

HOW TO EXPORT TO BRAZIL

Practical guide
to the Brazilian
importing
process

TRADE
INTELLIGENCE
DIVISION

TRADE PROMOTION
AND INVESTMENT
DEPARTMENT

MINISTRY OF
FOREIGN
AFFAIRS



HOW TO EXPORT TO BRAZIL

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TABLE OF CONTENTS

Introduction	7
I. OVERVIEW OF BRAZIL	11
I.1. Geography.....	13
I.2. Population, urban hubs and living standards.....	17
I.3. Transport and communications.....	19
I.4. Political and administrative organization of Brazil.....	20
I.5. Foreign policy and international organizations.....	21
II. OVERVIEW OF THE BRAZILIAN ECONOMY	23
II.1. Production.....	26
II.2. Employment and income	28
II.3. Prices and monetary and foreign exchange policy	29
II.4. Public accounts.....	33
II.5. External accounts	35
II.6. Trade	36
II.6.1. Development of trade flows	36
II.6.2. Composition and geographical orientation of trade flows	38
II.6.3. Trade with south america.....	40
III. IMPORTS: RULES AND PROCEDURES	45
III.1. Classification of goods.....	52
III.2. SISCOMEX.....	53
III.3. Representation of the exporter/importer before customs.....	54
III.4. Administrative treatment of imports.....	55
III.4.1. Administrative structure.....	55
III.4.2. Pro forma invoice	55
III.4.3. Import licensing.....	58
III.4.4. Consenting agencies.....	61
III.4.4.1. Department of Foreign Trade Operations (DECEX)	61
III.4.4.2. National Sanitary Surveillance Agency (ANVISA)	62
III.4.4.3. Ministry of Agriculture, Livestock and Food Supply (MAPA).....	62
III.4.4.4. SUFRAMA	63
III.5. The customs clearance procedure.....	64
III.5.1. Common customs clearance procedure	65

III.5.2. Simplified customs clearance procedure	65
III.5.3. Import by proxy	66
III.5.4. Import under order	66
III.5.5. Import Declaration - DI	66
III.5.6. Parameterization (green, yellow, red and grey channels).....	67
III.6. Fiscal treatment of imports	69
III.6.1. Non-cumulative basis of taxes	70
III.6.2. Import tax (II).....	70
III.6.3. Tax on Industrialized Products (IPI)	71
III.6.4. Pis-import and Cofins-import	72
III.6.5. Cide-fuels.....	72
III.6.6. Tax on the Distribution of Goods and Services – ICMS.....	73
III.6.7. Additional Freight Fee for the Renovation of the Merchant Marine (AFRMM) ..	74
III.6.8. Fee on the use of SISCOMEX	74
III.6.9. Trade defense	75
III.6.9.1. Anti-dumping.....	75
III.6.9.2. Countervailing measures.....	75
III.6.9.3. Safeguards.....	75
III.6.10. Miscellaneous expenses	76
III.6.11. Import by postal service or mail.....	77
III.7. Tariff preferences	77
III.7.1. Mercosur	78
III.7.2. Latin American Association for Integration (ALADI).....	79
III.7.3. Andean countries	80
III.7.4. Other agreements	80
III.8. International payments and currency exchange.....	81
III.8.1. Payment modalities	82
III.8.2. Financing of imports.....	83
III.9. Special customs regimes	83
III.9.1. DRAWBACK.....	84
III.9.2. Temporary admission	84
III.9.3. Customs warehouse.....	85
III.9.4. Free warehouse.....	86
III.9.5. Triangular imports	86
III.9.6. Customs transit.....	86
IV. TRADE MODES AND PRACTICES	87
IV.1. Market survey	89

IV.2. Business practices.....	90
IV.3. Government procurement	92
IV.4. Distribution channels	92
IV.4.1. Direct export.....	92
IV.4.2. Indirect export.....	93
IV.4.3. Commercial agents	94
IV.4.4. Opening a sales office in Brazil.....	95
IV.5. Import logistics.....	96
IV.5.1. Sea transportation	96
IV.5.2. Air transportation	97
IV.5.3. Road transportation.....	98
IV.5.4. Railroad transportation.....	100
IV.5.5. International cargo insurance.....	100
IV.6. Sales promotion.....	101
IV.6.1. Trade fairs and shows	101
IV.6.2. Trade missions.....	101
IV.6.3. Publicity and marketing.....	102
IV.6.4. Business trips	102
V. GENERAL RECOMMENDATIONS TO EXPORTERS	103
V.1. Business and cultural practices	105
V.2. What to avoid	109
V.I ANNEX.....	111

INTRODUCTION

Brazil is a naturally attractive market for companies of any nationality, due to the size of its population and high consumption potential, comparable to that of some major world markets. At the same time, the complex and varied Brazilian market, spread across a large number of large urban centers, still has some restrictions on the consumption of imported products. The long-term history of a closed economy during the import substitution period - which lasted sixty years, between 1930 and 1990 - and the short experience of a market open to imports triggered the need to develop an “importing culture”. Furthermore, the production sector is quite dense and diversified, with a relatively few goods not already made in Brazil.

Therefore, a foreign company wishing to sell to Brazil really faces several challenges. Even firms located in South American countries, which are geographically close and with greater cultural similarity, must know all the procedures involved in exporting to Brazil. The main purpose of this guide is to lower these information barriers, access to the Brazilian market is an outstanding issue, due to the lack of knowledge of the rules and procedures governing the import operations in Brazil and basic information about the Brazilian market, including public and private institutions and agencies that can streamline and simplify international transactions. These difficulties are more relevant to small businesses like most South American exporters, as they find it harder to bear the costs of data surveys steering sales processes in Brazil while also adjusting to Brazilian requirements.

Aiming at increasing the level of information available, the Ministry of Foreign Affairs drafted this publication through its Trade Promotion Department now in its second edition. This guide on How to Export to Brazil was in fact written to assist foreign exporters selling to the Brazilian market, providing relevant information on the structure of the Brazilian economy, rules and procedures on inflows of foreign goods into the country, marketing practices and common customs, together with a plethora of useful details that ensure easier exports to Brazil.

This publication is structured as follows:

Chapter I provides an overview of Brazil, with brief information on its geography, structure and living standards, urban hubs, transportation and communications systems, federal and state political and administrative frameworks, and also the roles it plays in major international organizations.

Chapter II provides an overview of the Brazilian economy, with a brief description of its current economic policy guidelines, with recent data on the GDP, employment and income levels, inflation, monetary policy, public and external ac-

counts. It analyzes in greater detail the progress of trade during the past few years, particularly exports, imports and the trade balance, as well as the distribution of these flows by major world regions. Special attention is given to trade flows between Brazil and other South American countries, with additional information on key exports and imports with its neighbors.

Chapter III presents Brazilian rules on the inflow of imported products, covering administrative, foreign exchange, taxes and customs procedures, from the issue of pro-forma invoices through to full customs clearance and legal entry into Brazil. Among other aspects, this section describes the import licensing process, highlighting the applicable taxes and their calculation methods, customs clearance procedures, issuing Import Certificates and finally releasing the goods.

Chapter IV discusses the marketing practices and approaches that can be successfully used for exporting to Brazil, from market prospecting to promoting products in the Brazilian market, together with distribution and logistics channels, among other issues.

Finally, Chapter V presents some general recommendations related on commercial and cultural practices among Brazilian entrepreneurs who can pave the way for seamless relationships between exporters and prospective importers, particularly attitudes that should be avoided in order to ensure mutually beneficial deals.

This publication also has a lengthy attachment, presented in spreadsheet format for faster searches. Packed with useful information for exporters, it includes the addresses and telephone numbers of Brazilian consulates, together with Chambers of Commerce, associations and organizations representing local production sectors, websites with information on trade fairs and exhibitions in Brazil, and a glossary of foreign trade technical terms.

The Foreign Ministry hopes that this publication will prove valuable to exporters in their efforts to reach out to the Brazilian market, by eliminating information barriers that still prevent competitive regional products from responding effectively to the demands of Brazilian consumers.

Brazil - General Information

Item	Information
Official name	Federative Republic of Brazil
Total Area	8,514,876 Km ²
Estimated population (2014)	203,191,000 inhabitants
Population density	23.9 inhab./Km ²
Economically Active Population (2014)	105,175,000 inhabitants
Capital	Brasilia
Major Cities (by number of inhabitants)	São Paulo, Rio de Janeiro, Salvador, Belo Horizonte, Fortaleza e Brasília
Official language	Portuguese
Religion	Predominantly Catholic
Weights and Measures	Decimal Metric System
Currency	Real (BRL)
Exchange Rate	US\$ 1.00 = BRL 3.40 (June 2016)
GDP at current prices (2015)	US\$ 1,768.77 billion
Origin of GDP (2015)	Agriculture - 5.2%
	Industry - 22.8%
	Services - 72.0%
Per capita GDP (2015)	US\$ 8,650.52
Foreign Trade (2015)	Exports - US\$ 191,134 million
	Imports - US\$ 171,449 million
	Balance – US\$ 19,685 million
	Total Trade - US\$ 362,583 million

I.

OVERVIEW OF BRAZIL

I. OVERVIEW OF BRAZIL

I.1. Geography

Brazil is the fifth largest country in the world, with a total area of 8,514,876 km², covering 21% of the total land area of the Americas and 47.7% of South America. Sharing borders with nearly every country in South America except Chile and Ecuador, its territory is divided into five major regions – North, Northeast, South, Southeast and Center-West – with each of them clustering together States with similar geographical, demographic, economic and social characteristics.

Located in the heartlands of Brazil, its political and administrative center is the nation's capital, Brasília. However, its major economic, commercial and industrial hubs are located quite far away, usually in cities closer to the Atlantic coast. The largest and most important is São Paulo, located in the Southeast about 1,015 km from Brasília (**Table I.1**). Other major cities include Rio de Janeiro and Belo Horizonte (Southeast), Porto Alegre (South), Salvador and Recife (Northeast).

Table I.1
Road distances between Brasília and Brazilian State Capitals

City	State	Distance (Km)
Southeast		
Belo Horizonte	Minas Gerais (MG)	716
Rio de Janeiro	Rio de Janeiro (RJ)	1,148
São Paulo	São Paulo (SP)	1,015
Vitória	Espírito Santo (ES)	1,238
South		
Curitiba	Paraná (PR)	1,336
Florianópolis	Santa Catarina (SC)	1,673
Porto Alegre	Rio Grande do Sul (RS)	2,077
Northeast		
Aracaju	Sergipe (SE)	1,737
Fortaleza	Ceará (CE)	2,285
Joao Pessoa	Paraíba (PB)	2,330
Maceió	Alagoas (AL)	2,013
Natal	Rio Grande do Norte (RN)	2,507
Recife	Pernambuco (PE)	2,220
Salvador	Bahia (BA)	1,531
São Luís	Maranhão (MA)	2,151
Teresina	Piauí (PI)	1,789

Ciudad	Estado	Distancia (Km)
North		
Belém	Pará (PA)	2,120
Boa Vista	Roraima (RR)	4,275
Macapá	Amapá (AP)	2,465
Manaus	Amazonas (AM)	3,490
Palmas	Tocantins (TO)	973
Porto Velho	Rondônia (RO)	2,589
Rio Branco	Acre (AC)	3,123
Center-West		
Campo Grande	Mato Grosso do Sul (MS)	1,134
Cuiabá	Mato Grosso (MT)	1,133
Goiânia	Goiás (GO)	209

Source: Brazilian Institute for Geography and Statistics (IBGE).

The Southeast is the wealthiest region of Brazil, with slightly over 55% of its GDP. Encompassing São Paulo, Rio de Janeiro, Minas Gerais and Espírito Santo States, it covers about 11% of Brazilian territory. It has a highly diversified industrial structure, and a well-developed service industry, especially in Rio de Janeiro and São Paulo, with very significant agricultural output as well, especially in upstate São Paulo and Minas Gerais. Its climate is generally tropical, with high temperatures prevailing in coastal regions and a milder humid subtropical climate (Cwa) inland. Cultural attractions include beaches (especially in Rio de Janeiro), folk festivities (Carnival parades, rodeos) winter bonfire festivals (in the highlands of upstate São Paulo and Minas Gerais) and historic towns (Ouro Preto, Diamantina, Paraty, etc.). Its population (2016) is estimated at over 86 million inhabitants with a population density of around 93.3 inhabitants per km², about four times the national average (see Table I.2).

The smaller South region also has a highly dynamic economy that accounts for some 16% of the nation's GDP, despite covering only 6.8% of its total land area. Regional economic highlights include farming (mainly soybeans, corn, beans and wheat), and cattle ranching, as well as the textiles, footwear and automotive sectors. Encompassing Paraná, Santa Catarina and Rio Grande do Sul States with predominantly subtropical climate, temperatures drop sharply in winter (with snow at some locations). Many of its towns still reflect the European roots of the immigrant settlers who founded them, particularly folk celebrations such the Grape Festival and the Oktoberfest. Its current population (2016) is estimated at just over 29 million inhabitants, with a population density of 51.0 inhabitants per km².

The Northeast region covers about 18% of Brazil and accounts for less than 14% of its GDP, grouping together Maranhão, Piauí, Ceará, Rio Grande do Norte,

Paraíba, Pernambuco, Alagoas, Sergipe and Bahia States. Its climate is either tropical along the coast or semi-arid in the sertão drylands, with an equally clear dichotomy in its economic development and living standards: coastal areas are fairly well developed, particularly sugarcane plantations and other agribusinesses, as well as the textile, chemical, automotive and food sectors. Its hinterlands form the driest and poorest region in Brazil, plagued by lengthy droughts, despite some areas with important irrigated crops of tropical fruits (such as banana, mango, Barbados cherry, melon and guava). Its tourism attractions include white-sand beaches and Fernando de Noronha island, with cultural features that include the historic centers of Olinda, Salvador and Recife. Its current population (2016) is estimated at 57 million inhabitants, with a population density of about 36.7 inhabitants per km².

Table I.2
Demographic Indicators for Brazil - 2016 (Projection)

Major Regions and States	Population* (Million)	Area (10 ³ km ²)	Population Density (inhabitants/km ²)
Brazil	206.1	8,515.8	24.2
Southeast Region	86.4	924.6	93.4
Minas Gerais	21.0	586.5	35.8
Espírito Santo	4.0	46.1	86.8
Rio de Janeiro	16.6	43.8	379.2
São Paulo	44.7	248.2	180.1
South Region	29.4	576.8	51.0
Paraná	11.2	199.3	56.2
Santa Catarina	6.9	95.7	72.1
Rio Grande do Sul	11.3	281.7	40.1
Northeast Region	56.9	1,554.3	36.6
Maranhão	7.0	331.9	21.1
Piauí	3.2	251.6	12.7
Ceará	9.0	148.9	60.4
Rio Grande do Norte	3.5	52.8	66.3
Paraíba	4.0	56.5	70.8
Pernambuco	9.4	98.1	95.8
Alagoas	3.4	27.8	122.1
Sergipe	2.3	21.9	104.9
Bahia	15.3	564.7	27.1

Major Regions and States	Population* (Million)	Area (10 ³ km ²)	Population Density (inhabitants/km ²)
North Region	17.7	3,853.7	4.6
Rondônia	1.8	237.6	7.6
Acre	0.8	164.1	4.9
Amazonas	4.0	1.559.1	2.6
Roraima	0.5	224.3	2.2
Pará	8.3	1.248.0	6.7
Amapá	0.8	142.8	5.6
Tocantins	1.5	277.7	5.4
Center-West Region	15.7	1,606.4	9.8
Mato Grosso do Sul	2.7	357.1	7.6
Mato Grosso	3.3	903.4	3.7
Goiás	6.7	340.1	19.7
Federal District	3.0	5.8	519.0

Source: IBGE. Projected Population for Brazil and by State to 2030 "Projeção da população do Brasil e Unidades da Federação até 2030", IBGE, 2013.

The **North** is the largest of Brazil's five regions, accounting for 45% of its territory, but still with only a small – although growing – share of some 5% in its GDP. Encompassing Acre, Amapá, Amazonas, Pará, Rondônia, Roraima and Tocantins States, most of the Amazon rainforest is located in this region, where the high temperatures and high humidity of an equatorial climate prevail. Its main economic activities – logging and extraction – are forest-related, with its main products being rubber, timber, nuts and assaí berries. Massive mining operations are also located here, in the Serra dos Carajás range. Its main industrial hub is the Manaus Free Zone in the Amazonas State capital, specializing in electronics with a high percentage of imported components. The population density is the lowest in Brazil, with only 4.6 inhabitants per km², and the estimated population for 2016 is approximately 17.7 million inhabitants.

The Center-West region covers around 19% of Brazil, with a fast-growing share in the nation's GDP, currently reaching some 10%. Grouping together Goiás, Mato Grosso and Mato Grosso do Sul States, it also includes the Federal District and the nation's capital: Brasília. Its main activity is agriculture (soybeans, cotton and sunflowers), with a projected population of 15.7 million inhabitants in 2016, and a population density estimated at 9.8 inhabitants per km².

I.2. Population, urban hubs and living standards

The world's fifth most populous country, with about 206 million inhabitants in 2016, in recent decades Brazil has followed the global trend towards slower population growth and dropping fertility rates (1.87% in 2010). About 41.9% of its population live in the Southeast, 27.7% in the Northeast, 14.3% in the South, 8.6% in the North and 7.6% in the Center-West. Over 84% are urban residents, with the following cities being particularly noteworthy: São Paulo (11.2 million inhabitants), Rio de Janeiro (6.3 million), Salvador, the Bahia State capital (2.7 million), Belo Horizonte, the Minas Gerais State capital (2.4 million) and Fortaleza, the Ceará State capital (2.4 million).

Multi-ethnic, multi-racial and multi-cultural, Brazilian society is a unique blend of indigenous peoples, European immigrants and African slaves. According to data from the National Household Sampling Survey (PNAD) conducted by the Brazilian Institute for Geography and Statistics (IBGE) in 2011, most (47.8%) of its population is white, followed by mixed race (43.1), black (8.2%), Asian (0.6%) and indigenous (0.4%). Religious beliefs are extremely diverse, with Roman Catholicism professed by most (66.7%) of its population and some 8.3% stating no religion in the 2010 Census.

Its economically active population reached 105 million people in 2014 (52% of the population), of whom 59 million are men and 46 million women.

According to the 2015 Human Development Report produced by the United Nations Development Programme (UNDP) with data for 2014, Brazil stands 75th worldwide at 0.755, ranked among nations with high human development levels and reflecting improvements over its 0.752 score for the previous year. Among the sub-rankings, Education progressed (with expected schooling of 15.2 years and average schooling of 7.7 years) and Longevity (with life expectancy at birth reaching 74.5 years); however, it backslid for Income, with a per capita GDP of US\$ 15,359 by 2011 purchasing power parity.

The Human Development Index (HDI) seems to be fairly evenly dispersed among the Brazilian States, based on the latest available data in the 2010 statistics (**Table I.3**). The highest rate of 0.82 (Federal District) falls in the high human development category, while São Paulo, Santa Catarina and Rio de Janeiro States also rank relatively high. The lowest HDI scores are found in the Northeastern States, such as Alagoas, Maranhão, Piauí, Paraíba and Bahia, and also the North, such as Pará and Acre States.

Table I.3
Human Development Index for Brazilian States - 2010

Federative Units	State	2010 HDI	2010 HDI Income	2010 HDI Life Expectancy
Brazil	0.77	0.72	0.73	0.85
Federal District	0.84	0.84	0.76	0.94
Santa Catarina	0.82	0.75	0.81	0.91
São Paulo	0.82	0.79	0.77	0.90
Rio Grande do Sul	0.81	0.75	0.79	0.90
Rio de Janeiro	0.81	0.78	0.74	0.90
Paraná	0.79	0.74	0.75	0.88
Mato Grosso do Sul	0.78	0.72	0.75	0.86
Goiás	0.78	0.72	0.75	0.87
Mato Grosso	0.77	0.72	0.74	0.86
Minas Gerais	0.77	0.71	0.76	0.85
Espirito Santo	0.77	0.72	0.72	0.86
Amapá	0.75	0.67	0.71	0.88
Roraima	0.75	0.68	0.69	0.87
Rondônia	0.74	0.68	0.69	0.83
Pará	0.72	0.63	0.73	0.82
Amazonas	0.71	0.63	0.69	0.81
Tocantins	0.71	0.63	0.67	0.83
Pernambuco	0.71	0.64	0.71	0.77
Rio Grande do Norte	0.70	0.64	0.70	0.78
Ceará	0.70	0.62	0.71	0.77
Acre	0.69	0.64	0.69	0.76
Bahia	0.68	0.62	0.66	0.79
Sergipe	0.68	0.62	0.65	0.77
Paraíba	0.66	0.61	0.64	0.74
Piauí	0.66	0.58	0.65	0.73
Alagoas	0.65	0.60	0.65	0.70
Maranhão	0.64	0.56	0.61	0.74

Source: Human Development Atlas – Brazil, 2013

I.3. Transport and communications

Brazil's rail, road and waterway transport policies, as well as their regulation and supervision, are defined by the Ministry of Transport, together with the Brazilian Land Transportation Agency (ANTT), the Brazilian Department of Transport Infrastructure (DNIT) and the National Waterway Transportation Agency (ANTAQ). Air transportation is regulated and supervised by the Brazilian Civil Aviation Agency (ANAC), associated with the Ministry of Defense.

With a length of 1,720,756 kilometers (of which 211,468 kilometers are paved), Brazil's road network is the most widely used transportation option, carrying 95% of passengers and over 60% of cargoes in 2015. Part of this sector has been handed over to private enterprise through concessions with tolling rights, with modern highways linking major production hubs to ports. The road cargo transport fleet tops 2.65 million vehicles and the ratio between the number of inhabitants and motor vehicles is about 8 inhabitants per vehicle.

The rail network is about 30,576 km long, carrying some 164.6 billion Tons per Kilometer (TKU) of cargoes, reaching 491.0 million tons in 2015. Historically low investments in this sector are on the rise, aimed at transforming Brazil's railroads into modern intermodal transport systems that supplement other heavy cargo shipment options along export /import corridors.

Waterborne transportation handles 13.6% of Brazil's cargoes, divided into long-distance voyages, coastal shipping and others (inland and offshore). In 2015, cargoes shipped through ports reached around 1 billion tons, with 752 million tons carried on long-distance voyages and 212 million tons by coastal shipping. Today, Brazil has 42 private terminals, 37 government-run ports and three privately-managed ports, with all port operations conducted by private companies.

In 2015, air transportation carried 106 million passengers on domestic flights and 2 million passengers on international flights, with 279,000 tons of cargo on domestic flights and 58,000 tons on international flights. The Brazilian airway network includes 60 airports managed by the Airport Infrastructure Agency (INFRAERO) and 729 smaller facilities such as aerodromes.

With a highly developed communications industry, Brazil offers efficient telecommunications, broadcasting and postal networks. Associated with the Ministry of Communications, these sectors are regulated by the Brazilian Telecommunications Agency (ANATEL), except for postal services.

The landlines sector operates under a government-run concession scheme, with 43.7 million fixed lines in service in 2015 and about 1 million public telephones. The mobile telephony sector has ballooned during the past few years in terms of the number of lines (257.8 million in 2015), better quality services and broader coverage, while Internet use expanded significantly in 2015 with a total of 25.5 million broadband accesses.

In the broadcasting sector, public television channels reach 80.4% of homes, with radios topping 90%. The cable, satellite and DTH television segments are also thriving, with 19 million subscribers.

Postal services function efficiently nationwide, with some 12,325 post office branches in 2015, of which 6,471 are government-run and 5,854 franchises. Particularly noteworthy is the Sedex express delivery service, which includes two high-speed options: Sedex 10 with delivery guaranteed by 10 a.m. the next business day; and Sedex Hoje same-day delivery. International services include Sedex Mundi with express delivery in more than 200 countries, as well as the Exporta Fácil and Importa Fácil options that streamline inbound and outbound operations for light-weight / low-value shipments.

I.4. Political and administrative organization of Brazil

The Federative Republic of Brazil comprises the Federal Government, 26 States and the Federal District, in addition to some 5,560 Municipalities. Federal Government powers are divided among the Executive, the Legislative and the Judiciary branches.

The **Executive Branch** is represented by the President of the Republic, assisted by Ministers, State Governors and City Mayors, with their respective departments.

The Ministries are:

- Ministry of Agriculture, Livestock and Supply (www.agricultura.gov.br)
- Ministry of Cities (www.cidades.gov.br)
- Ministry of Science, Technology and Innovation (www.mct.gov.br)
- Ministry of Communications (www.mc.gov.br) Ministro-Jefe del Gabinete de Seguridad Institucional (www.seguranca.gov.br)
- Ministry of Culture (www.cultura.gov.br)
- Ministry of Defense (www.defesa.gov.br)
- Ministry of Development, Industry and Foreign Trade (www.desenvolvimento.gov.br)
- Ministry of Education (www.mec.gov.br)
- Ministry of Sport (www.esporte.gov.br)

- Ministry of Finance (www.fazenda.gov.br)
- Ministry of National Integration (www.integracao.gov.br)
- Ministry of Justice and Citizenship (www.justica.gov.br)
- Ministry of the Environment (www.mma.gov.br)
- Ministry of Mines and Energy (www.mme.gov.br)
- Ministry of Planning, Budget and Management (www.planejamento.gov.br)
- Ministry of Foreign Affairs (www.mre.gov.br)
- Ministry of Health (www.saude.gov.br)
- Ministry of Labor and Employment (www.mte.gov.br)
- Ministry of Transparency, Supervision and Control (www.cgu.gov.br)
- Ministry of Transport, Ports and Civil Aviation (www.transportes.gov.br)
- Ministry of Tourism (www.turismo.gov.br)

The **Legislative Branch** consists of senators, congressmen, state legislators and town councilors, all elected by direct ballots, and is in charge of establishing laws at all three tiers of Government: local (through City Halls), State (through Legislative Assemblies) and Federal (through Congress, formed by the House of Representatives and the Senate).

The **Judiciary Branch** is headed by the Federal Supreme Court (STF), which monitors compliance with the Brazilian Constitution, the Superior Court of Justice (STJ), the Federal Regional Courts, the Superior Labor Court (TST), the Superior Electoral Court (TSE) and the Military Courts, as well as their State counterparts: Courts of Justice (TJs), the Regional Electoral Courts (TREs) and the Regional Labor Courts (TRTs).

I.5. Foreign policy and international organizations

With widely diversified economic and trade relations in terms of countries and regions, Brazil's foreign policy is characterized by multilateralism and the quest for integration and cooperation with many different countries. Firmly emphasizing trade talks under the aegis of the World Trade Organization (WTO), it has played an important leadership role here among the developing countries, especially those in the G-20 group. Much effort has also been channeled to regional and bilateral issues, striving to establish economic alliances and trade agreements with countries and regions all over the world, particularly South America, as well as Africa, the Middle East, China, India, South Africa and also with countries in the European Union.

In keeping with its multilateral approach and buttressing the quest for greater global social justice, Brazil has adopted an active stance in the various international bodies to which it is affiliated, such as the World Trade Organization (WTO), the International Monetary Fund (IMF), the Inter-American Development Bank (IDB),

the World Bank (IBRD) and the United Nations (UN).

A founding member of the International Monetary Fund (IMF), Brazil holds 2.32% of its voting power, now ranking as its tenth largest shareholder after completion of the recent quota payment process under the 14th General Review of Quotas. On the other hand, it is also a major borrower from the Inter-American Development Bank (IDB), with an 11.19% stake in its capital and voting powers. After the recent World Bank (IBRD) restructuring process that stepped up the voting power of the emerging nations and developing countries, Brazil will hold 2.24% of the voting power.

II.

OVERVIEW OF THE BRAZILIAN ECONOMY

II. OVERVIEW OF THE BRAZILIAN ECONOMY

The economic policy followed by Brazil since the late 1990s was based on the following core objectives: controlling inflation, evenly-balanced external and public accounts and above all fostering economic development with social inclusion. The attention paid to each of these goals has varied during the past twenty years, due not only to sweeping changes in the domestic and international scenes, but also because of alternating administrations with different political and ideological goals. However, despite administrative shifts in policy management over the past twenty years, these objectives still remain valid.

Pursuing these goals, Brazil successfully introduced a set of adjustments, including a new institutional framework for implementing its economic policy. Outstanding among these changes are a free floating exchange rate, a new inflation target system and several measures designed to balance public accounts, especially the promulgation of the Fiscal Responsibility Act that limits public expenditures at all governmental levels. Social inclusion policies are also important, including income-transfer programs, initiatives stepping up the minimum wage and low-income housing projects.

Until 2012, Brazil's economic and social indicators reflected reasonable levels of success in attaining these goals. However, since then Brazil has been facing faced by a particularly adverse international context: tapering-off of the commodities boom, a slowdown in the Chinese economy, low growth in industrialized countries and more sluggish global trade. In this challenging scenario, Brazil's economic policy attempted to spur domestic growth through fostering domestic demands through easier credit, lower interest rates and tax benefits and breaks for the production sector. At the same time, inflationary pressures were tamped down to some extent through holding public tariffs and prices steady.

But all these measures proved inadequate, and from mid-2014 onwards, the signs of a particularly severe economic crisis could no longer be ignored: slumping activity levels, rising inflation and unemployment, severely skewed public finances and worrying deterioration in external accounts.

The economic indicators presented below describe this situation, exacerbated by uncertainties stirred up by political turmoil that would take a long time to resolve. It is in this thorny context that Brazil is trying to rebuild the foundations of the path leading back to growth. In mid-2016, the first positive signs appeared: inflation apparently curbed, external accounts tending to balance and slumping activities seeming to bottom out. Current forecasts point to incipient GDP growth in 2017, with an upsurge in employment.

However, balanced public accounts and slower-growing public debt will require unavoidable reforms: a complete overhaul of the national social security system, in parallel to tax reform. Both will be crucial for boosting domestic savings and pumping up productivity.

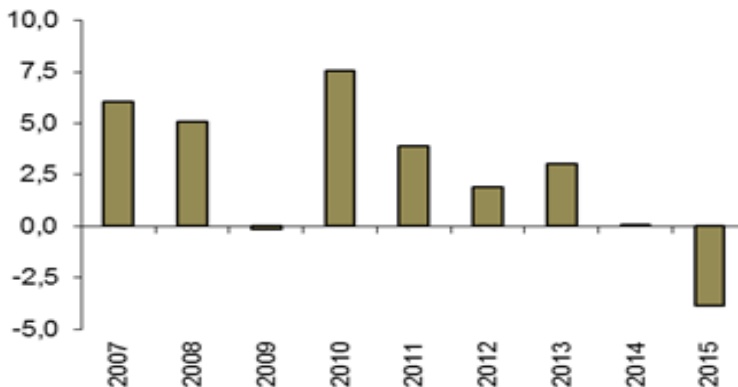
II.1. Production

Brazil's GDP totaled BRL 5,904.3 billion in 2015, equivalent to US\$ 1.773 trillion in current US Dollars, based on the average US Dollar exchange rate for the year published by the Brazilian Central Bank. Based on IMF estimates for the GDP of 189 countries, Brazil is ninth place, behind the USA, China, Japan, Germany, the UK, France, India and Italy. In 2014, Brazil ranked seventh, but was overtaken by India and Italy in 2015, falling back two positions.

This drop in ranking is explained by slowing economic activities in 2015 (-3.8%) and also the sharp depreciation of its currency, which lowered the value of Brazilian output in US\$. However, even when measured by Parity Purchasing Power (PPP), Brazil's output shrank in international comparisons, with its global GDP share down from 3.01% in 2014 to 2.81% in 2015.

Graph II.1 depicts the evolution of the Brazilian GDP in 2007-2015. After a sharp fall in economic activity in 2009 due to the international financial crisis, it quickly recovered in 2010, posting positive growth rates for the next three years and noted as one of the faster-recovering economies after the 2008-2009 international financial meltdown.

Graph II.1
GDP Growth Rate (%) in 2007-2015



Source: IBGE.

However, the Brazilian economy virtually stagnated during 2014, with insignificant growth of 0.1%, slipping into a recession during 2015 with its output plunging 3.8%. Current forecasts point to a further drop in its GDP for 2016, with a cyclical upturn in activity levels forecast only for 2017.

A supply-side review of the GDP elements shows that the heaviest weight for generation of value comes from the Services sector, whose share has grown continuously in recent years, reaching 72% in 2015 (**Table II.1**). In contrast, the Industrial sector has shrunk, losing ground in Brazil's production structure and currently accounting for less than 23% of added value. Finally, Farming and Ranching – the most dynamic sector for exports – contributes some 5% of this value.

Table II.1
Growth and shares held by GDP elements in 2012-2015

	Growth (%)				GDP Share (%)			
	2012	2013	2014	2015	2012	2013	2014	2015
GDP	1.9	3.0	0.1	-3.9	100.0	100.0	100.0	100.0
Production								
Farming and Ranching	-3.1	8.4	2.1	1.8	4.9	5.3	5.2	5.2
Industry	-0.7	2.2	-0.9	-6.2	26.1	24.9	24.0	22.8
Services	2.9	2.8	0.4	-2.7	69.0	69.8	70.8	72.0
Demand								
Total Consumption	3,2	3,1	1,3	-3,4	79,9	80,6	81,9	83,6
Private	3.5	3.5	1.3	-4.0	61.4	61.6	62.4	63.4
Government	2.3	1.5	1.2	-1.0	18.6	19.0	19.5	20.2
FBCF ¹	0.8	5.8	-4.5	-14.1	20.7	20.9	20.2	18.2
Exports ²	0.3	2.4	-1.1	6.1	11.7	11.7	11.2	13.0
Imports ²	0.7	7.2	-1.0	-14.3	13.1	-14.0	-13.9	-14.3

Source: IBGE – Quarterly National Accounts.

1 = Gross Fixed Capital Formation

2 = Goods and non-factor services.

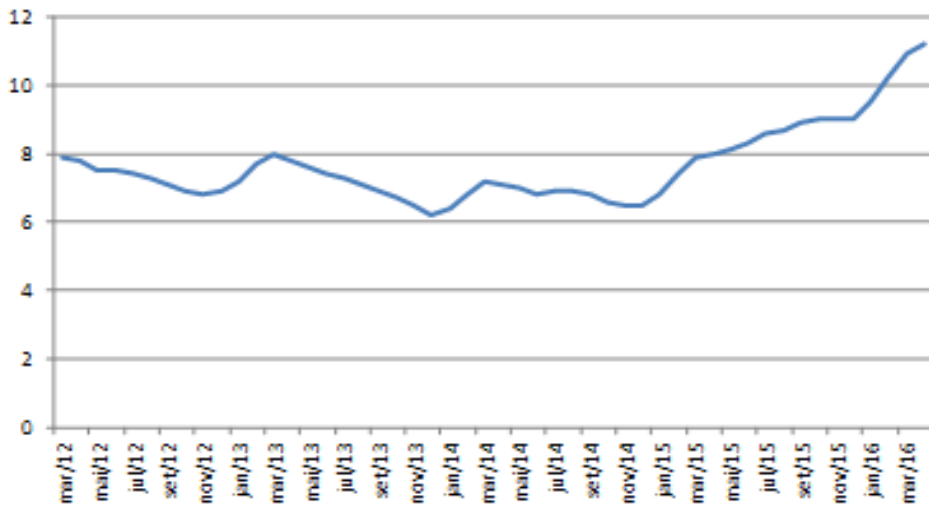
From the demand side, private and government consumption hold high shares in Brazil's GDP, at 63.4% and 20.2% respectively in 2015. In contrast, investments that had constantly topped 20% of the GDP from 2012 to 2014 plummeted in 2015, due to the recession, now accounting for only 18.2%.

II.2. Employment and income

In 2012, Brazil switched to a new way of measuring unemployment, based on the Continuous National Household Sampling Survey (C-PNAD) and recording the ratio between the unemployed and the economically active population.

Graph II.2 depicts the monthly figures for this new unemployment indicator from March 2012 (first disclosure) through to the end of the first quarter of 2016.

Graph II.2
Monthly unemployment rate (%) - March 2012 to April 2016



Source: Continuous PNAD, IBGE.

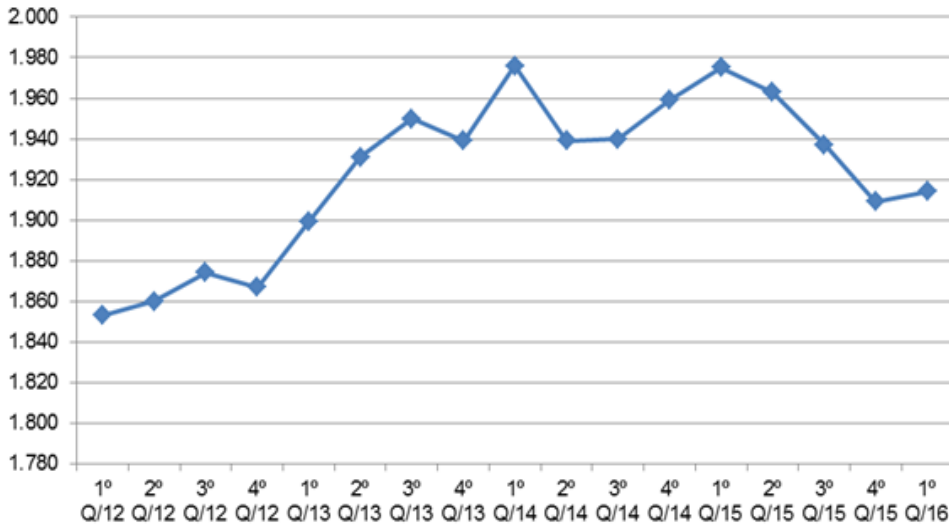
The labor market in Brazil dipped in 2012 and 2013, with seasonal fluctuations, bottoming out in late 2013 (6.2%) and remaining very low throughout 2014, despite activity levels whose downturn began in the second half of that year. The impacts of the economic slowdown were felt on the labor market from early 2015 onwards, as unemployment soared and still remains high through to the latest available figures for April 2016, which indicate an unemployment rate of 11.2%.

The labor market will not recover quickly. The most recent data already point to a relative stabilization in domestic activities, but a return to growth is foreseen only for early 2017. The forecasts for GDP growth indicate an increase of 1.5% in 2017. If this trend is confirmed, the unemployment rate may start to fall by mid-year.

Average job incomes rose from 2007 until the first quarter of 2014, as a result of the job income step-up policy and higher employment among the economically

active population. However, growth data for the new indicator based on the IBGE Continuous PNAD shows that this uptrend stopped from then on, with job incomes dropping steadily since early 2015.

Graph II.3
Actual average job incomes for people
aged 14 or older (in BRL)
Period: 1Q2012 to 1Q2016



Source: Continuous PNAD, IBGE.

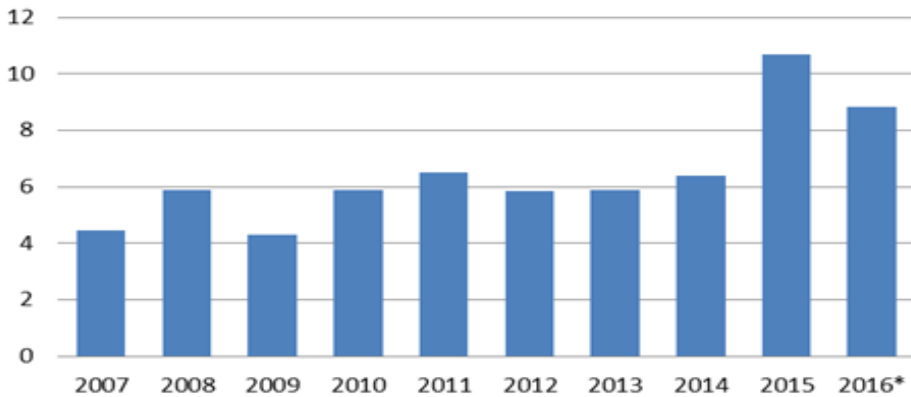
This drop is not surprising, with the Brazilian economy enmired in a recession since the second half of 2014, and unemployment rising since early 2015. In this context, although inflation is yielding ground, job incomes will effectively recover only in 2017, underpinned by the forecast upturn, albeit modest, of economic activity levels.

II.3. Prices and monetary and foreign exchange policy

After the promulgation of Decree N° 3088 on June 21, 1999, a target inflation system was introduced as a guideline for Brazil's monetary policy regime. Under this system, the National Monetary Council (CMN) defines the target inflation percentage, as well as lower and upper range limits, while the Central Bank tweaks Brazil's monetary policy in order to meet these targets. The main variable used to control inflation is the basic interest rate of the economy (Selic), which is determined by the Monetary Policy Committee (Copom). The official inflation rate is the Extended National Consumer Price Index (IPCA), measured on a monthly basis by the IBGE.

Graph II.4 depicts the progress of inflation between 2007 and 2015. During this period, inflation targets remained unchanged at 4.5%, with a tolerance margin of 2 percentage points up (6.5%) or down (3.5%). The 4.5% target and the four percentage point range remained in place until 2016. However, the CMN recently reinforced the government’s commitment to ensuring that inflation converges on the core target of 4.5%, pruning the margins from 2 to 1.5 percentage points in 2017, with a ceiling of 6% and a threshold of 3%.

Graph II.4
Annual Selic interest rate*: Period: 2007-2016 (July)
Period: 2007-2016* (in %)



*Variation accrued in 12 months, until June/16.

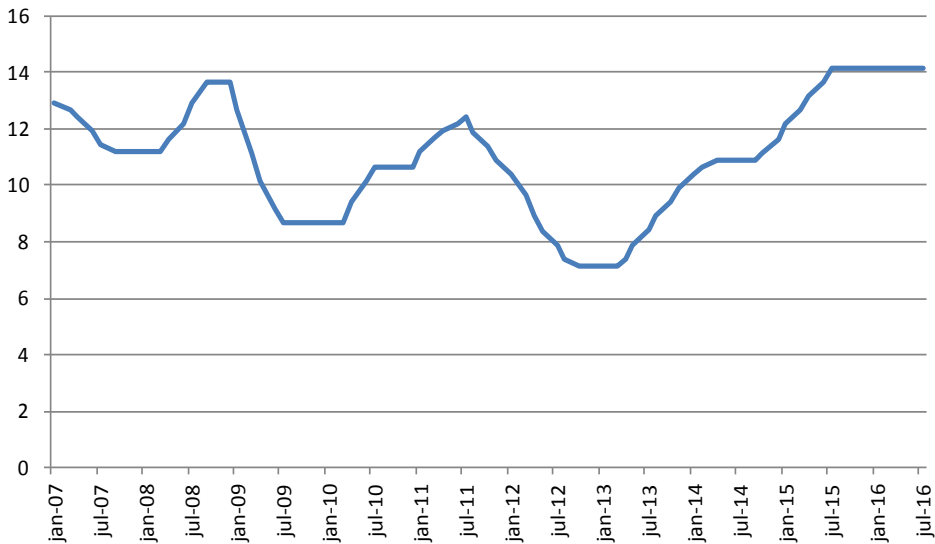
Source: IBGE..

Between 2007 and 2014, the target was met, but only in 2007 (4.46%) and 2009 (4.31%) did inflation fall below 4.5%. In other years, inflation exceeded the target, but fell within the margin of tolerance; in 2011 (6.50%) and 2014 (6.41%) it pushed the ceiling.

In 2015, the government introduced significant adjustments for administered prices, particularly in electricity rates, which had not been increased for some years. A more realistic rates adjustment policy blew through the inflation target, with an accumulated variation of 10.7% in 12 months by December 2015.

Since late 2013, the Central Bank has been ratcheting up the basic interest rate of the economy (Selic rate) in response to inflationary pressures, especially prices in the services sector that were pushing inflation quite close to the tolerance ceiling, as occurred in 2014, despite a freeze on utility rates. Consequently, the interest rate also rose after rates were restated in 2015, (**Graph II.5**).

Graph II.5
Annual Selic interest rate*: Period: 2007-2016 (July)

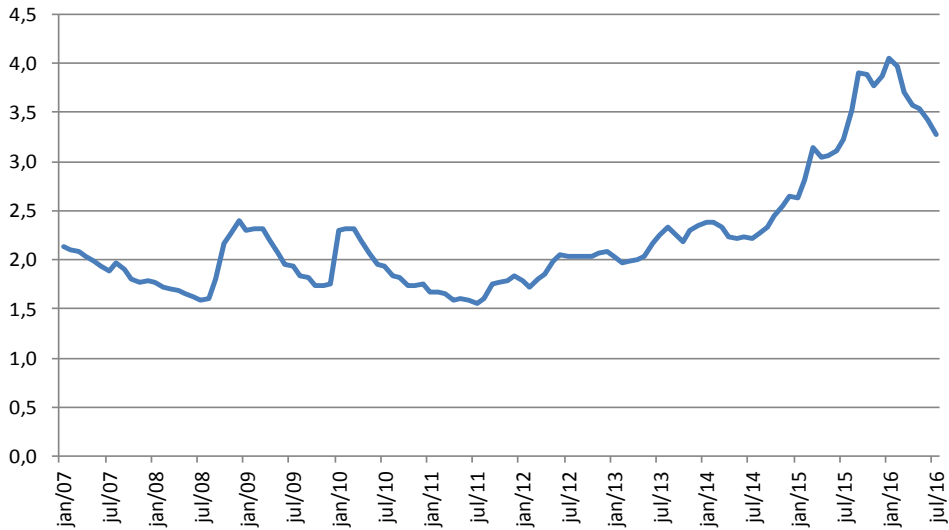


Source: Brazilian Central Bank. Note: *Average daily interest rate per annum based on 252 business days.

In early 2016, rising interest rates and a deepening recession reversed the uptrend in inflation, peaking at 10.7% in January 2016 and expected to hover around 7% by year-end 2016. As a result, the Central Bank is expected to start lowering the Selic rate as well, possibly in late 2016 or early 2017.

Regarding Brazil's exchange rate policy works with a flexible regimen that was officially adopted in 1999. Although the exchange float regimen is theoretically free, the Central Bank has a 'dirty' float policy, selling and buying currencies mainly on the futures market, as well as the spot market. Its clear intention is to damp down exchange rate volatility over the short term, without interfering with longer-term trends driven by economic fundamentals.

Graph II.6
Nominal Monthly Exchange Rate (BRL/US\$)
Period: January 2007 to July 2016



Source: Brazilian Central Bank

Between mid-2005 and the subprime mortgage crunch in the USA, the exchange rate rose as the Brazilian real appreciated steadily until July 2008, when it reached its lowest value (BRL 1.59/US\$). However, post-crunch devaluation was short-lived, with the uptrend resuming in parallel to the rapid recovery of the Brazilian economy. As a result, in mid-2011, the exchange rate once again fell to a very low value (BRL1.56/US\$).

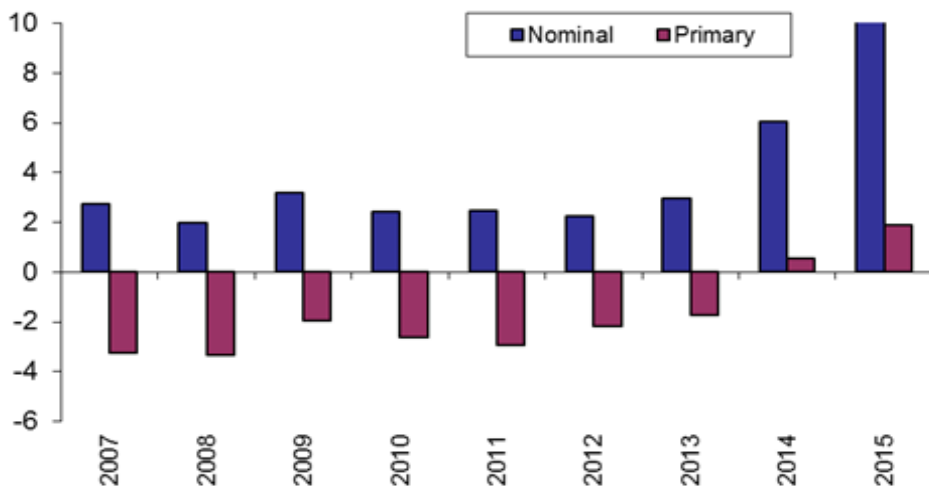
From mid-2011 to the third quarter of 2014, the Brazilian Real showed signs of devaluation, although its exchange rate always stayed below BRL 2.40/US\$, further reflecting appreciation in actual terms.

But from late 2014 onwards, devaluation speeded up until peaking at BRL 4.05/US\$ in early 2016. Since then, exchange rate pressures have helped the Brazilian Real, with the exchange rate falling to BRL 3.40 in late July 2016. It is expected to close 2016 at around BRL 3.20/US\$, close to the break-even point.

II.4. Public accounts

Up to 2012, Brazil's efforts to adjust its public accounts were successful, with the consolidated nominal deficit of the public sector (Federal, State and Municipal governments and government-owned enterprises) hovered around 3% of its GDP, or slightly less. Since the beginning of the XXI century, the clear target of its fiscal policy has been to achieve a primary annual surplus balance – nominal income excluding interest payments on public debt – in order to reduce or even halt public sector indebtedness. Between 2007 and 2011, this goal was reached, with primary surpluses hovering around an average 3% of GDP, except at the height of the financial crisis in 2009, when the target was eased and the primary surplus fell to 1.9% of the GDP (Graph II.7).

Graph II.7
Financing needs of the public sector in Brazil – Period: 1997 - 2006
In % of the GDP



Source: Central Bank of Brazil.

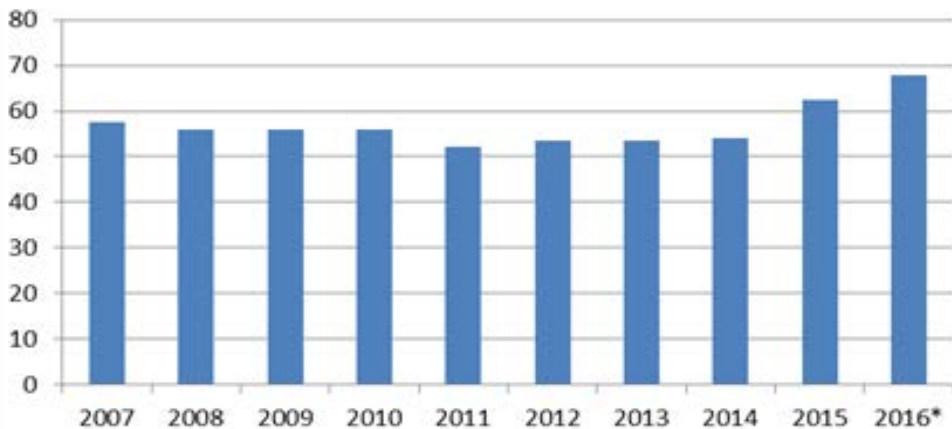
The situation has changed since 2012, when the government tried to grow Brazil's national product by stimulating domestic demands through tax exemptions and subsidies. As a result, the primary balance fell to 1.7% of the GDP in 2013. The failure of this government policy became evident in late 2014, when the primary balance showed a deficit (0.6% of the GDP) and the consolidated nominal deficit of the public sector increased to 6% of the GDP. It is noteworthy that the increase in the nominal deficit was also due largely to an increase in the basic interest rate of the economy, charged on a significant portion of public debt. In 2015, the main economic variables reflected a severe crisis, with the economy in recession, inflation

well above the tolerance ceiling, a primary deficit balance (1.9% of the GDP) and the nominal deficit of the public sector reaching 10.4% of the national product.

The decrease in public accounts from 2014 onwards impacted the gross public debt of the General Government (a concept that encompasses the Federal, State and Municipal Governments, excluding the Central Bank and state-owned enterprises). The size of the debt as a proportion of the GDP, which was around 52% in the three years from 2012 to 2014, rose to 57.2% in 2015 and 66.5% in June 2016, according to preliminary data from the Brazilian Central Bank (**Graph II.8**). It is estimated that it will reach approximately 70% of the GDP by December 2016.

Another heavy blow resulting from this poor public accounts performance was cutting Brazil's investment grade to junk by credit rating agencies. In fact, between September 2015 and February 2016, the three major international rating agencies stripped the country of its investment grade, due to this crisis, even alleging that the gross Government debt might top 80% of the GDP within two to three years.

Graph II.8
Gross Debt of the General Government (% of GDP)
Period: 2008-2016* (in December each year)



*Until June/16

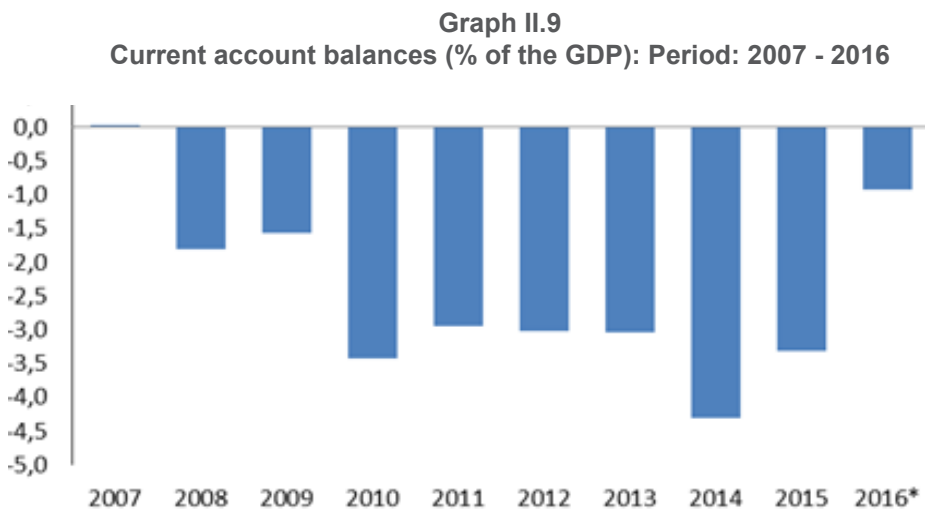
Note: Excluding the real estate debit in BACEN Portfolio and including Bacen Repo.

Source: Brazilian Central Bank.

II.5. External accounts

Between 2003 and 2007, Brazil posted positive results in its current account balance, in contrast to deficits of over 4% of its GDP at the start of the millennium. The successive series of massive surpluses achieved by Brazil between 2002 and 2007 contributed decisively to this outcome. In fact, over the years, its trade balance surpluses were sufficiently high to offset deficits in the services (travel, transportation, equipment rentals) and income (interest on foreign debt and remittances of profits and dividends) accounts, whose balances are historically negative in Brazil.

From 2008 on, however, the current account showed a deficit balance, stabilizing between 2011 and 2013 at an average of some 3% of the GDP (**Graph II.9**).



Source: Brazilian Central Bank

The re-appearance of the current account deficit from 2008 onwards occurred despite ongoing positive and significant trade balances until 2012, although far lower than in 2005-2007. However, in parallel to the shrinking trade surplus, which disappeared in 2013 and turned into a deficit in 2014, the negative balance for the services and income accounts continued to increase, due to the rising exchange rate.

In 2014, the imbalance in the current accounts reached a worrying level (4.3% of the GDP), starting to shrink from 2015 onwards, due to exchange devaluation and slowing activity levels, allowing the adjustment of the external accounts. In-

deed, both factors allow not only positive, but growing and concomitantly balanced figures, thus preventing or even reducing deficit balances in the services and income accounts. The deficit in transactions, which was estimated at less than 1% of the GDP in mid-2016 (see **Graph II.9**), is expected to drop to 0.2% of the product by the end of the year.

The external sector adjustment was probably the first hint that the crisis was being surmounted. Furthermore, inflation began to drop and activities stabilized, although at very low levels.

II.6. Trade

II.6.1. Development of trade flows

Between 2002 and 2007, Brazilian trade expanded rapidly, constantly reaching record figures for exports and imports. During this period, Brazil's trade flows more than doubled, up from US\$ 107 billion in 2002 to US\$ 281 billion in 2007. In the same period, its trade surplus tripled, ending 2007 with a surplus of US\$ 40 billion, slightly below the figures for 2005-2006 (US\$ 45 billion).

Other Latin American countries experienced similar upsurges, buoyed by the rapid expansion of world trade, China's emergence and rising commodity prices. In Brazil, the expansion cycle lasted until 2011, with only a brief stutter in 2009 at the height of the financial crisis, followed by a rapid recovery in 2010 (**Graph II.10**). In 2011, exports peaked at US\$ 256 billion, together with trade flows. However, from 2012 on, exports declined successively each year, closing 2015 with foreign sales of US\$ 191 billion, 25% lower than the record figures in 2011. The reasons for the poor performance of Brazilian exports in recent years are known: more sluggish world trade flows, the slowdown in the expansion of the Chinese economy, rapidly rising exchange rates and above all the end of the commodity prices upcycle, particularly for international products such as iron ore and oil with a large share of Brazil's export basket.

Graph II.10
Development of Brazilian trade (in billion US\$)
Period: 2007-2016



*Market forecast.

Source: Secex/MDIC.

The development of Brazil's imports follows a different pattern. Stable from 2011 to 2014 at an average of US\$ 230 billion, in 2015 they dropped sharply (-25.2%), ending the year with foreign purchases totaling US\$ 171 billion, less than the figures for seven years earlier, in 2008.

The recent fall in imports reflects two factors: first, the rapid slowdown in economic activity in 2014 (GDP growth of only 0.1%), followed by an acute recession in 2015 (3.8% shrinkage in output); second, there was a strong adjustment of the exchange rate, devaluing rapidly from late 2014 onwards and consequently discouraging imports.

The trade balance fell rapidly in 2012-2013 and became negative in 2014, with exports shrinking while imports remained relatively stable (see Graph II.10). Both flows continued to drop during 2015, with a far sharper decline in imports, helping restore a positive trade balance.

Forecasts for 2016 indicate a record trade surplus of around US\$ 50 billion. However, the factors underpinning this forecast are ongoing shrinkage in imports with relatively stable exports.

II.6.2. Composition and geographical orientation of trade flows

Between 2007 and 2015, Brazil's trade flows recorded significant changes in their composition. For exports, based on product class ratings that provide an outline sketch of foreign sales, commodities (primary goods) increased their share in exports by more than 13 percentage points, to the detriment of manufactured (industrial) goods, whose share declined by almost the same proportion.

Table II.2
Brazilian exports by classes of products (in %)
Period: 2007-2015

Product Rate	2007	2009	2011	2013	2015
Basic	32.1	40.5	47.8	46.7	45.6
Semi manufactured	13.6	13.4	14.1	12.6	13.8
Manufactured	52.3	44.0	36.0	38.4	38.1
Special Operations	2.1	2.1	2.1	2.3	2.5
Memo:					
Total Exports (In billion US\$)	160.6	153.0	256.0	242.0	191.1

Source: Funcex Data. Secex/MDIC Basic data.

The share held by commodities declines very moderately between 2011 and 2015, even in a context of sharply dropping prices for primary export products. The reason for this performance is simple: the commodities export sector managed to step up the quantities exported during this period, thus largely offsetting the drop the US\$ prices of their products. This did not occur with industrial goods, which posted an absolute decline in terms of value for the most recent period.

Analyzing Brazil's exports by usage categories, it becomes clear that they are heavily concentrated in intermediate goods, which accounted for two thirds of exports in 2015 (**Table II.3**). Next are non-durable consumer goods, with an average 15% share in exports. Today, Brazil is a major exporter of iron ore, oil, soy products and foodstuffs, which are examples of goods classified as inputs (intermediate goods) and foods (non-durable consumer goods).

Table II.3
Brazilian exports by usage categories (in %)

Use Category	2007	2009	2011	2013	2015
Capital goods I	12.2	8.8	7.5	10.0	8.2
Intermediate goods	57.3	61.0	64.9	64.3	66.0
Durable consumer goods	4.7	3.4	2.7	3.3	2.9
Non-durable consumer goods	16.7	17.0	13.8	14.3	15.3
Fuels	9.2	9.8	11.0	8.1	7.6
Memo:					
Total Exports (In billion US\$)					
Use Category	160.6	153.0	256.0	242.0	191.1

Source: Funcex Data. Secex/MDIC Basic data.

Looking at foreign purchase profiles, changes are less significant when examined by usage category (**Table II.4**). Intermediate goods are by far the most important category, with an import share of approximately 55%, followed by capital goods and fuels in order of importance.

Table II.4
Brazilian Imports by usage categories (in %)

Use Category	2007	2009	2011	2013	2015
Capital goods I	14.0	17.1	15.6	15.5	15.1
Intermediate goods	58.4	56.1	53.5	52.8	57.1
Durable consumer goods	4.1	6.0	7.0	5.5	4.8
Non-durable consumer goods	6.6	7.9	7.4	8.3	9.9
Fuels	16.9	12.9	16.5	17.9	13.2
Memo:					
Total Imports (In billion US\$)					
Use Category	120.6	127.7	239.6	242.0	171.4

Source: Funcex Data. Secex/MDIC Basic data.

Brazil's foreign trade flows are quite diverse from the geographical standpoint (**Table II.5**). Always known as a global trader, it has long-standing links with key global economic hubs. Currently, its trade with Asia is more intense, due to the weight of China as the main target market for Brazilian exports and also the main supplier of its imports. In fact, the growing importance of Asian countries as source markets for Brazil's foreign purchases, supplanting established suppliers such as the European Union and NAFTA, is the outcome of structural changes that have been under way for some years, and is also apparent in other South American countries.

However, the European Union continues in the top position in the Brazilian market, ranking second for both exports and imports, although its share in these flows has been 10 percentage points lower than Asia in recent years.

Table II.5
Brazilian exports and imports by region (in %): 2013, 2014 and 2015

Export			
Regions or Blocs	2013	2014	2015
Asia	32.3	32.8	33.2
European Union	19.7	18.7	17.8
South America	17.0	16.3	16.3
NAFTA	13.1	14.7	15.8
Central America and the Caribbean	0.4	1.1	0.9
Africa	4.6	4.3	4.3
Middle East	4.5	4.6	5.2
RoW	8.2	7.4	6.6
Import			
Regions or Blocs	2013	2014	2015
Asia	30.6	31.1	32.6
European Union	21.2	20.4	21.4
South America	18.8	18.9	19.6
NAFTA	13.4	13.0	12.6
Central America and the Caribbean	7.3	7.4	5.1
Africa	3.1	3.5	3.1
Middle East	0.6	0.5	0.6
RoW	5.0	5.1	5.1

Source: Funcex Data. Secex/MDIC Basic data.

Asia and the European Union together account for over 50% of Brazil's export and import flows, with NAFTA and South America together holding approximately 32%. Other markets (Africa, Middle East, Central America and the Caribbean, Rest of World – RoW) together account for the remaining 16%, with the percentage distribution rankings of regions and economic blocs quite similar for imports and exports.

II.6.3. Trade with south america

Trade with South America followed a trend similar to Brazilian trade in general: Brazilian exports to this region thrived between 2002 and 2008, dipping in 2009

due to the international crisis, but quickly resuming their uptrend until peaking in 2011 at US\$ 45 billion [Graph II.11]. However, they fell sharply in 2013-2015, ending 2015 with figures similar to 2007 (US\$ 31 billion).

The pace of growth for imports from South America was less intense but more durable, peaking only in 2013 at US\$ 32.2 billion. In 2014-2015, imports from this region were aligned with total foreign purchases: a moderate reduction in 2014 and an abrupt drop in 2015 (-27.8%), falling to US\$ 21.6 billion.

Chart II.11
Trade between Brazil and countries in South America (in billion US Dollars)



Source: Secex-MDIC.

In contrast to Brazil's global trade flows, its trade balance with the South American countries fluctuated, although maintaining a surplus from 2007 to 2015. In 2011, it reached a record figure of nearly US\$ 14.4 billion, and it was also significant in 2015 (US\$ 9.6 billion), as well as in previous years.

This regional market is important for Brazil because it holds a significant share of foreign sales of its industrial products, with the share of manufactured products in Brazilian exports shipped to countries in South America often exceeding 85% of these trade flows. No other market has achieved such impressive figures.

As an example, the composition of Brazilian sales to the South American market in 2013-2015 is presented below (**Table II.6**), with exports of the top 15 products highlighted (NCM 4 digits) in descending share order of Brazilian exports to this region. These products account for nearly 43% of Brazilian sales on average

during this three-year period, noting that except for three products (crude oil, iron ore and livestock), they refer to industrial goods, especially items for the automotive industry, as well as other major sectors (food, chemical, pharmaceutical, rubber and capital goods). These data also underscore the importance of this regional market for specific product sales (ethylene polymers, drugs, tires), in addition to well-known goods for the automotive industry (passenger cars, parts and car accessories, SUVs, tractors, chassis fitted with engines). Finally, it should be highlighted that these selected products accounted individually for sales of more than US\$ 400 million/year. Finally, it should be highlighted that these selected products accounted individually for sales of more than US\$ 400 million/year.

Table II.6
Main products exported by Brazil to South America

4-digit NCM	Description	2013-2015 Average		South America Share (%) in Brazilian Exports
		Monto (US\$ Millones)	Part. %	
8703	Motor cars for transporting passengers (up to 10 people)	3,636	10.0	90.5
2709	Petroleum oils and oils from bituminous minerals, crude	2,428	6.7	17.7
8708	Parts and accessories for motor vehicles	1,773	4.9	65.0
8704	Motor vehicles for transporting goods	1,351	3.7	76.1
202	Beef	789	2.2	17.6
8701	Tractors	780	2.1	70.6
2601	Iron ores and concentrates	727	2.0	3.0
3901	Ethylene polymers, primary forms	666	1.8	53.0
4011	New rubber tires	651	1.8	55.5
2710	Petroleum oils, other than crude	592	1.6	17.5
207	Poultry and giblets	454	1.2	6.6
8706	Chassis fitted with engines for motor vehicles	452	1.2	70.1
8429	Bulldozers, angledozers, graders, etc.	450	1.2	27.2
3004	Medicines	440	1.2	39.8
0102	Live cattle	415	1.1	77.1
	Subtotal (15 products)	15,604	42.9	22.8
	Total	36,344	100.0	16.6

Source: Prepared by Funcex. Based on Secex/MDIC data. (NCM = Mercosur Common Nomenclature).

A somewhat similar pattern appears for sales by neighboring countries to Brazil. About half of the top fifteen products purchased by Brazil from South America in the same period are industrial goods (Table II.7). Brazil sources much of its imports in regional markets for most of the selected products, indicating mutual interest in strengthening trade links between Brazil and the other South American countries.

Table II.7
Main products imported from South America

4-digit NCM	Description	2013-2015 Average		South America Share (%) in Brazilian Imports
		Value (Million US\$)	Share (%)	
2711	Petroleum gases & other hydrocarbon gases	3,581	12.7	47.7
8703	Motor cars for transporting passengers (up to 10 people)	3,043	10.8	41.9
8704	Motor vehicles for transporting goods	2,542	9.0	89.9
2710	Petroleum oils and oils obtained from bituminous minerals	1,397	5.0	9.5
7403	Refined copper and copper alloys, unwrought	1,367	4.9	96.6
1001	Wheat and meslin	1,063	3.8	58.6
2603	Copper ores and concentrates	971	3.4	97.2
8708	Parts and accessories for motor vehicles	837	3.0	12.1
1107	Malt, roasted or not	420	1.5	82.8
2701	Coal, Briquettes, pellets	394	1.4	17.4
302	Fresh or chilled fish	392	1.4	100.0
3808	Insecticides, rodenticides, fungicides, herbicides	374	1.3	11.7
3904	Vinyl chloride polymers, primary forms	316	1.1	56.0
3901	Ethylene polymers, primary forms	303	1.1	22.1
402	Milk and cream, concentrated or containing added sugar or other sweeteners.	272	1.0	99.1
	Subtotal (15 products)	17,272	61.4	33.2
	Total	27,864	100.0	12.7

Source: Prepared by Funcex. Based on Secex/MDIC data. (NCM = Mercosur Common Nomenclature).

III.

IMPORTS: RULES AND PROCEDURES

III. IMPORTS: RULES AND PROCEDURES

Brazil is a large market that offers endless business opportunities. Success in such initiatives, however, requires that exporters be knowledgeable of the procedures that must be followed for their product to enter the market in compliance with the country's administrative, customs and foreign exchange requirements and rules.

Import operations in Brazil have a similar level of complexity to those existing in other countries. All procedures are computerized in a system called Siscomex – Integrated Foreign Trade System (www.portalsiscomex.gov.br), through which government agencies are linked to all the agents who, one way or another, have an active participation in export and import processes.

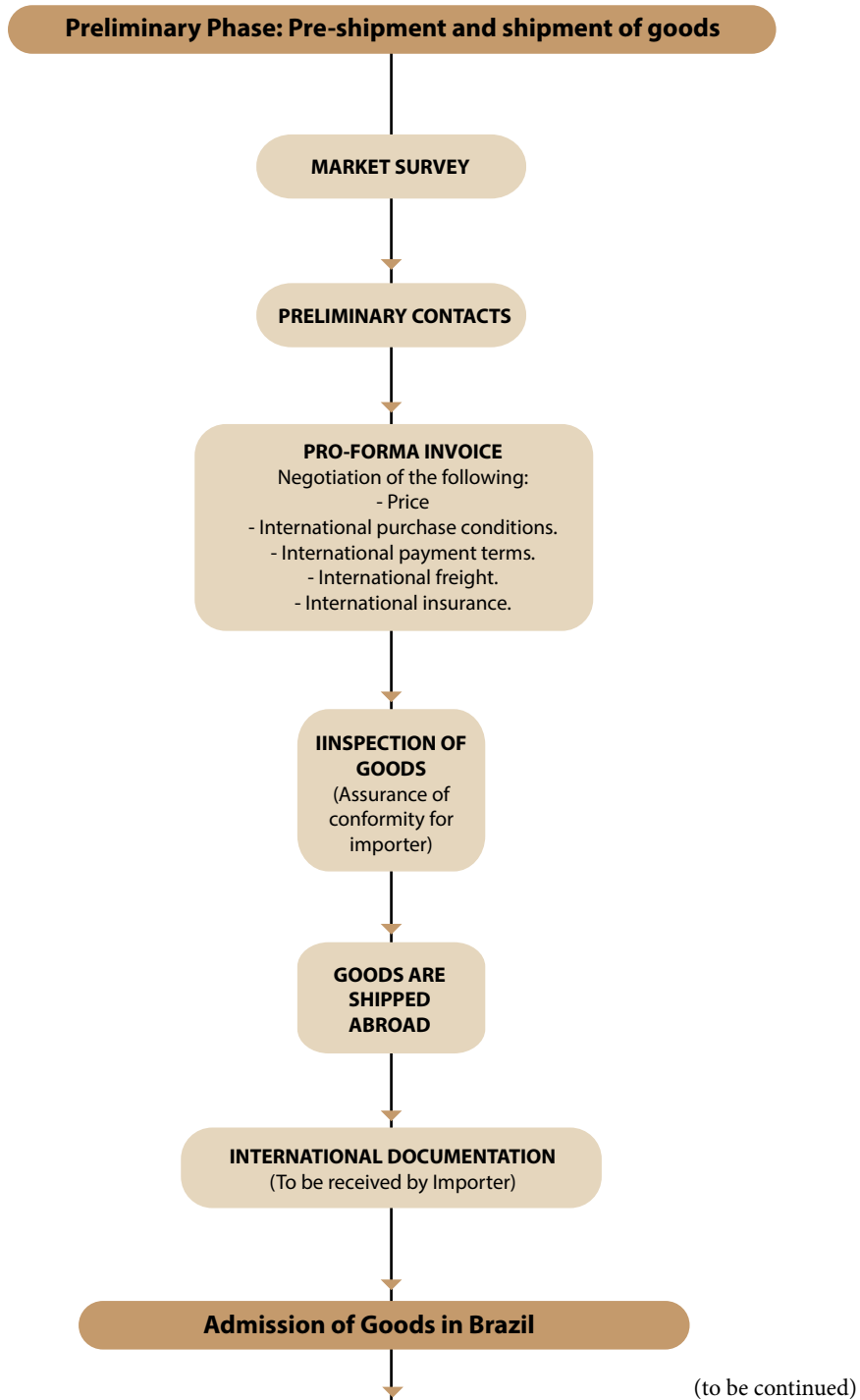
For services imports, there is a similar system called Siscoserv- Integrated Foreign Trade System of Services, Intangibles and Other Operations that Produce Changes in Equity (www.siscoserv.mdic.gov.br).

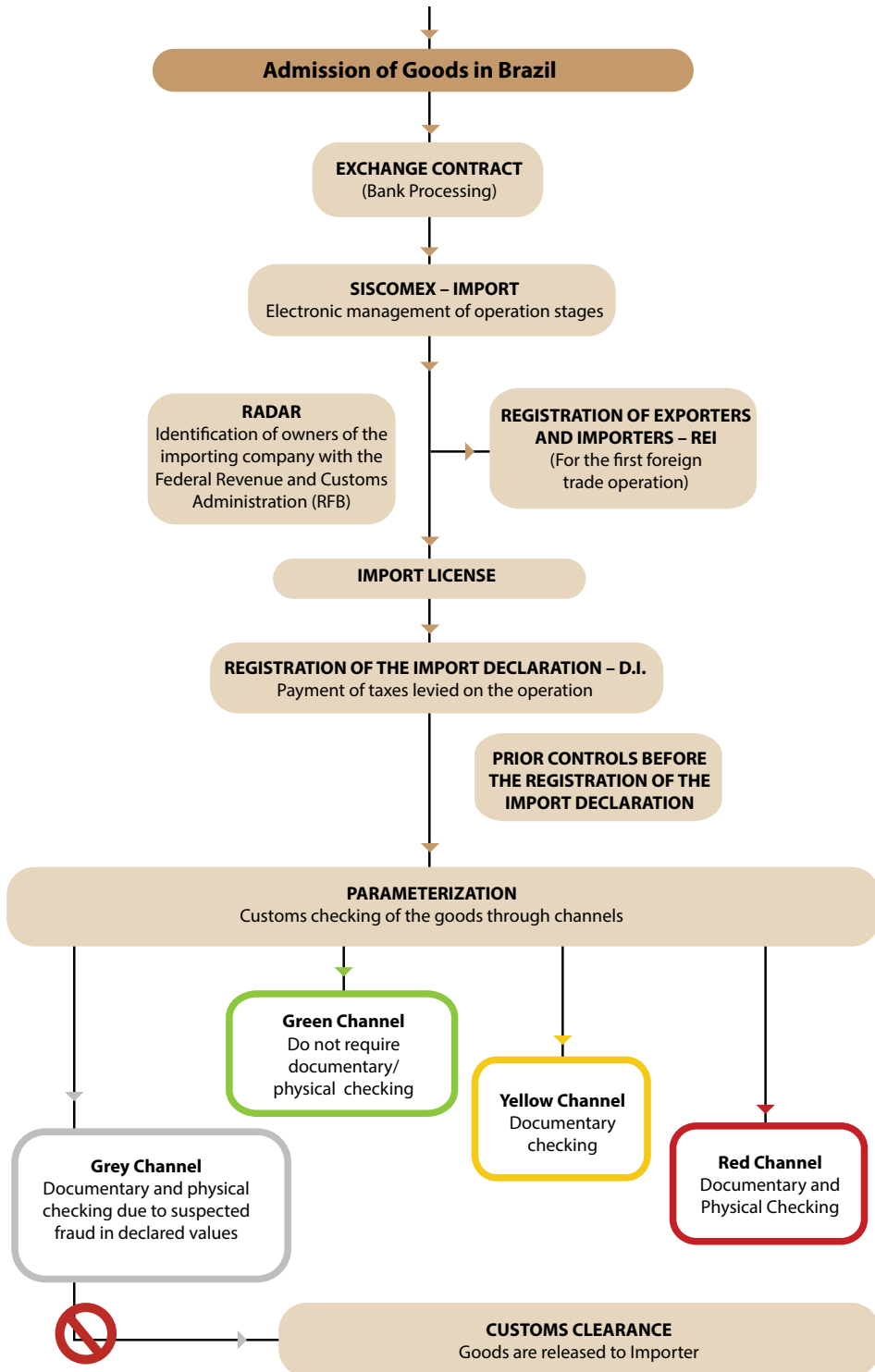
The following subsections detail the main rules and procedures related to imports in Brazil, and subsequently address the following subjects: This section presents the main rules and procedures related to imports in Brazil. The several items appear in the following order:

- Merchandise classification adopted in the country;
- What is Siscomex;
- The representation of the Brazilian exporter/importer before customs;
- The administrative treatment of imports, highlighting the intervening and consenting agencies, and the process of import licensing;
- Customs clearance procedures;
- The fiscal treatment of imports, with information on the taxes that may be levied on an import;
- Tariff preferences granted by the country to some of its trading partners, especially South American countries;
- The financial treatment of imports;
- Some of the special customs regimes existing in the country, which aim to simplify certain types of operations and encourage the country's economic growth.

Next we present the following administrative and customs flowchart of Brazilian imports, followed by brief comments so we can provide an overview on how the Brazilian import system operates.

Figure 1. ADMINISTRATIVE AND CUSTOMS FLOWCHART OF BRAZILIAN IMPORTS





→ **Note: before goods are shipped**

The foreign company that wants to enter the Brazilian market should, first of all, make preliminary contacts aimed at agreeing the sales transaction with the importer, and such negotiation will cause the issuance of the first international document called Pro-forma Invoice, the template of which is provided in Figure 2.

Two points are essential in this preliminary negotiation stage before shipping the goods:

- International Sale Conditions defining the Incoterms.
- Payment terms agreed with the Brazilian client.

It is important to note that Brazil does not require the obligation to inspect the goods in the country of origin, before shipment, and this requirement is at buyer's discretion.

Another recommendation to be taken into account will depend on the goods that are being exported to Brazil. Indeed, depending on the goods, the Brazilian buyer might have to arrange an import license, which may require prior consents from government agencies, and that is the reason why the shipment abroad needs to wait for the accomplishment of these measures. Therefore, it is important for the exporter to wait the importer's notification informing that the shipment can be done.

Upon shipping the goods, the exporter must provide, as quickly as possible, the original documentation and forward them by a banking network, depending on the form of payment agreed, and special attention should be provided to it in case of an irrevocable letter of credit.

The original international documents required by the Federal Revenue and Customs Administration of Brazil (RFB) to customs clear imported goods are as follows:

- Commercial invoice
- Bill of Lading (B/L) in the case of maritime shipping
- Air waybill (AWB) in case of air shipping
- CRT (road waybill) in case of borders
- Packing List
- Certificate of Origin
- Inspection Certificate (if the Brazilian buyer requires the document)
- Insurance Certificate (in case of CIF/CIP)

The importer, under the current rules, will receive the international documentation from the Brazilian bank, upon the execution of an exchange contract, when the amount in Brazilian currency equivalent to the foreign amount (US Dollar or Euro, preferably) will be converted into foreign currency and sent to exporter, either in one lump sum or on the due date, when the sale is payable in installments.

→ **Note: after the shipment of goods:**

- Nationalization procedures

With the foreign goods in the Brazilian customs territory, the importer shall start all procedures that promote cargo nationalization, strictly following the rules of the Federal Revenue and Customs Administration of Brazil (RFB).

In order to start operating international purchases, a Brazilian importer must, first of all, register with the Customs Agents' Performance Tracking System, also referred to by its acronym **RADAR**, where the Federal Revenue and Customs Administration of Brazil (RFB), in the capacity of customs authority, will examine the actual financial and registration status of the company as well as its owners, thus granting a permit for importer to do international procurement operations, subject to the quantity and value ceilings that are set.

Afterwards, the company is automatically registered with the SISCOMEX, by the Importers and Exporters Registration - **REI** and able to request the issue of the import license, which may be required for foreign purchases.

After its consent to operate, the company can start making contacts with the foreign exporter, through the issuance of the Pro-forma Invoice, and close the deal, with the subsequent shipment of goods abroad, **as previously mentioned before**.

With the goods located in Brazil **and the documentation received from the bank at the time of execution of the exchange contract**, the importer will begin the nationalization process, which is known in Brazil as "customs clearance", a procedure that is under the authority of the Federal Revenue and Customs Administration of Brazil (RFB).

The monitoring of both the goods and the documentation is accomplished through a series of control channels, called "parameterization", as we shall see in detail later.

The whole import and export customs process is computerized, and acknowledged as one of the most modern processes, since its implementation in 1993 through the **Siscomex**. Now, it is connected to the Internet and called **Novoex**.

One of the critical points in Brazilian imports is the classification of goods. Brazil, as a member of the Mercosur, uses the **Mercosur Common Nomenclature, NCM/SH, a subject that will be detailed below.**

III.1. Classification of goods

Goods traded internationally by the country have been classified since 1996 in compliance with the **Mercosur Common Nomenclature (MCN)**, which is also adopted by Argentina, Paraguay, Uruguay and Venezuela. The MCN classification codes comprise eight digits, and this classification is based on the Harmonized System (HS)¹. The inclusion of two digits, following the six digits of the HS numerical code, aim to better detail the goods and their respective classification and to meet the interests of all the Mercosur member countries.

It is important that the importer classify the acquired goods correctly, so as to avoid being penalized by the customs authorities, as well as to benefit from the tariff advantages resulting from the bilateral and multilateral agreements that Brazil has within international trade. With a view to improving the classification of the goods intended for export to Brazil, it is also advisable that the exporter inform the Brazilian client what classification he uses in his foreign business, because the MCN/HS classification coincides with the one used by the exporter in the last two numerical positions (eight digits).

The advantages that result from correct classification essentially translate as a reduction in Import Tax, or even in exemption from it, depending on existing trade agreements. In this respect, the exporter is required to know about the tax breaks his product will enjoy in the Brazilian market, so as to gain a competitive edge regarding the competition from other countries that might not benefit from the trade agreements that Brazil has in its foreign trade.

This tributary advantage will be effectively formalized during the process of customs clearance procedure, when the importer will be in possession of the Certificate of Origin, which may be required by the customs authorities, and which is issued by an authorized agency in the exporter's country and presents the legal basis of the trade agreement that is being profited from in the operation. Not producing the certificate of origin implies losing these advantages and the payment by the importer of the Import Tax at normal rates.

¹ The Harmonized Commodity Description and Coding System, or simply Harmonized System (HS), is an international nomenclature to classify traded products, based on a structure of codes and respective descriptions. The system was created to promote the development of international trade, as well as to improve the collection, comparison and analysis of statistics, especially those pertaining to international trade. In addition, the HS facilitates international trade negotiations, the creation of freight tariffs and of statistics related to the different means of transportation for goods, and other information used by the different agents in international trade. The six-digit HS code composition, allows product specificity to be addressed, including origin, contents and application, in a logical numerical order, which progresses in accordance with the level of sophistication of the product.

It is worth noting that the incorrect MCN/HS classification of goods results not only in the payment of the possible differences in import rates, but also fines to be levied on the Brazilian importer, the value of which corresponds to, at least, 1% of the customs value, depending on the type of violation.

In the case of exporters from countries that are not members of Mercosur or that do not have trade agreements, the products are classified and taxed according to the Common External Tariff – CET (Also known by the Brazilian acronym TEC).

III.2. SISCOMEX

The **Integrated Foreign Trade System – Siscomex**, created by Decree no. 660/92, is the administrative tool that integrates the registration, monitoring and control activities in foreign trade, by means of a single and computerized flow of information.

Siscomex is a facilitating tool that allows the use of a single flow of information, thus eliminating parallel controls and significantly reducing the volume of documents involved in the operations and speeding up administrative processing. Its implementation allowed a substantial gain in reliability, costs, elimination of documents, speed of access to statistical information and agility in the procedures.

Siscomex integrates the activities of all the foreign trade management agencies, allowing them to monitor, guide and control the different stages of the export/import process.

Operations running through the system are analyzed in real time both by the management agencies as well as by the consenting agencies, which establish specific rules for the clearance of goods within their jurisdictions.

By using a terminal connected to the system, the user can make a registration and monitor his exports or imports, receive messages and exchange information with the agencies responsible for authorizing and inspecting.

Access to Siscomex can be effected from any connected terminal (in banks, brokers, customs brokers or from the user's own establishment), as well as those installed in the federal agencies in charge of controlling foreign exchange.

The intervening government agencies on Siscomex are classified as:

i) Managing: responsible for managing, maintaining and improving the system within their respective competency areas: They are:

- Federal Revenue and Customs Administration of Brazil (SRFB), responsible for the customs, fiscal and tributary areas;
- Foreign Trade Secretariat (SECEX), responsible for the administrative and trade areas; and
- Central Bank of Brazil (BACEN), responsible for the financial and exchange areas.

ii) Consenting: These constitute all those agencies that perform analyses, within their competency areas, on certain export or import operations for certain types of goods, be it on account of the product that is intended for trading, or due to the nature of the operation in question. These are linked to Siscomex so as to make such analyses more agile. In this way, for the operation to become effective, it is in some cases necessary to fulfill specific regulations established by these agencies.

III.3. Representation of the exporter/importer before customs

To enable merchandise imports or exports through Siscomex, the first step to be taken by the intervenient in foreign trade, is their habilitation by means of a password to operate on Siscomex and the accreditation of their representatives to conduct activities related to customs clearance procedure.

The interested party, be it a natural or legal person, can only perform custom clearance procedure activities:

- a. Through a customs broker;
- b. Personally, if they are a natural person;
- c. If a legal person, through its:
 - Director;
 - Employee;
 - Employee of an associated or controlled company; f
 - Specially designated civil servant, in the case of an agency of public administration, diplomatic mission or representation of an international organization.

The participation of a legal person in foreign trade operations (import, export and customs transit) depends on prior analysis by the SRFB of its registration and fiscal information, according to the previously discussed **RADAR**. Once the company has been authorized to operate in foreign trade, the SRFB registers it and proceeds to the habilitation of the person legally responsible for it (owner, director, managing partner). Such

habilitated natural person will accredit the company's representatives (agents or customs brokers) at Siscomex, so that they may act as the company's representatives in acts related to customs clearance procedure.

III.4. Administrative treatment of imports

III.4.1. Administrative structure

For an effective control of import activities, the Brazilian government relies on a diversified administrative structure, having the Ministry of Development, Industry and Foreign Trade – MDIC, as the one directly responsible for such activities.

The most important agency is the Foreign Trade Secretariat – SECEX, which has several objectives and attributions, among which the following are to be noted:

- Manage the mechanisms and instruments that monitor and control export and import operations;
- formulate policy proposals and foreign trade programs and establish norms for their implementation;
- Coordinate defense initiatives against unfair trade practices, as well as support the Brazilian exporter undergoing investigation regarding trade defense abroad;
- Participate negotiations towards international foreign trade agreements or accords; and
- Design and disseminate information regarding foreign trade.

III.4.2. PRO FORMA INVOICE

In order to facilitate administrative formalities facing the Brazilian importer, **the foreign exporter has to provide the fullest possible commercial and technical information on his products**, so as to enable an accurate classification of the merchandise and, consequently, the formatting of the purchase within Brazilian administrative and customs requirements. The process begins with the remittal of the **Pro Forma Invoice** with all the commercial and financial information related to the operation. It should be noted that the information contained therein have to be accurate, as any change will lead to delays in the administrative and customs procedures. It is also important that this document reach the importer with all the required information, presented clearly and objectively, so as to initiate the import process with the Brazilian agencies. Such information primarily includes:

- Identification of the importer and exporter: this must be written accurately, providing the full addresses, as this information will trigger the administrative, exchange and customs procedures.
- Description of the merchandise: while this must be done objectively, it should provide a description of the product's characteristics, so as to facilitate customs classification and, consequently, its fiscal treatment. It must be provided in Portuguese or in any other official idiom. Some importers provide the seller with a Portuguese translation and request that the seller use such wording, also indicating the MCN classification.
- Country of origin: this is key information enabling the importer to apply for possible tariff preferential treatment.
- Unit price: this should indicate agreed foreign currency and how the good is to be sold, depending on the negotiated Incoterm, in addition to the standard measure, which can be kilo, unit, ton, cubic meter, square meter et cetera.
- Total sum: for the purposes of customs control, it is important that there be coherence between quantity and unit price which generates the total sum of the proposal and, in addition and depending on the agreed Incoterm, the separate sums for freight and international insurance.
- Validity date: should the seller wish, he may set a validity date for the proposal.
- Weight (net and gross): should the seller wish, he may set a validity date for the proposal.
- Loading and unloading: the denomination of the agreed ports and airports of origin and destination has to be accurate; in the case of road transportation, the border post through which the good will cross.
- Form of payment: in accordance with the negotiated terms, information must be provided as to whether the operation will feature advance payment, bank charge or letter of credit, so that the Brazilian buyer may initiate financial procedures with the banking system.

Figure 2. Pro-forma Invoice

QUANTITY CANTIDAD	DESCRIPTION OF GOODS DESCRIPCIÓN DE LAS MERCADERÍAS	UNIT PRICE PRECIO UNITARIO	AMOUNT MONTO

<p style="text-align: center;">FACTURA PRO FORMA PRO FORMA INVOICE</p> <p style="text-align: right;">EMPRESA MODELO PROJEXPORTES Rua do Navegador, 2230 Recife - PE, CEP: 51121-181 Nº</p> <p>IMPORTER</p> <p>TERMS OF PAYMENT</p> <p>PORT OF SHIPMENT</p> <p>MEANS OF TRANSPORTATION</p> <p>PORT OF DESTINATION</p> <p>NUMBER OF CASES</p>	<p style="text-align: center;">MARKS</p> <p style="text-align: center;">- MADE IN BRAZIL</p> <p>NET WEIGHT</p> <p>GROSS WEIGHT</p> <p>DIMENSIONS</p>
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→ **Note:**

The Pro-forma Invoice template provided above follows an internationally accepted format, with logistical and commercial information that reflect what has been negotiated between the exporter and importer, who, in this case, is Brazilian. **Two subjects are essential at this stage: the payment terms and the application of the Incoterms acronyms. The provision of such information is required on the Import License, which will allow the buyer to start the foreign purchases.**

INCOTERMS 2010

Incoterms are terms used to define the conditions of purchase and sale established between exporters and importers, and which take into account cost sharing and responsibilities in a foreign trade operation.

There are 11 different terms, namely: EXW, FCA, FAS, FOB, CFR, CIF, CPT, CIP, DAT, DAP and DDP.

In Brazil, the most commonly used terms in sea operations are FOB, CIF and CFR. In air and land operations, the ones most played are FCA, CPT and CIP. DAT is applied in border operations, especially between Mercosur and Andean countries.

It must be noted that the use of Incoterms is not mandatory. If the terms are adopted in the negotiation, however, they acquire contract status.

It is also worth highlighting that Brazil does not accept the DDP condition because the foreign exporter cannot legally assume the responsibility of the import-related taxes. Thus, at the time of nationalization, the Siscomex does not allow the use of the DDP sales condition, and both in the customs clearance process and subsequently, the importer is responsible for any taxes, penalties and default charges to which the operation is subject.

III.4.3. Import licensing

The administrative system of Brazilian imports is governed by the Foreign Trade Regulations and comprises the following modalities:

- a) Imports Relieved of Licensing;
- b) Imports Subject to Automatic Licensing; and
- c) Imports Subject to Non-Automatic Licensing.

As a general rule, Brazilian imports are relieved of licensing, and the importer, or his legal representative, need only perform the registration of the Import Declaration (DI) on Siscomex with a view to initiating procedures for the Customs Clearance procedure at the local unit of the Federal Revenue and Customs Administration of Brazil (RFB). Apart from the exceptions provided for by law, the DI may only be registered once the goods have arrived in Brazil.

Imports subject to licensing are those in which the legislation requires prior authorization from specific Public Administration agencies in Brazil to import certain goods, or when specific conditions have to be met. In such cases, the importer will design an Import License (LI) on Siscomex, providing information on the pertinent commercial, financial, currency exchange and fiscal nature of the intended operation. The LI will be registered in advance, in compliance with the law, and it must be noted that the shipping of the goods abroad can only take place after licensing has been authorized, except in the cases provided for by legislation. As a rule, both licenses are valid for 90 days for the purposes of the shipment of the goods abroad.

The list of products/operations subject to licensing may be found in the module “Administrative Treatment” on Siscomex Import. In addition, the website of the MDIC (<http://www.desenvolvimento.gov.br>) provides the list of products subject to licensing, in terms of their fiscal classification in the Mercosur Common Nomenclature (MCN).

Although the Brazilian importer is responsible for this, the exporter should be aware of these requirements.

Upon registration, the LI will feature the status “*para análise*” (“for analysis”), which means it is available to be allocated to the agency responsible for the concession. After being allocated, the LI assumes the status “*em análise*” (“under analysis”), indicating that it is already being examined by the agency. The requirements that the consenting agency may make are registered on Siscomex for the importer to be knowledgeable and take action and while such requirements are not met, the LI will have the status of “*em exigência*” (“pending”). Once the analysis is concluded, the consenting agency will record its decision in the system as “*Deferido*” (“Granted”) or “*Indeferido*” (“Denied”). If the LI is subject to concession by more than one agency, the importer will await the authorization of all the agencies involved. Thereafter, the goods may be shipped abroad and upon their arrival in Brazil, the Import Declaration (DI) will be designed.

When designing the DI, the importer will inform the number of the Import License that was granted in the addition that is subject to Licensing, so that Siscomex can link the LI to the DI. In this way, while registering the DI in the system, the data already entered when designing the LI will automatically be transferred to the respective addition in the DI.

Due to prior consents required for some products, it is important that the foreign exporter informs the importer, before the shipment of goods, of all the technical characteristics of the goods required for the correct classification and subsequent licensing. In this regard, the exporter should be aware of the various prior

consents that are required for imports, and such issue will be addressed in the next section.

In some cases, the physical inspection of the goods in the country of origin and the issuance of its respective **certificate** will be necessary.

Extreme care must be taken also in regard to the issuance of the Certificate of Origin, so that it is correctly designed so as to comply with the procedures required in the trade agreements maintained by Brazil, as we shall see below.

Shipping procedures and document processing

If the Brazilian importer has to obtain the LI authorization prior to shipment abroad, the foreign exporter will have to be notified not to ship the goods before such authorization is granted, otherwise the Brazilian importer will be subject to the fines that the Brazilian legislation makes provision for.

In the case of advance payment, the buyer, in possession of the *Pro Forma Invoice*, will provide the foreign exchange contract to effect the remittance of currency. If it is a bank charge, the process is inverted, so that the exporter will first ship the goods and then send the documentation via the bank. In the case of a letter of credit, the buyer will use the Pro Forma Invoice to process the operation with the Brazilian bank. The characteristics of each of these forms of payment are discussed in section III.8.

In all cases, the original documents required must reach the importer via the bank or directly at his address as soon as possible, so that customs and nationalization procedures can be initiated. The documents basically consist of: the bill of lading (a document that proves possession or ownership of the goods and the engagement of a transportation operator); the commercial invoice (similar to the pro forma invoice, but issued after the shipping of the goods, mirroring the operation effected between the foreign exporter and the Brazilian importer); the packing list (a list handed to the transporter by the exporter, which contains a description of the quantity, brands, numbers and models of the goods to be transported); and the Certificate of Origin (In case of application for a preferential tariff treatment).

It is recommended that the exporter send scanned copies of these documents by e-mail, as some of the procedures can be anticipated while the goods are being carried to their destination, especially when this is done by air or land.

With the original documents in your hand and the goods in a bonded warehouse in a primary or secondary zone, the Brazilian importer can start the process known as import customs clearance procedure, via Siscomex, to nationalize the merchandise.

III.4.4. Consenting agencies

With regard to inspection and permission for the entry of specific products in Brazilian customs territory, several controlling agencies operate in the country, having as their main roles the analysis and authorization of imports by means of an Import License on Siscomex, when the product that is analyzed has met all the necessary requirements. Such agencies work to concede the Import of products under their jurisdiction and there may be, depending on the goods, simultaneous and independent participation on more than one agency in the same LI. The consenting agencies with more significant participation in the Brazilian foreign trade include but are not limited to Secex/Decex, Anvisa, Mapa and Suframa.

III.4.4.1. Department of Foreign Trade Operations (DECEX)

En addition to being responsible for managing and updating the Siscomex administrative treatment, Decex acts as a consenting agency for some products subject to special procedures, as well as in the concession of some import operations that are subject to independent licensing of the traded product:

- a) **Imports in compliance with the “duty-drawback” Special Customs Regime:** in the modalities suspension and exemption, such imports are subject to automatic licensing, which can occur after the shipment of goods abroad. The importer will register the LI upon making the imports included in the Drawback Concession Act.
- b) **Imports subject to the acquisition of a Tariff Quota:** imports in compliance with Agreements within ALADI or Mercosur are subject to non-automatic licensing prior to shipment abroad. In such cases, the LI aims to monitor the distribution of the quota among the Brazilian companies interested.
- c) **Imports subject to the Similarity Examination:** imports that have applied for tax benefits (exemption or reduction of Import Tax) provided for in specific legislation are subject to a prior Similarity Examination. Such imports are subject to non-automatic licensing prior to the shipment of goods abroad and in the LI analysis it will be verified whether a product similar to the one intended for Import already exists in Brazil, considering such parameters as price, validity and quality. If the existence of a similar national product is proved, the benefit is not granted, but the import may still be performed after the payment of the full Import Tax.
- d) **Imports of Used Material:** As a general rule, it is prohibited the importation of used consumer goods, except for certain exceptions set forth in separate regulations. Such imports are subject to non-automatic licensing prior to shipment abroad. As a general rule, only goods not produced in Brazil can be imported, in which case a technical inspection and assessment report of the material to be imported will be required.

III.4.4.2. Ational Sanitary Surveillance Agency (ANVISA)

The National Sanitary Surveillance Agency (ANVISA) is the agency responsible for the sanitary control of goods and services, including the environments, processes, supplies and technologies related to them. It also exercises control of ports, airports, borders and customs facilities in the primary and secondary zones, and acts in international issues related to sanitary surveillance.

Among its activities, Anvisa is responsible for the regulation, control and inspection of products that affect the human health – medical drugs, reactors for diagnosis, cosmetics, sanitary products, foods, tobacco products, medical products, blood and blood-related products –, as well as health services; monitoring the price of medical drugs; prior concession in the process of granting patents to pharmaceutical products and processes; and the control of advertising of products subject to the sanitary surveillance regime.

The Brazilian health law requires companies interested in importing goods subject to health surveillance to provide their registration with the National Health Surveillance System prior to the import. This registration comprises the receipt of a health permit, to be issued by the State or Local agency of Anvisa, of the location where the company is headquartered.

Information on how to get the health permit, as well as the required documents, which varies according to the type of product that the company wants to import, can be found at www.anvisa.gov.br.

It is essential that imports for industrial and commercial purposes be planned in advance, since the existing sanitary requirements are specific to each class of goods.

So as to avoid the refusal of the goods, it is advisable to provide clarification (regarding bills of lading and commercial invoices) to the service providers and tax authorities about the appropriate conditions for shipping, transporting, unloading and storing so as to ensure the maintenance of the integrity of the goods and, consequently, their quality, safety and efficacy.

III.4.4.3. Ministry of Agriculture, Livestock and Food Supply (MAPA)

MAPA is the agency responsible for inspecting and controlling the international transit of agricultural goods and supplies in airports, ports, border posts and special customs, with a view to inhibiting the entry of pests and diseases that may

pose a threat to the health of national plants and herds; to ensuring that incoming products of animal or vegetable origin, as well as agricultural and ranching supplies are in conformity with the established standards; and to issue phytozoosanitary and sanitary certification to products that are exported.

Brazilian regulations determine that the agricultural and livestock surveillance activities for animals, plants, supplies (including animal food), animal and plant products, as well as imported wood packaging in customs, which are in transit and exported by Brazil, are under the exclusive responsibility of Mapa.

Authorizations to import animals, plants, their products, by-products and parts, residues of economic value and farm supplies have to be previously requested from the competent technical sectors of the Agricultural and Ranching Surveillance Secretariat – SDA/MAPA, or the Federal Agricultural Superintendence in the jurisdiction of the interested party, along with compliance with the rules for registration on Siscomex.

The supervision and inspection will be held at the time of the arrival of the goods, and the customs inspectors, located in airports, ports, border posts and special customs, are responsible for the agricultural and ranching surveillance activities, such as conducting tests in animals, animal and plant products and derivatives, in animal and plant genetic material, in products for the feeding of animals, in veterinary products, pesticides, their components and the like, fertilizers, as well as bedding, boxes, and wooden packaging and storing material.

For further and specific information, please, visit www.agricultura.gov.br.

III.4.4.4. SUFRAMA

The Manaus Free Trade Zone Superintendence acts as consenting agency for imports performed by companies located in the Manaus Free Trade Zone. Such imports are subject to non-automatic licensing, and the Import License can be obtained after the shipment of the goods abroad.

Finally, the foreign exporter can learn about the various consenting agencies of the Brazilian government, according to the product to be exported, by consulting the website www.desenvolvimento.gov.br or, ultimately, he can request information from the purchaser on the requirements to which the goods are subject for their admission into the customs territory.

III.5. The customs clearance procedure

The customs clearance procedure aims at verifying the accuracy of the data declared by the importer with regard to the imported goods, the documents produced and the existing legislation, with a view to the clearance and delivery of the goods to the importer.

All merchandise originating abroad, imported on a definitive basis or not, either subject, or not, to the payment of import tax, has to be submitted to import clearance, which is based on the declaration submitted to the customs unit under control the merchandise happens to be.

Generally, the import clearance is processed by means of the Import Declaration (DI), which is registered on the Integrated Foreign Exchange System (Siscomex) according to regulations in force. However, in some events, the importer may opt for the simplified customs clearance procedure, which can be processed through the Siscomex or by specific forms, as applicable.

Before starting the import operation, the interested party must check if their habilitation to use Siscomex is required and if it is valid.

The import customs clearance procedure is basically divided into two categories: the clearance procedure for consumption; the clearance procedure for admission under a special customs regime or applied to special areas.

The customs clearance procedure for consumption occurs when the goods entering the country are intended for use as supplies, raw materials, production goods or intermediary products, as well as when they are intended for own consumption or resale. The customs clearance for consumption aims at nationalizing the goods and the common import regime is applicable.

The customs clearance for admission to special regimes or regimes applied in special areas aims at the entry of goods, products or assets from abroad, into the country, which should remain under the system for a certain period and according to the purpose intended, without the immediate levy of taxes, which remain suspended until the termination of the regime. It is applicable to goods in customs transit (to another part of the national territory or to another country) under temporary admission, and, therefore, the goods must return abroad after fulfilling their purpose.

Most exported or imported goods are subject to common customs clearance procedure. In some situations, however, the interested party may opt for the simplified customs clearance procedure.

III.5.1 common customs clearance procedure

As a general rule, customs clearance procedure is processed through Siscomex, after the interested party secures their habilitation to use it and the accreditation of their legal representatives. There are, however, exceptions depending on the nature of the goods, the operation and/or quality of the exporter or importer, when the processing of customs clearance procedure without registration in the system is performed by means of the proper forms, which are case specific.

Specific operations, such as imports made by diplomatic representations, or samples without commercial value and goods intended for humanitarian aid, require the use of the simplified import declaration forms.

In some situations, one will use the specific forms for the customs clearance procedure of goods that will be subject to the Temporary Admission Special Regime, as is the case, for example, of international events taking place in Brazil.

Similarly, the customs clearance procedure of express consignments is performed with registration on Siscomex, based on the import or export Declaration of Express Consignments.

In registering foreign trade operations on Siscomex, depending on the nature of the operation, the goods and/or the quality of the importer, common or simplified import declarations (DI or DSI) may be used.

III.5.2. Simplified customs clearance procedure

The simplified customs clearance can be processed on Siscomex, in the cases provided for in the applicable regulations, through the **Simplified Import Declaration (Electronic DSI)**, after the Brazilian importer receives a license to use the Siscomex.

Operations that may be conducted by means of the electronic DSIs include: merchandise whose value is equal to or lower than US\$ 3,000.00; donations; temporary admission; luggage not accompanied by travelers; and operations not registered on Siscomex.

The simplified customs clearance procedure may also be performed without registration on Siscomex, by means of forms for the simplified import declaration (DSI-Form). Operations that may be conducted by means of DSI forms include: samples without commercial value; goods whose value is equal to or lower than US\$ 500.00; imports made by diplomatic representations; goods destined for humanitarian aid; and books and documents without a commercial purpose.

In some other situations, one will use the specific forms for the customs clearance procedure of goods that will be subject to the Temporary Admission Special Regime, as is the case, for example, of international events taking place in Brazil.

III.5.3. Import by proxy

An import operation by proxy is understood as that in which a legal person conducts, on their behalf, the import customs clearance procedure of goods acquired by a third party, due to a previously made contract that may also include other services related to the commercial transaction, such as collecting price quotes and performing commercial intermediation.

The customs control related to the performance of an importing legal entity operating on behalf of third parties is exercised by the Brazilian customs authority, under the existing customs procedures.

Registration of the Import Declaration (DI) by the hired party is conditioned to their prior habilitation with Siscomex to perform as importer on behalf of the acquirer, within the time limit established by contract.

III.5.4. Import under order

An import under order operation is understood as that in which a legal person carries out, on its own behalf, the import customs clearance procedure of goods it has acquired abroad, to be resold to a company that has placed an order with the importer, as established by a contract previously agreed between them.

When an operation is funded – fully or partially – by the company placing the order, it is not considered an import under order.

The customs control related to the performance of an importing legal entity operating on demand is exercised as established by current regulations of the Federal Revenue and Customs Administration of Brazil (RFB).

The registration of the Import Declaration (DI) is conditioned to prior habilitation with Siscomex, both of the party making the order and the importer taking the order, as well as the prior connection made between them on the system.

III.5.5. Import Declaration - DI

As mentioned before, the import customs clearance is processed based on the Import Declaration (DI), which must be submitted to the customs unit that controls the goods.

The DI will contain, among other information, the identification of the importer and of the acquirer or one placing an order, if they are not the same person, as well as the identification, classification, customs value and origin of the goods.

The DI is designed by the importer or their legal representative on Siscomex, following the type of declaration and customs clearance procedure modality that may apply. Such information is divided into two groups:

- **General:** corresponding to the import operation;
- **Specific** containing data of a commercial, fiscal and exchange nature on each type of goods.

The customs treatment to be applied to the imported goods determines the choice of declaration type to be processed by the importer.

The act that determines the start of import customs clearance procedure is the registration of the DI with Siscomex, except in the cases of Advance Clearance procedure. It is at the time of such registration that the payment of all federal taxes levied on the import is made.

The documents that provide the basic information contained in the DI are:

- Original copy of the bill of lading or equivalent document;
- Original copy of the commercial invoice, signed by the exporter;
- Packing list, when applicable; and
- Others, required in consequence of international agreements or specific legislation.

The instruction documentation for the DI will be handed to RFB supervision whenever required and, therefore, the importer should keep them for the period stipulated by legislation, which can vary from case to case, but is never less than five years.

If the import clearance procedure, in one of its modalities, is not initiated within the periods established by legislation, which may vary from 45 to 90 upon the arrival of the merchandise in the country, it is considered abandoned, which will imply the application of fines for loss and the destination of the merchandise to one of the ends established by the legislation. The same will happen to the merchandise whose import clearance procedure is interrupted in its course, due to an action or omission on the part of the importer.

III.5.6. Parameterization (green, yellow, red and grey channels)

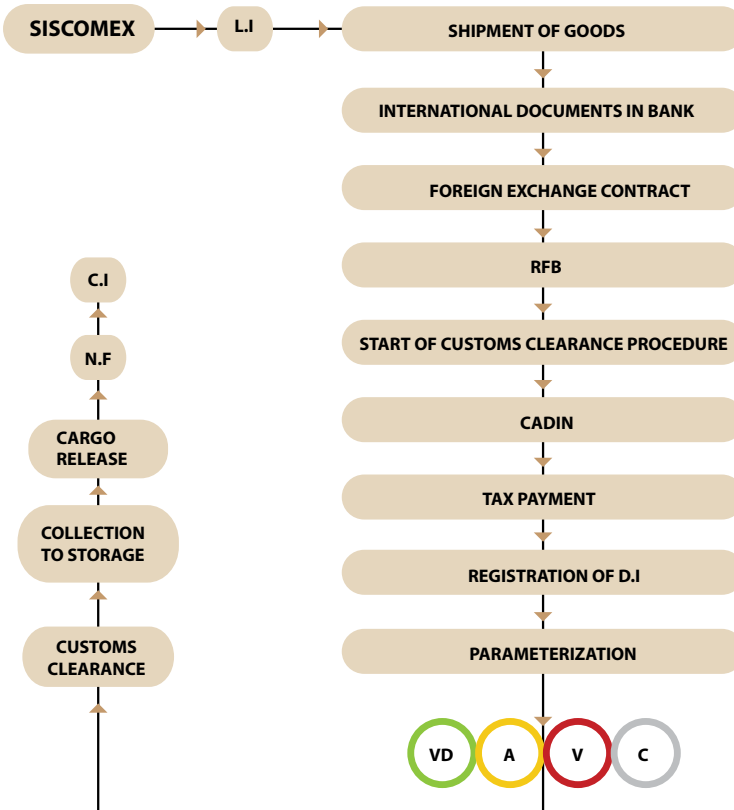
Once the Import Declaration has been registered and the customs clearance

procedures have been initiated, the DI undergoes fiscal analysis and is selected for one of the verification channels. Such selection procedure is called parameterization. There are four verification channels: green, yellow, red and grey.

An import selected for the green channel is cleared automatically without any verification. The yellow channel means the instruction documents for the DI are checked as well as the information appearing in the declaration. In the case of selection for the red channel there is, in addition to document verification, the physical verification of the goods. Finally, when the DI is selected for the grey channel, a document examination is performed, in addition to the physical verification of the goods and a special customs control procedure is applied, to verify elements indicative of fraud, including the price declared for the merchandise.

Customs clearance procedure ends in customs clearance, in which the conclusion of customs clearance procedure is recorded. It is after customs clearance that the effective delivery of the goods to the importer is authorized. In other words, the good is nationalized and integrated into the Brazilian economy. Figure 3 below shows the procedures.

Figure 3. FLOWCHART OF THE IMPORT CUSTOMS CLEARANCE PROCEDURES



Key:

CADIN = Default Registration, with names of Brazilian companies that are in default with taxes, and therefore, strictly speaking, could not import anything.

L.I = Import License (authorization to import)

D.I = Import Declaration (tax document)

C.I = Import Voucher (customs process statement)

NF = invoice accompanying the nationalized cargo up to importer's site.

VD (green) = Green Channel (nationalized goods)

A (yellow) = Canal Amarelo (revisão documental e verificação da NCM)

V (red) = Red Channel (physical verification of goods)

C (grey) = Grey Channel (verification of any illegal customs activity)

Clearance: Final stage of the process, the good is nationalized.

→ **Notes**

The whole Brazilian import customs process is considered one of the most advanced due to its computerization and agility, inclusively in the red and grey channels, when the physical verification of the cargo is done through equipment that photographs and scans the goods without opening the container or package.

This state of art process allows the nationalization be done within one day, when the process is in the Green Channel, or, depending on the type of inspection, within two days, when the goods are directed to the Red Channel.

Goods in the Grey channel may take longer to conclude the nationalization because the customs authority will open a value survey process aimed at checking whether the unit price of the good on the foreign exporter's invoice is correct.

We emphasize that the critical event of the customs clearance procedure is the registration of the Import Declaration (DI), which will only be done with the due payment of import taxes levied on the goods.

What are the taxes charged on Brazilian imports?

This is our next topic.

III.6. Fiscal treatment of imports

The fiscal regime applicable to Brazilian imports is not restricted to the Import Tax (I.I.). As explained below, the Brazilian tax system is moderately complex, and features, in addition to the II, several taxes that, directly or indirectly, burden the import operation.

These taxes are levied on goods in general in the internal market and, as a rule, are not cumulative (of the “value-added” type). So as not to only burden national businesses and afford an isonomic treatment to the goods produced in the country, such taxes are levied at the time of Import, and may be subsequently countervailed when these products are sold in the internal market.

Although calculations for some of these taxes applicable to imported goods may not be trivial, they are automatically performed by Siscomex itself, requiring in most cases that the classification of the merchandise and its customs value be provided for the system to carry out the transaction’s currency conversion into the Brazilian currency, calculate all the taxes and perform the automatic charge of the total sum to the current account indicated by the importer.

III.6.1. Non-cumulative basis of taxes

This system is similar to the one employed on value-added tax (VAT), adopted in other countries, which allows that the tax value, paid at the time of Import, to generate a credit for the importer, which can be offset in the tax due in subsequent operations, performed by the importer and liable for the same tax. Thus, in practical terms, the tax is levied only on the value added to the goods.

Below is a brief explanation of each tax and how to calculate its total.

III.6.2. Import Tax (I.I.)

The Import Tax (I.I.) is a federal tax, levied purely for economic (regulatory) and protection purposes. It taxes foreign products in order to curb unfair competition with Brazilian products.

The **Import Tax** is selective, as it varies according to the country of origin of the goods (in consequence of trade agreements) and to the characteristic of the product. Its rates are defined in the Common External Tariff (CET), which is the customs tariff used by Mercosur countries and is based on the Mercosur Common Nomenclature (MCN). The MCN, in turn, is based on the Harmonized System, as has been mentioned before.

The basis for calculating the tax is the customs value of the goods, which is calculated according to the current rules of the **World Trade Organization** - WTO when it is used an ad valorem rate, or the quantity of goods provided in the relevant measurement unit, when it is a specific rate. The import duty is calculated by charging the rates set in the TEC on the basis of calculation that, in Brazil, should be the CIF value reported on the DI.

Six different methods for determining the customs value of imported goods have been established. So, if it is not possible to use the first valuation method, the subsequent methods should be used successively until finding the method that will establish the customs value. The method further establishes, in its Section 1, that the customs value of imported goods should be determined, preferably, by the first method, i.e., the transaction value, which is the price actually paid or payable for the goods. It is worth remembering that this is an international system adopted by all countries.

The price effectively paid comprises all the payments made or to be made as a condition for the sale of the merchandise and not necessarily made in legal tender. Thus, each and every indirect form of payment that may ultimately be made is an integral part of the customs value, be it included in the commercial invoice presented to the Brazilian authority or not.

In this way, the customs value of goods is unrelated to the invoice value or to the value for import licensing purposes, although they may often be the same. The customs value of imported merchandise is equivalent to the value of the merchandise for the purposes of *ad valorem* customs duties on imported merchandise.

As a general rule, the customs value of the goods is calculated considering the FOB value (Free on Board), plus freight values and international insurance, which comprises the CIF value.

The rates made provision for in the CET are currently all *ad valorem* and the Import Tax due, follows the formula below:

$$II = CET (\%) \times \text{Customs Value}$$

III.6.3. Tax on industrialized products (IPI)

The **Tax on Industrialized Products (IPI)** is a federal tax that is levied on the goods listed on its application table – TIPI, which is based on the Mercosur Common Nomenclature (MCN), regardless of whether the industrialization process occurred within the country's borders or abroad. The levying of this tax is justified by the need to promote an equalization of costs between imported industrialized products and products manufactured nationally.

The IPI follows the non-cumulative tax principle. Thus, the value paid at the time of Import is credited by the importer for subsequent compensation by the tax due

in operations that they may perform and that are subject to that same tax.

The IPI also follows the principle of selectivity. In other words, the tax burden is different in consequence of how essential the product is, so that the rate may drop to zero for the more essential products.

The calculation basis for the IPI is the customs value of the merchandise plus the Import Tax (II) value. Some products in chapters 21 and 22 of the MCN (beverages) are subject to the tax per unit or amount of the product, depending on the case.

The tax is calculated by applying the rates set in the TIPI over the calculation basis. In almost all the cases, the IPI rate is ad valorem and the tax due is equal to:

$$\text{IPI} = \text{TIPI (\%)} \times (\text{Customs Value} + \text{II})$$

III.6.4. PIS-Import and COFINS-Import

The **Cofins-Import** and the **PIS-Import** are federal social contributions to fund the social security, and such contributions are levied on the Import of foreign products. These contributions provide isonomic fiscal treatment to goods produced in the country, which have these contributions charged on them, and to imported goods, which are taxed at the same rates as the national goods.

These social contributions also follow the non-cumulative tax principle; thus, the value paid at the time of Import is credited by the importer in order to later offset the contributions due.

In almost all imports, the rate applied for PIS is 2.1% while for COFINS is 9.65%. The calculation basis for both contributions is the customs value of the imported goods.

$$\begin{aligned} \text{PIS} &= 2,1\% \\ \text{Cofins} &= 9,65\% \end{aligned}$$

III.6.5. CIDE-Fuels

The **Intervention Contribution in the Economic Domain (CIDE)** is a federal tax of a regulatory nature, with a view to adjusting fuel prices. The CIDE-Fuels tax is levied on the import and domestic sale of oil by-products.

By law, the funds collected will be primarily used to finance: subsidies in the price of alcohol and alcohol-powered transportation; natural gas, oil and their by-products; transportation infrastructure programs; environmental programs related to the oil and gas industry.

The CIDE-Fuels tax also follows the non-cumulative tax principle. Thus, the value paid at the time of Import is credited by the importer for subsequent compensation by the tax due in operations that they may perform and that are subject to that same tax.

The Cide-Fuel tax basis is the quantity of the product that is being traded provided in the relevant measurement units. The contribution is calculated by applying the statutory rates on the tax calculation basis. Thus, the contribution due is calculated pursuant to the following formula:

$$\text{CIDE-Fuels} = \text{CIDE rate} \times \text{Product Quantity}$$

III.6.6. Tax on the distribution of goods and services – ICMS

The **Tax on the Distribution of Goods and Services (ICMS)** is a state tax that is levied on the circulation of products in the internal market and on the services of interstate and intercity transportation as well as on communication services. This tax is also levied on imported goods in general, so as to promote isonomic taxation treatment between imported and national products.

The ICMS is also a non-cumulative tax, and the value paid at the time of Import is credited by the importer for subsequent compensation by the tax due in operations that they may perform and that are subject to that same tax. It also follows the principle of selectivity as the tax burden is different in consequence of how essential the product is. This leads to varying rates, which may range from zero for essential products, to 25% in some cases.

Brazil is a Federative Republic, and, since there is no single law for this tax, each of the 26 States and the Federal District have their own legislation, which results in 27 different ICMS laws, with distinct tax rates and taxation systems. Therefore, in order to estimate the total tax, it is necessary to know in advance in which state the goods will be marketed.

The calculation basis for the ICMS is the sum of the customs value, of the II, the IPI, of the ICMS itself (calculation “from inside”), of any other taxes levied on the import and the customs duties related to the import, which are the expenses towards

import clearance procedure, such as warehousing, foremanship and others. As the total sum of customs duties is only known after the arrival of the goods, only then is it possible to make an estimate of the tax due, which is arrived at by means of the following formula:

$$\text{ICMS} = \text{ICMS tax rate (\%)} \times (\text{VA} + \text{II} + \text{IPI} + \text{other duties} + \text{customs expenses}) / [1 - \text{ICMS tax rate (\%)}]$$

III.6.7. Additional freight fee for the renovation of the merchant marine (AFRMM)

The **AFRMM** is a federal social contribution concerning intervention in the economic domain, which is levied on the value of the international or cabotage freight, and is intended to meet the federal government's expenses in support of the development of the merchant navy and the Brazilian shipyard industry.

The AFRMM has to be paid prior to the Import Declaration registration, with the assistance of the Merchant Marine Fund Department's Merchant service, of the Ministry of Transportation. This tax is calculated by applying a percentage on the remuneration of port-to-port waterway transportation, including the port duties and other expenses that are provided on the bill of lading. The rates for this charge vary according to the type of navigation, as follows:

- 25% on long-range navigation;
- 10% on cabotage navigation; and
- 40% on lake and river navigation.

The AFRMM is not levied upon the freight of goods originating in Mercosur member countries and those included in international agreements signed by Brazil, which may contain specific clauses on the exemption of this tax, such as those with ALADI and Andean Community countries, since the Certificate of Origin is presented.

III.6.8. Fee on the use of SISCOMEX

The fee on the use of Siscomex, as the name indicates, aims to cover the costs in the utilization of the Integrated Foreign Trade System by the importer to register their Import Declaration. The value of the fee varies according to the NCM classification numbers that are recorded on the DI.

III.6.9. Trade defense

Trade defense measures aimed at protecting the domestic industry can be taken as a result of unfair practices (dumping and subsidies) or due to difficulties faced by certain domestic industries against import surges (safeguard). The World Trade Organization's agreements make provision for the need for investigation in such cases. The right to defense is assured to the interested parties, and the practice in question needs to be shown, as well as the damage and proof of cause, always based on facts and the pertinent evidence. In the Brazil the agency responsible for analyzing the pertinence and merit of requests to initiate investigations into dumping, subsidies and safeguards, with a view to defending domestic production, is the Department of Commercial Defense (Decom), which is part of the Foreign Trade Secretariat (Secex).

It is important to note that, although trade defense measures are addressed in this section, only safeguards have a fiscal nature.

III.6.9.1. Anti-dumping

The practice of dumping comprises the introduction of goods in the domestic market, including under drawback modalities, at prices lower than the normal value. The anti-dumping right consists in a sum that is equal or lower than the dumping margin established, and is charged with the sole purpose of neutralizing the damaging effects of imports that characterize dumping. The anti-dumping right can be calculated by applying the ad valorem or specific rates, whether fixed or variable, or by a combination of both. In the case of the ad valorem rate, it is applied over the customs value of the goods.

III.6.9.2. Countervailing measures

Countervailing measures may apply to countervail a subsidy granted, directly or indirectly, in the exporting country, be it to the manufacture, the Export or transportation of any goods, whose export to Brazil may cause damage to the domestic industry. Countervailing duties consist in a sum that is equal or lower than the subsidy found to exist, and levied with the purpose of neutralizing the damage caused by the subsidy. The countervailing duty is calculated by applying the ad valorem or specific rates, whether fixed or variable, or by a combination of both. In the case of the ad valorem rate, the duty is levied over the customs value of the goods.

III.6.9.3. Safeguards

Safeguard measures may also be applied if it is found that the imports of a

product have increased in such numbers, whether in absolute terms or in relation to the national production and in such conditions, that may cause or threaten to cause serious damage to the domestic industry of similar goods or direct competitors. Safeguard measures are imposed to the extent necessary so as to prevent or repair serious damage and to facilitate the adjustment of the national industry, in the following manner: (i) increase in the Import Tax, by an addition to the CET, in the form of an ad valorem rate, a specific rate, or a combination of both; (ii) quantitative restrictions.

Safeguard measures are not imposed on products originating in developing countries when their corresponding quota in the product's imports does not exceed 3%, provided the participation of the ensemble of developing countries is not jointly in excess of 9% of the imports of the product in question.

III.6.10. Miscellaneous expenses

In addition to the taxes listed above, the import operations is subject to other expenses, inherent to international trade and charged by virtually every country.

Some of those expenses may vary according to the port, airport or border post used for the entry of the goods in the country, and may be costlier or cheaper depending on the efficiency in conducting import clearance procedure. It is important to note that the lack of information or documentation required may delay the clearance of goods, thus entailing higher warehousing costs.

Such expenses include:

- Foremanship (movement of goods in a port);
- Warehousing;
- Expenses with import licensing, when required;
- Expenses with customs brokers;
- Internal transportation of the goods to the final establishment;
- Bank charges for credit operations, etc.

See the following spreadsheet to view, in a general way, the tax cost and expenses of a Brazilian imports, with the proviso that if the country of origin has a trade agreement with Brazil, the import duty will be zero or significantly reduced.

Product: Engines		
NCM: 4812.02.00		
Country of Origin: China		
Customs value	(CIF)	BRL 70,000.00
Import Tax	6%	BRL 4,200.00
IPI (Excise Tax)	4%	BRL 2,800.00
ICMS (State Tax on Circulation of Goods and Services)	18%	BRL 12,400.00
PIS (Social Integration Program)	(Specific formula)	BRL 600,00
COFINS (Contribution to Fund Social Security)	(Specific formula)	BRL 800.00
AFRMM	(Additional Freight Fee for the Renovation of the Merchant Marine) - 25% of freight	BRL 900.00
Siscomex Rate		BRL 70.00
Stowage	(Port table)	BRL 400,00
Storage	(Port table)	BRL 600,00
Custom broker	(optional)	BRL 300.00
Internal freight		BRL 450.00
Internal Insurance		BRL 150.00
Total		BRL 93,670.00

III.6.11. Import by postal service or mail

A simplified import system is managed by Empresa Brasileira de Correios e Telégrafos (ECT) called “**Importa Fácil**” for small purchases that do not exceed a package size of up to 1 cubic meter and the maximum weight of 30 kilos. Taxation is accomplished by the charge of a Single Tax (IU) set at 60% over the customs value + ICMS (VAT).

Postal customs value means:

value of goods + postal charges abroad (freight) + insurance

There is no taxation for purchases made by an individual person to another individual person up to US\$ 50.00, and provided this does not evidence a regular course of dealing. For additional information, please, visit www.correios.com.br.

III.7. Tariff preferences

Globalization and economic interdependence, while encompassing both the financial markets and the production of goods and services, have also led to an in-

crease in investment flows and a general improvement in the infrastructure related to the international exchange of goods, services and information. This new context has caused a significant change in the way business is conducted, going from an eminently national setting to an environment of worldwide exchange. In this setting, the Brazilian economy has created mechanisms and partnerships with countries and economic blocs, with a view to improving its economic and trade relations.

The process of creating Mercosur, of which Brazil is a full member, was a decisive and fundamental step towards more mature trade relations. After joining the bloc, the country sought to improve its integration policy, by signing bilateral and regional agreements and, consequently, creating tariff preferences which resulted from those treaties. In practical terms, enjoying a tariff preference means being able to export in more favorable conditions (with a lower Import Tax) in comparison to competitors from other countries.

For a product to be exported to Brazil with a tariff preference, three basic conditions are required

- 1) That there be a bilateral or multilateral agreement of accord signed by Brazil;
- 2) That the product be included in the agreement or treaty;
- 3) That the product meet the minimum conditions of origin required by the agreement or treaty, for the purposes of characterizing it as effectively originating in the exporting country, thus preventing triangular operations.

It is important to stress that tariff preferences relate only to the Import Tax, and do not imply breaks in the other taxes imposed on imports.

The numerical expression of the tariff preference, that is, the difference between ordinary and special treatment, is called “preference margin”. Thus, for example, if the product is favored by a preference margin of 20% and the ordinary import tax rate is 10%, the importer may withdraw the goods from customs by paying only 8%.

The main agreements signed by Brazil have as counterparts other South American countries and are described below.

III.7.1. Mercosur

Created in 1991, with the signature of the Treaty of Asunción, Mercosur comprises Brazil, Argentina, Uruguay, Paraguay and Venezuela. It was founded not only as an agreement limited to tariffs, but as an ambitious project to ultimately create an integrated economic environment among its members.

Mercosur is based on the reciprocity of rights and obligations between the Member States and makes provision for:

1. The free circulation of goods, services and production factors between the countries, through the elimination of import tariffs, non-tariff restrictions and any other measure of equivalent effect;
2. The establishment of a Common External Tariff – CET – and the adoption of a common trade policy in relation to third countries;
3. The coordination of macroeconomic and sector policies among the Member States with a view to ensuring adequate conditions of competition; and
4. The commitment of the member countries to harmonize their laws in pertinent areas, so as to strengthen the integration process.

The process of trade liberalization in Mercosur is based on the Agreement of Economic Complementation 18 (ACE 18), which encompasses the entire tariff universe of member countries.

In order to take advantage of the agreement's tariff preferences, the importer has to produce, at customs clearance, the Certificate of Origin, issued by an accredited agency in the exporting country.

Exporting to Brazil, within the Mercosur environment, is always a good option, due to the geographic proximity, the language affinity and the huge consumer potential of the Brazilian population.

III.7.2. Latin american association for integration (ALADI)

Established by the Treaty of Montevideo, on 12 of August 1980, it gave continuity to the process of Latin American integration, initiated in 1960 by the former Latin American Free Trade Association – ALALC.

It brings together Latin American countries, classified in three categories, according to their relative economic development, for the purposes of enjoying tariff preferences. Therefore, the lower the degree of relative development, the higher the margin of preference accrued; conversely, the lower the margin granted.

- Countries with lower relative development: Bolivia, Ecuador and Paraguay.
- Countries with intermediate relative development: Chile, Colombia, Peru, Uruguay and Venezuela.
- Countries with higher relative development: Argentina, Brazil and Mexico.

The benefits (reduction in Import Tax) are also granted by means of preferential margins applicable to Import Tax and negotiated in agreements signed between ALADI member countries, and which may be bilateral or multilateral (the so-called Economic Complementation Agreements).

Products negotiated in the agreements are indicated in the respective Customs Nomenclature classification for ALADI – NALADI/SH. These advantages can only be enjoyed by the Brazilian importer upon presenting the Certificate of Origin issued by an accredited agency in the exporting country.

III.7.3. Andean countries

Brazil has several agreements with Andean countries. It is important that the exporter look up in these agreements whether their product is favored by tariff preferences in Brazil.

It must again be stressed that these tax breaks will be formally granted to the Brazilian importer, during the process of customs clearance, upon presentation of the Certificate of Origin.

The Economic Complementation Agreements that exist between Brazil and Andean countries are:

- ACE 02: Brazil – Uruguay
- ACE 14: Brazil – Argentina
- ACE 18: Mercosur
- ACE 35: Mercosur – Chile
- ACE 36: Mercosur – Bolivia
- ACE 41: Brazil – Suriname
- ACE 53: Brazil – Mexico
- ACE 54: Mercosur – Mexico
- ACE 55: Mercosur – Mexico (automotive)
- ACE 58: Mercosur – Peru
- ACE 59: Mercosur – Colombia, Ecuador and Venezuela
- ACE 62: Mercosur – Cuba
- ACE 69: Mercosur – Venezuela

III.7.4. Other agreements

Brazil is also a signatory of the following agreements:

- Regional Tariff Preference among member countries of the ALADI (PTR 04)

- Seeds agreement among member countries of the ALADI (AG 02)
- Cultural Property Agreement among member countries of the ALADI (AR 07)
- Brazil - Guyana - Saint Kitts and Nevis (AAP.A25TM38)
- Mercosur - India (Fixed Tariff Preference Trade Agreement)
- Mercosur - Israel (Free Trade Agreement)
- Mercosur - SACU - Southern African Customs Union (Preferential Trade Agreement)

Brazil is primarily focused on the expansion of its trade agreements with other economic blocs and countries.

The first steps were taken to a trade agreement between Mercosur and the Pacific Alliance, which includes the following Latin American countries: Chile, Peru, Colombia and Mexico.

Thus, it is important that the exporter regularly check the website of the MDIC: <http://www.desenvolvimento.gov.br>.

III.8. International payments and currency exchange

The entry of currency into Brazil, or its exit, necessarily involves an exchange contract, which must follow the rules established by the Central Bank of Brazil. To enter into an exchange contract, a Brazilian company does not need to go to a bank because it can be made with an electronic signature. The negotiation of the exchange rate for the day is done with the bank brokers.

In Brazil, the mandatory currency is the Real (BRL). So, the entry and exit of currency should be rendered official by an exchange contract signed at any Brazilian bank.

In the case of a Brazilian import, the Central Bank requires that the buyer link to the Import Declaration the respective currency exchange contract, thereby proving that payment to the foreign exporter has been made, a procedure known in Brazil as currency exchange coverage.

Regarding the negotiation of the BRL/US\$ exchange rate, notice that the Brazilian exchange system is based on free floatation, that is, it is the market forces, including the Central Bank of Brazil, that define the exchange rate to be used on the day the currency exchange contract is executed.

The means of payment to the foreign exporter will depend on the modalities agreed with the Brazilian importer.

III.8.1. Payment modalities

There are no currency restrictions in Brazil regarding the payment modalities to be employed in imports.

In the case of advance payment, the currency exchange contract will be made with the banking system without limits to the sums, in which case the financial risk is assumed by the Brazilian importer, if the goods are not received.

When the payment is made through a spot or forward documentary collection, the Brazilian banks will only deliver the original documents to the importer when it executes the relevant exchange contract, converting the Brazilian currency into foreign currency to pay the exporter, that is, in one lump sum or upon draft acceptance, when it is a forward payment.

If the mode of payment is a letter of credit issued by the Brazilian bank, the payment is guaranteed to the foreign exporter, provided the documentation presented is strictly in compliance with the credit demand. In this case, the currency exchange contract will become a financial settlement between the importer and the bank that issued the letter of credit.

It is important to highlight the existence of the Reciprocal Lending Agreement – CCR, a system agreed on by the central bank of Latin American countries, employed mainly in letter of credit operations, which offers greater guarantees to exporters.

Border trade between Brazil and neighboring countries can also be made in Brazilian currency, thus exempting the Brazilian importer of the currency exchange contract.

Reciprocal Credit Agreement - CCR

Effective in Latin America for many years, the Reciprocal Lending Agreement – CCR is employed in international payments, especially in the cases of letters of credit, and facilitates the financial relationship among the region's importers and exporters.

Through this agreement, the central bank of the importing country pledges to reimburse the central bank of the exporting country by means of a payment contract, backing the financial responsibility the importer has with the exporter. Periodically, the contract account is settled between the central banks of the different Latin American Countries, performing the compensation and adjusting the existing credit and debit.

In the case of Brazilian imports, the Brazilian bank that issued the letter of credit request for the Central Bank of Brazil to link the credit to the CCR, which is formalized by means of a registration number.

The advantage in this system is that the Brazilian letter of credit do not need to be confirmed by a third bank, generally in a developed country, as they are backed by a contract reimbursement guarantee that the Latin American central banks maintain within the CCR.

Thus, the bank charges to have a letter of credit issued in Brazil are reduced for the importer as the intervention of a confirming bank, which acts as guarantor for the issuing bank, is not required.

III.8.2. Financing of imports

A financed import is understood as the acquisition of goods and services for deferred payment, classified as a trade operation associated to a financial operation, which can be in the modalities *Supplier's Credit* (when the financier is the supplier themselves) and *Buyer's Credit* (when financing is made by a third party for sight payment to the exporter).

The Brazilian importer has at their disposal a range of official and private financing options. The Brazilian Development Bank – BNDES, for example, grants financing to importers, mainly for products and supplies that are part of a finished product to be exported, an operation known as drawback.

The private bank network makes available to buyers a range of lines of credit, from the issuance of letters of credit to short, medium and long term financing.

Regarding the costs of financing imports, they are negotiated in line with international interest rates (Libor + spread), over which are imposed income tax and, if the financier is a private bank, other charges may apply in addition to currency correction over the principal.

III.9. Special customs regimes

Special customs regimes constitute an exception to the general rules established in the ordinary customs regime that applies to imports/exports and are created with a view to encouraging the economic development and growth of the country. They afford their beneficiaries the possibility of promoting the entry of goods into customs territory, or their exit from the country, without payment of the burdens imposed on foreign trade. The goods subject to these regimes enter the country without the immediate requirement of paying taxes levied on imports, and the application of the regime is usually associated with slight customs control and with meeting certain conditions.

Brazil adopts several special customs regimes, but the main ones are listed

below, with their key characteristics.

III.9.1. DRAWBACK

The *Drawback* regime is applied through the suspension, exemption or restitution of taxes imposed on imports destined for the industrialization of an exported product or one to be exported, and is regulated by Secex by specific rules. Brazilian legislation makes provision for three modalities of *Drawback* application: Suspension, Exemption and Restitution.

- **Suspension:** This regime is applied in the form of suspension of payment of taxes required in the Import of goods to be exported after undergoing an industrialized process. This regime is granted by the Foreign Trade Secretariat (SECEX) and is accomplished upon the electronic issuance of the *Drawback* Concession Act. Verification is performed by confronting the imports performed with the exports linked to the respective Concessionary Act, in accordance with the data appearing on Siscomex.
- **Exemption:** This regime is applied in the form of exemption from taxes required in the Import of goods in quantity and quality equivalent to that used in the industrialization of a product that is proved to be exported. The regime is also granted by SECEX through a Concessionary Act. To be entitled to this regime, companies have to provide proof of the imports and exports already performed, by means of the relevant electronic documentation recorded on Siscomex.
- **Restitution:** This modality refers to the total or partial restitution of taxes paid in importing goods that are exported subsequent to industrialization. The regime is granted by the Federal Revenue and Customs Administration of Brazil (RFB).
- **Integrated Drawback:** System that combines the operation with the purchase of inputs in the domestic market.

III.9.2. Temporary admission

Temporary Admission is the customs regime that allows the entry of certain goods into the country, for certain purposes and periods, with total or partial suspension of customs taxes levied on their Import and the commitment to have them re-exported.

This regime is regulated by the Federal Revenue and Customs Administration of Brazil (RFB) and aims to facilitate the entry into the country of:

- Goods destined for participation/inclusion in events of cultural, artistic, scientific, commercial and sports nature, for rescue assistance, for packaging and transportation of other goods and for tests and experiments, with total suspension of taxes;

- Machinery and equipment for economic uses (in services or in the production of other goods), in the form of operational leasing, rent or loan, with partial suspension of taxes that is proportional to the period of permanence in the country; and
- Goods intended for active improvement operations (assembly, renovation, overhaul, repairing, and restoration, among others, applied to the goods themselves) with total suspension of tax payment.

It must be noted that the entry into customs territory of goods that are the object of commercial leasing, contracted with leasing entities based abroad, is not to be confused with the temporary admission regime, and is subject to the general norms that regulate the ordinary import regime.

Except in the cases made provision for in the legislation, the beneficiary of this regime must sign a term of responsibility assuming the payment of suspended in the case of regime abuse. In the case of non-compliance with the conditions, requirements or periods established for the application of the regime, a fine corresponding to 10% of the customs value of the goods is imposed.

Depending on the purpose and value of goods, the execution of a liability agreement and the submission of a bank guarantee, to cover any suspended taxes, might be required.

III.9.3. Customs warehouse

The customs warehouse special regime in Import is one that allows the warehousing of foreign merchandise in a customs facility of public use, with suspension of the payment taxes levied on the import. The regime also allows the permanence of the foreign merchandise in fairs, conferences, displays or similar events, held in a private facility, previously placed under customs jurisdiction for that purpose.

The great advantage of this regime is the possibility of nationalizing the merchandise partially, as it is being sold.

In addition to the warehousing operation, the import or export merchandise admitted in this regime may also undergo the following operations:

- Display, demonstration and performance tests;
- Industrialization;
- Servicing or repair.

III.9.4. Free warehouse

The free warehouse special regime is one that allows the storage of foreign goods in a bonded warehouse to meet the trade flow between neighboring countries and other countries.

This regime is granted when it is authorized by an international agreement executed by Brazil. Although there are agreements entered into by Brazil, Paraguay and Bolivia, the free warehouses of the ports of Santos and Paranaguá are in operation, and they are used by Paraguay and Bolivia for goods exported to or imported from other countries.

III.9.5. Triangular imports

Known as *back-to-back credits*, this operation allows the importer to buy goods from an exporter with instructions that they be shipped to a third country, without the merchandise ever entering Brazilian territory.

The purchase, known as *triangular*, is performed by proxy for the Brazilian importer and will be duly authorized by the Central Bank and the Foreign Trade Department – Decex, as it constitutes a financial operation without physical transit of the merchandise in Brazil.

The advantages of triangular imports for the buyer are:

- Logistics with reduced freight and insurance costs, as well as other expenses;
- Reduction in delivery deadlines; and
- Reduction in financial and exchange costs.

III.9.6. Customs transit

The customs transit special regime is one that allows the transportation of goods, under customs control, from one point to another of the Brazilian territory, with tax suspension.

This regime is used in the transportation of imported merchandized that has not yet been nationalized from the port, airport or border post of entry in the country to the place where customs clearance procedure will be performed.

Similarly, it is applied in the transportation of merchandise exported from the site of clearance procedure to the port, airport or border post through which it will exit the country.

IV.

TRADE MODES AND PRACTICES

IV. TRADE MODES AND PRACTICES

Brazil is a naturally attractive market for any international company due to the size of its population and its high consumer potential, which is comparable to some major world markets. At the same time, the Brazilian market is highly complex and varied, spread across a great number of large urban centers, and still characterized by limited consumption of imported products. Its economy has a long history of being closed to the world, specifically between 1930 and 1990, when the country underwent an imports substitution policy. As a consequence of its short experience as a market open to imports, there is a need to develop an “import culture.” Furthermore, its productive sectors are closely knit and diversified, with a relatively small number of goods for which there is no national production.

In this context, the task of selling one’s goods in the Brazilian market does not seem to be an easy one, especially for South American businesses which, generally speaking, are small in size and have a reduced production scale when compared to the magnitude of the Brazilian market. What should be done, for example, to get a good harvest of Peruvian olives to reach the Brazilian consumer? The job calls for some key tasks, such as surveying the market, getting to know about business practices in Brazil and the country’s system of government procurement, identifying the best distribution channels available, dealing with sales promotion and even becoming aware of the business and cultural customs in the country.

IV.1. Market survey

The exporter must collect as much information as possible about the tastes and preferences of the Brazilian consumer, as well as the best markets in the country in which to place their products, thus opening the right doors into the existing market reality.

For example, when dealing with products for human use or consumption, it is best to start through the markets in the South and Southeast regions, comprising the states of São Paulo, Rio de Janeiro, Minas Gerais, Espírito Santo, Rio Grande do Sul, Paraná and Santa Catarina. These are places with higher levels of consumption per capita in the country and also where the purchasing power of the population is more diverse and high.

Ideally, one should choose one of these states as the first point of entry and, subsequently, as business progresses, expand contacts to the remaining regions. Thus, for instance, initial contacts can be made with potential importers in São Paulo and, later on, after consolidating the initial imports, advance to the cities of Rio de Janeiro,

Belo Horizonte, Curitiba, Porto Alegre and Florianópolis, which are the capitals of the aforementioned states.

In these large Brazilian cities there are millions of consumers that marketing strategists have stratified as belonging to classes A, of high purchasing power, B, divided into upper and lower middle classes, and the so-called classes C and D, of lower purchasing power but which also constitute an excellent market for certain consumer products.

When dealing with intermediary products or capital goods, whose consumers are companies, the exporter's strategy should focus on Brazilian importers that have a high demand for the product, regardless of the state in which they may be located. To this end, the exporter can resort to the **Brazilian Importers Catalogue**, and also found on the website address www.investexportbrasil.gov.br.

IV.2. Business practices

Doing business with Brazilian exporters requires that the foreign exporter be clear about the conditions of sale and payment that are expected during the preliminary negotiations, whether by e-mail, WhatsApp, Twitter, Skype or personally. The Brazilian buyer ordinarily obtains detailed quotes from the suppliers in the world market and will certainly have contacts with companies from other countries that may offer the product.

The exchange of substantial technical and business information about the operation is a common practice. Only after analyzing the viability of the proposition, will the importer request that the so-called *Pro Forma* Invoice be sent. Even then, this paper formality will not imply in the placement of an order, as the importer will use the Pro Forma Invoice only to perform internal procedures within the company. The effective approval of the purchase from a given supplier will occur subsequently.

There are three essential points during preliminary negotiations between the parties: the price, the terms of delivery and the forms of payment.

As for the unit price, in addition to negotiating a possible discount, the buyer will wish to define the sales condition represented by the Incoterms currently used in international trade.

The cargo delivery terms in the country are also another important point for the buyer. The duration of the trip up to the arrival of the goods on Brazilian soil, which depends basically on the means of transportation used, and the time required

for their nationalization in customs, are factors that affect the decision to import from a neighboring country or from a competing supplier in another region.

With regard to the forms of payment, there are no currency restrictions on Brazilian imports, pursuant to the current Central Bank regulations. But it must be noted that the Brazilian importer is unlikely to perform purchases in the advance payment modality, although some buyers require the bank guarantee called *Refundment Bond*, which allows the importer to recover the money advanced, if the exporter fails to ship the merchandise.

Brazilian importers usually prefer the form of payment known as **documentary credits**, which can be at sight or deferred, and through which the buyer bypasses the bank charges of opening a letter of credit. The practice of this modality will depend on the level of trust on the client, as the banks do not give financial guarantees on the merchandise after shipment.

As for the use of letters of credit, the Brazilian importer usually attempts to persuade the exporter to avoid this form of payment, as the bank charges and the requirement for local guarantees in Brazilian banks are very stringent, and this may make it unfeasible to follow through with the transaction.

In the case of the South American exporter, the letter of credit modality has an advantage: there is no need for a confirmation of credit, due to the Reciprocal Lending Agreement – CCR existing in Latin America with the participation of the central banks. All that is needed are the guarantees from the issuing bank and the irrevocability of the document.

It must be stressed that the requirements and instructions set by the Brazilian importers on letters of credit are objective, direct and without major complications, with a focus on the terms of shipment and the documents that the exporter needs to present to the bank, as well as the eventual cargo inspection prior to shipment, which is conducted by an inspection firm of international renown. However, the inspection of merchandise prior to shipment in the port of origin is not mandatory in Brazil.

Note as well that the South American exporter must closely follow the requirements in documentary credits, as any discrepancy, in addition to halting payment, may harm the importer from the logistic and customs viewpoint, which includes fines and penalties pursuant to customs regulations and imposed by the Federal Revenue and Customs Administration of Brazil (RFB), during the process of nationalization.

In the cases of litigation and controversy between the parties, depending on

the form of payment, the issue can be settled in the light of International Chamber of Commerce – ICC legislation, or if there is no agreement, by judicial means within the jurisdiction of the forum chosen, which can be in the supplier's or the buyer's country.

IV.3. Government procurement

In any country, the government is a major client, and that is no different in Brazil where, in addition to the Federal Government, there are 26 state governments, the Federal District government and those of more than 5,500 municipalities, some of which are quite large. At any government instance, procurement is regulated by current regulations, which establish the need for bidding processes for any purchases, whether of goods or services, including those originating abroad.

The Ministries, mixed-capital companies, autarchies and other state agencies are required to conduct import operations by publishing procurement proclamations inviting parties interested in participating in a public pricing bid. The criteria for selection depend on the content of the proclamations, but the criterion of lowest price is normally prevalent, provided the product's technical requirements and the supply conditions are met. In the case of a tie between the proposals presented by a national firm and a foreign one, the law will favor the national product.

Normally, a bank guarantee is required together with the proposal, with the purpose of covering the expenses of a new bid should the winning company renounce signing the supply or execution contract.

All public tendering is posted on the Internet.

IV.4. Distribution channels

The exporter may choose three ways of placing their products in Brazil, depending on their business interests and the needs of the consumer market.

IV.4.1. Direct export

In this case, the exporter will negotiate directly with the importers, whether these are the product's final users or not. It is recommended that, prior to the initial contact, a minute market survey be made to identify the potential buyers, thus avoiding wasting time with Brazilian companies that, while related to the product, do not represent a real business prospect.

This strategy demands a constant effort and considerably financial expense from the exporter, as it entails constant trips to Brazil to take care of business directly with the buyers.

The Brazilian importer sees the direct contact with suppliers in good light, as they take into account the power of decision of the exporter, allowing technical queries related to the product to be cleared and, at the same time, carry out negotiations related to the remaining sales conditions and towards more competitive prices.

To avoid considerable expense, the exporter is advised to have in mind a strategy geared towards those really interested in the former's merchandise, which may require substantial traveling across the Brazilian states.

IV.4.2. Indirect export

The advantage in this distribution channel is that market expenses in Brazil are considerably reduced for the exporter, in consequence of the outsourcing of sales efforts to a specialized company.

In Brazil, these intermediary companies are divided in two organizational forms:

- *Trading Company*
- Commercial Company.

In Brazil, ***Trading Companies*** are commercial companies constituted pursuant of Decree-Law no. 1,248, dated 29 November 1972, which requires that applying companies acquire a special license from Secex and from the Federal Revenue and Customs Administration of Brazil, that they be constituted in the form of shareholder societies that possess a minimum capital set by the National Monetary Council.

The exporter needs to take into account that trading companies, by force of their very activity and financial power, focus primarily on large import orders. Therefore, the exporter must be capable of providing sizeable volumes of their product, often for immediate or programmed shipment.

These companies are located across the country, mainly in the capital cities. Thus, the exporter can expect to find this commercial channel in any state.

Commercial companies, in turn, are abundant in Brazil, as their constitution is simplified and they can be limited liability companies with reduced capital. They are intermediary companies between the foreign supplier and the final buyer or con-

sumer. They are importers, nonetheless, as the commercial activity they perform is the resale of the product on the national market.

From the point of view of the South American exporter, introducing their products through these companies is a good business strategy, as the latter know the market and have direct contacts to make the resale. Furthermore, expenses are reduced since the commercial importers take charge of the entire trade and customs procedures for the entry of the merchandise, in addition to being in close contact with the buying market, thus facilitating the marketing of the product in the regions they operate.

When the volume of business becomes considerable, signing an exclusivity contract may be necessary. In this case, the exporter is advised to do it while taking into account the business and financial capacity of the intermediary company. It would not be convenient, for instance, to give national exclusivity rights to a company whose activity is limited to some states of the Brazilian federation, unless it is willing to make investments that will enable the extension of its business horizons to the rest of the country.

Some exporters prefer to work with several import firms, located in different Brazilian regions, thus avoiding wasting time with a single importer which, at times, may not have the business clout to cover the entire national territory.

Other suppliers prefer the strategy of negotiating only with intermediaries located in the large capital cities, granting exclusivity to import companies that really show potential in the region where they are based.

IV.4.3. Commercial agents

Another way to reach the Brazilian market is through business representatives, who may be free-lancing professionals or companies which, for financial or commercial reasons, opt to work on the basis of commissions on the volume of sales.

In this case, the negotiation does not involve an import operation on the part of the representative, but aims to seek Brazilian clients willing to buy the products of the South American exporter.

There are in Brazil a great number of professionals with vast experience in foreign trade, an in imports in particular, who are willing to represent foreign companies wishing to introduce their products on the Brazilian market. However, the exporter needs to be judicious in choosing a commercial agent, to avoid unnecessary

loss of time and operational expenses.

As in any part of the world, there are representatives that accept to work with all products – being specialized in none – and thus approach the market without the due technical background, which may result in business outcomes that are below the exporter's expectations.

The export company is thus advised to perform a proper selection of the applicant to being a representative, restricting their action to the local market where they operate – be it a region, state or city – thus taking into account the large distances in the Brazilian market.

Normally, exclusivity is granted to a representative only after a certain period and provided they have achieved concrete sales results. National level exclusivity contracts should be avoided, especially if the commercial agent is a natural person or a small company.

As for the payment of commissions, the exporter can combine three modalities practiced in Brazil:

- **Escrow Account:** the commission to be paid to the commercial agent is retained in the Brazilian bank, which, after paying the exporter, arranges for the commission to be paid to the representative. Normally this is the preferred option by commercial agents, as the bank handles the money of both parties separately, so the agent does not have to settle directly with the exporter.
- **By Remittal:** the Brazilian bank pays the exporter the sum of the invoice and the commission is paid directly to the representative by the exporter. This case requires a relationship of trust between the parties.
- **Deductible from the Invoice:** in this case, the importer retains the commission sum and arranges payment to the representative, which also requires commercial trust between the parties.

As regards the commissions, the parties can agree on a percentage to be calculated over the FOB value of the operation. At the time of registering the Import Declaration on Siscomex, the choice of payment terms and percentage of the commissions needs to be stated.

IV.4.4. Opening a sales office in brazil

In a broader sales strategy, it is possible that the exporter will wish to set up their own structure in the Brazilian market, by opening an office for contacts with

potential direct or indirect importers. If this office is intended for import operations, it should be constituted as a commercial company.

There are no administrative, currency or customs impediments to open a branch of a foreign company on national soil, and it can be constituted with the participation of Brazilian or foreign partners. The branch is considered a national company, for the purposes of commercial, fiscal, legal and public registration purposes.

Brazilian employees are supported by the existing labor legislation, as well as foreign employees who have fixed residence in Brazil. The same is applicable to foreigners in the country on a temporary basis, only to perform professional activities pertaining to the commercial objectives of the branch.

From the viewpoint of currency exchange, the Central Bank imposes no impediment to the entry of foreign currency for the maintenance of the office, or for remittals resulting from profit and dividend, pursuant to the procedures that apply to each case.

It must be noted that it is customary in Brazil for offices to be installed in office buildings, usually located in downtown areas or in residential zones that are specifically authorized for such purpose. Therefore, when renting an office such norms have to be observed, as well as other specific restrictions if there will be movements of merchandise on the premises.

IV.5. Import logistics

The logistics practiced in Brazilian import operations are primarily of a maritime nature. Air and land transportation also have some importance but railroad use is still incipient.

IV.5.1. Sea transportation

A great deal of the movement of freight between South American countries takes place by sea, whose routes cover the main ports: La Guaira (Venezuela), Barranquilla (Colombia), Guayaquil (Ecuador), Callao (Peru), Valparaiso (Chile), Buenos Aires (Argentina), Montevideo (Uruguay) and the Brazilian ports of Rio Grande (Rio Grande do Sul), Rio de Janeiro, Santos (São Paulo), Vitória (Espírito Santo), Salvador (Bahia), Suape (Pernambuco), Fortaleza (Ceará) and Belém (Pará).

These routes are often used by established transportation companies, with the duration of journeys varying according to the location of the port of origin on the Pacific coast in relation to the destination of the cargo (*transit time*) in a Brazilian port. Between

the ports of Callao and Santos, for example, the journey lasts for a maximum of 15 days.

Naturally, the preference among South American exporters and importer for sea transport is based on advantages such as the possibility of transporting large amounts of merchandise, thus cutting down freight charges. This cost is of great importance to import decisions, not least because the cost of freight, as discusses before, is part of the customs value, over which import taxes are calculated.

Modern developments in this means of transportation also allow all types of merchandise to be freighted, from hazardous and fragile to perishable ones, thus favoring South American countries whose exports are heavily reliant on farm products, meat, fish, among other such products.

Moreover, freighters that use these routes are not required to perform transshipment, thus ensuring that scheduled times between the ports of origin and destination are followed.

Brazilian shipowners are represented by a network of agents, known in Brazil as maritime agencies, located in the main capital cities and authorized to negotiate freight with exporters and importers and issue bills of lading and other documentation related to the shipped cargo.

There are no restrictions in Brazil concerning the payment of international freight which, depending on the Incoterm agreed, may be *collect or prepaid*.

IV.5.2. Air transportation

The use of this means of transportation is normally associated with urgency in receiving the cargo, and it is no different in South America. The major advantage is speed of delivery, of course, but the cost of air transport, whose fares are calculated by kilogram, is high in relation to sea transport, in which the freight is established by ton, cubic meter or transported unit (container).

There are several air freight companies that operate between the capitals of South American countries, and virtually to any destination inside the Brazilian territory. One should not forget courier companies which transport small packages in addition to documents.

Within these logistics, the exporter may negotiate fees with the so-called air freight agents –companies authorized by the airlines to perform the commercial intermediation – or even directly with the airlines themselves.

Fares, charged by weight or cubic footage, are negotiable and may be formal-

ized by the exporter or the importer with the airfreight agent in the country of origin or destination of the cargo.

Most Brazilian airlines are members of the International Air Transport Association – IATA or the International Civil Aviation Organization – ICAO, which is why they are required to charge established freight duties, which must be mentioned in the bill of lading, called Airway Bill – AWB.

There are other companies not associated to these bodies that maintain air freight operations with negotiable freight charges. As they are not required to maintain regular routes, they can afford to offer freight charges below those practiced by IATA.

The average air travel time between a country on the Pacific coast and cities located in the South and Southeast regions in Brazil is approximately six hours.

For destinations in the North, Northeast and Midwest regions, there will necessarily be transshipment at the airports of Viracopos or Guarulhos (State of São Paulo), or Galeão (State of Rio de Janeiro), thus extending the traveling time, depending on connection flight logistics and flight hours to the final destination of the cargo.

Depending on the volume of cargo available, some airlines may be in a position to make a direct flight between the South American capitals and any Brazilian city, on a charter basis.

Brazilian airports are run by the state-owned company Infraero – Empresa Brasileira de Infraestrutura Portuária. The National Civil Aviation Agency – ANAC is in charge of the national aviation control and the international agreements of which Brazil is a signatory.

IV.5.3. Road transportation

Since almost all South American countries share borders with Brazil, road transportation is a natural option for trade in the region. There are several land routes and specialized companies that transport cargo between countries on the Pacific Coast and Brazilian destinations.

From Chile, for example, the route goes from Santiago to Ciudad de los Andes, on the border with Argentina, passing through Mendoza and, from then on, the cargo can proceed to the Brazilian borders in the South region through the border posts of Chuí (on the Uruguay border), Uruguaiana (on the Argentine border) or Foz

de Iguaçu (triple border with Argentina and Paraguay), arriving at the final destination, which may be Porto Alegre (state of Rio Grande do Sul), Florianópolis (Santa Catarina), Curitiba (Paraná), Belo Horizonte (Minas Gerais), Rio de Janeiro, São Paulo and Vitória (Espírito Santo), distributing cargo along the way in intermediary cities and from the former following routes that lead to the North and Northeast states.

The average time of travel between the Chilean capital and the Brazilian border is approximately 15 days, depending on the conditions of the route.

Departing from Peru, in the cities of Lima, Arequipa or Tacna, the route follows the Pacific road, passing through Puno (Peru – Bolivia border) towards La Paz, Cochabamba and Santa Cruz de la Sierra, arriving at Corumbá (in Brazil's Midwest region, on the border with Bolivia) and, from this point, the cargo is distributed to the states of Acre, Mato Grosso, Mato Grosso do Sul, Goiás, Amazonas, Rondônia, Roraima and other destinations in the North and Northeast regions of the country. It can also take the opposite direction, towards the South and Southeast states.

Another alternative way is to take advantage of the modern structure of the **Interoceanic Highway** that connects the countries bordering the city of Rio Branco (Acre) and that is used not only for cargo carriage, but also by passenger carriage businesses, increasing the regional tourism. Coming from Ecuador, Colombia or Venezuela, the route crosses the Amazon to Tabatinga and other border locations in the North region, and then on to Manaus (state of Amazonas, where the important Free Zone is), Boa Vista (Roraima), Macapá (Amapá), Porto Velho (Rondônia) and to capitals in the Northeast states: João Pessoa (Paraíba), Natal (Rio Grande do Norte), Belém (Pará), Teresina (Piauí), São Luís (Maranhão) and Fortaleza (Ceará).

Within Mercosur, developments in customs unification among member countries have facilitated transportation logistics between Brazil, Argentina, Uruguay, Paraguay and Venezuela, and authorized transportation companies are required to transit with a document called International Cargo Declaration – MIC, which authorizes cargo transportation on the roads of member countries.

It is important to highlight that in overland transportation the Brazilian importer can perform the clearance of the merchandise on the borders where there are outposts of the Federal Revenue and Customs Administration of Brazil, with the Siscomex system working to service importers.

All freight companies that exploit South American land routes must be duly authorized, pursuant to the Agreement on International Land Transportation – ATIT, signed by Latin American countries. In Brazil, the regulatory and supervisory agency

of this activity is the National Land Transportation Agency ANTT.

IV.5.4. Railroad transportation

International cargo transportation by rail is underdeveloped in Brazil and is limited to the neighboring countries of Argentina, Paraguay and Bolivia.

Since the 90s, Brazilian railroad companies have been privatized through operational concessions and currently the country has a network of approximately 50,000 km, with track widths of 1.0 m and 1.6 m.

Engines are made of steel or aluminum and their freight capacity will depend on their power, size of the wagons and the train composition, with each wagon capable of carrying up to almost 100 tons of cargo or containers.

Freight is quoted on a tone basis, which is equal to 3.5 cubic meters, but it may also be quoted as a closed vehicles with single freight.

This means of transportation uses a bill of lading referred to as International Rail Transport – TIF.

The most used international route is the one from Santa Cruz de la Sierra to Corumbá (on the Brazil-Bolivia border), and then on to the states of Mato Grosso and Mato Grosso do Sul, where the cargo is distributed to the South and Southeast states.

IV.5.5. International cargo insurance

Contracting international cargo insurance is not mandatory for the Brazilian importer, but for commercial and financial security reasons, companies tend to opt for insurance and the issuance of the respective policy with Brazilian insurance companies.

Regardless of the means of transportation, the Brazilian importer will usually prefer to take out an insurance policy in the modality House to House, to which are added extra clauses of the type *Strike or Act of God* which cover the risks of strikes and natural disasters, respectively.

Insurance can be contracted directly from the insurance company, without the intermediation of a broker, who performs an optional role in the Brazilian market. The South American exporter must inform the importer, prior to the shipment of the merchandise, all the data related to the cargo, so that the insurance company can formalize cargo coverage, depending on the means of transportation chosen.

It is worth noting that the insurance premium, along with the freight and the FOB value, comprise the customs value that will be used to calculate import taxes.

IV.6. Sales promotion

Successful exports depend, to a large extent, on successful strategies to promote the products in the Brazilian market, especially when dealing with manufactured goods, the quality, brand name and technology of which, among other features, play an important role in consumer's choice. In this context, some information related to the more effective means of sales promotion in the Brazilian market are essential for choosing the proper marketing strategy.

IV.6.1. Trade fairs and shows

These are traditionally the most widely known and used means around the world for efficiently publicizing foreign products in the target market. Trade fairs and shows for the most varied products and industries are held in Brazil virtually throughout all the year, especially in the larger cities. Here, the foreign exporter can participate either as an exhibitor or visitor.

The Ministry of Foreign Affairs has posted on the Internet, at the website www.investexportbrasil.gov.br, an official calendar of the main trade fairs held in the country. Annex I attached to this document provides a list of such main events that are held in Brazil on an annual basis.

IV.6.2. Trade missions

The Embassies, Consulates, Chambers of Commerce and the Ministry of Foreign Affairs (MRE), supported by other agencies and ministries, are at the disposal of South American government and private entities that wish to visit the Brazilian market through trade missions.

It is important that initial contacts be made still in the country of origin, with the due prior notice, to engage the logistics, administrative and customs support systems. The same applies to contacts with potential importers.

Ordinarily, the organization of a business visit is coordinated by Brazilian entities and their counterparts in the country of origin – between the Chambers of Commerce and Industry Associations, for example – with the support of the Brazilian embassy and the country's consular representation in Brazil. The Annex II in the present publication has further information on official agencies, chambers of commerce, industry associations and other relevant institutions in Brazil, as well as on the

Brazilian embassies and consulates located in South American countries.

IV.6.3. Publicity and marketing

Although these are costly strategies, the foreign exporter will find in the Brazilian market a range of publicity, sales promotion and marketing vehicles that are specially geared for the market that is intended, regardless of the region.

There is an array of companies specialized in these activities, and they can be identified through the Brazilian embassies and consulates abroad, or through the exporting countries' consular representations in Brazil.

IV.6.4. Business trips

Visiting Brazil on business, far from being an adventure, may turn out to be a commercial success, provided the trip is strategically planned in advance.

While in the country of origin, the first step is a preliminary contact with eventual and potential Brazilian importers, in order to identify the real interest in purchasing the product and the possibility of a meeting during the visit.

It must not be forgotten that Brazil is a country of continental proportions and that the clients to be visited may have other engagements in places that are far from the company's headquarters. Thus, it is important to arrange the meeting for a day and hour previously established and during business hours.

Before the trip, some arrangements have to be made by the business person, so as to make their stay to Brazil more productive:

- Make a list of Brazilian products in foreign currency (essentially, US dollars);
- Bring samples and catalogues of the products to be exported;
- Bring business cards, containing the company's website address;
- Arranging entry visas, if needed;
- Take the required vaccines;
- Note down the complete addresses of the clients to be visited, as well as of other potential clients; and
- Make advance arrangements for bookings at hotels and on flights, including those that will be taken domestically.

It must be noted that Brazilian capitals are large, metropolitan cities. In this regard, it is advisable to make sure the visits are appropriately spaced in time.

V.

GENERAL
RECOMMENDATIONS
TO EXPORTERS

V. General recommendations to exporters

Dealing with Brazilian clients is not a complicated task. While meetings are formal business events, in Brazil they tend to happen in a pleasant and relaxed atmosphere. However, the country's business and cultural customs must be respected, so as to avoid certain behaviors that may cause surprise or even embarrassment.

V.1. Business and cultural practices

Business meetings must be arranged in advance, so that clients can work them into their schedules. In Brazil, business meetings are normally held in offices. A client will hardly ever schedule a meeting in a hotel or their residence, as sometimes happens in other countries.

Upon arriving in Brazil, reconfirming the date or time of a meeting is not usually required. In a Brazilian company, a secretary will normally keep track of appointments and will inform all participants in a meeting about possible changes.

Punctuality is an issue, as the visitor needs to take into account the sometimes difficult traffic conditions in the large Brazilian cities.

Brazilian importers will appreciate receiving all the technical and commercial information on product and price, including the customs classification, as this data will enable them to design an import spreadsheet containing items such as taxes, fees, warehousing needs, and port expenses, so as to quickly arrive at a final decision on the purchase. Therefore, exporters will be at an advantage if they have all the product information readily available.

However, clients should not be pressured in the hope of achieving a prompt decision, as parallel routine consultations on potential customs procedures may delay the decision-making process. What may happen in a meeting is that the exporter will be requested to send the *Pro Forma Invoice*. Therefore, exporters must not forget to have the company's letterhead stationery with them or available on their notebook.

It is important to note that once the deal is officially closed, the price and the payment terms must not be changed.

The schedule for shipment in the country of origin is another essential piece of information, as it relates to the means of transportation, and the duration of the journey is an important factor in the client's plans to sell or use the product in the internal market.

Extreme care must be given to the quantities offered. When dealing with products for human consumption, for instance, the orders can be large given the size of the Brazilian consumer market. Thus, it is important to make clear to the client if the order can be met within the schedule and amounts requested.

Be prepared to take part in the meeting in an objective and direct manner, and be clear and firm when dealing with prices, schedules and forms of payment. Expect the secretary to interrupt the meeting or the client's cell phone to ring on occasion.

Usually the Brazilian entrepreneurs deal alone with one or two people who are acquainted with subject within the company.

As far as possible, an effort must be made to provide catalogues and websites in several languages, including Portuguese, so that technical information will not have to be translated or explained during the meeting.

Moreover, no questions should be left without an answer, as this will delay the client's decision. The lack of data or information may also make the client uneasy about closing the deal.

Warranties, after-sales service, replacements and servicing or any other after sales commitments that may be required must be clearly explained, especially with regards to finances.

For small or medium sales, it is not usual to sign commercial contracts, as the Pro Forma Invoice meets that purpose. However, if the transaction involves goods and sums which the exporter deems to merit greater formality, a contract may be proposed, which will include all the procedures to be honored by the parties. This contract can be registered with a Registry, and the court for the settlement of any dispute is mutually agreed, and it can be either in Brazil or in the exporting country. The contract must be written in both languages.

Some importers will usually discuss the key points in the contract during the meeting and will submit the final text for approval by e-mail.

When the client is perceived as not being interested in the deal, the meeting should be brought to an end, as Brazilian business people are rarely direct in the sense of clearly stating they have no interest in the product. They will normally let negotiations stretch to a point of natural exhaustion, until the exporter realizes there is really no possibility of making a deal.

With regard to cultural aspects in Brazil, the foreign exporter is advised to take certain precautions. There is no behavior handbook or manual on how to deal with Brazilian clients. It must be taken into account that they are of Latin origin, like most of their South American neighbors, but have certain peculiarities. The widely-held idea that Brazilians are not punctual does not apply to the business environment, as Brazilian business people are punctual and will often use a cell phone to let others know they will be late for a meeting due to some unforeseen event.

As for the dress code, formality is advised, and men should wear suit and tie while sober clothing is recommended for women.

Another striking cultural aspect in the business world is the objectivity in dealing with the agenda in a meeting. However, it is expected that before the meeting starts, some light conversation will take place, usually involving news in the media or even some teasing about the soccer team of those present. To Brazilians, these are ways of “breaking the ice”. So, the visitor may be expected to make some comments on their country or related event, but this should be brief and, if possible, the topic should be approached in a light-hearted manner.

Never make comments about politics, the economic situation or, for that matter, issues related to Brazilian foreign trade that you may not agree with, as this may lead to inconvenient comparisons.

In the ice-breaking stage, the traditional cup of coffee is almost certainly offered together with water, which may be still or sparkling. Although served in a small cup, the coffee is strong, differently from other Latin American countries, and may be sweetened with sugar or sweetener. This whole ritual will take place in a cordial atmosphere, while those present usually drink the coffee and then the water. At this point, the exporter may seize the opportunity to hand out business cards and small company gifts they may have brought along, such as key rings or pens.

You will also receive the client’s business card. Make sure you register the name of your interlocutor and then start talking about your company and product. It could be said that this is the meeting’s starting point. Your presentations should be objective, brief and clear, and if a technical presentation is required do not be patronizing, as it is assumed the client will also be knowledgeable about the product they wish to purchase. Brazilians have christened this moment as “selling the fish” (selling yourself). Thus, few questions will be made during your presentation, but in the ensuing stage many will be raised related to all aspects of your product, including prices.

At this time, do not be discomposed if someone enters the room or the cell

phone rings, as it is habitual for some of the present to leave the room for a while in order to answer the phone. Make sure you resume your presentation as naturally as possible.

Do not forget that you are the visitor. Therefore, pay close attention to the client's cues and when they hint that the meeting is over. In these occasions, all present normally stand up and if the mood is appropriate, further light conversation with some humorous comments will ensue. Depending on the business mood established, an invitation to lunch or even a business dinner to pursue negotiations is possible. These initiatives should therefore not be treated as mere social events.

In such cases, the client will normally make some comments on the Brazilian national cocktail, the *caipirinha*, but this does not necessarily mean you are being invited to taste it. Participants will often just drink water or a soft drink. Avoid typical dishes, especially *feijoada*, which Brazilians love but may cause serious stomach discomfort to a foreigner as it contains fatty ingredients.

Often, the topic of conversation will move from business to social matters, such as soccer, carnival or Brazil's natural wonders, but this is only a strategic pause and business talk will soon be resumed.

The visitor will hardly ever be invited to visit the client's family, unlike other countries. However, if the business topic has been exhausted, Brazilians like to pursue conversation on personal matters, informally and discretely.

When it is time to pay the bill, take the initiative to call the waiter and hand him your credit card, even if the client insists on paying the bill, as your attitude will be welcomed not because of your financial status, but your courtesy.

As you leave, the client may wish to take you to your hotel. Kindly accept it, as Brazilians like to make sure you will arrive safely.

If, for any reason, you have to spend the weekend in the city, do not expect to be invited to the client's home. Yet, if this happens, make the visit strictly social and avoid talking about your business with the client in front of their spouse and children. If you accompany the couple to the theater, cinema or a concert, you will be asked about your preferences, but politely suggest that the client's wife should decide.

With respect to colors worn in Brazil, there are no cultural or religious taboos.

V.2. What to avoid

Good manners in an international executive require personal and professional composure and it goes without saying that common sense should prevail, taking into account local business and cultural customs. However, certain behaviors must be avoided, as they will tarnish the image the client will have of your company and this may compromise the sale. Such behaviors include:

- Not replying promptly to the client's e-mails. This is a serious mistake.
- Promising to export above production capacity.
- Changing the price after formalizing the Pro Forma Invoice.
- Not sending samples promised.
- Unilaterally changing the payment terms agreed.
- Imposing an Incoterm that the client will not accept.
- Shipping the merchandise in quantities that are different from those promised.
- Delaying the remittal of necessary documentation.
- Not justifying discrepancies in the documentation.
- Not inviting the client to visit your country.
- Criticizing your country or Brazil.
- Not meeting eventual changes in the product required by the client.
- Not cooperating in cases of insurance indemnification.
- Insinuating that you risk will not be paid, if payment is not made with a letter of credit.
- Insisting on advance payment, alleging lack of trust.
- Saying you will make a credit insurance, suggesting mistrust.
- Criticizing Brazilian customs formalities.
- Saying you do not like the Portuguese language.
- Saying that Brazilian capital cities are chaotic.
- Criticizing Brazilian cuisine.
- Showing disproportionate fear about urban violence in Brazil.
- Making exaggerated praise of your country, as you compare it to Brazil.

VI.
ANNEX

ANNEX

ANNEX I. GOVERNMENT BUREAUS	115
1. Brazilian Embassies in South America.....	115
2. Brazilian Consulates in South America.....	116
3. Chambers of Commerce Represented in Brazil.....	117
4. Brazilian Official Banks	118
5. Associations and Representative Entities of Productive Sectors.....	119
6. Transportation System	125
7. Marketing and its research.....	126
8. High circulation journals	127
9. Specialized magazines.....	128
ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL	129
1. Farming and cattle raising, commercial and industrial sectors	129
2. Food and beverages.....	130
3. Aquiculture, nautical and fishing	131
4. Graphical arts, packings, bookstores and stationery stores	131
5. Handicrafts, arts and collections	132
6. Industrial, commercial and office automation	132
7. Autoparts and engine rebuilding.....	132
8. Bars, hotels and restaurants	133
9. Beauty and esthetics	133
10. Jewelry and knicks-knack	133
11. Rubber and plastics	134
12. Toys and gifts	134
13. Cine, photo, image and sound.....	134
14. Communication, spreading and advertising	135
15. Conservation, hygiene and cleanness.....	135
16. Civil construction	136
17. Leather, footwear, devices, machines and components.....	137
18. Culture and education	137
19. Electrical, electronical and mechanical.....	138
20. Energy.....	138
21. Nursing, hospitals and laboratories	138
22. Sport and leisure.....	139
23. Pharmaceutical	139

24. Franchising	139
25. Computer science.....	139
26. Musical instruments	140
27. Wood.....	140
28. Medical material.....	140
29. Military, national, civil and patrimonial security	141
30. Furniture.....	141
31. Dentistry material	142
32. Precious stones	142
33. Petroleum and petrochemical	142
34. Chemical products, science and technology	143
35. Silk-screen	143
36. Sugar & alcohol industry.....	143
37. Retail trade and supermarkets.....	144
38. Textile and clothing.....	144
39. Textile – machines and components	145
40. Inks and varnishes.....	145
41. Transportation	146
42. Tourism.....	146
43. Home utilities	147
44. Automobiles	147
45. Vehicles for cargo and passengers transports.....	147
46. Miscellaneous	148
ANNEX III.GENERAL INFORMATION	149
1. Information	149
2. National holidays.....	149
3. Time zone	150
4. International phone calls instructions.....	151
5. Entrance visa	151
6. Customs areas	152
7. Maritime, fluvial and lake ports	153
8. Border points	157
9. Conversions tables.....	157
10. Conversions tables.....	158
ANEXO IV. GLOSSARY	160

ANNEX I. GOVERNMENT BUREAUS, AUTARCHIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

1. BRAZILIAN EMBASSIES IN SOUTH AMERICA

City/ TimeZone/ Institute	Address_Part 1	Address_Part 2	Address_Part 3	E-mail	Website
Assunção (-1h)	Calle Cel. Irazabal, esq. Eligio Ayala	Casilla de Correo 22	Asunción – Paraguay	parbrem@embajadabrasil.org.py	www.embajadabrasil.org.py
Bogotá (-2h)	Calle 93, n. 14-20, piso 8	Apartado Aereo 90540	Bogota 8 – Colombia	Embaixada@brasil.org.co (Generality)	www.brasil.org.co
Buenos Aires (0h)	Calle Cerrito 1350	1010 Buenos Aires – Argentina		embras@emrasil.org.ar	
Caracas (-1h)	Calle los Chaguaramos con Avenida Mohedano, Centro Gerencial Mohedano - Piso 6	Apartado Postal 3977 Carmelitas 1010, La Castellana 1060	Caracas – Venezuela	brasembcaracas@cantv.net	www.embajadabrasil.org.ve
La Paz (-1h)	Av. Arce, S/N° esq. Rosendo Gutierrez,	Edificio Multicentro - Sopocachi	Casilla de Correo 429 - La Paz – Bolivia	embajadabrasil@brasil.org.bo (Embassy)	www.brasil.org.bo
Lima (-2h)	Av. Jose Pardo 850, Miraflores	Lima 18 - Perú	Apartado Postal 2405	embajada@embajadabrasil.org.pe	
Montevideo (0h)	Boulevard Artigas, 1328	Apartado Postal 16.022	Montevideo – Uruguay		
Quito (-2h)	Edificio España	Avenida Amazonas 1429 y Colón - Pisos 9° y 10° , Casilla de Correo 17-01-231	Quito – Ecuador	ebrasil@embajadadelbrasil.org.ec	www.embajadadelbrasil.org.ec
Santiago (-1h)	Calle Alonso Ovalle, 1665, Casilla de Correo 1497	Santiago - República de Chile	Casilla de Correo 1444 (Trade Promotion Sector)	emrasil@brasembantiago.cl	www.embajadadebrasil.cl
Paramaribo (-1h)	Maratakastraat,2 P.O. Box 925		Paramaribo – Suriname	brasemb.paramaribo@itamaraty.gov.br	http://paramaribo.itamaraty.gov.br
Georgetown (-1h)	308 Church Street Queenstown, P. O. Box: 10.489		Georgetown - República Cooperativa da Guyana	brasemb.georgetown@itamaraty.gov.br	

ANNEX I. GOVERNMENT BUREAUS, AUTARCHIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

2. BRAZILIAN CONSULATES IN SOUTH AMERICA

City	Address_Part 1	Address_Part 2	Phone 1	Phone 2	E-mail	E-mail	Website
Ciudad Guayana (Venezuela)	Edificio Eli-Altí, Oficina 04, Alta Vista	Ciudad Guayana, Venezuela, 8050	(58 286) 961-2995	(58 286) 961-9233	consbras@cantv.net	consbras@cantv.net	
Iquitos (Peru)	Calle Napo, N° 274, Departamento B, Frente a La Plaza de Armas,	Iquitos - Peru.	(5165) 235151	(5165) 235153			
Pedro Juan Caballero (Paraguay)	Calle Marechal Estigarribia N° 250, Entre Carlos Antonio López Y Natalicio Talavera	Pedro Juan Caballero – Paraguay	(59536) 72-218 / 73-562				
Rivera (Uruguay)	Calle Ceballos, 1159, Departamento De Rivera	Republica Oriental Del Uruguay	(598622) 3278				
Assunção	Calle Gral Diaz C/14 De Mayo N° 521, Edificio Faro Internacional 3° Piso	Asunción – Paraguay	(59521) 441-749 (Leadership Direct Line)	(59521) 448-069 / 084 (Generality)			
Buenos Aires	Carlos Pellegrini 1363, 5o Piso, C1011aaa	Ciudad de Buenos Aires - Argentina	(5411) 4515-6500	(5411) 4515-6534	diversos@conbrasil.org.ar	diversos@conbrasil.org.ar	
Ciudad del Leste (Paraguay)	Calle Pampliega Nr 205, Esquina Con Pai Perez, Ciudad Del Este – Paraguay, Cx.Postal 541	Foz do Iguacu-PR-Brasil	(59561) 500-984/986 - 504-298/300 (Generality)	(595-983) 611-625 (Assistance to Brazilian Citizens - Duty Officer)	consulbr@telesurf.com.py	consulbr@telesurf.com.py	
Córdoba (Argentina)	Av. Ambrosio Olmos, 615, 5000 - Córdoba – Argentina	-	(54351) 468-4700 (chief of the post)	(54351) 468-5919 / 469-5812	conbracg@ciudad.com.ar	conbracg@ciudad.com.ar	
Montevidéo	Calle Convencion Nr 1343 - 6 Piso, Edificio "La Torre"	Montevideo – Uruguay	(5982) 902-17-12 (Consul General - Direct Line)	(5982) 900-5073 (Consul Assistant – Direct Line)	conbras@consbras.org.uy	conbras@consbras.org.uy	
Santa Cruz de la Sierra (Bolivia)	Av. German Busch, 330, Casilla Postal 191	Santa Cruz de La Sierra – Bolivia	(5913) 333-7368/334-4400/333-6888	(5913) 345-3962/345-3963			
Santiago do Chile	"Edificio Banco Exterior", Calle Enrique Mac-Iver, 225 - 15° Piso	Santiago – Centro	(562) 425-9230/31/32 (Central)	(562) 441-9187 (Consul General - Direct Line)	consbraschile@123.Cl	consbraschile@123.cl	www.cobrachi.co.cl

ANNEX I. GOVERNMENT BUREAUS, AUTARCHIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

3. CHAMBERS OF COMMERCE REPRESENTED IN BRAZIL

Chambers	Address_Part 1	Address_Part 2	Zip Code	Phone	E – mail	Website
Câmara de de São Paulo (Argentine-Brazilian Chamber of Commerce of São Paulo) Comércio Argentino-Brasileira	Rua do Rócio, 423 - Conj. 801 e 802 - Ed. Meli-Confort Bussines	Vila Olímpia - São Paulo - SP	04.552-000	(11) 3842-3667	camabra@camabra.com.br	www.camabra.com.br
Câmara de Indústria e Comércio Brasil-Argentina do Rio Grande Sul e Santa Catarina (Argentine-Brazilian Chamber of Industry and Commerce of Rio Grande do Sul and Santa Catarina)	Av. Alberto Bins, 514 - Hotel Plaza São Rafael - 1º subsolo	Porto Alegre - RS - Brasil	90.030-140	(51) 3221-0555 / 37-6	info@cicbrar.com.br	www.cicbrar.com.br
Câmara de Comércio e Indústria Brasileiro-Boliviana (Brazilian-Bolivian Chamber of Commerce and Industry)	Av. Cásper Líbero 390 cj. 705 - 7º andar	São Paulo - Brasil	01.033-011	(11) 3313-0423	egalarza@terra.com.br	
Câmara de Comércio Brasil-Chile (Brazilian-Chilean Chamber of Commerce)	Av. Paulista 509, 12º andar, Caixa Postal 29208 - Conj. 1.213	São Paulo - Brasil	04.561-990	(11) 3168-8628	info@camchile.com.br	www.camchile.com.br
Câmara de Comércio e Indústria Brasil-Cuba (Brazilian-Cuban Chamber of Commerce)	Rua Uruguai, 146 - Jardim América	São Paulo - Brasil		(11) 3088-3011	camaracombrasilcuba@uol.com.br	www.camaracombrasilcuba.ubbi.com.br
Câmara de Comércio Brasil-Paraguai (Brazilian-Paraguayan Chamber of Commerce)	Rua São Clemente, 371 - Cobertura	Rio de Janeiro - Brasil	22.260-001	(21) 286-5846 / 3740	combrapa@ig.com.br	
Câmara de Comércio e Indústria Peruano-Brasileira (Brazilian-Peruvian Chamber of Commerce)	Rua Paulo Afonso, 200 - 2º andar - Brás	São Paulo Brasil	03.050-030			
Câmara Venezuelano-Brasileira de Comércio e Indústria (Venezuelan-Brazilian Chamber of Commerce and Industry)	Rua Sergipe, 401 - Conj. 705, 7º andar	São Paulo - Brasil	01.243-906	(11) 3661-8523	comvenez@cepa.com.br	
Câmara Internacional de Comércio do Cone Sul – Mercosul (Mercosul International Chamber of Commerce)	Escritório Central, Manoel Isidoro da Silveira, 610 - C 101 - Lagoa da Conceição -	Florianópolis - SC	88.062-130	55 (48) 3338-3647		www.mercosulsc.com.br/
Câmara de comércio do Mercosul e Américas (Chamber of Commerce for Mercosul and the Americas)	Av. Ipiranga 344 - 11º andar Ed. Itália	São Paulo - Brasil	01.046-010	(11) 3257-9957	info@ccmercosul.org.br	

ANNEX I. GOVERNMENT BUREAUS, AUTARCHIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

4. BRAZILIAN OFFICIAL BANKS

Banks	Address_Part 1	Address_Part 2	Phone	E – mail	Website	Website
Banco Central do Brasil (Brazilian Central Bank - BC)	Setor Bancário Sul SBS Quadra 3 Bloco B – Ed. Sede	70074-900, Brasília – Distrito Federal	(61) 3414-1414.		www.bcb.gov.br	www.bcb.gov.br
Banco do Brasil (BB)	Setor Bancário Sul SBS Quadra 1 Bloco A Lote 23 – Ed. Sede I	70073-900, Brasília – Distrito Federal	(61) 3310-5886		www.bb.com.br	www.bb.com.br
Banco do Brasil no Exterior (International Presence of BB)	Calle Oliva y Nuestra Señora de la Asunción.	Assunção – Paraguai.	595 + 21 + 490121	assunção@bb.com.br		
Banco do Brasil no Exterior (International Presence of BB)	Rua Sarmiento 487 (C1041AA)	Buenos Aires – Argentina	0054 -11-4000-2700	buenosaires@bb.com.br		
Banco do Brasil no Exterior (International Presence of BB)	Av. Francisco de Miranda Centro Lido Piso 9	Oficina 93A, Torre A - El Rosal 1067-A, Caracas – Venezuela	58 + 212 + 9522674 / 58 + 212 + 9523191	caracas@bb.com.br		
Banco do Brasil no Exterior (International Presence of BB)	Calle Nanawa, 107	Esquina Monsenhor Rodrigues – Centro, Ciudad del Este – Paraguay	595 + 61 + 500319	ciudadoleste@bb.com.br		
Banco do Brasil no Exterior (International Presence of BB)	Avenida 16 de Julho, 1642 El Prado.	La Paz – Bolivia	591 + 2 + 2310909	lapaz@bb.com.br		
Banco do Brasil no Exterior (International Presence of BB)	Av. Camino Real 348 - Piso 9 - Torre El Pilar - San Isidro	Lima – Perú	51 + 1 + 212 4230 / 212 5955	bblima@bb.com.br		
Caixa Econômica Federal (Caixa)	Setor Bancário Sul SBS Quadra 4 Lote ¾ Subsolo	70092-900, Brasília – Distrito Federal	(61) 3226-4011		www.caixa.gov.br	www.caixa.gov.br
BNDES – Banco Nacional de Desenvolvimento Econômico e Social (National Bank for Economic and Social Development)	Enterprise Attendance	Av. República do Chile, 100 - 1º andar - Sala 105 - Centro, 20031-917 - Rio de Janeiro - RJ	(21) 2172-8888 / (21) 2172-7447	faleconosco@bndes.gov.br	www.bndes.gov.br	www.bndes.gov.br
FEBRABAN – Federação Brasileira de Bancos (inclusive privados) (Brazilian Federation of Banks – including private banks)	Rua Líbero Badaró, 425 - 17º andar	Audience, library and classrooms/meeting - 22º floor, 01009-905 - São Paulo – SP	55 -11 - 3244 - 9800			

ANNEX I. GOVERNMENT BUREAUS, AUTARCHIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

5. ASSOCIATIONS AND REPRESENTATIVE ENTITIES OF PRODUCTIVE SECTORS

Sector	Association	Website	E-mail	Sector	Association	Website	E-mail
Aerospace/ Aeronautics	AIAB - Associação das Indústrias Aeroespaciais do Brasil (Brazilian Association of Aerospace Industries)		presidencia@aiab.org.br	Beverages	ABIR - Associação Brasileira das Indústrias de Refrigerantes (Brazilian Soft Drink Industries Association)	www.abir.org.br	
Agricultural defensives	SINDAG - Sindicato Nacional da Indústria de Defensivos Agrícolas (Brazilian Agriculture Defensives Industry Association)	www.sindag.com.br		Beverages	ABRABE – Associação Brasileira de Bebidas (Brazilian Beverages Association)	www.abrabe.org.br	
Automotive	ABEIVA - Associação Brasileira das Empresas Importadoras de Veículos (Brazilian Vehicle Importers Association)	www.abeiva.com.br		Beverages	AGAVI - Associação Gaúcha de Vinicultores (Rio Grande do Sul Association of Wine Producers)	www.agavi.com.br	
Automotive	AEA - Associação Brasileira de Engenharia Automotiva (Brazilian Automotive Engineering Association)	www.aea.org.br		Beverages	SINDICERV - Sindicato Nacional da Indústria da Cerveja (National Brewing Industry Association)	www.sindicerv.com.br	
Automotive	ANFAVEA - Ass. Nacional dos Fabricantes de Veículos Automotores (Brazilian Automotive Vehicles Manufacturers Association)	www.anfavea.com.br		Bicycles and motorcycles	ABRACICLO - Associação Brasileira de Fabricantes de Motocicletas, Ciclomotores, Motonetes e Bicicletas (Brazilian Motorcycles, Mopeds and Bicycles Manufacturers Association)	www.abraciclo.com.br	
Automotive	FABUS - Ass. Nacional dos Fabricantes de Carrocerias para Ônibus (Brazilian Association of Bus Body Manufacturers)	www.fabus.com.br		Capital goods	ABDIB - Associação Brasileira da Infra-Estrutura e Indústrias de Base (Brazilian Infrastructure and Basic Industries Association)	www.abdib.org.br	
Automotive	FENABRAVE - Fed. Nacional da Distribuição de Veículos Automotores (Brazilian Automotive Vehicle Distribution Federation)	www.fenabrave.org.br		Capital goods	ABIMAQ - Ass. Brasileira da Indústria de Máquinas e Equipamentos (Brazilian Machinery Builders' Association)	www.abimaq.org.br	
Automotive	SINDIPEÇAS - Sind. Nac. da Ind.de Compon. p/ Veículos Automotores (Brazilian Autoparts Manufacturers Association)	www.sindipecas.org.br		Capital goods	SIMEFRE - Sind. Interest. da Ind. de Mat.e Eq. Ferroviários e Rodoviários (Interstate Union of Railway and Roadway Material and Equipment Industry)	www.simefre.org.br	
Beverages	ABC - Associação Brasileira da Cachaça (Brazilian Sugar Cane Liqueur (Cachaça) Association)	www.pitu.com.br		Chemical	ABICLOR - Associação Brasileira da Indústria de Álcalis e Cloro Derivados (Brazilian Association for the Chlorine, Alkali and Derivatives Industry)	www.abiclor.com.br www.clorosur.org	
Beverages	ABINAM - Associação da Indústria de Águas Minerais (Brazilian Mineral Waters Industry Association)	www.abinam.com.br		Chemical	ABIFINA - Ass. Bras. das Ind.de Quím. Fina, Biot. e suas Especialidades (Brazilian Association of the Industries of Fine Chemistry, Biotechnology and its Specialties)	www.abifina.org.br	

ANNEX I. GOVERNMENT BUREAUS, AUTARCHIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

5. ASSOCIATIONS AND REPRESENTATIVE ENTITIES OF PRODUCTIVE SECTORS

Sector	Association	Website	E-mail	Sector	Association	Website	E-mail
Chemical	ABIQUIM - Associação Brasileira da Indústria Química (Brazilian Chemical Industry Association)	www.abiquim.org.br		Civil construction	SINAENCO - Sind. Nac. das Empresas de Arquitetura e Eng. Consultiva (National Union of Companies of Architecture and Advisory Engineering)	-	
Chemical	SIQUIRJ - Sind. da Ind. de Prod. Quím. para Fins Industriais do Estado do RJ (Union of Rio de Janeiro's Industries of Chemical Products for Industrial Purposes)	www.siquirj.com.br		Civil construction	SINDUSCON-SP - Sind. da Indústria da Construção do Estado de S. Paulo (São Paulo's Construction Industry Union)	www.sindusconsp.com.br	
Civil construction	ABCP - Associação Brasileira de Cimento Portland (Brazilian Portland Cement Association)	www.abcp.org.br		Civil construction	SNIC - Sindicato Nacional da Indústria do Cimento (National Cement Industry Union)	www.snic.org.br	
Civil construction	ABPC - Associação Brasileira dos Produtores de Cal (Brazilian Lime Producers Association)	www.abpc.org.br	abpc@abpc.org.br	Cleaning products	ABIPLA - Assoc. Bras. das Indústrias de Produtos de Limpeza e Afins (Association of Brazilian Cleaning Products Industries)	www.abipla.org.br	
Civil construction	ANAMACO - Ass. Nacional dos Comerciantes de Material de Construção (Brazilian Construction Material Dealers Association)	-	publicidade@braudes.com.br	Coffee	ABIC - Associação Brasileira da Indústria de Café (Brazilian Coffee Industries Association)	www.abic.com.br	-
Civil construction	ANFACER - Ass. Nac. dos Fabricantes de Cerâmica para Revestimento (Brazilian Association of Ceramic Tile Manufacturers)	www.anfacer.org.br	-	Coffee	ABICS - Associação Brasileira das Indústrias de Café Solúvel (Brazilian Soluble Coffee Industries Association)	-	abics@telnet.com.br
Civil construction	APEOP - Associação Paulista de Empreiteiros de Obras Públicas (São Paulo's Public Building Contractors Association)	-	apeop@apeop.org.br	Computer science	ASSESPRO - Ass. das Emp. Brasileiras de Software e Serv. de Informática (Brazilian Association of Software and Computer Services Companies)	www.assespro.org.br	
Civil construction	ASBEA - Associação Brasileira dos Escritórios de Arquitetura (Brazilian Association of Architecture Offices)	-	luiz.contier@contier.com.br	Consultancy	ABEMI - Associação Brasileira de Engenharia Industrial (Brazilian Industrial Engineering Association)	www.abemi.org.br	
Civil construction	ASFAMAS - Ass. Brasileira de Fabricas de Materiais e Equip. para Saneamento (Brazilian Association of Sanitation Materials and Equipment Plans)	-	asfamas@asfamas.org.br	Consultancy	ABECE - Associação Brasileira de Engenharia e Consultoria Estrutural (Brazilian Engineering and Structural Consultancy Association)	www.abece.org.br	
Civil construction	CBIC - Câmara Brasileira da Indústria da Construção (Brazilian Chamber of the Construction Industry)	www.cbic.org.br	-	Cosmetics	ABIHPEC - Associação Bras. da Ind. de Higiene Pessoal, Perfumaria e Cosméticos (The Brazilian Toiletry, Perfumery and Cosmetic Association)	www.abihpec.org.br	
				Electric and electronic products	ABINEE - Associação Brasileira da Indústria Elétrica e Eletrônica (Brazilian Electrical and Electronics Industry Association)	www.abinee.org.br	

ANNEX I. GOVERNMENT BUREAUS, AUTARCHIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

5. ASSOCIATIONS AND REPRESENTATIVE ENTITIES OF PRODUCTIVE SECTORS

Sector	Association	Website	E-mail	Sector	Association	Website	E-mail
Electric and electronic products	ABRACI - Associação Brasileira de Circuitos Impressos (Brazilian Association of Printed Circuits)	www.abraci.org.br		Furniture and woods	ABPM - Associação Brasileira de Preservadores de Madeira (Brazilian Association for Wood Preservers)	www.abpm.com.br	
Electric and electronic products	ELETROS - Associação Nacional de Fabricantes de Produtos Eletroeletrônicos (Brazilian Electric/Electronic Products Manufacturers Association)	www.eletros.org.br		Furniture and woods	AIMEX - Associação das Indústrias Exportadoras de Madeiras do Pará (Association of Pará's Wood Exporting Industries)	www.aimex.com.br	
Electric conductors	SINDICEL - Sindicato da Indústria de Condutores Elétricos, Trefilação e Laminação de Metais Não-Ferrosos do Estado de São Paulo (Electric Conductors and Non-Ferrous Steel Rolling Industry Union)	www.sindicelabc.org.br		Furniture and woods	MOVERGS - Ass. das Indústrias de Móveis do Estado do Rio Grande do Sul (Rio Grande do Sul's Furniture Industries Association)	www.movergs.com.br	
Electrical	ABILUX - Associação Brasileira da Indústria da Iluminação (Brazilian Lighting Industry Association)	www.abilux.com.br		Furniture and woods	SINDIMOV - Sind. da Indústria de Marcenaria (Móveis de Madeira) de S. Paulo (Syndicate for São Paulo's Cabinetmaking Industry)	www.sindimov.org.br	
Fertilizers/manure	AMA-BRASIL - Associação dos Misturadores de Adubos do Brasil (Brazilian Association of the Fertilizers/Manure Mixers)	www.amabrasil.agr.br		Gemstones and jewellery	IBGM - Instituto Brasileiro de Gemas e Metais Preciosos (Brazilian Gems & Jewellery Trade Association)	www.ibgm.com.br	
Fertilizers/manure	ANDA - Associação Nacional para Difusão de Adubos (Brazilian Association for Fertilizer/Manure Dissemination)	www.anda.org.br		Glass	ABIVIDRO - Ass. Técnica Brasileira das Indústrias Automáticas de Vidro (Brazilian Technical Association of Automatic Glass Industries)	www.abividro.org.br	
Fibers	ABRAFAS - Ass. Brasileira de Produtores de Fibras Artificiais e Sintéticas (Brazilian Association of Artificial and Synthetic Fibers Producers)	www.abrafas.org.br		Graphic	ABIGRAF - Associação Brasileira da Indústria Gráfica (Brazilian Graphic Industry Association)	www.abigraf.org.br	
Furniture and woods	ABIMCI - Ass. Brasileira da Indústria da Madeira Processada Mecanicamente (Brazilian Association for Mechanically Processed Timber)	www.abimci.com.br		Graphic	BTG - Associação Brasileira de Tecnologia Gráfica (Brazilian Graphic Technology Association)	www.abtg.org.br	
Furniture and woods	ABIMOVEL - Associação Brasileira das Indústrias do Mobiliário (Brazilian Association for the Furniture Industries)	www.abimovel.org.br		Leather and footwear	ABICALÇADOS - Associação Brasileira das Indústrias de Calçados (Brazilian Association of the Footwear Industry)	www.abicalcados.com.br	
				Leather and footwear	ASSINTECAL - Ass. Brasileira da Indústria de Componentes para Calçados (Brazilian Association of Companies of Components for Leather, Footwear and Related Goods)	www.assintecal.org.br	

ANNEX I. GOVERNMENT BUREAUS, AUTARCHIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

5. ASSOCIATIONS AND REPRESENTATIVE ENTITIES OF PRODUCTIVE SECTORS

Sector	Association	Website	E-mail	Sector	Association	Website	E-mail
Leather and footwear	CICB - Centro das Indústrias de Curtume do Brasil (Centre for the Brazilian Tanning Industries)	www.brazilianleather.com.br		Micro and small business	SEBRAE - Serviço Brasileiro de Apoio às Micro e Pequenas Empresas (Brazilian Micro and Small Business Support Service)	www.sebrae.org.br	
Machinery and Equipment	ABRAMEQ - Associação Brasileira das Indústrias de Máquinas e Equipamentos para os Setores do Couro, Calçados e Afins	www.eletros.org.br		Mining and petroleum	IBP - Instituto Brasileiro de Petróleo (Brazilian Petroleum and Gas Institute)	www.ibp.org.br	
Metallurgy	ABAL - Associação Brasileira do Alumínio (Brazilian Aluminum Association)	www.abal.org.br		Mining and petroleum	IBRAM - Instituto Brasileiro de Mineração (Brazilian Mining Institute)	www.ibram.org.br	
Metallurgy	ABIFA - Associação Brasileira de Fundação (Brazilian Foundry Association)	www.abifa.org.br		Mining and petroleum	ONIP - Organização Nacional da Indústria do Petróleo (National Organization of the Petroleum Industry)	http://www.onip.org.br/	onip@onip.org.br
Metallurgy	ABITAM - Associação Brasileira da Indústria de Tubos e Acessórios de Metal (Brazilian Metal Pipes and Accessories Industry Association)	www.abitam.com.br		Naval	SINAVAL - Sindicato Nacional da Indústria da Construção Naval (National Syndicate for Naval Construction Industry)	-	sinaval@mandic.com.br
Metallurgy	ABM - Associação Brasileira de Metalurgia e Metais (Brazilian Metallurgy and Metals Association)	www.abmbrasil.com.br		Naval	SYNDARMA - Sindicato Nacional das Empresas de Navegação Marítima (National Syndicate of Maritime Navigation Companies)	www.syndarma.org.br	syndarma@syndarma.org.br
Metallurgy	ABRAFE - Ass. Brasileira dos Produtos de Ferroligas e de Silício Metálico (Brazilian Association of Ferrous Alloy and Metallic Silicon Products)	http://www.abrafe.ind.br/	abrafe.bhz@zaz.com.br	Norms and technology	ABIPTI - Associação Brasileira das Instituições de Pesquisa Tecnológica (Brazilian Association of Technological Research Institutions)	www.abipti.org.br	
Metallurgy	IBS - Instituto Brasileiro de Siderurgia (Brazilian Steel Institute)	www.ibs.org.br		Norms and technology	ABNT - Associação Brasileira de Normas Técnicas (Brazilian Technical Norms Association)	www.abnt.org.br	
Metallurgy	SICETEL - Sind. Nac. da Ind. de Trefilação e Laminação de Metais Ferrosos (National Syndicate for Industrial Business of Wire Drawing and Rolling of Ferrous Metal)	www.sicetel.org.br		Nourishing/food	ABECITRUS - Associação Brasileira dos Exportadores de Cítricos (The Brazilian Association of Citrus Exporters)	www.abecitrus.com.br	
Metallurgy	SINDIFORJA - Sindicato Nacional da Indústria de Forjaria (National Syndicate of Forging Industry)	www.sindiforja.org.br		Nourishing/food	ABEF - Ass. Brasileira dos Produtores e Exportadores de Frangos (Brazilian Chicken Producers and Exporters Association)	www.abef.com.br	

ANNEX I. GOVERNMENT BUREAUS, AUTARCHIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

5. ASSOCIATIONS AND REPRESENTATIVE ENTITIES OF PRODUCTIVE SECTORS

Sector	Association	Website	E-mail	Sector	Association	Website	E-mail
Nourishing/food	ABIA - Associação Brasileira das Indústrias de Alimentação (Brazilian Food Industries Association)	www.abia.org.br		Pharmaceuticals	ABIQUIF - Associação Brasileira da Indústria Farmoquímica (Brazilian Association of Pharmochemical Industries)	www.abiquif.org.br	
Nourishing/food	ABICAB - Ass. Brasileira da Ind. de Chocolate, Cacau, Balas e Derivados (Brazilian Association of Cacao, Chocolates, Candies and By-products Industry)	www.abicab.org.br		Photograph	ABIMF - Associação Brasileira da Indústria de Material Fotográfico (Brazilian Association of Photograph Material Industry)	-	abimf@telnet.com.br
Nourishing/food	ABIEC - Ass. Brasileira das Ind. Exportadoras de Carnes Industrializadas (Brazilian Beef Export Industries Association)	www.abiec.com.br		Plastic	ABIPLAST - Associação Brasileira da Indústria do Plástico (Brazilian Association of the Plastic Industries)	www.abiplast.org.br	
Nourishing/food	ABIMA - Associação Brasileira das Indústrias de Massas Alimentícias (Brazilian Pasta Association)	www.abima.com.br		Pulp and paper	ABTCP - Associação Brasileira Técnica de Celulose e Papel (Brazilian Pulp and Paper Technical Association)	www.abtcp.org.br	
Nourishing/food	ABIP - Associação Brasileira da Indústria de Panificação e Confeitaria (Brazilian Bakery and Confectionery Industry Association)	www.abip.org.br		Pulp and paper	BRACELPA - Associação Brasileira de Celulose e Papel (Brazilian Pulp and Paper Association)	www.bracelpa.org.br	
Nourishing/food	ABITRIGO - Associação Brasileira da Indústria do Trigo (Brazilian Association of the Flower Mills)	www.abitrigo.com.br		Railroad system	ABIFER - Associação Brasileira da Indústria Ferroviária (Brazilian Association of Railway Industry)	www.abifer.org.br	
Packaging	ABRE - Associação Brasileira de Embalagens (Brazilian Packaging Association)	www.abre.org.br		Refrigeration	ABRAVA - Ass. Bras. de Refrig., Ar Condicionado, Ventilação e Aquecimento (Brazilian Refrigeration, Air Conditioning, Ventilation and Heating Association)	www.abrava.com.br	
Paints	ABRAFATI - Associação Brasileira dos Fabricantes de Tintas (Brazilian Paint Manufacturers Association)	www.abrafati.com		Sugar and alcohol	COPERSUCAR - Cooperativa de Produtores de Cana, Açúcar e álcool do Estado de São Paulo Ltda. (Producer's Cooperatives of Sugar cane, Sugar and Alcohol of São Paulo Ltd.)	www.copersucar.com.br	
Paints	SITIVESP - Sind. da Indústria de Tintas e Vernizes do Estado de São Paulo (São Paulo's Paint and Varnish Industries Union)	www.sitivesp.org.br					
Pharmaceuticals	ABIFARMA - Associação Brasileira da Indústria Farmacêutica (Brazilian Pharmaceutical Industry Association)	www.abifarma.com.br					

ANNEX I. GOVERNMENT BUREAUS, AUTARCHIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

5. ASSOCIATIONS AND REPRESENTATIVE ENTITIES OF PRODUCTIVE SECTORS

Sector	Association	Website	E-mail	Sector	Association	Website	E-mail
Telecommunications	ABERIMEST - Ass. Brasileira das Empresas Revendedoras, Instaladoras e Mantenedoras de Equipamentos e Sistemas de Telecomunicações (Brazilian Association of Telecommunication Equipments and Systems Reselling, Installing and Maintaining Companies)	www.aberimest.org.br		Tobacco	AFUBRA - Associação dos Fumicultores do Brasil (Brazilian Association of Tobacco Farmers)	www.afubra.com.br	
Telecommunications	ABRAFORTE - Ass. Bras. Fornec. Redes Multisserviços em Telecomunicação (Brazilian Telecommunication Multiservice Networks Suppliers Association)	www.abraforte.org.br		Vegetable Oil	ABIOVE - Associação Brasileira das Indústrias de Óleos Vegetais (Brazilian Association of Vegetable Oil Industries)	www.abiove.com.br	
Telecommunications	ABTA - Associação Brasileira de Telecomunicações por Assinatura (Brazilian Pay-TV Association)	www.abta.com.br		Veterinary	SINDAN - Sindicato Nacional da Indústria de Produtos para Saúde Animal (National Union of Industries of Animal Health Products)	www.sindan.com.br	
Textile	ABIT - Associação Brasileira da Indústria Têxtil (Brazilian Textile and Apparel Industry Association)	www.abit.org.br					
Textile	ABRAVEST - Associação Brasileira do Vestuário (Brazilian Clothing Association)	www.abraviest.org.br					
Textile	ABRAPA - Associação Brasileira dos Produtores de Algodão (Brazilian Cotton Producers Association)	www.abrapa.com.br					
Tires	ANIP - Associação Nacional da Indústria de Pneumáticos (Brazilian Association of Tire Industry)	www.anip.com.br					
Tobacco	ABIFUMO - Associação Brasileira da Indústria de Fumo (Brazilian Tobacco Industry Association)	www.abifumo.org.br					

ANNEX I. GOVERNMENT BUREAUS, AUTARCHIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

6. TRANSPORTATION SYSTEM

Sistemas	Resumo	Endereço_parte_1	Endereço_parte_2	Website
Systems	Summary	Address_Part 1	Address_Part 2	Website
Ministério dos Transportes (Ministry of Transport)	The Ministry of Transport conducts the national politics on the waterway, roadway and railway transports; merchant marine, navigable ports and rivers; participates on the coordination of the air transportation; maps and information on the current transports' conditions in Brazil.	Esplanada dos Ministérios, Bloco R	70.044-900 - Brasília/DF	www.transportes.gov.br
INFRAERO – Empresa Brasileira de Infra-estrutura Aeroportuária (Brazilian Enterprise of Airports)	"Informations on the airports and air transportation. Infraero's Mission: To serve society's needs for airport and aviation infrastructure, contributing to the sustainable development of Brazil, with focus on efficiency, safety and quality."	SCS Quadra 4, Bloco A, N. 58 Ed Infraero.	70.304-902 - Brasília/DF	www.infraero.gov.br
ANTT – Agência Nacional de Transportes Terrestres (National Agency for Land Transportation)	Informations on concession of railways and roadways, cargo and passenger's transportation and international transportation.	Setor Bancário Norte (SBN), Quadra 2, Bloco C	70.040-020 - Brasília/DF	www.antt.gov.br
ANTAQ – Agência Nacional de Transportes Aquaviários (National Agency for Waterway Transportation)	Informations on ports, legislation, international integration (treaty and agreements), abridgements, norms, resolutions and links for the dock companies of each Brazilian State with bonded ports and navigable rivers.	SEPN Quadra 514, Conjunto E, Edifício ANTAQ	70.760-545 - Brasília/DF	www.antaq.gov.br
ANTF – Agência Nacional de Transportes Ferroviários (National Agency of Railroad Trasports)	Information on conditions, planning of railways and the railway sector.	Setor de Autarquias Sul, Quadra 05, Bloco N, Edifício OAB, Sala 509.	70.070-050 - Brasília/DF	www.anf.org.br
DNIT – Departamento Nacional de Infra-estrutura de Transportes (National Department of Infrastructure in Transportation)	Information on conditions, cares and elaboration of the roadways, railways, waterways and ports; special attention to the environmental legislation and its preservation.	SAN Quadra 03, Lote A, Edifício Núcleo dos Transportes	70.040-902 - Brasília/DF	www.dnit.gov.br
NTC & LOGÍSTICA – Associação Nacional de Transporte de Cargas e Logística (National Association of Cargo Transportation and Logistics)	It is the contractor representative for the brazilian cargo transportation and logistic sector. One can find information on consultancy, logistics, safety/security, quality, suppliers' guide, international transportation, cost spread sheet, technical chambers.	SAS Quadra 6, Lote 3, Bloco J, 4. andar Edifício Camilo Cola	70.070-916 - Brasília/DF	www.ntcelogistica.org.br
E-C@RGAS	Promotes a virtual space for the professional of the transports area. Elaborated in set with elements that act in the sector, in its several segments, it has the objective to spread and promote a dynamic and promising relationship between the members of the area. It encloses the segments: insuring, insurance brokers, risk management, maritime, airline and international transportation, logistic companies, among others.	-	-	www.e-carga.com.br

ANNEX I. GOVERNMENT BUREAUS, AUTARCHIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

7. MARKETING AND ITS RESEARCH

The cited companies and associations are those that, amongst other attributions, also work with the marketing research and can help in the sales elaboration in Brazil.

Name	Summary	Address_Part 1	Address_Part 2	E – mail	Website
IBGE – Instituto Brasileiro de Geografia e Estatística (Brazilian Institute of Geography and Statistics)	Hold social, demographic and economical information. Subordinated to the Planning, Budget and Management Ministry.	IBGE - CDDI - Centro De Documentação E Disseminação De Informações	Rua General Canabarro, 706 - Anexo Maracanã - 20271-205		"www.planejamento.gov.br www.ibge.gov.br"
ABMN – Associação Brasileira de Marketing e Negócios (Brazilian Marketing and Business Association)		Rua Visconde de Pirajá, 547 salas 1123 e 1126.	Ipanema – 22410-900 – Rio de Janeiro.	marketing@abmn.com.br	www.abmn.com.br
IBOPE – Instituto Brasileiro de Opinião Pública e Estatística (Brazilian Institute of Public Opinion and Statistics)	Supplies the information for decisions of marketing, advertising, media, internet and markets. It is a Brazilian multinational acting in 13 countries, including: Argentina, Chile, Colômbia, Peru, Paraguai and Uruguai.	"Headquarter: Rio de Janeiro Av. Ataulfo de Paiva, 1079, 8 floor Leblon – 22440-031"	"Headquarter: São Paulo Alameda Santos, 2101, 8 floor. Cerqueira César – 01419-002"	esperanza@ibope.com.br contato@ibope.com.br	www.ibope.com.br
Instituto Vox Populi (Vox Populi Institute)	They carry though marketing research.	Rua Paraíba, 575 – Funcionários 30130 - 140	Belo Horizonte – MG – Brasil	comercial@voxpathuli.com.br	www.voxpopuli.com.br
Instituto Datafolha (Datafolha Institute)		Alameda Barão de Limeira, 425 - São Paulo - SP			datafolha.folha.uol.com.br

ANNEX I. GOVERNMENT BUREAUS, AUTARCHIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

8. HIGH CIRCULATION JOURNALS

Journals	Website
Valor Econômico	www.valoronline.com.br
Folha de São Paulo	www.folha.com.br
O Estado de São Paulo	www.estadao.com.br
O Globo	www.oglobo.com.br
Jornal do Brasil	jbonline.terra.com.br
Estado de Minas	www.uai.com.br
Correio Braziliense	www.correioweb.com.br
Jornal de Brasília	www.jornaldebrasil.com.br

ANNEX I. GOVERNMENT BUREAUS, AUTARCHIES, FOUNDATIONS, PUBLIC COMPANIES AND OTHER DIRECTLY OR INDIRECTLY CONTROLLED ENTITIES

9. SPECIALIZED MAGAZINES

Magazine	Publicación	Specialized	Website
Exame	Monthly publication.	Specialized in economy and business.	www.exame.com.br
Pequenas Empresas, Grandes Negócios	Monthly publication.	Specialized in management, entrepreneurship and economy.	www.pegn.globo.com
IstoÉ – Dinheiro	Monthly publication.	Specialized in business, money, economy and management.	www.terra.com.br/istoedinheiro
Conjuntura Econômica	Monthly publication.	Specialized in economic studies.	www.fgv.br/conjuntura.htm
Revista Forbes	Biweekly publication.	Specialized in economy, business and style.	www.forbesonline.com.br
Revista Brasileira de Comércio Exterior – RBCE	Quarterly publication.	Specialized in studies and articles on foreign trade.	www.funcex.com.br
Revista Sem Fronteiras	Monthly publication.	Specialized in studies and articles on foreign trade.	www.aduaneiras.com.br
Revista Sebrae	Monthly publication.	Specialized in entrepreneurship and business related to the micro and small business.	www.sebrae.com.br/br/informativossebrae/informativossebrae.asp
Balanço Anual	Gazeta Mercantil's publication.	-	www.gazetamercantil.com.br
Rio Econômico - Electronic magazine	-	Specialized in studies and articles related to the State of Rio de Janeiro economy.	www.firjan.org.br
Revista Veja	-	Specialized in current events.	www.veja.com.br
Revista IstoÉ	-	Specialized in current events.	www.istoe.com.br
Revista Época	-	Specialized in current events.	www.revistaepoca.globo.com

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

1. FARMING AND CATTLE RAISING, COMMERCIAL AND INDUSTRIAL SECTORS

Fair	Products and/or Services lines	Regularity	Promotion	Website
FEINCO – Caprine and Ovine International Fair.	Animal nutrition, manure and fertilizers, agricultural defensives, seeds, veterinary products, utility vehicles, research agencies and universities, development, animal health, genetics, livestock raising supplies, scales, troughs and trunks, cold storage rooms etc. Around 150 expositors.	Annual.	Agrocentro Empreendimentos e Participações Ltda.	www.agrocentro.com.br
EXPONUTRI – Animal Nutrition International Fair	Soy, maize and bran products, medicines, natural products, ration processing equipment and laboratorial analysis equipment, etc. Around 50 expositors (on average).	Annual.	Xclusive Mídia Eventos e Publicações Ltda.	www.xclusive.com.br
BIO BRAZIL FAIR – Organics and Agroecology International Fair	Organics products in general, projects of familiar and sustainable agriculture, agroecology projects, raw material and technology, certifiers and financial institution, etc. Around 190 expositors (on average).	Annual.	Franca Feiras e Empreendimentos Ltda.	www.franca.com.br
AVESUI AMÉRICA LATINA – Latin-American Poultry and Hog Farming Industry Fair.	Dedicated to the poultry and hog farming sectors.	-	Gessuli Agribusiness Editora e Eventos Ltda	www.gessuli.com.br www.avesui.com.br
AQUAFAIR – Aquiculture and Fishing International Fair	Equipments, nutrition, packings, animal feeding, laboratories, genetics and services for poultry and hog farming, aquiculture, etc. Around 250 expositors (on average).	Annual.	Gessuli Agribusiness Editora e Eventos Ltda.	www.gessuli.com.br www.aquafair.com.br
AGRISHOW – Agricultural Technology in Action International Fair	Agricultural equipments and implements, seeds, correctives, fertilizers, defensives, irrigation system, airplanes, fuels, lubricants, parts, tires, tools, etc. Around 650 expositors (on average).	Annual	Publiê Publicações e Eventos Ltda.	www.publie.com.br
EXPOMILK – International Fair of the Milk Productive Chain - National Exposition of Milky Cattle	Animal nutrition, storage of food, drinking fountains, cochos, plague control, tools, fertilizers, manure and correctives, seeds and pasture changes, cattle hygienic cleaning, milking rooms, tractors, agricultural equipments and implements, surgical materials, artificial insemination, embryos and biotechnology, systems for animal identification, scales, electric fences, hayinfg equipment, utilitarian vehicles, etc. Around 90 expositors (on average).	Annual.	Agrocentro Empreendimentos e Participações Ltda.	www.agrocentro.com.br
EXPOINTER – Animals, Implements, Farming and Cattle Raising International Exposition	Products and/or services lines: machines, equipments, farming and cattle raising products and implements, various animals of Brazil and foreign lands, etc. Around 2040 expositors (on average).	Annual.	Secretaria da Agricultura e Abastecimento do Estado do Rio Grande do Sul	www.saa.rs.gov.br
PET SOUTH AMÉRICA – International Trade Show for Suppliers to the Latin American Pet Industry	Animal health, nutrition, equipments, accessories, specialties, veterinarians, publications and services. Around 250 expositors (on average)	Annual.	VNU Bussiness Media do Brasil Ltda.	www.petsa.com.br
PORK EXPO – Latin-American Hog Farming International Fair - III Latin-American Hog Farming Congress.	Equipments, equipamentos, animal health, nutrition, genetics, hog farming services. Around 150 expositors (on average).	-		www.porkworld.la

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

2. FOOD AND BEVERAGES

Fair	Products and/or Services lines	Regularity	Promotion	Website	E-mail
FENACAM – Shrimp National Fair - III International Seminar on the Cultivated Shrimp Industry	Cultivated shrimp, equipments, food, packings, etc. Around 170 expositors (on average).	Annual.	Associação Brasileira de Cultivadores de Camarão	www.abccam.com.br	-
MERCOSUL BEBIDAS – Technology for the Beverage Industry Fair	Machines, equipments for the beverage industry in general, bottling machines, blowing machines, labelling machines, washing machine, bottles, packings, etc. Around 120 expositors (on average).	Biennial.	New Trade Eventos e Feiras Comerciais Ltda.	-	newtrade@newtrade.com.br
VINOTECH – International Hall of Machines and Techniques for Viticulture and Enology, Equipments and Technologies for the Beverage Industry.	Machines and technology for agriculture and viticulture, machines and equipments for bottling and enology, etc. Around 130 expositors (on average).	Biennial.	New Trade Eventos e Feiras Comerciais Ltda.	-	newtrade@newtrade.com.br
EXPOVINIS BRASIL – International Wine Fair	Aguardiente and brandy, spirits, sparkling wine, liqueurs, quality wine of a designated area of cultivation, table wines, fortified wines, distilled products, other wine and spirits, viticulture and enology machinery and equipment, supplementary utensils and accessories. Around 170 expositors (on average).	Annual.	Exponor Brasil Feiras e Eventos Ltda.	www.expovinisbrasil.com.br/	-
FISPAL FOOD SERVICE – International Food Service Show.	Dehydrated products, industrialized food, coffees, teas, special meats and derivatives, cigar store, bakery, canned and preserved food, milk-based products, dishes and places settings, pastas, sweets and cookies, flours and grains, cakes, pies, chocolates and candies, sauces, spices and condiments, oils, fishing products, crustaceans, utensils for kitchen and beverages. Around 1500 expositors (on average).	Annual.	Fispal Feiras e Produtos Comerciais Ltda.	www.fispal.com.br	-
SALÃO INTERNACIONAL DE BEBIDAS – International Beverages Salon	Beverages in general: wine, beer, distilled products, waters, juices, isotonic, etc. Around 150 expositors (on average).	Annual.	Newtrade Comunicação Ltda.	-	-
FIPAN – International Bakery, Confectionery and Independent Food Retail Trade Fair.	Raw materials, machinery and equipments, accessories, beverages, packing, services, etc. Around 300 expositors (on average).	Annual.	Associação dos Industriais de Panificação e Confeitaria de São Paulo.	www.fipan.com.br	
FOOD INGREDIENTS SOUTH AMERICA – International Fair of Solutions and Technologies for the Food Industry.	Flavors, additives, hsemi-manufactures, food ingredients, laboratorial equipment. Around 270 expositors (on average).	Annual.	VNU Bussiness Media do Brasil Ltda.	www.expoifs.com.br/	
FOOD SAFETY E HIGIENE – International Fair of Security and Hygiene for the Food Industry.	Products and equipments of security and hygiene for the nourishing industry, quality control, certificates and training, test and analysis, packing technology, etc. Around 60 expositors (on average).	Annual.	VNU Bussiness Media do Brasil Ltda.	www.vnu.com.br	
TECNOBEBIDA LATIN AMERICA – International Fair of Solutions and Technologies for the Beverage Industry.	Packings, flavo and concentrates, machines, logistic, equipments and raw materials for the beverages industry, services, etc. Around 100 expositors (on average).	Biennial	VNU Bussiness Media do Brasil Ltda.	www.vnu.com.br	

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

3. AQUICULTURE, NAUTICAL AND FISHING

Fair	Products and/or Services lines	Regularity	Promotion	Website
SEAFOOD EXPO LATIN AMERICA – International Fair of Fishing, Aquiculture and Seafoods Business	Fishing products and seafood, equipment and technologies for fishing, fresh water and aquamarine aquiculture, and other fishing services. Around 80 expositors (on average).	Annual.	VNU Bussiness Media do Brasil Ltda.	www.seafood.com.br

4. GRAPHICAL ARTS, PACKINGS, BOOKSTORES AND STATIONERY STORES

Fair	Products and/or Services lines	Regularity	Promotion	Website
BIENAL DO LIVRO – São Paulo Biannual International Book Fair.	Books, deliverers, literary agents, importers, exporters, paper manufacturers, graphical, computer science products and equipments, etc. Around 800 expositors (on average).	Biennial	Franca Freiras e Empreendimentos Ltda.	www.feirabiennialdolivro.com.br
BRASILPACK – International Packaging Trade Fair.	Packaging, packaging materials, accessories and supplies for packaging, machines and equipment for packaging and recycling systems, machines, equipment and systems for processing, packaging and bottling, instrumentation, controls and systems, sales outlet materials, logistics, packaging projects and designs, etc. Around 570 expositors (on average).	Biennial.	Alcântara Machado Feiras de Negócios Ltda.	www.brasilpack.com.br/
EXPOPRINT LATIN AMÉRICA – International Fair for Prepress, Printing and Finishing Equipments	Prepress and premedia, systems, appliances and softwares for printing, bookbinding and print finishing, paper converting and package production, materials, services, including printing inks, etc. Around 250 expositors (on average).	Quadrennial.	Messe Frankfurt Feiras Ltda.	www.expoprint.com.br
FISPAL TECNOLOGIA – International Fair for the Development of the Food and Beverage Industries.	Packages and equipments of aluminum, steel, glass, bound in boards and corrugated, marking and coding, design, films, raw materials, covers, corks and labels, industrial automation, food processing and industrial refrigeration, systems of storage, movement and logistics. Around 1900 expositors (on average).	Annual.	Fispal Feiras e Produtos Comerciais Ltda.	www.fispal.com.br
ESCOLAR – PAPER BRAZIL – International Trade Fair of School, Office, Stationery Supplies, Services and Technology.	School, didatic and pedagogical materials, stationary articles, computer science supplements, equipments, uniforms, luggages and knapsack, educative toys, products for laboratory and classrooms, packings, articles for parties, gifts. Around 450 expositors (on average).	Annual.	Franca Feiras e Empreendimentos Ltda.	www.franca.com.br

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

5. HANDICRAFTS, ARTS AND COLLECTIONS

Fair	Products and/or Services lines	Regularity	Promotion	Website
ARTNOR – International Fair of Brazilian Northeastern Artistic Techniques	Craftsmanship of the state of Alagoas, Brazil and other countries. Around 750 expositors (on average).	Biennial.	Sebrae/AL Serviço de Apoio às Micro e Pequenas Empresas.	www.al.sebrae.com.br
FIART – International Fair of Artistic Techniques	Craftsmanship and gastronomy. Around 900 expositors (on average).	Annual.	Espacial Eventos Ltda.	espacialeventos@digicom.br
HOBBYART – Craft & Arts, Hobby Industry Trade Show.	Inks, adhesives, glues, silicas and resins, glass beads/trifles, ceramics and porcelains, felts, fabrics, diverse molds, products for parties, materials for arts and frames, packings, flowers and flavors, etc. Around 350 expositors (on average).	Annual.	Midiagrupo Eventos Comerciais Ltda.	www.midiagrupo.com.br

6. INDUSTRIAL, COMMERCIAL AND OFFICE AUTOMATION

Fair	Products and/or Services lines	Regularity	Promotion	Website
USINAGEM – “Usinagem” Fair - IV Congress of “Usinagem”.	Machines, tools, accessories, peripherals, hardware, software, automobiles, autoparts, aircrafts, etc. Around 120 expositors (on average).	Annual.	Aranda Eventos e Congressos Ltda.	www.arandanet.com.br

7. AUTOPARTS AND ENGINE REBUILDING

Fair	Products and/or Services lines	Regularity	Promotion	Website
TECNOAUTO – International Automotive Services, Parts, Accessories and Fueling Trade Fair.	Service centers, supplying, repair shops, painting, diagnosis, instruments, tools, rebuilding, garage equipments, movement and transports, washer machines, automotive parts and accessories. Around 180 expositors (on average).	Biennial.	Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br
AUTOMOTIVO – International Automotive Services, Parts, Accessories and Supplies Trade Fair.	Autoparts and accessories producers, automotive centers, repair shops, NGV (natural gas vehicles) equipments producers, NGV conversion, rebuilds, equipments and tools, assemblers and special vehicles, funnelling and painting, automotive, fuel and lubricants, electronic injection, tires and its repair equipments, devices and softwares, sound and accessories, paints and waxes, lubricants and cleaning products, associations, banks, entities, publications techniques, services in general. Credential/Invitation required.	Biennial.	Alcântara Machado Feiras de Negócios Ltda.	http://www.feiratecnoshow.com.br/

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

8. BARS, HOTELS AND RESTAURANTS

Fair	Products and/or Services lines	Regularity	Promotion	Website
EQUIPOTEL – International Fair of Equipment, Products and Services for Hotels, Motels, Flats, Restaurants, Bars, Snack Bars, Fast-Food Restaurants, On-site Industrial Kitchens, Laundry and Similar Businesses.	Food and beverage, fabrics for covering and carpeting, decoration, construction materials, computing, telecommunications, telephone, stereos and electronics, bed, bath and tableware, products for hygiene and cleaning, kitchen, laundry, air-conditioning and heating, utilitarian vehicles, etc. Around 1000 expositors (on average).	Annual.	Equipotel Feiras, Edições e Promoções Ltda.	www.equipotel.com.br

9. BEAUTY AND ESTHETICS

Fair	Products and/or Services lines	Regularity	Promotion	Website
HAIR BRAZIL – International Beauty, Hair and Esthetics Fair.	Industries, importers and distributors of products, equipments and services for hair, beauty and esthetics area. Around 450 expositors (on average).	Annual.	São Paulo Feiras Comerciais Ltda.	www.hairbrasil.com
FCA COMESTIQUE – International Exposition of the Cosmetic Industry Technology.	Raw-materials, packaging, equipments and services for the cosmetic industry. Around 450 expositors (on average).	Annual.	VNU Bussiness Media do Brasil Ltda.	www.vnu.com.br
COSMOPROF / COSMÉTICA – International Beauty Trade Fair.	Cosmetic products, perfumery, raw-materials, packaging, esthetics, hair, shop&show. Around 450 expositors (on average).	Annual.	Cosmoprof Cosmética Empreendimentos Ltda.	www.cosmoprofcosmetica.com.br

10. JEWELRY AND KNICKS-KNACK

Fair	Products and/or Services lines	Regularity	Promotion	Website
BRAZIL GEM SHOW – Minas Gerais Jewels and Gemstones Trade Fair.	Jewels, gems, precious stones goods, mineral specimens, knicks-knacks, veneered and accessories. Around 100 expositors (on average).	Annual.	Associação dos Joalheiros, Empresários de Pedras Preciosas e Relógios de Minas Gerais AJOMIG - Sindicato das Indústrias de Joalherias, Ourivesarias, Lapidação de Pedras Preciosas e Relojoarias de Minas Gerais SINDIJOIAS GEMAS/MG. - Instituto Brasileiro de Gemas e Metais Preciosos IBGM.	www.ajomig.com.br www.brazilgemshow.com www.ibgm.com.br
ALJÓIAS – International Jewelry Trade Fair.	Plated jewelry, knicks-knacks, gemstones, machines, galvanoplastics, inputs and services. Around 150 expositors (on average).	Annual.	Associação Limeirense de Jóias.	www.aljoias.com.br

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

11. RUBBER AND PLASTICS

Fair	Products and/or Services lines	Regularity	Promotion	Website
EXPOBOR – International Rubber Technology, Machines and Products Fair.	Machines, equipments, technology, automation, raw-materials and finished products. Around 180 expositors (on average).	Biennial.	Franca Feiras e Empreendimentos Ltda.	www.franca.com.br
RECAUFAIR – International Equipment and Technology for Tires Retreading Fair.	Machines, equipments, raw-materials, finished and half-finished products, services and consultancy. Around 180 expositors (on average).	Biennial.	Franca Feiras e Empreendimentos Ltda.	www.franca.com.br
INTERPLAST – Brazilian National Fair of the Plastic Technology Integration - CINTEC PLÁSTICOS – International Congress of New Technologies.	Machines, equipments, transformers, tools, packages, raw-materials, peripherals and services. Around 260 expositors (on average).	Biennial.	Messe Brasil Feiras & Promoções Ltda.	www.messebrasil.com.br

12. TOYS AND GIFTS

Fair	Products and/or Services lines	Regularity	Promotion	Website
ABRIN – Toys Show	Toys in general and educative toys, party and Christmas articles, books and CDs for children, licensed products. Around 180 expositors (on average).	Annual.	Franca Feiras e Empreendimentos Ltda.	www.franca.com.br
SALEX – South American Leisure Exhibition.	Equipments for amusement parks, electronic amusement (diversões eletrônicas), bingos, etc. Around 150 expositors (on average).	Annual.	Filistrecia Serviços Ltda.	www.salex.com.br

13. CINE, PHOTO, IMAGE AND SOUND

Fair	Products and/or Services lines	Regularity	Promotion	Website
PHOTOIMAGEBRAZIL – Feira Internacional de Imagem	Digital and traditional photograph, digital printing, image manipulation, minilabs, pre-press, video, web design. Around 250 expositors (on average).	Annual.	Promotion: Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br
FIICAV – International Fair of the Film and Audiovisual Industry	Brazilian open TV A-2 concept broadcast, deliverers, finalizers/laboratories, technical attendance, illumination, energy/catering generation, equipments in general, supplies, invertors, cinema incentive funds, biggest cinema sponsors, exhibitors, suppliers of equipment for exhibition rooms, governmental entities, festivals, samples, film libraries, education entities, cinema schools and universities, publishing companies, the press, etc. Around 110 expositors (on average).	Annual.	Promotion: Certame Display e Locação de Equipamentos S/C Ltda.	http://www.certame.com/ http://www.fiicav.com.br/

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

14. COMMUNICATION, SPREADING AND ADVERTISING

Fair	Products and/or Services lines	Regularity	Promotion	Website
TELEXPO – International Fair of Telecommunications, Nets and Technology - International Congress of Telecommunication, Nets and Technology	Products and/or services lines: telecommunications, information technology, wireless and satellite, call centers/CRM, enterprise business solution, e-commerce and networks. Around 400 expositors (on average).	Regularity: Annual.	Promotion: Questex Editora e Comunicações Ltda.	www.questex.com.br
BROADCAST & CABLE – International Fair of Technology in Equipment and Services for Television Engineering, Broadcasting and Telecommunications	Products and/or services lines: amplifiers, broadcasters automation, connectors, coaxial cables, converting, audio processing, modulator tubes, batteries, decoders, satellite operators and receivers, technical projects of video production, optic staple fibres, cases, softwares for management, signals deliverers, etc. Around 250 expositors (on average).	Regularity: Annual.	Promotion: Certame Display e Locação de Equipamentos S/C Ltda.	http://www.certame.com/ www.broadcast-cable.com.br

15. CONSERVATION, HYGIENE AND CLEANNESS

Fair	Products and/or Services lines	Regularity	Promotion	Website
FEILIMP – International Fair of Products, Equipments and Services for Solid Residues and Public Cleanness.	Equipments and services, technologies and information for urban residues, residue treatment equipments, sweeping, selective collects and recycling, final destination of solid residues, etc. Around 50 expositors (on average).	Biennial.	Exponor Brasil Feiras e Eventos Ltda.	www.exponor.com.br

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

16. CIVIL CONSTRUCTION

Fair	Products and/or Services lines	Regularity	Promotion	Website
VITÓRIA STONE FAIR – International Marble and Granite Fair.	Marbles, granites, slate, ornamental stones, supplies, machines and equipments for the stone sector. Around 400 expositors (on average).	Annual.	Milanez & Milaneze S/C Ltda.	www.milanezmilaneze.com.br
REVESTIR – Brazilian Tile and Stone Exhibition.	Ceramic tiles, marbles and granites, carpets, plated, glasses and ornamental stones. Around 200 expositors (on average).	Annual.	VNU Business Media do Brasil Ltda.	www.vnu.com.br
DAD – International Decoration, Architecture and Design Hall.	Decoration, architecture, design, illumination, furniture, frames and pictures. Credential/ Invitation required. Around 210 expositors (on average).	Annual.	Laço Ltda.	www.laco.com.br
FEICON BATIMAT – International Construction Industry Trade Fair.	Masonry and covering (alvenaria e cobertura), door and window frames (esquadrias), electric, hydraulic and sanitary installations, electric equipments, devices, conductors, wires, cables, electric ducts, accessories and furniture for kitchen and bathroom, hardware and glasswork, heaters for swimming pools, mortar, artistic ceramics, locks and padlocks, coverings in general, security systems and products, etc. Around 600 expositors (on average).	Annual.	Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br
FEICON CERÂMICAS VERMELHAS – FEICON REDBRICK CERAMIC TRADE FAIR (International Redbrick Ceramic Trade Fair).	Roofing tiles, bricks, blocks, ceramics, small flagstones, pipes, telhas, lining floor and coverings. Around 42 expositors (on average).	Biennial.	Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br
FEICON COZINHAS & BANHEIROS – FEICON BATIMAT KITCHENS AND BATHROOMS – International Kitchens and Bathrooms Trade Fair.	Products and/or services lines: fittings for electric, hydraulic and sanitary installations, heaters for shower, closet and inlaid closet for kitchens, tiles, hydromassage tub and saunas, equipments for kitchens and bathrooms, dishware and sanitary metals (metais sanitários), boxes, sinks and covers, etc. Around 80 expositors (on average).	Annual.	Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br
EXPOLUX – International Lighting Industry Exhibition	Light bulbs and starters, transforming reactors and, products of industrial, commercial, public, residential and decorative, scenic and advertising executive illumination, systems of illumination control, computer science Around 150 expositors (on average).	Biennial.	Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br
GLASS SOUTH AMERICA – International Exposition of Technology and Design for the Glass Industry.	Glasses for the civil construction, architecture and decoration, automatized glasses, machines and equipment, systems of doors, windows and hardware, accessories, etc. Around 150 expositors (on average).	Biennial.	VNU Business Media do Brasil Ltda.	www.vnu.com.br www.glassexpo.com.br/
M & T EXPO – International Trade Fair for Construction Equipment / International Trade Fair for Mining Equipment.	Products and/or services lines: work installation equipment, earthmoving, concrete pouring and paving equipment, rock drilling equipment, concrete, rock crushing equipment, derricks and similars, elevators and truss, aerial platforms, measurement and topography instruments, mining engineering, geological prospecting, services, etc. Around 390 expositors (on average).	Quadrennial.	Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br www.mtexpo.com.br/
CACHOEIRO DE ITAPEMIRIM STONE FAIR – International Marble and Granite Fair.	Products and/or services lines: marbles, slate, quartzites, machines, equipments, supplies. Around 300 expositors (on average).	Annual.	Centro Tecnológico do Mármore e Granito – CETEMAG - Sindicato de Indústrias de Rochas Ornamentais, Cal e Calcário do Estado de Espírito Santo – SINDIROCHAS - Milanez & Milaneze S/C Ltda.	www.cetemag.org.br www.sindirochas.com.br www.milanezmilaneze.com.br
INTERCON – International Fair of Technology, Equipment, Construction Materials and Fittings - CINTEC HABILITAT HUMANO – International Congress of New Technologies.	Equipments, construction materials and fittings. Around 250 expositors (on average).	Biennial.	Messe Brasil Feiras & Promoções Ltda. - Sociedade Educacional de Santa Catarina – SOCIESC	www.messebrasil.com.br www.sociesc.com.br

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

16. CIVIL CONSTRUCTION

Fair	Products and/or Services lines	Regularity	Promotion	Website
FIAFLORA / EXPOGARDEN – International Fair of Landscaping, Gardening and Floriculture.	Ornamental and medicinal plants, flowers, gram, substrata, accessories for decoration, furniture, illumination, machines, tools and accessories for landscaping and gardening, swimming pools, barbecue grills, etc. Around 290 expositors (on average).	Annual.	T&T Feiras e Exposições Ltda.	www.fiaflora.com.br
FESQUA – International Trade Show of Fenestration, Hardware, Components and Locksmith.	Frames and façades, metallic structures, aluminum profiles, PVC profiles and plated iron, wood for frames, anodizing, electrostatic painting, galvanization, anti-corrosives, inks and varnishes, etc. Around 120 expositors (on average).	Biennial.	Cipa Ltda.	www.cipanel.com.br www.fesqua.com.br/

17. LEATHER, FOOTWEAR, DEVICES, MACHINES AND COMPONENTS

Fair	Products and/or Services lines	Regularity	Promotion	Website
COUROMODA – International Shoes, Sportsgoods and Leathersgoods Fair.	Feminine, masculine and infantile footwear, purse, sportsgoods, leathersgoods, confectios and fashion accessories, knicks-knacks, raw-materials, machines, components and technology for the footwear sector, etc. Around 1300 expositors (on average).	Annual.	Couromoda Feiras Comerciais Ltda.	www.couromoda.com
FRANCAL – International Shoes, Fashion Accessories, Machines and Components Fair.	Feminine, masculine and infantile footwear, leather accessories, knicks-knacks, machines, components and raw-materials. Around 1000 expositors (on average).	Annual.	Franca Freiras e Empreendimentos Ltda.	www.franca.com.br
COUROVISÃO – International Fair of Components, Leather, Chemicals and Accessories for Footwear and Devices.	Components, leather, chemicals and accessories for footwear and devices. Around 180 expositors (on average).	Annual.	Fenac S/C Feiras e Empreendimentos Turísticos.	www.fenac.com.br
FIMEC – International Fair of Leather, Chemicals, Components and Equipments for Footwear and Tanneries.	Leather, chemicals, components and accessories, machines and equipments for footwear and tanneries. Around 1550 expositors (on average).	Annual.	Fenac S/C Feiras e Empreendimentos Turísticos.	www.fenac.com.br

18. CULTURE AND EDUCATION

Fair	Products and/or Services lines	Regularity	Promotion	Website
EDUCAR – International Fair of Education - EDUCADOR – International Congress of Education.	School uniforms, transports, bookstores, publishing companies, furniture, equipment, software, educative toys, robotics, security, assistance, school materials, leisure, etc. Around 300 expositors (on average).	Annual.	Promofair Comércio, Promoções e Eventos.	www.promofair.com.br
EDUCANDO – Educational, Professionalizing Fair, Publishing Companies and University.	Products for schools, publishing companies, universities, language schools and professionalizing schools, etc. Around 50 expositors (on average).	Annual.	Adelson Feiras e Eventos Ltda.	www.adelsonesventos.com.br

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

19. ELECTRICAL, ELECTRONICAL AND MECHANICAL

Fair	Products and/or Services lines	Regularity	Promotion	Website
MECÂNICA – International Machinery and Industrial Supplies Trade Fair.	Machine-tools, machines and equipment for the plastic and rubber industry, usinagem and deformation, tools, valves, bombs and compressors, engines, machines, equipment and insumos for casting (equipamentos e insumos para fundição), industrial automation and control of processes. Around 1845 expositors (on average).	Biennial.	Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br
METALURGIA – International Trade Show of Technology, Foundry, Siderurgy, Forging, Aluminun and Services - CINTEC FUNDIÇÃO – International Congress on New Technologies.	Raw-materials, supplies, machines and equipments, environment, casting, forging, stamping, siderurgy, model making and tooling, finishing, automation, computer science, industrial maintenance. Around 260 expositors (on average).	Biennial.	Messe Brasil Feiras & Promoções Ltda.	www.messebrasil.com.br/metalurgia/
FIIEE MINAS GERAIS – International Electrical and Electronic Industry Trade Fair – Minas Gerais.	Generation, transmission and distribution of electric energy, drive mechanisms, equipment for classified areas, rectifiers, engines and similars, electric and electronic components, electric materials of installation, automation and instrumentation, computer science, telecommunications, services, etc. Around 200 expositors (on average).	Biennial.	Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br
INFOIMAGEM – Feira Internacional do Gerenciamento Eletrônico de Documentos.	Electronic management of documents, optic records, microfilming, archivology, organization and methods, documentation and image management and related areas. Around 50 expositors (on average).	Annual.	Centro Nacional de Desenvolvimento do Gerenciamento da Informação – CENADEM	www.cenadem.com.br

20. ENERGY

Fair	Products and/or Services lines	Regularity	Promotion	Website
Brazilian Fair of Renewed and Alternative Energy and Co-generation	Equipments for the generation of alternative energy. Around 80 expositors (on average).	Annual.	BF Three Feiras e Congressos Ltda.	www.latinevent.com.br
National fair of electric installations - ENIE – National Meeting of Electric Installations.	Land and electric automation systems, illumination, grounding, electromagnetic compatibility, management and conservation of energy, engines and activators, etc.	Biennial.	Aranda Eventos e Congressos Ltda.	www.arandanet.com.br

21. NURSING, HOSPITALS AND LABORATORIES

Fair	Products and/or Services lines	Regularity	Promotion	Website
HOSPITALAR – International Fair for Products, Equipment, Services and Technology for Hospitals, Health Clinics and Laboratories.	Hospital equipment, medical technology, emergency and transportation, orthopaedics and rehabilitation, medicines and hospital pharmacy, building technology (project, construction and maintenance), surgical centers, nursing and monitoring, traumatology and pos-operation rehabilitation, home health care, medical literature, etc. Around 1100 expositors (on average).	Annual.	Hospitalar Feiras, Congressos e Empreendimentos Ltda.	www.hospitalar.com

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

22. SPORT AND LEISURE

Fair	Products and/or Services lines	Regularity	Promotion	Website
AUTOSPORTS MOTOR SHOW – International Competition, Technology, Tuning, Autoparts and Automotive Accessories Trade Fair.	Vehicles, autoparts and components, motorized, automotive gas, wheels and tires, security technology, communications, visual accessories, accessories of performance, audio and video technology, etc. Around 150 expositors (on average).	Annual.	Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br
EQUIFAIR – International Fair of Equestrian Sport.	Accessories and materials for the equestrian sport, equipments for the construction of riding arena, horse breeding farm (haras), publishing companies and equestrian tourism, nutrition and animal health, etc. Around 150 expositors (on average).	Annual.	Mídiagrupo Eventos Comerciais Ltda.	www.midiagrupo.com.br
ADVENTURE SPORT FAIR – Sports and Adventure Tourism Fair.	Equipment, clothing and footwear, terrestrial, aquatic and aerial vehicles, tourism of adventure and ecotourism destinations, adventure sports, environment and sustainable tourism. Around 250 expositors (on average).	Annual.	Promotrade Brasil Feiras e Congressos Ltda.	www.adventurefair.com.br
IHRSA FITNESS BRASIL LATIN AMERICA – International Fair of Gymnastics Equipment and Products.	Softwares, academies architecture and decoration, closets, gymnastics and swimming pool accessories, confections, programs of fitness, advertising, pilates, bookstores, etc. Around 120 expositors (on average).	Annual.	Mecânica da Produção de Espetáculos em Eventos Ltda.	www.fitnessbrasil.com.br

23. PHARMACEUTICAL

Fair	Products and/or Services lines	Regularity	Promotion	Website
FCE PHARMA – International Exposition of Technology for the Pharmaceutical Industry.	Raw-materials, packings, equipments and services for the pharmaceutical industry. Around 450 expositors (on average).	Annual.	VNU Business Media do Brasil Ltda.	www.vnu.com.br

24. FRANCHISING

Fair	Products and/or Services lines	Regularity	Promotion	Website
ABF FRANCHISING EXPO – International Business and Franchising Fair.	Franchiser of all segments: health & beauty, cosmetics & perfumery, training & education, electronic, leisure, tourism and hotels, footwear and accessories, vehicle services, etc. Around 150 expositors (on average).	Annual.	Messe Frankfurt Feiras Ltda.	www.messefrankfurtfeiras.com.br

25. COMPUTER SCIENCE

Fair	Products and/or Services lines	Regularity	Promotion	Website
LINUX WORLD BRAZIL – Exposition in the IT Open Source Segment / Conference of the IT Open Source Segment	Hardware manufacturers, software development, deliverers, training in softwares open source. Around 80 expositors (on average).	Annual.	Reed Exhibitions Brasil Ltda.	www.reedexpo.com.br

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

26. MUSICAL INSTRUMENTS

Fair	Products and/or Services lines	Regularity	Promotion	Website
EXPOMUSIC – International Music Fair: Musical Instruments, Audio, Sound, Lighting and Related.	Musical, acoustic, electronic and percussion instruments, audio equipments, professional sound, illumination, partitions, accessories, musical editions and specialized magazines. Around 150 expositors (on average).	Annual.	Franca Feiras e Empreendimentos Ltda.	www.franca.com.br

27. WOOD

Fair	Products and/or Services lines	Regularity	Promotion	Website
FEMADE – International Fair of Machines, Equipments and Products for the Extration and Industrialization of Wood and Furniture - Brazilian Congress of Wood Industrialization and Forest Base Products.	Machines and equipments for the wood industry and sawmills, components and accessories for furniture, wood, compensated wood and derivatives , services, tools, equipment for extration and transportation. Around 125 expositors (on average).	Biennial.	ABIMAQ - Associação Brasileira da Indústria de Máquinas e Equipamentos - Hannover Fairs Sulamérica Ltda.	www.abimaq.com.br www.hanover.com.br
ABTCP – TAPPI – Pulp and Paper International Congress and Exhibition.	Machines and equipments, instrumentation and process control, chemical products, engineering, projects and assemblies, services and environment protection. Around 200 expositors (on average).	Annual.	ABTCP - Associação Brasileira Técnica de Celulose e Papel	www.abtcp.org.br

28. MEDICAL MATERIAL

Fair	Products and/or Services lines	Regularity	Promotion	Website
REATECH – International Trade Fair on Rehabilitation and Inclusion Technologies.	Hydrotherapy, orthopedic products, books and publications, alternative therapies, adapted cars, etc. Around 150 expositors (on average).	Annual.	Cipa Ltda.	www.cipanel.com.br

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

29. MILITARY, NATIONAL, CIVIL AND PATRIMONIAL SECURITY

Fair	Products and/or Services lines	Regularity	Promotion	Website
EXPOSEG INTERNATIONAL SECURITY FAIR – International Security Fair.	Personal, patrimonial and electronic security, closed TV circuits, values transportation, armoured vehicles, access controls, security doors and locks, identification systems, surveillance, monitoring central, etc. Around 300 expositors (on average).	Annual.	Cipa Ltda.	www.cipagnet.com.br
INTERSEG – International Law Enforcement Technology, Services and Products Exposition / IACP South-American Executive Public Safety Seminar.	Information technology, armaments, equipment for defense and protection, automobiles, motorcycles, helicopters, boats, training and services, telecommunications, uniforms, emergency equipments and accessories, etc. Around 110 expositors (on average).	Annual.	Fagga Eventos Internacionais Ltda.	www.fagga.com.br
FIRE SHOW – International Fire Fair.	Equipments of prevention and fire combat, fire extinguishers, sprinklers, software, rescue equipments, hydraulic, stairs, vehicles, etc. Around 80 expositors (on average).	Biennial.	Cipa Ltda.	www.cipagnet.com.br
FISP – International Fair of Safety and Protection - FISST – International Fair of Work Safety and Health.	Equipments of protection and fire combat, physical and patrimonial security, alarms, control, etc. Around 300 expositors (on average).	Annual.	Cipa Ltda.	www.cipagnet.com.br
EXPOSEGURANÇA – International Fair of Security Equipments and Services / World Security Congress.	Equipments for electronic, patrimonial and banking security. Around 100 expositors (on average).	Annual.	Latin Event Feiras e Congressos Ltda.	www.latinevent.com.br

30. FURNITURE

Fair	Products and/or Services lines	Regularity	Promotion	Website
ABIMAD – Brazilian Contemporary Furniture & Home Décor Exhibition.	Furniture in wood, upholstered, natural metals and staple fibers, decoration and utilitarian. Around 160 expositors (on average).	Annual.	Associação Brasileira das Indústrias de Móveis de Alta Decoração – ABIMAD.	www.abimad.com.br
SALÃO DO MÓVEL BRASIL – International Hall of Furniture and Decoration.	Devices of high decoration, mattress, leather upholstered, fiber, wicker, rush, furniture for external use, furniture in metal, furniture in steel inox, residential furniture, carpets, etc. Around 200 expositors (on average).	Annual.	Exponor Brasil Feiras e Eventos Ltda.	www.exponor.com.br
FIQ – International Fair on Quality of Machines, Raw-materials and Accessories for the Furniture Industry.	Machines, equipments, tools, accessories and raw-materials for the furniture industry. Around 300 expositors (on average).	Biennial.	Expoara Organizações de Eventos Araçongas S/C Ltda.	www.expoara.com.br www.fiq.com.br/
FORMÓBILE – International Fair of the Wood and Furniture Industry.	Machines and equipments, raw-materials, hardware, accessories and components. Around 480 expositors (on average).	Biennial.	Móvil Feiras e Eventos Ltda.	www.formobile.com.br
MERCOMÓVEIS – Mercosul Fair of Furniture Industries.	Furniture, upholstered, dining-rooms, living-rooms, bedrooms, clothes closet, beds, racks, bookshelves, kitchen, etc. Around 280 expositors (on average).	Biennial.	Sindicato da Indústria Moveleira do Vale do Uruguai – SIMOVALE.	www.mercomoveis.com.br

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

31. DENTISTRY MATERIAL

Fair	Products and/or Services lines	Regularity	Promotion	Website
FIOSP – São Paulo International Dentistry Fair - CIOSP – São Paulo International Dentistry Congress.	Products for the dentistry market. Around 350 expositors (on average).	Annual.	Associação Paulista de Cirurgões Dentistas – APCD	www.apcd.org.br
ODONTOBRASIL – International Fair for Products, Equipment, Services and Technology for Dentistry.	Equipment, instruments, furniture for dental offices, clinics and laboratories, products for oral hygiene, medicines, biosafety, uniform, architecture and construction, books, softwares of management, computer science and communication. Around 200 expositors (on average).	Annual.	Hospitalar Feiras, Congressos e Empreendimentos Ltda.	www.hospitalar.com.

32. PRECIOUS STONES

Fair	Products and/or Services lines	Regularity	Promotion	Website
FIPP – Teófilo Otoni International Fair of Precious Stones - Teófilo Otoni Free Fair of Precious Stones.	Precious stones, rude and worked stones, specimens for collections, mineral handicrafts, jewelry, knicks-knacks, machines and equipments, etc. Around 300 expositors (on average).	Annual.	Associação dos Comerciantes de Jóias e Gemas do Brasil – GEA – Associação dos Corretores do Comércio de Pedras Preciosas de Teófilo Otoni – ACCOMPEDRAS	www.geabrasil.com www.accompedras.com.br

33. PETROLEUM AND PETROCHEMICAL

Fair	Products and/or Services lines	Regularity	Promotion	Website
POSTO & FACILIDADES – International Service Station Business Trade Fair	Construction and infrastructure, machines, equipments and accessories, automation, products for convenience stores, natural gas vehicles (NGV), autoparts, accessories and services, fuel, oil and lubricants, business and franchising, merchandising and promotions, entities, associations and bank services. Around 180 expositors (on average).	Biennial.	Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br
RIO OIL & GAS EXPO AND CONFERENCE – Exposition of Petroleum Products, Services and Equipments.	Exploration and production, natural gas, supplying and refining (abastecimento e refino), safety, health and environment, petrochemical and logistic. Around 700 expositors (on average).	Biennial.	Instituto Brasileiro de Petróleo e Gás – IBP	www.ibp.org.br

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

34. CHEMICAL PRODUCTS, SCIENCE AND TECHNOLOGY

Fair	Products and/or Services lines	Regularity	Promotion	Website
CARDS – International Conference and Exhibition on Cards, Services and Technologies - Conferência Internacional de Cartões, Serviços e Tecnologias.	Credit cards, equipment and services. Around 70 expositors (on average).	Annual.	RPM Consultoria e Marketing Ltda.	www.rpmbrasil.com.br
SAE BRASIL – International Exposition of Mobility Technology - International Congress of Mobility Technology.	Autoparts, automobiles, products related to automobiles, airplanes, nautical and railroad vehicles engineering, products and services related to the mobility industry. Around 100 expositors (on average).	Annual.	SAE Brasil.	www.saebrasil.org.br

35. SILK-SCREEN

Fair	Products and/or Services lines	Regularity	Promotion	Website
SERIGRAFIA – International Fair of Silk-Screen Machines and Products - SIGN SINALIZAÇÃO – International Fair of Signalling Equipments and Products.	Services, products and equipments for silk-screen, signalling and visual communication. Around 200 expositors (on average).	Annual.	IBRATESE – Instituto Brasileiro de Tecnologias e Serviços S/C Ltda.	www.ibratese.com.br

36. SUGAR & ALCOHOL INDUSTRY

Fair	Products and/or Services lines	Regularity	Promotion	Website
SIMTEC – Sample of the Sugar & Alcohol Industry Technology - International Symposium and Exhibition on the Sugar & Alcohol Industry Technology.	Machines and equipments, services and advertising for the farming and industrial areas, new technologies for the sugar & alcohol industry, etc. Around 200 expositors (on average).	Annual.	SIMESPI – Sindicato das Indústrias Metalúrgicas, Mecânicas de Material Elétrico, Eletrônico, Siderúrgicas e Fundições de Piracicaba, Saltinho e Rio das Pedras. ACI-PI – Associação Comercial e Industrial de Piracicaba. CIESP – Centro de Indústrias do Estado de São Paulo Região Piracicaba. COPLACANA – Cooperativa dos Plantadores de Cana do Estado de São Paulo. MVM Promoção de Eventos Ltda.	www.simespi.com.br www.acipi.com.br www.ciesp.com.br www.cana.com.br
FENASUCRO – International Fair on the Sugar & Alcohol Industry.	Equipments, machines, supplies and services for the sugar & alcohol industry. Around 400 expositors (on average).	Annual.	Múltiplas Produções e Empreendimentos Ltda.	www.multipuseventos.com.br

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

37. RETAIL TRADE AND SUPERMARKETS

Fair	Products and/or Services lines	Regularity	Promotion	Website
EXPO ABRA – International Fair of Supermarkets Products, Services, Equipments and Technologies - National Convention of Supermarkets.	Food, beverages, commercial automation, automobiles, bazaar, footwear, advertising, electro-electronics, packings, illumination, telecommunication, domestic utilities, plastics, machines, equipments, technologies and services for supermarkets. Around 600 expositors (on average).	Annual.	ABRAS – Associação Brasileira de Supermercados.	www.abrasnet.com.br
EXPONOR – Fair of Equipments, Products and Services for Supermarkets - North-Northeast Convention of Supermarkets.	Suppliers of foods, drinks, products, technology and services for the auto-service sector. Around 200 expositors (on average).	Annual.	Fagga Eventos Internacionais Ltda.	www.fagga.com.br
EXPOAGAS – Fair of Products and Services for Supermarkets - Rio Grande do Sul's Convention of Supermarkets.	Foods, drinks, equipment, technological solutions, automation, business rounds, services, etc. Around 190 expositors (on average).	Annual.	AGAS – Associação Gaúcha de Supermercados.	www.agas.com.br

38. TEXTILE AND CLOTHING

Fair	Products and/or Services lines	Regularity	Promotion	Website
TEXFAIR DO BRASIL – International Fair of the Textile Industry.	Bed, bath and table linens, confection, etc. Around 250 expositors (on average).	Annual.	SINTEX – Sindicato das Indústrias de Fiação, Tecelagem e do Vestuário de Blumenau.	www.sintex.org.br
FENIT – International Textile Industry and Fashion Trade Fair (Summer/Spring).	Men's wear, women's wear, beach wear, lingerie, fitness, services, packaging and accessories for shops, bed, bath and table linens, etc. Around 500 expositors (on average).	Annual.	Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br
SEMANA MODA BRASIL – Fashion Fair.	Men's wear, women's wear and accessories. Around 30 expositors (on average). Coverage Internacional.	Semiannual	CPA Design Ltda.	www.cpadesign.com.br

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

39. TEXTILE – MACHINES AND COMPONENTS

Fair	Products and/or Services lines	Regularity	Promotion	Website
FENATEC – International Textile Trade Fair (Spring/ Summer)	Raw-materials, spinning, weaving, knitting, fabric processing, printing, decoration fabrics, services and technical publication. Around 50 expositors (on average).	Annual.	Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br
FIMAPEV – International Fair of Clothes Machines, Raw-materials and Products.	Machines, raw-materials and products of clothes. Around 80 expositors (on average).	Annual.	SINVEDS – Sindicato das Indústrias do Vestuário de Divinópolis.	www.sinvesd.com.br
FEMATEX – International Fair of Materials for the Textile and Confections Industry.	Accessories, packagings and raw-materials for the textile industry. Around 300 expositors (on average).	Biennial.	SINTEX – Sindicato das Indústrias de Fiação, Tecelagem e do Vestuário de Blumenau.	www.sintex.org.br
QUINTEX – International Fair of Chemicals for the Textile Industry.	Applied and defined chemistries, spinning, starching, preparation, dyeing, printing, finishing, machines and equipments for dyeing and laundry. Around 320 expositors (on average).	Biennial.	FCEM Feiras, Congressos e Empreendimentos Ltda.	www.fcem.com.br

40. INKS AND VARNISHES

Fair	Products and/or Services lines	Regularity	Promotion	Website
FEITINTAS – Fair of the Ink and Varnishes Industry & Correlated Products.	Civil construction, graphical, wood, metal, industrial, automobile, waterproof, brush, coil, stairs, equipment for painting . Around 150 expositors (on average).	Biennial.	SITIVESP – Sindicato da Indústria de Tintas e Vernizes do Estado de São Paulo.	www.sitivesp.org.br

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

41. TRANSPORTATION

Fair	Products and/or Services lines	Regularity	Promotion	Website
INTERMODAL SOUTH AMERICA – International Fair of Foreign Trade Transportations and Services.	Storage, distribution, techniques of movement, logistic, management and services for the foreign trade. Around 350 expositors (on average).	Annual.	DMG Word Media Ltda.	www.intermodal.com.br
International Colloquium of Road Suspensões and Implementos & Engineering Sample.	Road suspension and implements. Around 35 expositors (on average).	Biennial.	SAE Brasil Seção Caxias do Sul.	www.saebrasil.org.br
MOVIMAT – Fair of Logistic, Movement and Storage of Materials.	Pilers, automatically guided vehicles, equipment for data transmission, batteries, storage structures, simulation systems, logistic services, systems of control and automation, packings and transport. Around 250 expositors (on average).	Biennial.	Imam Feiras e Promoções Ltda.	www.imam.com.br
EXPO LOGÍSTICA – Logistic Products, Services and Solutions Exhibition / International Logistics Forum.	Advertising, suppliments, distribution, storage, softwares, transports, products and rendering of logistic services. Around 40 expositors (on average).	Annual.	Fagga Eventos Internacionais Ltda.	www.fagga.com.br
TRANSPORTAR – International Fair of Intermodal and Logistic Transport. Brazilian South Congress of Logistic and Transport.	Logistic, cargo and passengers transport, movement, storage, services, products, transporters, etc. Around 110 expositors (on average).	Annual.	Hannover Fairs Sulamérica Ltda.	www.hanover.com.br
EXPOCARGO – Fair of Cargo Movement, Storage and Terminals - Transport and Logistic.	Equipment, vehicles of cargo movement, storage and transport, logistic, secure, softwares, freight services in all modal transports, etc. Around 150 expositors (on average).	Annual.	Sinal Comunicações Ltda.	www.sinalcom.com.br

42. TOURISM

Fair	Products and/or Services lines	Regularity	Promotion	Website
FITA – International Tourism Fair for the Amazon.	Tourist products and services, hotels and gastronomy. Around 90 expositors (on average).	Biennial.	Governo do Estado do Pará (Secretaria Especial de Produção) - PARATUR - Companhia Paraense de Turismo	www.fitamazonia.com.br www.pa.gov.br www.paratur.pa.gov.br
LACIME LATIN AMERICA AND CARIBBEAN INCENTIVE & MEETINGS EXHIBITIONS - Latin American and Caribbean Exposition of Tourism Incentive, Events and Buses.	Agency of promotion, incentive, planners of events, operators, associations, center of events, aerial companies, convention visitors bureaus, maritime cruises, technology for the tourism, hotels, media, terrestrial transport, etc. Around 250 expositors (on average).	Annual.	Reed Exhibitions Brasil Ltda.	www.reedexpo.com.br
ABAV – Tourism Exposition / Brazilian Travel Agencies Congress and Fair of the Americas.	Tour operators, tourism destinations, aerial companies, hotels chains, car rentals and other products and services related with trade tourist. Around 600 expositors (on average).	Annual.	ABAV – Associação Brasileira de Agências de Viagens.	www.abav.com.br
Mercosul Tourism Business Hall - Gramado Tourism Trade Fair.	Tourist products, launching and commercialization of tour packages. Around 1400 expositors (on average).	Annual.	Marta Rossi & Silvia Zorzanello Promoções e Eventos Ltda.	www.marsil-rs.com.br www.festivalturismo-gramado.com.br

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

43. HOME UTILITIES

Fair	Products and/or Services lines	Regularity	Promotion	Website
SÃO PAULO INTERNATIONAL GIFT FAIR – Brazilian International Gift Fair.	Gifts, craftsmanships, toys, decoration and design, table for home and kitchen utensils. Around 315 expositors (on average).	Annual.	Laço Ltda.	www.laco.com.br
TOYS, PARTIES & CHRISTMAS FAIR SOUTH AMERICA – Fair of Christmas Articles, Parties, Fine Stationery, Candles, Plush Toys and Minitoys.	Goods for seasonal celebrations (birthday, Christmas, Easter), sacred art, cards and fine stationery, handicrafts, decorative candles, toys, decoration and projects for parties, etc. Around 170 expositors (on average).	Annual.	Grafite Feiras e Promoções Ltda.	www.grafitefeiras.com.br
HOUSE & GIFT FAIR SOUTH AMERICA – Brazilian Gift Fair.	Decoration, lighting, permanent flowers and landscaping, decoration accessories, pictures and frames, decorative candles and handicrafts, utility house, bed, bath and table linens, carpets, suitcases and travel accessories, fine gifts, etc. Around 1050 expositors (on average).	Annual.	Grafite Feiras e Promoções Ltda.	www.grafitefeiras.com.br

44. AUTOMOBILES

Fair	Products and/or Services lines	Regularity	Promotion	Website
SALÃO DO AUTOMÓVEL – International Automobile Trade Show.	Automobiles, special vehicles, motorcycles, scooters, tires and wheels, general accessories, fuels, lubricants, additives, waxes and cleanness materials, etc.	Biennial.	Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br

45. VEHICLES FOR CARGO AND PASSENGERS TRANSPORTS

Fair	Products and/or Services lines	Regularity	Promotion	Website
EXPO AERO BRASIL – International Aviation Fair.	Products and aeronautical services related direct or indirectly with the sector. Around 250 expositors (on average).	Annual.	Aeromarketing Promoções e Eventos Ltda.	www.aeromarketing.com.br

ANNEX II. FAIRS AND EXPOSITIONS IN BRAZIL

46. MISCELLANEOUS

Fair	Products and/or Services lines	Regularity	Promotion	Website
RECICLAÇÃO – Brazilian South Fair of Recycling and Environment.	Machines and equipment for recycle, recycled material (plastic, aluminum, glass, iron, rubber, etc), technology applicable to the recycling and ambient preservation and renewed energies. Around 60 expositors (on average).	Annual.	Monte Bello Feiras e Eventos Ltda.	www.montebelloeventos.com.br
XCLUSIVE PET FAIR – International Fair of Products and Services of Pet and Horse Lines.	Foods for animal nutrition, veterinarians products and animal feeding, diverse accessories, etc. Around 160 expositors (on average).	Annual.	Xclusive Mídia Eventos e Publicações Ltda.	www.peffair.com.br
NATURAL TECH – International Natural Products, Healthy Food and Complementary Medicine Fair.	Organics, phytoproducts, alimentary supplements, diet and light lines, natural foods, integral products, natural honey, cosmetics, vitamins, medicinal teas, etc. Around 190 expositors (on average).	Annual.	Franca! Freiras e Empreendimentos Ltda.	www.franca!com.br
GEOBRASIL SUMMIT – International Geoinformation Congress and Exhibition.	Cadastral map or survey, data conversion, GIS, GPS, GNSS, geomarketing, satellite images, logistic, mapping, localization service, LBS, etc. Around 54 expositors (on average).	Annual.	Alcântara Machado Feiras de Negócios Ltda.	www.alcantara.com.br
UTILAR MODECOR – International Fair of Consumer Goods.	Household electric devices, audio and video, computer science and telecommunications, decoration, hobby and leisure, architecture and decoration, fashion and beauty, kitchen and culinary, residential, patrimonial and personal security, auto, moto, nautical and fishing, etc. Around 500 expositors (on average).	Annual.	B & A Marketing Promocional Ltda.	www.utilarmodecor.com
CULTURARTE – International Fair of Culture and Handicraft.	Furniture, móveis, adornments, confections, knicks-knacks, general handicraft, etc. Around 300 expositors (on average).	Annual.	B & A Marketing Promocional Ltda.	www.utilarmodecor.com
MELHORIDADE – Fair of Well-being, Health and Leisure for the Third Age.	Equipments, spas, hotels, travel agencies, banks, hospitals, clinics, medicines, etc. Around 150 expositors (on average).	Biennial.	Imam Feiras e Promoções Ltda.	www.imam.com.br
XPLOR – Exposition on Documentation Systems and Electronic Impression / Congress on Documentation Systems and Electronic Impression - Congresso sobre Sistemas de Documentação e Impressão Eletrônica.	Equipment for impression, finishing and softwares for documentary management, impression of variable data, etc. Around 25 expositors (on average).	Annual.	Associação Brasileira de Usuários de Sistemas de Documentação e Impressão Eletrônica. Xplor.	www.xplorbrazil.org.br
EXPO POSTOS & CONVENIÊNCIA – International Fair of Service Stations, Convenience Stores, Food & Service. Congress of Minas Gerais' Fuel Stations.	Products for convenience stores, technology and computer science, partnership in business solutions, equipments and services for convenience stores, products, fuel stations and automotive services, etc. Around 170 expositors (on average).	Annual.	Fagga Eventos Internacionais Ltda.	www.fagga.com.br
FIAM – Amazon International Fair.	Products and/or services lines: electric-electronics, phyto-products, clocks, nourishing products, toys, lighters and pens, tourism, regional products, chemicals, plastics, beverages, mechanic, metallurgist, etc. Around 180 expositors (on average).	Biennial.	SUFRAMA – Superintendência da Zona Franca de Manaus.	www.suframa.gov.br
FIMAI – International Fair of Industrial Environment - International Seminary of Industrial Environment.	Products and/or services lines: equipments, co-processing, environmental laboratories, recycling, transport, water, sewer, odor and noise treatment, measurement and control systems, etc. Around 320 expositors (on average).	Annual.	Ambientepress Produções S/C Ltda.	www.fimai.com.br
MERCOFRIO – Mercosul Fair of Air-conditional, Refrigeration, Heating and Ventilation. Mercosul Congress of Air-conditional, Refrigeration, Heating and Ventilation.	Refrigeration, air-conditional, heating, ventilation, food transport and conservation, automobiles climatization, control and instrumentation. Around 100 expositors (on average).	Biennial.	Hannover Fairs Sulamérica Ltda - ASBRAV – Associação Sul Brasileira de Refrigeração, Ar-Condicionado, Aquecimento e Ventilação	www.hanover.com.br www.asbrav.org.br

ANNEX III. GENERAL INFORMATION

1. INFORMATION

Information	Resume
NACIONAL CURRENCY	Real (R\$). Convertible to the main international currencies.
BANKING HOUR	Monday to Friday from 10:00 am to 4:00 pm.
COMMERCIAL HOUR	Monday to Friday from 9:00 am to 6:00 pm.

2. NATIONAL HOLIDAYS

Holidays	Day and Month
New Year's Day	January 1st
Carnival*	February or March
The Passion *	March or April
Easter	April 20th
Tiradentes	April 21st
International Workers' Day (May Day)	May 1st
Corpus Christi *	May or June
Brazilian Independence	September 7th
Nossa Senhora Aparecida	October 12nd
Deceased Day	November 2nd
Republic's Announcement	November 15th
Christmas	December 25th

* Movable dates

ANNEX III. GENERAL INFORMATION

3. TIME ZONE - In relation to the Brazilian official hour:

Country and Capital	Time Zone
Argentina – Buenos Aires	0h.
Bolivia – La Paz	-1h.
Chile – Santiago	-1h.
Colômbia – Santa Fé de Bogotá	-2h.
Ecuador – Quito	-2h.
Paraguay – Assunção	-1h.
Perú – Lima	-2h.
Uruguay – Montevideú	0h.
Venezuela – Caracas	-1h.

States	Time Zone
Acre	-2h in relation to Brasília official hour. GMT-5
Amazonas, Rondônia, Roraima, Pará, Mato Grosso e Mato Grosso do Sul.	-1h in relation to Brasília official hour. GMT-4
Rio Grande do Sul, Santa Catarina, Paraná, São Paulo, Rio de Janeiro, Minas Gerais, Espírito Santo, Goiás, Brasília (DF), Tocantins, Piauí, Maranhão, Bahia, Sergipe, Alagoas, Pernambuco, Paraíba, Rio Grande do Norte, Ceará e Amapá.	Brazilian official hour (Brasília). GMT-3
Fernando de Noronha. Island	+ 1h in relation to Brasília official hour. GMT-2

Brazil has 4 times zones, but the official hour is the from Brasília, that has 3 hours less from Greenwich (GMT-3).

ANNEX III. GENERAL INFORMATION

4. INTERNATIONAL PHONE CALLS INSTRUCTIONS

Call 00 + (operating code) + (country calling code - 55 for Brazil) + (city calling code) + telephone number.
Telephone calling codes from Brazilian capitals:

Capital / State	Code
Aracaju – Alagoas	79
Belém – Pará	91
Belo Horizonte – Minas Gerais	31
Boa Vista – Roraima	95
Brasília – Distrito Federal	61
Campo Grande – Mato Grosso do Sul	67
Cuiabá – Mato Grosso	65
Florianópolis – Santa Catarina	48
Fortaleza – Ceará	85
Goiânia – Goiás	62
João Pessoa – Paraíba	83
Macapá – Amapá	96
Maceió – Alagoas	82
Manaus – Amazonas	92
Natal – Rio Grande do Norte	84
Palmas – Tocantins	63
Porto Alegre – Rio Grande do Sul	51
Porto Velho – Rondônia	69
Recife – Pernambuco	81
Rio Branco – Acre	68
Rio de Janeiro – Rio de Janeiro	21
Salvador – Bahia	71
São Luís – Maranhão	98
São Paulo – São Paulo	11
Teresina – Piauí	86
Vitória – Espírito Santo	27

5. ENTRANCE VISA

Related, below, in case of business trip with common visa.
For further and detailed information consult the website of the Federal Policy Department:
www.dpf.gov.br

Country	Visa
Argentina	Visa dismissal up to 90 days.
Bolívia	Visa dismissal up to 90 days, entrance with Civil Identity
Chile	Visa dismissal up to 90 days.
Colômbia	Visa dismissal up to 90 days.
Equador	Visa dismissal up to 90 days.
Paraguai	Visa dismissal up to 90 days.
Peru	Visa dismissal up to 90 days, entrance with Civil Identity
Uruguai	Visa dismissal up to 90 days.
Venezuela	Only with visa.
Venezuela	Dispensa de visto.

ANNEX III. GENERAL INFORMATION

6. CUSTOMS AREAS

The main ports, airports and points of border conducted by customs authority.

Airports: Further information: www.infraero.gov.br.

Initial / Airport / State	Downtown Distance
AJU –Aracaju Airport– SE	12 km.
BEL – International Airport of Belém – PA	13 km.
CNF – Tancredo Neves/Confins International Airport - MG	45 km.
BVB – Boa Vista International Airport– RR	4 km.
BSB – Juscelino Kubitschek International airport – DF	11 km.
CGR – Campo Grande International Airport – MS	7 km.
CPQ – Viracopos/Campinas International Airport – SP	18 km.
CGB – Marechal Rondon International Airport – MT	9 km.
CWB – Afonso Pena International Airport – PR	18 km.
FLN – Florianópolis International Airport	14 km.
FOR – Pinto Martins International Airport – CE	6 km.
GYN – Santa Genoveva Airport – GO	8 km.
GRU – Guarulhos International Airport - SP	25 km.
JPA – Presidente Castro Pinto Airport - PB	12 km.
MCP – Macapá International Airport – AP	3 km.

Initial / Airport / State	Downtown Distance
MCZ – Maceió International Airport – AL	25 km.
MAO – Eduardo Gomes International Airport – AM	14 km.
NAT – Augusto Severo Airport– RN	20 km.
PMW – Palmas Airport – TO	0 km.
PNZ – Petrolina Airport – PE	10 km
POA – Salgado Filho International Airport –RS	10 km.
PVH – Porto Velho Airport – RO	7 km
REC – Guararapes International Airport – PE	11 km.
RBR – Presidente Médici International Airport – AC	3 km.
GIG – Antonio Carlos Jobim International Airport – RJ	1 km
SSA – Deputado Luís Eduardo Magalhães Airport – BA	28 km.
SLZ – Marechal Cunha Machado Airport– MA	15 km.
THE – Teresina Airport– PI	5 km.
VIX – Vitória Airport – ES	6 km.

ANNEX III. GENERAL INFORMATION

7. MARITIME, FLUVIAL AND LAKE PORTS: Further information: www.transportes.gov.br

Port / State	E-mail	Website	Area of Influence	Localization	Localização Geográfica
Harbor of Angra dos Reis – RJ			Southern part of Rio de Janeiro and Minas Gerais, northern part of São Paulo and the State of Goiás.	Southern coast of Rio de Janeiro.	Litoral sul do estado do Rio de Janeiro.
Harbor of Aratu - BA		www.codeba.com.br/porto_aratu.php	States of Bahia, Sergipe and Alagoas, western part of Pernambuco and eastern part of Minas Gerais.	Todos os Santos Bay, next to the entrance to the Cotegipe canal.	Baía de Todos os Santos, próximo à entrada do canal de Cotegipe.
Harbor of Areia Branca - RN			Salt mines of Rio Grande do Norte (mainly Macau, Mossoró and Areia Branca).	26km northeast of Areia Branca City (RN), locating the port around 14km away from the coast.	A 26km ao nordeste da cidade de Areia Branca (RN), ficando o porto-ilha cerca de 14km distante da costa.
Harbor of Barra do Riacho - ES		www.portocel.com.br/en/index.htm	Privative terminal of the PROTOCEL, managed by Aracruz Celulose S/A and Celulose Nipo-Brasileira - Cenibra.	Barra do Riacho District	Município de Barra do Riacho
Harbor of Belém – PA	acatauassu@cdp.com.br	www.cdp.com.br/porto_belem.aspx	State of Pará, extremely northern part of Goiás and southwestern part of Maranhão.	Right bank of the Guarajá Bay, in front of the Onças Island, in the city of Belém (PA).	Margem direita da baía de Guajará, em frente à Ilha das Onças, na cidade de Belém (PA).
Harbor of Cabedelo - PB	porto-pb@zaitek.com.br		States of Paraíba, Pernambuco and Rio Grande do Norte.	Right bank of the estuary of the Paraíba do Norte River, in front of the Restinga Island, in the northwestern part of the Cabedelo City.	Margem direita do estuário do rio Paraíba do Norte, em frente à Ilha da Restinga, na parte noroeste da cidade de Cabedelo.
Harbor of Cáceres - MT			Northeastern part of the State of São Paulo and southwestern part of Mato Grosso.	Left bank of the Paraguay River, in the Pantanal region, in Cáceres, district of the State of Mato Grosso.	Margem esquerda do rio Paraguai, na região do Pantanal, no município de Cáceres, estado de Mato Grosso.
Harbor of Charqueadas - RS			Central region of the State of Rio Grande do Sul	Right bank of the Jacuí River, in the Charqueadas district, around 60km away from Porto Alegre.	Margem direita do rio Jacuí, no município de Charqueadas, a cerca de 60km de Porto Alegre.
Harbor of Corumbá/Ladário - MS			Northwestern part of Mato Grosso do Sul, southern part of Mato Grosso and southeastern part of Bolívia.	Right bank of the Paraguay River, in the cities of Corumbá and Ladário, located in the Pantanal region (Mato Grosso).	Margem direita do rio Paraguai, nas cidades de Corumbá e Ladário, situadas na região do pantanal mato-grossense.
Harbor of Estrela – RS	portoflu@fates.thce.com.br		Central, northeastern, northern e north-western parts of Rio Grande do Sul.	Left bank of the Taquari River, in Estrela district (RS), 142km away from Porto Alegre, by fluvial transportation.	Margem esquerda do rio Taquari, no município de Estrela (RS), distante 142km de Porto Alegre por via fluvial.

ANNEX III. GENERAL INFORMATION

7. MARITIME, FLUVIAL AND LAKE PORTS

Port / State	E-mail	Website	Area of Influence	Localization	Localização Geográfica
Harbor of Forno – RJ	portodoforno@mar.com.br		Lake's Region in the State of Rio de Janeiro. In the back area of the port are located the Companhia Nacional de Álcalis, the Refinaria Nacional de Sal na the Salinas Perynas	Arraial do Cabo district, in the south-eastern part, in the coastal region of the State of Rio de Janeiro	Município de Arraial do Cabo, na parte sudeste, no litoral do estado do Rio de Janeiro
Harbor of Fortaleza- CE	assinf@docasdoceara.com.br	www.docasdoceara.com.br	State of Ceará and western part of Rio Grande do Norte.	Mucuripe Cove, in Fortaleza City, capital of the state of Ceará.	Enseada de Mucuripe, na cidade de Fortaleza, capital do estado do Ceará.
Harbor of Ilhéus - BA			Southeastern and western regions of the state of Bahia, as well as the informatic cluster of Ilhéus.	Ponta do Malhado, in Ilhéus City, in the southern coast of the State of Bahia.	Ponta do Malhado, na cidade de Ilhéus, no litoral sul do estado da Bahia.
Harbor of Imbituba – SC	docas@cdiport.com.br		States of Santa Catarina and Rio Grande do Sul.	Open bay, next to the Ponta de Imbituba, in the southern coast of Santa Catarina.	Enseada aberta, junto à ponta de Imbituba, no litoral sul do estado de Santa Catarina.
Harbor of Itajaí - SC	porto@portoitajaí.com.br		States of Santa Catarina, specifically the Blumenau district, and part of the State of Rio Grande do Sul.	Itajaí district, in the right bank of the Itajaí-Açu River, in the northern coast of the State of Santa Catarina.	Município de Itajaí, na margem direita do rio Itajaí-Açu, no litoral norte do estado de Santa Catarina.
Harbor of Itaqui – MA	itaqui@emap.ma.gov.br		States of Maranhão and Tocantins, south-eastern part of Pará, northern part of Goiás e northeastern part of Mato Grosso.	São Marcos Bay, in São Luís district (MA).	Baía de São Marcos, no município de São Luís (MA).
Harbor of Macapá – AP		www.cdp.com.br/porto_macapa.htm	States of Amapá and the Pará's districts: Afuá and Chaves.	Left bank of the Amazonas River, 18km away from Macapá City, the capital of Amapá.	Margem esquerda do rio Amazonas, a 18km da cidade de Macapá, capital do estado do Amapá.
Harbor of Maceió – AL	apmc@treenet.com.br	www.portodemaceio.com.br	State of Alagoas.	Eastern part of the Maceió City (AL), between the beaches of Pajuçara and Jaraguá.	Área leste da cidade de Maceió (AL), entre as praias de Pajuçara e Jaraguá.
Harbor of Manaus – AM	snph@nutecnet.com.br		Almost the Amazonas State and the States of Roraima and Rondônia.	Left bank of Negro River, in the city of Manaus, capital of the state of Amazonas.	Margem esquerda do rio Negro, na cidade de Manaus, capital do estado do Amazonas.
Harbor of Natal – RN	codern@cabugisat.com.br	www.cavuginet.com.br/codern/natal.htm	Almost the State of Rio Grande do Norte.	In the city of Natal (RN), by the right bank of the Potengi River, 3km away from its mouth.	Na cidade de Natal (RN), à margem direita do rio Potengi, a uma distância de 3km da sua foz.
Harbor of Niterói – RJ			Niterói district.	In the eastern coast of the Guanabara Bay, in the city of Niterói, in the state of Rio de Janeiro.	Na costa leste da baía de Guanabara, na cidade de Niterói, no estado do Rio de Janeiro.

ANNEX III. GENERAL INFORMATION

7. MARITIME, FLUVIAL AND LAKE PORTS

Port / State	E-mail	Website	Area of Influence	Localization	Localização Geográfica
Harbor of Paranaguá - PR	administ@pr.gov.br	www.pr.gov.br/portos	State of Paraná and part of the states of São Paulo, Santa Catarina, Rio Grande do Sul e Mato Grosso do Sul. It also includes Paraguay, that has a free warehouse in the harbor.	Paranaguá City, in the state of Paraná, in the southern bank of the Paranaguá Bay.	Cidade de Paranaguá, no estado do Paraná, na margem sul da baía de Paranaguá.
Harbor of Pelotas – RS	sph.pelotas@pro.via-rs.com.br		Marginal regions of the Patos Lagoon and the central-southern part of the state of Rio Grande do Sul.	Pelotas district, in the meridional region of the state of Rio Grande do Sul.	Município de Pelotas, na região meridional do estado do Rio Grande do Sul.
Harbor of Pirapora – MG			Pirapora (MG), Juazeiro (BA) and Petrolina (PE) districts.	Right bank of the São Francisco River, in the industrial district of Pirapora (MG).	Margem direita do rio São Francisco, no distrito industrial de Pirapora (MG).
Terminal de Ponta do Ubu – ES			Managed by Samarco Mineração S/A.	Ponta de Ubu, coast of the state of Espírito Santo.	Ponta de Ubu, litoral do estado do Espírito Santo.
Harbor of Porto Alegre – RS	sph.executiva@pro.via-rs.com.br		State of Rio Grande do Sul, specifically the Porto Alegre – Caxias axis and its neighbors districts.	Left bank of Guaíba River, in the northwestern part of the city of Porto Alegre (RS).	Margem esquerda do rio Guaíba, na parte noroeste da cidade de Porto Alegre (RS).
Harbor of Porto Velho – RO			State of Rondônia, southern part of the Amazonas State and the eastern part of the state of Acre.	Right bank of Madeira River, 80km away from the Jamari River mouth.	Margem direita do rio Madeira, distando aproximadamente 80km da foz do rio Jamari.
Harbor of Presidente Epitácio – SP			Northwest of the State of São Paulo and the southeastern part of Mato Grosso do Sul.	Located in the left bank of Paraná River, in the district of Presidente Epitácio (SP), next to the borderline with Mato Grosso do Sul.	Está localizado na margem esquerda do rio Paraná, no município de Presidente Epitácio (SP), junto à divisa com Mato Grosso do Sul.
Harbor of Recife – PE	portorec@elogica.com.br		States of Pernambuco, Paraíba, Rio Grande do Norte, part of Alagoas, coastal band of Sergipe, southeastern part of Piauí, southern part of Ceará and the northwestern part of Bahia.	Central-eastern part of the city of Recife, capital of the state of Pernambuco.	Parte centro-leste da cidade de Recife, capital do estado de Pernambuco.
Harbor of Rio de Janeiro – RJ			States of Rio de Janeiro, Minas Gerais, Espírito Santo and southwestern areas of Goiás and southern part of Bahia.	Western coast of Guanabara Bay, in the city of Rio de Janeiro.	Costa oeste da baía de Guanabara, na cidade do Rio de Janeiro.
Harbor of Salvador – BA	info@codeba.com.br	www.codeba.com.br/eng/portossa.php	State of Bahia.	Todos os Santos Bay, in the city of Salvador (BA).	Baía de Todos os Santos, na cidade de Salvador (BA).

ANNEX III. GENERAL INFORMATION

7. MARITIME, FLUVIAL AND LAKE PORTS

Port / State	E-mail	Website	Area of Influence	Localization	Localização Geográfica
Harbor of Santos – SP	codesp@carrier.com.br	www.portodesantos.com.br	State of São Paulo, most part of Mato Grosso do Sul, Mato Grosso, Goiás, Minas Gerais and Paraná.	The coast of the state of São Paulo, extending itself throughout the estuary, 2km away from the Atlantic Ocean.	Litoral do estado de São Paulo, estendendo-se ao longo de um estuário, distando 2km do oceano Atlântico.
Harbor of Sepetiba – RJ			States of Rio de Janeiro, Minas Gerais and the southwestern part of Goiás.	Northern coast of the Sepetiba Bay, in the Itaguaí district, state of Rio de Janeiro.	Costa norte da baía de Sepetiba, no município de Itaguaí, estado do Rio de Janeiro.
Harbor of Suape – PE	suape@fisepe.pe.gov.br		State of Pernambuco and part of the states of Alagoas and Paraíba.	Southern coast of the state of Pernambuco, 40km away to the southern part of the city of Recife.	Litoral sul do estado de Pernambuco, distando 40km ao sul da cidade de Recife.

ANNEX III. GENERAL INFORMATION ANNEX III. GENERAL INFORMATION

8. BORDER POINTS

Under responsibility of the Federal Revenue Service.
Further information: www.receita.fazenda.gov.br

Border
- Jaguarão/RS (Brazil-Uruguay)
- Porto Xavier/RS (Brazil-Argentina)
- São Borja/RS (Brazil-Argentina)
- Chui/RS (Brazil Uruguay)
- Dionísio Cerqueira/SC (Brazil-Argentina)
- Destacamento Fortuna/MT (Brazil-Bolívia)
- Bela Vista/MS (Brazil-Paraguay)
- Porto Murtinho/MS (Brazil-Paraguay)
- Guajará-Mirim/RO (Brazil-Bolívia)

9. CONVERSION TABLES

Weight and mass

Unit	Unit	Unidade
Grams	Pounds	Libras
Grams	Ounces	Onças
Grams	Troy ounces	Onças troy
Pounds	Troy pounds	Libras troy
Pounds	Ounces	Onças
Pounds	Troy ounces	Onças troy
Pounds	Kilograms	Quilogramas
Ounces	Gram	Gramas
Ounces	Pounds	Libras
Ounces	Troy ounces	Onças troy
Ounces	Kilograms	Quilogramas
Troy ounces	Gram	Gramas
Troy ounces	Ounces	Onças
Kilograms	Pounds	Libras
Kilograms	Liters	Litros
Kilograms	Ounces	Onças
Kilograms	Yards (short)	Quintais (curtos)
Kilograms	Yards (long)	Quintais (longos)
Kilograms	American tons	Toneladas americanas
Kilograms	British tons	Toneladas británicas
American tons	Kilograms	Quilogramas
British tons	Kilograms	Quilogramas

ANNEX III. GENERAL INFORMATION

10. CONVERSIONS TABLES

Medidas de volumen y capacidad:

Volume	Unit	Unidade
Oil barrels	Cubic meters	Metros cúbicos
Cubic centimeters	Gallons (American)	Galões (americanos)
Cubic centimeters	Gallons (British)	Galões (britânicos)
Cubic centimeters	Fluid Ounces (British)	Onças líquidas (britânicas)
Cubic centimeters	Liquid Ounces (American)	Onças líquidas (americanas)
Cubic centimeters	Cubic inches	Polegadas cúbicas
Cubic centimeters	American quarters	Quartos (americanos)
Cubic centimeters	British quarters	Quartos (britânicos)
Cubic decimeters	Gallons (American)	Galões (americanos)
Cubic decimeters	Gallons (britânicos)	Galões (britânicos)
Cubic decimeters	Liters	Litros
Cubic decimeters	Cubic feet	Pés cúbicos
Cubic decimeters	Cubic inches	Polegadas cúbicas
Cubic decimeters	American quarters	Quartos (americanos)
Cubic decimeters	British quarters	Quartos (britânicos)
Gallons (American)	Cubic centimeters	Centímetros cúbicos
Gallons (American)	Cubic decimeters	Decímetros cúbicos
Gallons (American)	Cubic meters	Metros cúbicos
Gallons (American)	Cubic feet	Pés cúbicos
Gallons (British)	Cubic centimeters	Centímetros cúbicos
Gallons (British)	Cubic decimeters	Decímetros cúbicos

Volume	Unit	Unidade
Gallons (British)	Cubic meters	Metros cúbicos
Gallons (British)	Cubic feet	Pés cúbicos
Gallons (British)	Cubic inches	Polegadas cúbicas
Cubic Yards	Cubic meters	Metros cúbicos
Liters	Cubic centimeters	Centímetros cúbicos
Liters	Cubic decimeters	Decímetros cúbicos
Liters	Gallons (American)	Galões (americanos)
Liters	Cubic inches	Polegadas cúbicas
Cubic meters	Barrels, petroleum	Barris, petróleo
Cubic meters	Gallons (American)	Galões (americanos)
Cubic meters	Gallons (British)	Galões (britânicos)
Cubic meters	Cubic Yards	Jardas cúbicas
Cubic meters	Cubic Inches	Pés cúbicos
Fluid Ounces	Cubic centimeters	Centímetros cúbicos
Fluid Ounces	Cubic inches	Polegadas cúbicas
Liquid Ounces	Cubic centimeters	Centímetros cúbicos
Cubic feet	Cubic decimeters	Decímetros cúbicos
Cubic feet	Gallons (American)	Galões (americanos)
Cubic feet	Gallons (British)	Galões (britânicos)
Cubic feet	Cubic meters	Metros cúbicos
Cubic inches	Cubic centimeters	Centímetros cúbicos
Cubic inches	Cubic decimeters	Decímetros cúbicos

ANNEX III. GENERAL INFORMATION

10. CONVERSIONS TABLES

Legth:

Unit	Unit	Unidade
Centimeters	Meters	Metros
Centimeters	Millimeters	Milímetros
Centimeters	Feet	Pés
Centimeters	Inches	Polegadas
Centimeters	Kilometers	Quilômetros
Yards	Meters	Metros
Meters	Fathoms	Braças
Meters	Chains	Cadeias
Meters	Centimeters	Centímetros
Meters	Jardas	Jardas
Meters	Nautical miles	Milhas náuticas
Meters	Statutory miles	Milhas estatutárias
Meters	Millimeters	Milímetros
Meters	Inches	Polegadas
Nautical miles	Meters	Metros
Nautical miles	Statutory miles	Milhas estatutárias

Unit	Unit	Unidade
Nautical miles	Feet	Pés
Nautical miles	Kilometers	Quilômetros
Milímetros	Inches	Polegadas
Feet	Centimeters	Centímetros
Feet	Meters	Metros
Feet	Nautical miles	Milhas náuticas
Feet	Millimeters	Milímetros
Inches	Centimeters	Centímetros
Inches	Meters	Metros
Inches	Millimeters	Milímetros
Kilometers	Chains	Cadeias
Kilometers	Meters	Metros
Kilometers	Miles	Milhas
Kilometers	Nautical miles	Milhas náuticas
Kilometers	Feet	Pés

ANNEX IV. GLOSSARY

Word	Meaning
Agent's commission	Remuneration due to a trade agent for intermediating transactions.
Annotation	Notes added to a document.
Bank guarantee	Commitment by a bank to honor the debts of a company or entity.
Bill of lading	Document from the transporter that acknowledges the receipt of cargo.
Border post	Locality on the land border between two countries.
Calculation basis	Sum considered for the calculation of tax due.
Clearance certificate	Document that proves the inexistence of tax debts.
Commercial Invoice	Document required in import expedition
Commission	Percentage of remuneration paid to a currency exchange or insurance professional.
Consular invoice	Document required in import expedition or consular visa on the commercial invoice.
Contingency system	Trade policy that establishes a quota regime for the marketing of a particular type of goods.
Currency exchange contract	Bank document used in Brazil to define the counter value in reais of a sum to be received in foreign currency.
Customs duties	Taxes levied on imported goods.
Customs regulations	Set of norms adopted by the Internal Revenue to control exports and imports.
Customs warehouse	Customs facility under the supervision of customs authorities, located in the secondary zone.
Dry dock	Customs facility for the storage of merchandise in the secondary zone.
Economic complementation agreement	Agreement between the member countries of the Latin American Integration Association (ALADI), which includes goods from a given industrial sector, whose industrial process complementation member countries wish to facilitate by means of tariff breaks in reciprocal trade.
Ex-Tariff	Regime that grants reductions in import taxes.
Fiscal debt	Tributary debt.
Forward exchange	Document that indicates a bill of exchange in the long term payment of exports.
Free warehouse	Customs facility for the storage of goods of neighboring countries.
GSP Certificate of Origin	Document that grants tax breaks to the importer, within the System of General Preferences.

Word	Meaning
GSP - General System of Preferences	Mechanism agreed on at the WTO whereby developed countries let certain manufactured and semi-manufactured imports from developing countries enter at lower tariffs than the same products from developed countries
Import License	Document authorizing the purchase of foreign goods.
Import without exchange coverage	Import operations in which remittance of currency to the exporter is not required.
Incoterms	International terms in the modalities of purchase and sale of merchandise trade across countries.
Letter of credit	Bank document that guarantees payment to the exporter.
Loss	Abandonment of cargo at customs.
MIC	International Cargo Declaration, used in road transportation across countries.
Nationalized cargo	Merchandise that has been cleared by customs.
Primary zone	Port, airport or border facilities under the supervision of the Internal Revenue Office.
Pro Forma Invoice	Banking commitment to honor values for a company or entity.
Reimport	Return of goods to the country of origin without having been nationalized in the importer's country.
Release	Receipt that proves the payment of a debt or obligation.
Report	Document designed by experts which supports the conclusions they arrived at.
Secondary zone	Place where imported goods are stored, located outside the port, airport or border facilities.
Smuggled goods	Goods that enter a country without the due procedures of customs expedition.
Tariff agreement	Jointly set customs tariffs applied by two or more countries, as in Mercosur, for example.
TEC	Common External Tariff applied by Mercosur countries on imports originating from third-countries.
Term of responsibility	Document providing guarantees to the Internal Revenue Service regarding outstanding taxes and obligations.
Trade agreement	Agreement signed between two or more countries that reduces trade barriers between them.
Trade barriers	Administrative or tariff restrictions that inhibit trade.
Transshipment	Refers to the transfer of goods from one ship to another.
Withdrawal	The same as bill of exchange.