIONAL INFORMATION		
Portion of... grams (Household Measure)		
Quantity per portion		% Daily Requirement (DA) *
Energy Value	Kcal = kJ	%
Carbohydrates	g	%
Protein	g	%
Total fat	g	%
Saturated fat	g	%
Trans fats	g	**
Fiber	g	%
Sodium	Mg	%

\* % Daily requirements with reference to the basis in a 2,000 kcal, or 8,400 kJ diet. One's daily amounts may be greater or less than these amounts, depending on one's energy needs. \*\* Daily requirement not established

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## Procedure

The Nutritional Information table must be prepared per food portion, and the portion must have its respective home-cooking measurements.

Portion is the average amount of food which must be consumed by a healthy person above 36 months of age, at each sitting, with the aim of promoting a healthy diet.

Household Measure, a measurement, equivalent to a portion of food, is employed, employing utensils commonly used by the consumer for food measurement (Ex: cup, tablespoon, teaspoon, etc).

The portions and their respective home-cooking measurements are determined for each type of food by RDC/ANVISA Resolution 359/03.

- Country of Origin (MAPA Normative Instruction 22/05);
- Producer data, complete name and address (MAPA Normative Instruction 22/05) Importer data, corporate name, address and corporate ID - CNPJ (MAPA Normative Instruction 22/05);
- Producer establishment number (MAPA Normative Instruction 22/05);
- Date of production (MAPA Normative Instruction 22/05);
- Date of validity/Instructions on how to keep the product after open (MAPA Normative Instruction 22/05);
- Lot. Lot can be replaced by the expiration date (MAPA Normative Instruction 22/05);
- Storage care (MAPA Normative Instruction 22/05);
- Instructions for use or preparation, if necessary (MAPA Normative Instruction 22/05);
- Warming sentence, defined by PIQ (if applicable);
- Registration number.

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 (MAPA Normative Instruction 22/05).

**In practice:** Same as the Legal/Theory procedure



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3. Label Development

4. Product Registration

5. Exporter's pro forma

6. Issuance of an Import License (LI)

## Number of documents

- **3**
- 1. Quantitative Product formula;
- 2. Certificate of Nutritional Information containing: carbohydrates, protein, total fat, saturated fat, trans fats, fiber and sodium;
- 3. Original product label.

## Process Initiator

Exporter, importer or consultant

## Inquiries

### **MAPA/Division of Milk and by-products Inspection (DILEI)**

Esplanada dos Ministérios, Bloco D, Anexo A, Sala 444

70043-900 Brasília, DF

Phone: (55-61) 3218-2680/3218-2192

Fax: (55-61) 3226-9850

E-mail: dilei@agricultura.gov.br

Home Page: [www.agricultura.gov.br](http://www.agricultura.gov.br)

### **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

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

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# EMBARKATION

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## Legislation

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- Decree 30.691, March 29, 1952, article 52 (Approves the new Technical Regulation for Industrial and Sanitary Inspection of Animal Origin Products), and its amendments (Decrees No. 1.236, September 02, 1994, No. 1.812, February 8, 1996, No. 2.244, July 04, 1997, and No. 6.385, February 27, 2008)
- DIPOA/SDA Official Letter 014, April 19, 2010 (Instructions for completing the Registration Form of Imported Animal Origin Products' Label)

## Timeframe

**Legal/Theory:** Not established  
**In practice:** 20 to 365 days

## Cost

**Legal/Theory:** No cost  
**In practice:** R\$0 (importer) to R\$2,000 (consultant)

## Procedure

**Legal/Theory:** In order to sell or import any product of animal origin, the label of the given product, in Portuguese, must be submitted for evaluation and approval by the Ministry of Agriculture. This procedure is denominated Label Registration of Imported Animal-Origin Products.

Product registration consists of sending 3 originals of the Label Registration for Products of Animal-Origin Formula duly signed by the responsible and technical persons of the producing establishment, and by the Sanitary/Veterinary Service person responsible for the producing establishment, as well as three copies of the label to be registered.

In order to complete the Label Registration for Imported Animal-Origin Products, the following items are needed:

- Name and address of the central authority responsible for veterinary/sanitary review of the producing establishment (in the country of origin);
- Complete name and address of the producing establishment;
- Brand;
- Label characteristics (printed, glued, printed in relief, heat-pressed, lithographed, stickers, or other);
- Labeling material (tin, paper, plastic, natural labeling or other);

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## Procedure

- Quantity of product packaged in a single packaging unit, in units of weight;
- Location and placement of production date, date of validity and lot;
- Quantitative formula/composition;
- Description of production process;
- Description of labeling or packaging system;
- Description of storage;
- Description of product quality and storage control;
- Description of product transport to the consumer market;
- Producer establishment number, recognized by the Ministry of Agriculture.

The registration process must be issued a protocol number by the Ministry of Agriculture in Brasilia. Once the protocol number has been issued, the process will be studied by DIPOA technicians. At the end of this process, a final registration position will be sent by postal service, along with the approved label, to the requesting company listed at the Form for Label Registration for Imported Animal-Origin Products.

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

## Number of documents

- **1**
- 1. Registration form for Labeling of Imported Products of Animal Origin ■

## Process initiator

Importer or consultant ■

## Inquiries

### **MAPA/Division of Milk and by-products Inspection (DILEI)**

Esplanada dos Ministérios, Bloco D, Anexo A, Sala 444

70043-900 Brasília, DF

Phone: (55-61) 3218-2680 / 3218-2192

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1. Approval of the Production Establishment

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6. 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

1. Approval of the Production Establishment	2. Formula Study	3. Label Development	4. Product Registration	5. Exporter's pro forma	6. Issuance of an Import License (LI)
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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, and No. 8 of March 08, 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 11, June 22, 2010, and 13, June 29, 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

## Procedure

**Legal/Theory:** Once the importer accepts the Pro forma invoice he must consult with Integrated Foreign Trade System (SISCOMEX), using the NCM (equivalent to the HS code) 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, when necessary, is a document necessary for clearance of the product. In the case of dairy products, when consulting with SISCOMEX in Administrative Treatments, through the NCM, the system will indicate that the issuance of an LI is necessary prior to the shipment of the goods. This procedure may be done by the importer or by a licensed person previously authorized to use SISCOMEX in the importer's name.

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

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## Number of documents

- **1**
- 1. Import License (LI)

## Process initiator

Importer or licensed representative (customs agent)

## Inquiries

### **MAPA/Division of Milk and by-products Inspection (DILEI)**

Esplanada dos Ministérios, Bloco D, Anexo A, Sala 444

70043-900 Brasília, DF

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Fax: (55-61) 3226-9850

E-mail: dilei@agricultura.gov.br

Home Page: [www.agricultura.gov.br](http://www.agricultura.gov.br)

### **MF/Secretariat of Foreign Trade (SECEX)**

Esplanada dos Ministérios, Bloco J, Sala 814

70053-900 Brasília, DF

Phone: (55-61) 2109-7080

E-mail: [decex.coord@desenvolvimento.gov.br](mailto:decex.coord@desenvolvimento.gov.br)

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

## 7. Embarkation Instructions

## 8. Load / Shipment Clearance

**Legislation**

- Law 1.283, December 18, 1950 (Addresses the industrial and sanitary inspection of animal origin products), and its amendments (Law 7.889, November 23, 1989)
- Decree 30.691, March 29, 1952, article 52 (Approves the new Technical Regulation for Industrial and Sanitary Inspection of Animal Origin Products), and its amendments (Decrees No. 1.236, September 02, 1994, No. 1.812, February 8, 1996, No. 2.244, July 04, 1997, and No. 6.385, February 27, 2008)
- 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, and No. 8 of March 08, 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 (Decree 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.

**Procedure**

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 of the United Nations (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.

In the Embarkation Instruction, there should further be included all the documents that the exporter must send to the importer for the release of the product:

1. Phytosanitary Certificate, issued by the Official Veterinary Service of the country of origin. If the country of origin demands consular legalization of the certificates issued by Brazil, the same will be demanded;
2. Certificate is in a foreign language, a translation by a sworn translator may further be requested;
3. Copy of the Certificate of Origin issued by the Chamber of Commerce;
4. Certificate of Analysis, when necessary;
5. Import License (LI);
6. Commercial Invoice, an "invoice" which, according to Article 557 of Decree 6.759/09, must include the following information:
  - i. Exporter's complete name and address;
  - ii. Importer's complete name and address;
  - iii. 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;
  - iv. Brand, number and, if such exists, the package reference number;
  - v. Quantity and type of packages;



7. Embarkation Instructions

8. Load / Shipment Clearance

<p><b>Procedure</b></p>	<ul style="list-style-type: none"> <li>vi. Gross weight of the packages, by which is understood that of the merchandise and any wrapping or packaging;</li> <li>vii. Net weight. That is, the weight of the merchandise is considered, free of any wrapping or packaging;</li> <li>viii. Country of origin. This is to be understood as that country which has produced the merchandise, or where the final substantive transformation took place;</li> <li>ix. 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;</li> <li>x. Transit country, which is where the merchandise was located at the time of its acquisition;</li> <li>xi. 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;</li> <li>xii. Freight and other costs related to the merchandise specified on the invoice;</li> <li>xiii. Payment conditions and currency;</li> <li>xiv. Sales condition term (INCOTERM).</li> </ul> <p>7. Bill of Lading or AWB; 8. Packing List.</p> <p><b>In practice:</b> Same as the Legal/Theory procedure.</p>
<p><b>Number of documents</b></p>	<ul style="list-style-type: none"> <li>▪ 1</li> <li>1. Embarkation Instruction</li> </ul>
<p><b>Process initiator</b></p>	<p>Exporter, importer and shipping company</p>
<p><b>Inquiries</b></p>	<p>N/A</p>

## 7. Embarkation Instructions

## 8. Load / Shipment Clearance

<b>Legislation</b>	<ul style="list-style-type: none"> <li>▪ Not established</li> </ul>	■
<b>Timeframe</b>	<p><b>Legal/Theory:</b> Not established</p> <p><b>In practice:</b> 2 days</p>	■
<b>Cost</b>	<p><b>Legal/Theory:</b> Not established</p> <p><b>In practice:</b> No cost</p>	■
<b>Procedure</b>	<p><b>Legal/Theory:</b> Not established</p> <p><b>In practice:</b> 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) to the shipper. This is the proof of loading, issued by the shipping company, and containing the entire description of shipping.</p>	■
<b>Number of documents</b>	<ul style="list-style-type: none"> <li>▪ 0</li> </ul>	■
<b>Process initiator</b>	Exporter and shipping company	■
<b>Inquiries</b>	N/A	■

# PRE-EMBARKATION

# EMBARKATION

# CUSTOMS CLEARANCE

9. Arrival of merchandise at the port

10. Registering the Import Declaration (DI) with SISCOMEX

11. Physical review by MAPA

12. MAPA release of the product

13. Federal Revenue Parameterized Selection

14. Product Re-inspection

**Legislation**

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

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14. Product Re-inspection

## Legislation

- SRF Normative Instruction 680, October 2, 2006 (Controls customs import dispatch)
- SRF Normative Instruction 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 <sup>nd</sup> addition	10.00
3 <sup>rd</sup> to 5 <sup>th</sup> addition	8.00
6 <sup>th</sup> to 10 <sup>th</sup> addition	6.00
11 <sup>th</sup> to 20 <sup>th</sup> addition	4.00
21 <sup>st</sup> to 50 <sup>th</sup> addition	2.00
From the 51 <sup>st</sup> 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

**Legal/Theory:** Once the Import License (LI) is released by Ministry of Agriculture (MAPA), the importer or the licensed customs agent must register the Import Declaration (DI) at SISCOMEX.

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## Procedure

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;
- Information on the merchandise;
- Federal taxes: Import Tax (II), Industrialized Products Tax (IPI), Social Integration Program (PIS), Obligatory Contribution to Social Security Financing (COFINS) and anti-dumping rights (when applicable). Federal taxes are automatically debited from the importer's or customs agent account;
- State tax: 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 Ministry of Finance's Federal Revenue Service;
- 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)

Esplanadas dos Ministérios - Bloco P

70048-900 Brasilia, DF

Phone: (55-61) 3412-2000/3000

Home Page: [www.receita.fazenda.gov.br](http://www.receita.fazenda.gov.br)

## PRE-EMBARKATION

## EMBARKATION

## CUSTOMS CLEARANCE

9. Arrival of merchandise at the port

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### Inquiries

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14. Product Re-inspection

## Legislation

- Law 1.283, December 18, 1950 (Addresses the industrial and sanitary inspection of animal origin products), and its amendments (Law 7.889, November 23, 1989)
- Decree 30.691, March 29, 1952, article 52 (Approves the new Technical Regulation for Industrial and Sanitary Inspection of Animal Origin Products), and its amendments (Decrees No. 1.236, September 02, 1994, No. 1.812, February 8, 1996, No. 2.244, July 04, 1997, and No. 6.385, February 27, 2008)
- 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, and No. 8 of March 08, 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 (Decree 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:** To release products of animal origin, the importer needs a Pre-Importation Authorization or an Import License (LI). Pre-Import License must be obtained electronically, prior to loading, from SISCOMEX. Once the product arrives in Brazil, the customs official will verify whether it was duly authorized. If not, the product cannot be released.

The following documents are needed for the import and release of products of animal origin, aside from an LI:

1. Request for Review of Agricultural Products, as per MAPA Normative Instruction 36/06;
2. Additional data for the request for review of agricultural products when there is more than one product per request (3 copies);

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12. MAPA release of the product

13. Federal Revenue Parameterized Selection

14. Product Re-inspection

## Procedure

3. Request for Statement of Approval for the Import of Products of Animal Origin with the shipment authorized by the Agricultural Products Inspection Service (SIPAG) by the Federal Superintendents in the state (SEDESA/DT-UF) or by the Animal Health Department of the Secretariat of Agricultural Defense (DSA/SDA);
4. Phytosanitary Certificate, issued by the Official Veterinary Service of the country of origin. If the country of origin demands consular legalization of the certificates issued by Brazil, the same will be demanded. If the Certificate is in a foreign language, a translation by a sworn translator may further be requested;
5. Copy of the Certificate of Origin;
6. Certificate of Analysis, when necessary;
7. Import License (LI);
8. Commercial Invoice – “Invoice”, with the information required by art. 557, of Decree 6.759/09;
9. Copy of the Bill of Lading or AWB;
10. Copy of the Importer Registration at Ministry of Agriculture;
11. Copy of the Labeling Registration at Ministry of Agriculture;
12. Packing list;
13. Copy of the Operational License of the warehouse where the product will be stored.

Finally, once the merchandise’s documentation is reviewed, an Inspection Memorandum is issued, with authorization for or prohibition against - the entry of the merchandise. This is issued by Imported Products Transit Control (CTPI) and does not include the right of direct use of the merchandise by the establishment defined by DIPOA until pending demands are met, after a Memorandum of Understanding and a Deposit Agreement have been presented.

Should there be any irregularities or inconsistencies in the documents, entry of the merchandise will be through CTPI without the establishment’s right to directly use the merchandise, as defined by DIPOA until pending demands are met, after a Memorandum of Understanding and a Deposit Agreement have been presented.

In case of customs authorization for pre-inspection, accompaniment by the importer’s and the depositor’s legal representatives is necessary. Once the inconsistencies are cited, with the related demands, a Bulletin of Occurrence will be issued, and the accompanying instructions will be followed. This entire process of request for pre-authorization inspection must be done with each new importation, and before the customs clearance process.

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



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11. Physical review by MAPA official

12. MAPA release of the product

13. Federal Revenue Parameterized Selection

14. Product Re-inspection

### Number of documents

#### ▪ 18

1. Request for Review of Agricultural Products, as per Ministry of Agriculture Normative Instruction 36/06;
2. Additional data for the Request for Inspection of Agricultural Products, when there is more than one product per request (3 copies);
3. Request for Statement of Approval of the Import of Products of Animal Origin, with shipment authorized by the Agricultural Products Inspection Service (SIPAG), by the state offices of the Federal Superintendencies, or DIPOA/SDA, and the Agricultural Health Service of state offices of the federal superintendencies (SEDESA/DT-UF) or the Department of Animal Health of the Secretariat of Agricultural Defense (DSA/SDA);
4. Phitosanitary Certificate, issued by the Official Veterinary Service of the country of origin. If the country of origin demands consular legalization of the certificates issued by Brazil, the same will be demanded. If the Certificate is in a foreign language, a translation by a sworn translator may further be requested;
5. Copy of the Certificate of Origin;
6. Certificate of Analysis, when necessary;
7. Import License (LI);
8. Commercial invoice;
9. Bill of Lading or AWB;
10. Importer Registration at MAPA;
11. Product Label Registration at MAPA;
12. Packing List;
13. Operational License of the warehouse where the product will be stored;
14. Inspection Memorandum;
15. Imported Products Transit Control from General Coordination for Sanitary Inspection on Agriculture and Livestock (VIGIAGRO);
16. Memorandum of Understanding (VIGIAGRO);
17. Deposit Agreement (VIGIAGRO);
18. Occurrence Bulletin (VIGIAGRO).



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12. MAPA release of the product

13. Federal Revenue Parameterized Selection

14. Product Re-inspection

## Process initiator

Importer or licensed representative (customs agent)

## Inquiries

Ministry of Agriculture unit at the merchandise point of entry in Brazil

# PRE-EMBARKATION

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# CUSTOMS CLEARANCE

9. Arrival of merchandise at the port	10. Registering the Import Declaration (DI) with SISCOMEX	11. Physical review by MAPA official	12. MAPA release of the product	13. Federal Revenue Parameterized Selection	14. Product Re-inspection
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<b>Legislation</b>	<ul style="list-style-type: none"><li>• Law 1.283, December 18, 1950 (Addresses the industrial and sanitary inspection of animal origin products), and its amendments (Law 7.889, November 23, 1989)</li><li>• Decree 30.691, March 29, 1952, article 52 (Approves the new Technical Regulation for Industrial and Sanitary Inspection of Animal Origin Products), and its amendments (Decrees No. 1.236, September 02, 1994, No. 1.812, February 08, 1996, No. 2.244, July 04, 1997, and No. 6.385, February 27, 2008)</li><li>• 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, and No. 8 of March 08, 2010)</li></ul>	■
<b>Timeframe</b>	<p><b>Legal/Theory:</b> Not established</p> <p><b>In practice:</b> Immediately upon physical inspection</p>	■
<b>Cost</b>	<p><b>Legal/Theory:</b> No cost</p> <p><b>In practice:</b> No cost</p>	■
<b>Procedure</b>	<p><b>Legal/Theory:</b> 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.</p> <p><b>In practice:</b> Same as the Legal/Theory procedure.</p>	■
<b>Number of documents</b>	<ul style="list-style-type: none"><li>▪ 0</li></ul>	■
<b>Process initiator</b>	Importer or licensed representative (customs agent)	■

## PRE-EMBARKATION

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### Inquiries

Ministry of Agriculture station at the merchandise point of entry



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9. Arrival of merchandise at the port	10. Registering the Import Declaration (DI) with SISCOMEX	11. Physical review by MAPA official	12. MAPA release of the product	13. Federal Revenue Parameterized Selection	14. Product Re-inspection
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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, and No. 8 of March 08, 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 (Decree 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.

**In practice:** Same as Legal/Theory procedure.

## 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 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 is undefined.

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

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# CUSTOMS CLEARANCE

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14. Product Re-inspection

## Number of documents

- **15**
  1. Request for Review of Agricultural Products, as per Ministry of Agriculture Normative Instruction 36/06;
  2. Additional data for the Request for Inspection of Agricultural Products, when there is more than one product per request (3 copies);
  3. Request for Statement of Approval for the Import of Products of Animal Origin with loading authorized by the Agricultural Products Inspection Service (SIPAG), of the Federal Superintendencies of the state, or DIPOA/SDA, and the Agricultural Sanitary Service of the Federal Superintendencies of the state (SEDESA/DT-UF) or the Department of Animal Health of the Agricultural Defense Secretariat (DSA/SDA);
  4. Phytosanitary Certificate, issued by the Official Veterinary Service of the country of origin. If the country of origin demands consular legalization of the certificates issued by Brazil, the same will be demanded. If the Certificate is in a foreign language, a translation by a sworn translator may further be requested;
  5. Certificate of Analysis, when necessary;
  6. Import License (LI);
  7. Commercial Invoice - "Invoice", with the information required by art. 557, of Decree 6.759/09;
  8. Copy of the Bill of Lading or AWB;
  9. Copy of the Importer Registration at Ministry of Agriculture;
  10. Copy of the Labeling Registration at Ministry of Agriculture;
  11. Packing List;
  12. Import Declaration (DI);
  13. ICMS Guide collected;
  14. Operating license of the warehouse where the product will be stored;
  15. Proof of Import (CI).



## Process initiator

Importer or a licensed representative (customs agent)



## PRE-EMBARKATION

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### Inquiries

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Esplanadas dos Ministérios - Bloco P

70048-900 Brasilia, DF

Phone: (55-61) 3412-2000/3000

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## Legislation

- Law 1.283, December 18, 1950 (Addresses the industrial and sanitary inspection of animal origin products), and its amendments (Law 7.889, November 23, 1989)
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## Timeframe

**Legal/Theory:** Not established  
**In practice:** 2 to 3 days (depending on the registered laboratory)

## Cost

**Legal/Theory:** No cost  
**In practice:** No cost

## Procedure

**Legal/Theory:** In order to be able to market the product, once it has cleared customs, the Ministry of Agriculture inspector must perform a re-inspection of the product in the warehouse. The re-inspection must, in particular, include:

1. Whenever possible, review the sanitary certificate accompanying the product;
2. Identify the labels and official brands of the products, as well as the date on which it was produced;
3. Check the condition of the wrapping, packaging and containers;
4. Review the look and feel of the characters of one or more samples, depending on the case;
5. Collect samples for chemical and microbiological examination:
  - The sample must receive a wrapping band approved by DIPOA, clearly filled out by the applicant and by the inspector who took the sample;
  - At any time the applicant wishes, the sample may be collected in triplicate, with the same care to preserve identity cited in the previous paragraph, making thus a counter-proof which will stay in the

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## Procedure

applicant's control, when two copies of a memorandum of collection are filled out, one of which being delivered to the applicant;

- Both the sample and the counter-sample must be put into DIPOA envelopes, which are then closed, sealed and initialed by the applicant and by the inspector;
- In all cases of re-inspection, the samples will have priority for testing;
- When the applicant disagrees with the test, he can request, within 48 (forty-eight) hours, an analysis of the counter-sample;
- The request will be forwarded tot the Chief Inspector overseeing the region where the establishment that gathered the sample is located;
- The test of the counter-sample may be done in any official laboratory that has a representative of the respective Regional Inspectorate present;
- Aside from selecting the official laboratory for the testing of the counter-sample, the applicant may have a technical representative of his preference present;
- Once the refusal or release of the product is determined, the Federal Inspection will determine the conditions of approval or the transformation of the non-edible product;
- The samples collected by DIPOA of the sample and counter-sample, for routine examples or forensic examination, will be entirely free of charge;

Once the product is approved in re-inspection, marketing of it is authorized.

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

***Tip:** Before the arrival of the merchandise in port, it is important that companies have already negotiated timeline with Laboratories for the execution of the analyses in the shortest possible time. This speeds up product clearance by the Ministry of Agriculture.*



## Process initiator

Importer or licensed representative (customs agent)



## PRE-EMBARKATION

## EMBARKATION

## CUSTOMS CLEARANCE

9. Arrival of merchandise at the port

10. Registering the Import Declaration (DI) with SISCOMEX

11. Physical review by MAPA official

12. MAPA release of the product

13. Federal Revenue Parameterized Selection

14. Product Re-inspection

### Inquiries

#### **MAPA/Division of Milk and by-products Inspection (DILEI)**

Esplanada dos Ministérios, Bloco D, Anexo A, Sala 444

70043-900 Brasília, DF

Phone: (55-61) 3218-2680/3218-2192

Fax: (55-61) 3226-9850

E-mail: [dilei@agricultura.gov.br](mailto:dilei@agricultura.gov.br)

Home Page: [www.agricultura.gov.br](http://www.agricultura.gov.br)

# Trade Example



Import Cost	R\$	%	Comments	
<b>Ocean container</b>				
<b>PRODUCT: Dairy- other, cheeses</b>			<b>HC 0406.90.90</b>	
<b>FOB (Free on Board) Price in R\$</b>	<b>80,000.00</b>	<b>100%</b>	<b>% Import Tax (II) =</b>	<b>16%</b>
▪ Freight in R\$	7,000.00		%ICMS (State of Sao Paulo)	18%
▪ Maritime Insurance	1,600.00		%IPI	0%
<b>CIF (Cost, Freight and Insurance) Price in R\$</b>	<b>88,600.00</b>			
<b>II (Import Tax)</b>	<b>14,176.00</b>		<b>% CIF</b>	
<b>IPI (Industrialized Products Tax)</b>	<b>0.00</b>		<b>% CIF + II</b>	
<b>SISCOMEX (Integrated Foreign Trade System) fee</b>	<b>40.00</b>		<b>Minimum amount</b>	
<b>Import License (LI)</b>	<b>165.00</b>		<b>3 LI, R\$55.00/each</b>	
<b>AFRMM (Merchant Marine surcharge)</b>	<b>1,750.00</b>		<b>25% maritime freight</b>	
<b>Logistics Costs at the Port of Santos</b>				
▪ CODESP (Santos Port Authority), Capatazias (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	
<b>Customs agent</b>	<b>760.00</b>			
<b>ANVISA</b>	<b>300.00</b>		<b>3 LI, R\$100.00/each</b>	
<b>Demurrage (container)</b>	<b>0.00</b>			
<b>Insurance at the port</b>	<b>0.00</b>			
<b>PIS (Social Integration Program)</b>	<b>999.07</b>		<b>Formula</b>	<b>1.65%</b>
<b>COFINS (Obligatory Contribution to Social Security Financing)</b>	<b>4,601.76</b>		<b>Formula</b>	<b>7.60%</b>
<b>ICMS (Value Added Tax)</b>	<b>23,798.82</b>		<b>%(CIF + II + PIS + COFINS + SISCOMEX)</b>	
<b>Clearance Cost</b>	<b>136,774.65</b>	<b>71%</b>	<b>(x FOB)</b>	
<b>Cost without ICMS</b>	<b>112,975.83</b>	<b>41%</b>	<b>(x FOB)</b>	

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

# Legal Framework



**Law 1.283, December 18, 1950** (Addresses the industrial and sanitary inspection of animal origin products), and its amendments (Law 7.889, November 23, 1989),

**Decree 30.691, March 29, 1952, article 52** (Approves the new Technical Regulation for Industrial and Sanitary Inspection of Animal Origin Products), and its amendments (Decreets No. 1.236, September 02, 1994, No. 1.812, February 08, 1996, No. 2.244, July 04, 1997, and No. 6.385, February 27, 2008)

**Decree 55.871, March 26, 1965** (Approves maximum thresholds of inorganic contaminants – Table II)

**Executive Order 986, October 21, 1969** (Approves basic standards on foods)

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

**INMETRO Edict 67, February 02, 1986** (Quantitative indication in cheeses)

**INMETRO Edict 67, March 31, 1989** (Measuring unit of milk products)

**DETEN/MS Edict 28, January 22, 1996** (Extension of additive use for foods)

**SVS/MS Edict 27, January 13, 1998** (Approves the Technical Regulation regarding Additional Nutritional Information)

**SVS/MS Edict 29, January 13, 1998** (Technical Regulation regarding Special Purpose Foods)

**SVS/MS Edict 685, August 27, 1998** (General principles for the establishment of Maximum Thresholds of Chemical Contaminants in Food)

**INMETRO Edict 75, May 19, 1999** (Quantitative indication of products marketed in the form of aerosols)

**ANVS/MS Resolution 386, August 05, 1999** (Technical Regulation on additives used according to the Good Manufacturing Practices), and its amendments (RDC/ANVISA Resolutions 234, August 19, 2002 and 43, March 01, 2005)

**RDC/ANVISA Resolution 12, January 02, 2001** (Approves the Technical Regulation on microbiological standards for foods)

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

**INMETRO Edict no. 157, of August 19, 2002** (Metrological -barcode- Technology Regulations)

**RDC/ANVISA Resolution 274, October 15, 2002** (Approves the maximum thresholds of aflatoxin in milk)

**RDC/ANVISA Resolution 340, December 13, 2002** (Approves Regulation on the declaration of tartrazine in the list of ingredients)

**PL 10.674, of May 16, 2003** (Requires marketed food products to state whether they contain gluten)

**ANVISA/RDC Resolution 359, December 23, 2003** (Technical Regulation of Packaged Food Portions for Nutritional Labeling Purposes)

**ANVISA/RDC Resolution 360, December 23, 2003** (Technical Regulation on Nutritional Labeling of Packaged Foods, turning the nutritional labeling mandatory), and its updates/ additions (RDC/ANVISA Resolution 163, August 17, 2006)

**Ministry of Agriculture Instructive Norm 22, November 24, 2005** (Technical Regulation on the labeling of packaged products of animal origin)

**SRF Instructive Norm 680, of October 2, 2006** (Controls customs import dispatch)

**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, and No. 8 of March 08, 2010)

**SRF Instructive Norm 702, of December 28, 2006** (Amends SRF Instructive Norm 680, of October 2, 2006)

**ANVISA Technical Report 26, June 14, 2007** (Regulates the labeling of foods added with scents)

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

**RFB/MT Normative Instruction 800, of December 27, 2007** (Addresses computerized customs control of the movement of shipments and loads in customs ports)

**RDC/ANVISA Resolution 18, March 24, 2008** (Approves edulcorants permitted for use in foods and beverages)

**INMETRO Edict 153, May 19, 2008** (Determines the standardization of the liquid content of pre-measured packaged products), and its amendments (INMETRO Edict 247, July 17, 2008)

**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)

**INMETRO Edict 258, July 24, 2008** (Quantitative standardization for butter, margarine, vegetable spread and food fats)

**Decree 6.759, February 5, 2009** (Regulates the management of customs activities, and the inspection, control and taxation of foreign trade operations), and its amendments (Decree 7.213, June 15, 2010)

**DIPOA/SDA Official Letter 031, December 14, 2009** (Standardized Operating Procedures for registering animal origin products –AOP – Labeling)

**DIPOA/SDA Official Letter 014, April 19, 2010** (Instructions for completing the Registration Form of Imported Animal Origin Products' Label)

**RDC/ANVISA Resolution 19, May 06, 2010** (Obligation of manufacturers and importers of foods and beverages to 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 11, June 22, 2010, and 13, June 29, 2010)

1. Complete name and address of producer, including telephone, fax and contact person
2. Plant's Agricultural Marketing Service (AMS/USDA) registration number or Food and Drug Administration (FDA) central archive number for dairy products
3. Description of products to be exported to Brazil
4. Quantitative Product Formula
5. Certificate of Nutritional Information
6. Original product label
7. Registration form for Labeling of Imported Products of Animal Origin
8. Pro forma Invoice
9. Import License (LI)
10. Bill of lading or AWB
11. Phytosanitary Certificate
12. Certificate of Origin
13. Commercial invoice
14. Certificate of Analysis
15. Packing List
16. Embarkation Instruction
17. Request for Review of Agricultural Products
18. Additional data for the Request for Review of Agricultural Products, when there is more than one product per request
19. Request for Statement of Approval of the Import of Products of Animal Origin
20. Importer Registration at MAPA
21. Labeling Registration at MAPA
22. Imported Products Transit Control (VIGIAGRO)
23. Memorandum of Understanding (VIGIAGRO)
24. Deposit Agreement (VIGIAGRO)
25. Occurrence Bulletin (VIGIAGRO)
26. Import Declaration (DI)
27. Operational license of the warehouse where the product will be stored
28. Proof of Import (CI)
29. Inspection Memorandum
30. ICMS Guide collected

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Esplanada dos Ministérios, Bloco D, Anexo A, Sala 444

70043-900 Brasília, DF

Phone: (55-61) 3218-2680 / 3218-2192

Fax: (55-61) 3226-9850

E-mail: [dilei@agricultura.gov.br](mailto:dilei@agricultura.gov.br)

Home Page: [www.agricultura.gov.br](http://www.agricultura.gov.br)

## **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](mailto:dimep@inmetro.gov.br)

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

## **MF/Secretariat of Foreign Trade (SECEX)**

Esplanada dos Ministérios, Bloco J, Sala 814

70053-900 Brasília, DF

Phone: (55-61) 2109-7080

E-mail: [decex.coord@desenvolvimento.gov.br](mailto:decex.coord@desenvolvimento.gov.br)

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

## **MF/Secretariat of Federal Revenue (SRF)**

Esplanadas dos Ministérios - Bloco P

70048-900 Brasília, DF

Phone: (55-61) 3412-2000/3000

Home Page: [www.receita.fazenda.gov.br](http://www.receita.fazenda.gov.br)

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

## **U.S. Agricultural Trade Office (ATO)**

U.S. Consulate General

Rua Henri Dunant, 700

04709-110 Sao Paulo, SP

Phone: (55-11) 5186-7400

Fax: (55-11) 5186-7499

E-mail: [atosaopaulo@usda.gov](mailto:atosaopaulo@usda.gov)

Home Page: [www.usdabrazil.org.br](http://www.usdabrazil.org.br)

[www.fas.usda.gov](http://www.fas.usda.gov)