

5TH EDITION

LOGISTICS & FACILITIES

HOW TO IMPORT INTO BRAZIL



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 **Cisa**
Trading

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The American Chamber of Commerce for Brazil, being the largest Amcham outside the United States is serving its members building bridges for Brazilian businesses worldwide. Our foreign investment attraction efforts are a key mission for Amcham. The “How To” guides published by Amcham Brasil are part of this initiative. With the support of some of our members and Brazilian states and cities, we are putting together strategic information on the most various aspects of doing business in Brazil and its opportunities. As part of BRICS (Brazil, Russia, India, China and South Africa) and representing the 9th largest economy of the world, and the 8th largest destination for foreign investment, Brazil has an intrinsic importance for the global market. More than ever it is a strategic time for businesses opportunities in Brazil. We welcome you and hope that the information you are about to read will contribute to your commercial and investment decisions linked to Brazil.

A handwritten signature in cursive script that reads "Deborah Vieitas".

Deborah Vieitas - CEO, Amcham Brasil

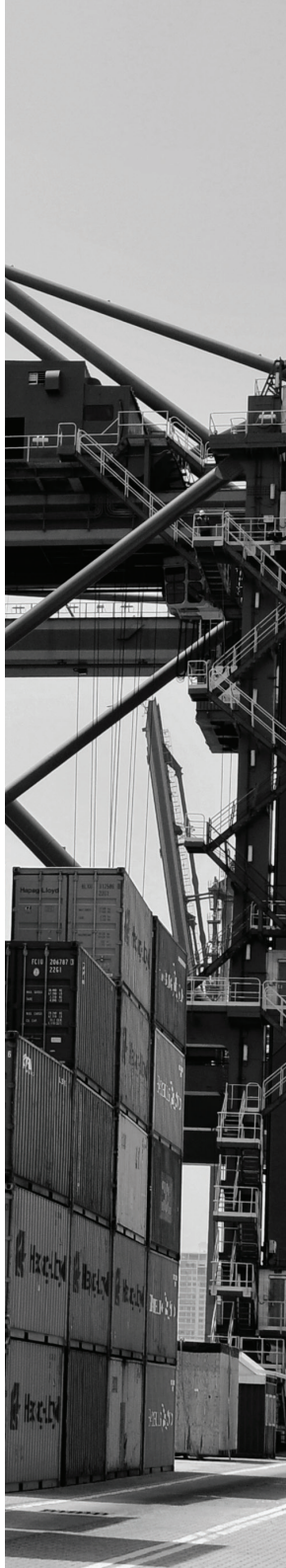


Cisa Trading is committed to offering high quality and excellence to its customers in inbound and outbound logistics, import and export processes and financing. This practical and useful manual covers all subjects related to the importation of different products to Brazil. For the fifth consecutive year, Cisa Trading is happy to support an excellent tool published by Amcham.

A handwritten signature in cursive script that reads "Antonio José Louçã Pargana".

Antonio José Louçã Pargana - President, CISA Trading

LOGISTICS & FACILITIES





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INTRODUCTION

Up to 1990 Brazil was a closed market for imports. Since then the import volumes have increased year after year.

Besides the Brazilian Central Bank (*Banco Central do Brasil - Bacen*), the Ministry of Development, Industry and Trade (*Ministério da Indústria, Comércio Exterior e Serviços - MDIC*), the Secretariat of Foreign Trade (*Secretaria de Comércio Exterior - SECEX*), and the Department of Federal Revenue of Brazil (*Secretaria da Receita Federal - RFB*), there are other agencies, such as the Brazilian Health Surveillance Agency (*Agência Nacional de Vigilância Sanitária - ANVISA*), the Federal Police Department (*Departamento de Polícia Federal - PF*), and the Ministry of Agriculture, Livestock and Supply (*Ministério da Agricultura, Pecuária e Abastecimento - MAPA*), which are also involved in the import process, depending on the type and fiscal classification of the product. Although there is an integrated computerized system called Siscomex, which manages and registers all information related to foreign trade operations, the process of importing products into the Brazilian market is still a complex task, due to the myriad of laws, decrees and regulatory instructions regarding the matter.

Certain procedures should be adopted even before making the purchase, placing the order with the vendor and shipping the merchandise, since specific goods require licenses even before their shipment. The importer or the entity ordering the product must register their fiscal and financial capacity at Siscomex, in a System called System of Registration and Tracking of the Customs Agents' Activities (*Ambiente de Registro e Rastreamento da Atuação dos Intervenientes Aduaneiros - RADAR*).

The import licenses are obtained from SECEX, which checks the conditions stated in the Proforma Invoice¹. The license issued by SECEX determines the customs tax treatment, as well as the currency exchange treatment given by Bacen.

At the time of nationalization several documents and actions are required, that is, actions that befall in the course of the customs clearance process (*despacho aduaneiro*).

Once a customs clearance declaration has been filed, the goods will proceed through the customs clearance process. In Brazil, in addition to the registration of this

1 - Proforma Invoice: Document issued by the exporter to the importer, in order to formalize the international negotiation process. It can be considered as the first agreement between both parties, while not generating payment obligations by the buyer.

declaration, goods are subject to the import parameters defined by the fiscal channels (green, yellow, red and gray)². The Customs Broker will be notified, through the Siscomex, when the goods have been released. The proof of release is the Import Certificate (CI), printed through Siscomex by the importer.

There are three import models, which are:

- Import on Own Account (*Importação Própria*);
 - Import by order (*Importação por Encomenda*);
- and

- Import on behalf of Third Parties (*Importação por Conta e Ordem de Terceiros*).

The importer needs to be cautious with changes to laws and regulations, in view of the great number of amendments that usually occur in the Brazilian legislation.

An operating error could be quite costly since Brazil is a country with continental dimensions. Thus, logistic planning is very important for a more effective market distribution.

2 - Fiscal Channels:

- Green: Automatic clearance of the imports;
- Yellow: Clearance after the conference of all documents and of the import declaration (DI);
- Red: Clearance after the conference of all documents of the DI and verification of the goods; and
- Gray: Clearance after the conference of the DI, verification of the goods, and the preliminary examination of the customs value.

IMPORT MODELS

IMPORT ON OWN ACCOUNT

The importer looks for suppliers, imports the goods and distributes them throughout the country, being responsible for all logistics procedures.

Under this model, the importer is the owner of the goods. He/she is responsible for all costs involved in the transaction, financing the operation with his/her own resources, paying the applicable taxes and contracting the currency exchange directly. The importer undertakes the activity risks and enters into commitments with the vendor abroad, sometimes through a distribution agreement or a purchase agreement, and promotes sales within the domestic market.

IMPORT BY ORDER

Similar to the aforementioned model, the importer (trading company) is also the owner of the imported goods and responsible for funding the operation. However, in this format, there needs to be a local buyer, to whom the goods are purchased for.

The importer sells the merchandise to the local buyer and has no risk regarding the subsequent sales and distribution of the imported goods within the domestic market.

IMPORT ON BEHALF OF THIRD PARTIES

In this model, a purchaser interested in a particular commodity looks for a trading company – the importer – to import the goods on behalf of the interested buyer. The bill of lading/airway bill³ is consigned to the importer, who holds the imported product possession, while the ownership belongs to a third party (purchaser/buyer) who funds the operation.

Such party has the option of making advance payments to pay for the taxes on the operation and other expenses. The purchaser contracts the currency exchange and the importer only provides services. The purchaser and the importer are jointly responsible for the taxes levied on the imported goods.

3 - Bill of Lading is a contract between a shipper and carrier listing the terms for moving freight between specified points, used for sea transport. Airway bill is also a contract and has the same conditions, but it is used for air transport.

03.

IMPORT TAXES AND DUTIES

IMPORT TAX - II

Import Tax (*Imposto de Importação - II*) is a Federal tax payable upon customs clearance of foreign goods, at the moment the import declaration (*Declaração de Importação - DI*) is registered, in respect of the “customs value” of the goods according to the General Agreement on Tariffs and Trade (GATT). Regardless of the import model, the taxpayer is the importer who promotes the entry of goods into the Brazilian territory. The II rate varies according the classification of the imported goods pursuant to the Brazilian External Tariff Code (*Tarifa Externa Comum - TEC*), which includes the same classification system as the Harmonized System (HS) as determined by the World Customs Organization (WCO). II rate is a non-recoverable tax; therefore, it is a cost to the importer.

THE FEDERAL FEDERAL VALUE-ADDED TAX (VAT) - IPI

The Brazilian Federal Value - Added Tax on Manufactured Products (*Impostos sobre Produtos Industrializados - IPI*) levies on “finished products” (whether foreign or domestic), which are resulting from some sort of industrial process even if this process is incomplete, partial or intermediary.

In case of importation, the IPI is levied upon customs clearance of the goods. Similar to II, IPI is payable by the importer at the moment the DI is registered. The IPI is levied in respect of the price of the import (i.e., the product’s customs value) plus II.

The IPI rates vary according to the IPI Tariff Table (TIPI) that includes the same classification system as TEC.

The subsequent transactions, after importing, does also trigger IPI, even when it involves a buy/sell transaction or transference delivery, as the case of import on behalf of third parties model.

The IPI is a non-cumulative tax and, therefore, the amount charged in each successive taxable transaction is deducted from the current transaction.

THE STATE VAT - ICMS

The Tax on the Distribution of Goods and on Interstate and Intermunicipal Transportation and Communication Services (*Imposto sobre operações relativas à circulação de mercadorias e sobre prestações de serviços de transporte interestadual, intermunicipal e de comunicação - ICMS*) is levied by the States on the legal, physical or economic circulation of the goods on imported products. The ICMS taxpayer is the businessman, manufacturer or producer

who undertakes the shipment of the goods, or who imports them from abroad and who provides services. In other words, imports and local transactions trigger ICMS including the subsequent transactions of imported product even those imported under the “on behalf of third parties” or “by order of third parties” models.

In case of importation, the tax basis for calculation of the ICMS is the customs value of the goods, plus the II, IPI, PIS-Import (see next topic) and COFINS-Import (see next topic), the ICMS itself and customs expenses. Regardless of the import model the duty taxpayer is the importer.

The general ICMS rate imposed by the majority of the Brazilian States on intrastate transactions is 17%. Interstate transactions are usually subject to 12% (or 7% for taxpayers resident in the States of the Northern, Northeast and Middle-east regions, and the Espírito Santo State).

As per Resolution 13, dated April 25, 2012 (RSF 13/2012), the Brazilian Federal Senate reduced to 4% the ICMS interstate rate applicable to imported goods. The reduction came into effect on January 1st, 2013. The 4% rate applies to imported goods that, after clearance, either:

- Do not undergo any manufacturing process; or
- After processing, assembly, packaging, repackaging, renewal or refurbishment, result in goods that have an “imported content”⁴ of more than 40%.

The reduced interstate ICMS rate of 4% does not apply to transactions involving:

- Imported natural gas;
- Goods that do not have domestic equivalents (which will be determined by Camex, the Foreign Trade Chamber); or
- Goods that are manufactured under basic productive processes dealt with in Decree-Law 288/07 (The Manaus Free Trade Zone), and in Law 8,248/91, Law 8,387/91, Law 10,176/01 and Law 11,484/07.

Similar to IPI, ICMS is also a non-cumulative tax. Therefore, the ICMS paid may be offset against the ICMS payable on future transactions. Despite the non-cumulative system, as a consequence of RSF 13/2012, the importer may cumulate ICMS credits.

For this reason, among others, current corporate solutions must include customs planning when importing goods into Brazil comparing direct and indirect import models.

CONTRIBUTION TO PIS-IMPORT AND COFINS-IMPORT

PIS-Import and COFINS-Import are both federal contributions levied on the entrance of foreign goods into Brazilian territory.

4 - RSF 13/12 defines “imported content” as the ratio between the value of the imported portion of the goods and the total value of the goods shown on the ICMS invoice issued on exit of the goods from the seller’s establishment. The rules and procedures to be followed in the Imported Content Certification process will be issued by National Tax Policy Council (*Conselho Nacional de Política Fazendária - CONFAZ*).

These taxes are levied on the customs value of the goods.

As a general rule, such contributions are due at PIS-Import's rate of 2.10% and COFINS-Import's rate of 9.65%. Under the non-cumulative system, these contributions are levied, as a general rule, at the combined rate of 11.75%

Based on Provisory Measure No. 563, dated on April 3, 2012 (MP 563/2012), converted into Law No. 12,715, dated on September 17, 2012, after August 1, 2012, COFINS-Import's rate for certain products was increased resulting in the total rate of 10.65%. Therefore, such contributions are due at the combined rate of 12.75%.

PIS/COFINS-Import are charged in line with the non-cumulative system, in such a way that, if the importer is taxed under the non-cumulative system, he/she may be entitled to certain credits in relation to PIS/COFINS-Import he/she pays upon the importation of goods.

In case of importing goods under the "on behalf of third parties" model, the purchaser of the imported goods is entitled to register the PIS/COFINS credits. Internal transactions are also subject to Contribution to PIS on gross revenue and COFINS on gross revenue, which consist of federal contributions levied on monthly basis, on the company's revenues.

The applicable tax rates, as well as the possible entitlement to certain credits, will vary according to whether the taxpayer is subject to either the cumulative or non-cumulative system contributions.

Under the cumulative system, as a general rule, these contributions are levied at the combined rate of 3.65% on revenues arising from the sale of goods and/or rendering services, without the right to use any credits.

AFRMM

Freight Surcharge for Renewal of the Brazilian Merchant Marine (*Adicional ao Frete para Renovação da Marinha Mercante - AFRMM*) is a due to support the development of merchant marine and shipping construction. AFRMM is charged at a general rate of 25% over the international maritime freight and at 10% over the costal navigation freight.

Import transactions in Brazil may face additional costs and fees, such as Siscomex Fee, harbor, warehousing, foremanship fees, etc.

Before importing goods into Brazil, besides the taxes abovementioned, it is also recommendable to verify all these costs and fees to better value the entire import process.

CUSTOMS-RELATED LITIGATION AND TAX-RELATED LITIGATION ASSOCIATED WITH THE IMPORT

FISCAL CLASSIFICATION

II and IPI rates vary according to the classification of the goods in the TEC or TIPI, respectively. Correct classification of products is vital in order to certify that the right amount of duty is paid and to ensure that any special measures which are also linked to the classification code may be taken. In case the company fails to establish the right classification, it may pay more than due (obtaining a contingent return is a costly process) or less than due (another costly process that includes fines, which may give rise to a lawsuit for failure to pay taxes).

CUSTOMS VALUATION

Customs laws require that all imported merchandise be valued. Proper valuation is important for many reasons. Most types of customs duties are assessed *ad valorem* – that is, based on the value of the merchandise.

Even where duties are assessed on a “specific” basis – based on quantity – valuation is still important. Valuation is often used as the basis for customs fees, excise taxes, and value-added-taxes. It may be a support base required for the proper use of the customs declaration

and import license. An error in valuation may result in the underpayment or overpayment of duties, or in a failure to satisfy import restrictions. Persistent errors may lead to fines and penalties, or shipment delays resulting from product examinations by customs officials.

All products imported into Brazil and submitted to customs clearance are subject of customs value control, which consists of checking the compliance of the customs value as declared by the importer with the rules set forth in the Customs Valuation Agreement (OMC). The transport cost, expenses related to the loading, unloading and handling, as well as the insurance cost of the product, shall be added to the customs amount. Some items can be excluded (e.g. purchase commissions, interest rates, costs of assembly performed subsequently to the import), but others must be included (e.g. costs of packaging, royalties, and licensing fees the purchaser should pay) in order to determine the product sum.

There are six methods available to determine the product customs value. Most countries use a valuation method that adopts – or is based on – the World Trade Organization Customs Valuation Agreement. The common method is based on the actual sales price between the buyer and seller, with certain adjustments. Other methods exist.

Some countries use a method based on the prevailing export market price of identical, similar, or comparable goods. Some countries use a method based on the domestic price of identical, similar or comparable goods.

TRANSFER PRICING

The effects of the legislation related to the transfer pricing are triggered whenever foreign trade operations are performed between related parties. The exclusive distributor, even if without a contract, is equally regarded as entailed. The legislation aims at identifying and levying assumptions where the profit is made abroad, what occurs in a situation where the importer pays too “expensive” in the import or sells too “cheap” in the export, and in both instances the entailed party – abroad – makes a greater profit.

ORIGIN AND SOURCE

In compliance with the trade agreements for industrialized products, a preferential import tax rate may be applied in Brazil, particularly for those products originated from Mercosul (Argentina, Paraguay, Uruguay and Venezuela – Bolivia is still in accession process) and from ALADI (Argentina, Bolivia, Chile, Colombia, Ecuador, Mexico, Paraguay, Peru, Uruguay, Venezuela, Cuba and Panama) member countries. In this case, it is essential to identify the origin of the goods subjected to preferential treatment.

In order to be benefited with the preferential treatment, a valid Origin Certificate is required. Any errors and/or non-accuracy of the information in such Certificate, will have the importer subjected to all taxes due (the preferential

treatment does not apply) and probably he/she will also be subjected to a fine.

Brazil applies non-preferential rules under which establishes that when materials or inputs originate from other countries are used and the manufacturing process consists only of assembling, selecting, fractioning, diluting or packing, the product will not be considered as originated from that country, even if these operations alter the product classification at 4 digits⁵.

This measure was designed to avoid initiatives to evade antidumping duties. Goods that are subject to antidumping duties, when imported from non-affected countries, shall be supported with Non-preferential Origin Certificate.

EX-TARIFF

A tax exemption or tax reduction may be obtained in instances when demonstrating that the imported product has no national similar product. There are currently more than 1,000 (one thousand) products in the ex-tariff listings, released through Resolutions by the Foreign Trade Chamber of Brazil (www.mdic.gov.br).

A national product is regarded as similar to a foreign product and is able to replace it if: upon observing the equivalent quality and proper specifications for the intended purpose, its price is not higher than the cost of the imported product plus the taxes placed on the import, and has the regular or current delivery time for the same type of product.

5 - The tax classification used in Brazil and Mercosur is Mercosur's Common Classification (*Nomenclatura Comum do Mercosul - NCM*). The NCM consists of eight digits: chapter; position; subposition at 1st level (simple); subposition at 2nd level (composite); Item and sub item. Ex: 8708.29.99 – 87 (Chapter) 08 (Position) 2 (Subposition at 1st level) 9 (Subposition at 2nd level) 9 (item) 9 (subitem).

It must be generally demonstrated that the national industry would not be able to manufacture or offer an equivalent to the imported product and the entities, which represent the economic activities are called to pronounce on the similar production in the country.

INQUIRIES

Should the taxpayer be in doubt about the law (tax legislation interpretation) and about the product correct fiscal classification, he/she may formulate an administrative Ruling before the competent authorities.

As long as the Ruling is pending a solution, the taxpayer/inquirer that is performing any operation relating to payment of taxes on the inquired product

or the interpretation of the legal provision under the inquiry cannot be levied.

BRAZILIAN FLAGGED VESSEL

Goods imported by any organization from the Federal, State, and Local Public Administration, either directly or indirectly, and any other product to be benefited from federal tax exemption or reduction has to be transported on a Brazilian flagged vessel. In order to be benefited with any tax exemption or reduction, in case there is not possible to ship the goods on a Brazilian flagged vessel, a previous certificate of release of prescribed load shall be required at the Brazilian National Agency of Waterway Transport (*Agência Nacional de Transportes Aquaviários - ANTAQ*).

05.

INCENTIVES AND FINANCING

In order to attract investments, some Brazilian States have granted fiscal incentives, which consist of a full or partial reduction of the ICMS applied on the import, in such a way to minimize the tax cost of the foreign trade operation.

Some fiscal incentives worth mentioning are the Investment Incentive Program in the State of Espírito Santo (*Programa de Incentivo ao Investimento no Estado do Espírito Santo - INVEST-ES*); Differentiated Tax Treatment from the State of Santa Catarina (*Tratamento Tributário Diferenciado - TTD*); Promotion of Cargo Handling by the Ports and Airports from the State of Rio de Janeiro (*Programa de Fomento à Movimentação*

de Cargas pelos Portos e Aeroportos Fluminenses - RIOPORTOS); among dozens of other incentives which were established, structured on the granting of presumed credit, debit charge back, reduction of per cent rate or calculation base, payment time extension, or installment payment of the tax.

There are also incentives of a financial nature, where the ICMS is paid in full, but the importer is entitled to favorable financing conditions from the State Development Bank. One of such incentives is the financial incentive from the State of Espírito Santo through FUNDAP (*Fundo de Desenvolvimento das Atividades Portuárias*).

SPECIAL CUSTOMS SCHEMES

The special customs schemes are intended to boost imports. These tax programs provide benefits in the form of exemption, suspension and refund of taxes levied on imported products or on locally purchased products, provided the goods are subsequently exported.

TEMPORARY ADMISSION

The goods temporarily admitted to the country for economic use (providing of services or production of other goods) are subject to tax payment proportionally to their stay time in the country. The proportionality is obtained by taking into account the period of time the goods remain in Brazil. Each month correspond to 1% of taxes that shall be paid under the proportionality method. The Temporary Admission foresees the total or partial suspension (case of goods for fairs and sporting events, for example). The payment shall be proportional to the length of stay, up to the applicable rate on the permanent importation.

A variant of this regime is the special customs regime of temporary admission for an active improvement, which allows the entry, for a temporary stay in the country, with tax payment suspension, of foreign or de-nationalized goods intended for active improvement operations (industrialization or repair) and further re-export.

DRAWBACK (SUSPENSION, EXEMPTION, RETURN)

The tax exemption – under the customs special drawback regime – is granted on the import of goods to be used in the manufacturing, supplementation or packaging of products to be exported (in a quantity and quality equivalent). It is an export incentive and may be applied on the following modes: suspension (of the payment of the required taxes in the import of the product to be exported after the improvement), exemption (of these taxes, in a quantity and quality equivalent to that used in the improvement, manufacturing, supplementation or packaging of an already exported product), and return (either in full or in part, of the taxes paid in the import of an item already exported after improvement).

BONDED WAREHOUSE

This regime allows imported foreign goods (imported with or without currency exchange coverage) to be stored in a bonded area of public use for a period of up to one year, renewable for another year, with suspension of the tax payment on the imported goods until nationalization.

This regime further allows a foreign product to remain at a trade show, exhibition or a similar event, held in a private use area previously bonded for such purpose.

A product admitted under this regime can be nationalized and subsequently shipped for consumption, or exported, by the consignee or purchaser.

A product imported with a currency exchange coverage, which is intended for export, can be admitted under this regime.

The bonded warehouse special regime at the export allows the storage of a product intended for export, and comprises the common regime mode (storage of goods at a public use room, with tax payment suspension), and extraordinary regime mode (storage of goods at a private use room, with the right to use the fiscal benefits contemplated for export incentive, prior to its actual shipment abroad). The latter is exclusive for trading companies.

TEMPORARY EXPORT

The temporary export regime allows exit from the country – with suspension of the export duty payment – of a national or nationalized product, intended for re-importation within a certain time in the same conditions and state it was exported.

The temporary export regime for passive improvement allows the exit from the country, for a certain time, of a national or nationalized product to be submitted to the transformation, preparation, improvement or assembling operation abroad, and the subsequent re-import, in the form of a resulting product, with payment of taxes on the added value. It also applies to the exit from the country of a national or nationalized product to be submitted to a fixing, repair or restoration process.

CERTIFIED BONDED WAREHOUSE (DEPÓSITO ALFANDEGADO CERTIFICADO - DAC)

The certified bonded warehouse regime allows considering as exported, for all fiscal, credit, and currency exchange

purposes, the national product deposited in a bonded area, sold to a person headquartered abroad against a contract for delivery in the national territory and to the order of the purchaser. The regime may also be operated at a harbor facility of a mixed private use, upon complying with the provisions stipulated by the Federal Internal Revenue Service (*Secretaria da Receita Federal*).

BLUE LINE - EXPRESS CUSTOMS CLEARANCE

This program is also available, and it is based on the international Authorized Economic Operator (AEO) concept. This program promotes voluntary compliance with customs obligations by offering preferential treatment in customs clearance procedures for import, export and transit transactions. The foreign trade operator shall demonstrate compliance with safety standards applied to the logistics chain or the tax and customs obligations, as well as with reliability and compliance levels required by the Brazilian Program of the AEO, in order to be certified. Certificated operators in the Brazilian Program of AEO will be granted with benefits that relate to the facilitation of customs procedures in Brazil or abroad.

BRAZILIAN AUTHORIZED ECONOMIC OPERATOR PROGRAM

Brazilian AEO Program is the certification of supply chain operators that represent low risk in their operations, both in terms of physical security of the cargo as in the performance of fulfilling requirements. The application to the program is voluntary. Until 2019, Brazilian AEO Program aims to achieve the target of 50% of export and import declarations registered by AEO certified companies.

CUSTOMS FORWARDING – PROCESS AND DOCUMENTS

COMMERCIAL INVOICE

The commercial invoice should contain the exporter's and importer's full name and address, goods specification, brand, numbering and, if applicable, volume reference numbers; the quantity and type of volumes; gross weight and net weight; origin, source and acquisition countries; unit and total price and, if applicable, the amount and nature of the reductions and discounts granted to the importer, freight, and other expenses related to the goods specified in the invoice; payment terms and currency; and selling condition term (Incoterm).

The Federal Internal Revenue Service may formulate other requirements, the use of electronic process, requirement of a consular visa, instances of non-requirement, instances of waiving its presentation, number of copies it should be issued in and its destination, among other elements.

INCOTERM

The Brazilian import and export process allows any sales condition practiced in the international trade, although some may have barriers that make their use unfeasible, since they are not compatible with the Brazilian legal system. The International Commercial Terms (Incoterms),

determined by the International Chamber of Commerce (ICC), were developed to promote accordance between international businesses and are a condition to be included in the purchase and sale agreement, and it does not mean that this inclusion will substitute the contract. Usually, the Incoterms set conditions relating to the place of delivery of the product and can include or not conditions related to the price negotiated, to the expenditure incurred for the freight (inland and/or international), expenditures related to foremanship, insurance, among others. In Brazil, there are restrictions when contracting the freight (even related with flagged vessel nationality) and insurance. They are defined by the type of the product, the country of origin, as well as by the eventual tax exemption in the import process.

BILL OF LADING AND CARGO MANIFEST

The product from abroad, transported by any mode, is registered in a cargo manifest, presented by the responsible for the carrier vehicle, with a copy of the corresponding Bills of Lading, which identify the cargo unit in which the product supported by it is contained.

For each unloading point in the customs territory the vehicle must bring as many manifests as are the locations – abroad – where it has received cargo.

The original bill of lading, or a document with an equivalent effect, is the proof of the product possession or ownership. Each bill of lading must correspond to a single import declaration, save any exceptions stipulated by the Federal Internal Revenue Service.

CERTIFICATE OF ORIGIN

Certain goods may be subject to tax exemption or tax reduction as a result of international treaties entered into Brazil. The customs treatment deriving from an international act firmly applies exclusively to a product originated from the beneficiary country.

A product's origin country is where it has been produced or, in case of a product resulting from a material or manpower from more than one country, where it has undergone a substantial transformation, that is, which confers on the product a new individuality. The purpose of the Origin Certificate, or a similar, is to documentarily attest the origin country of the product, which is determined according to specific locally added contents.

As previously informed (Origin and Source), goods that are subject to antidumping duties, when imported from non-affected countries, shall be supported with Non-preferential Origin Certificate.

IMPORT LICENSE (*LICENÇA DE IMPORTAÇÃO - LI*)

The import of a product may be subject to licensing, which will take place either on an automatic (in the

great majority) or non-automatic way by means of the Siscomex.

Depending on the product to be imported, it requires the manifestation by other agencies, other than the customs authority. This is what takes place, for example, with products subject to the health control authority, when the consent of Brazilian Health Surveillance Agency (ANVISA) or Ministry of Agriculture, Livestock and Supply (MAPA) is required. Other products may be subject to the consent of the Army, the Brazilian Institute of Environment and Renewable Natural Resources (*Instituto Brasileiro do Meio Ambiente e dos Recursos Naturais Renováveis - IBAMA*), Federal Police (PF), among others. Thus it is important to check before sending the product since some LI requires a previous authorization even before shipping the goods.

IMPORT DECLARATION (*DECLARAÇÃO DE IMPORTAÇÃO - DI*)

The import declaration is the base document for the import forwarding process, and should contain the importer's identification, as well as the product identification, classification, origin, and customs value.

The import declaration register consists of its numbering by the Federal Internal Revenue Service, by means of the Siscomex, when the import forwarding process is considered started.

The Brazilian legislation stipulates time frames to start the forwarding process of up to ninety days from the

unloading, if the goods are in a primary zone bonded area; of up to one hundred twenty days from the goods entry in a secondary zone bonded area; and up to ninety days, computed as of the receipt of the postal remittance arrival notice.

The import declaration should be instructed with the original copy of the bill of lading or an equivalent document. The first original of the commercial invoice, signed by the exporter; the proof of payment of the taxes, if required; and other required documents as a result of international agreements or under the law, regulation or a regulatory act.

The customs-related taxes (II, IPI, PIS-Import, and Cofins-Import) should be paid by the time the import

declaration (DI) is registered. Usually, the state tax (ICMS) is also paid before completing the customs forwarding process.

PROOF OF IMPORT (*COMPROVANTE DE IMPORTAÇÃO - CI*)

It is a document evidencing the import, issued after the customs clearance of the product which declaration has been registered in the Siscomex. Customs clearance in the import is the action through which the customs checking conclusion is registered. After customs clearance, the product delivery to the importer will be authorized.

08.

NONTAXING RULES ENTAILED TO THE IMPORT

As a general rule the importers are assigned responsibilities inherent in the:

- Consumer's Protection Code;
- Environmental Legislation; and

- Goods subject to Health Control, in addition to specific rules in the import of Chemicals, Drugs, and Explosives.

IMPORT PAYMENT METHODS

The import payments can be made in various ways, all of them following the methods normally used worldwide, with a contingent financing by the Exporter (Supplier Credit) or by the Importer, by means of financial institutions in Brazil or Abroad (Buyer Credit).

The simplest and most common used methods are: Advance Payment, Documentary Collection, Documentary Credit, and Open Account. These methods are shortly described ahead.

CASH IN ADVANCE

The payment, in this method, is made prior to shipment in instances of goods, which will be imported directly from abroad on a final basis, including under the ‘drawback’ regime, or when intended for admission to the Manaus Free-Trade Zone, to Free-Trade Areas, or Industrial Warehouse, or for the nationalization of goods which have been admitted under other special or atypical customs regimes.

The currency exchange settlement is allowed as long as the advance payment for the import is supported on commercial operations actually contracted abroad, and their condition is contemplated in the trading contract, Proforma Invoice or an equivalent document where the goods sums and delivery time are expressly contemplated.

The maximum advance time is one hundred eighty (180) days as of the contemplated date for the shipment abroad or for the product nationalization. Exclusively for machines or equipment with a long production or manufacturing cycle on request, the advance time should be compatible with the production or item commercialization cycle, noting that the maximum advance time is one thousand and eighty (1080) days.

On this transaction method, the importer, in possession of the Proforma Invoice (or an equivalent document) makes the payment to the exporter (by contracting a currency exchange operation). Once the receipt is confirmed the exporter performs the shipment and sends the original documents (via courier service) directly to the importer. In possession of the original shipping documents the Importer proceeds to the product nationalization.

In the event the product shipment or nationalization does not occur up to the reported date, the importer should provide the repatriation of the sums corresponding to the payments made, within thirty days.

DOCUMENTARY COLLECTION IN CASH OR ON CREDIT

In this method the exporter ships the goods and hands the documents to a bank so his/her counterparts abroad provide the collection with the importer. The documents are usually followed by a draft (bill of exchange), in cash

or credit, drawn by the exporter against the importer. It is a note representative of the debt.

If the collection is IN CASH, the Importer makes the payment to the Bank (by contracting a currency operation), and picks up the shipping documents in order to subsequently conduct the product nationalization.

If the collection is ON CREDIT, the Importer performs the acceptance on the draft (bill of exchange or *cambial*), picks up the shipping documents, and proceeds to the product nationalization. Two business days prior to the draft due date, the Importer makes the payment to the Bank (by contracting a currency exchange operation).

DOCUMENTARY CREDIT OR LETTER OF CREDIT

Documentary credit is a method used on the high-risk, nonpayment operations (commercial and/or political), and it constitutes a method through which the bank (issuing bank) – acting on request and on account of the importer (taker) – undertakes the commitment, in last instance, to pay to the exporter (beneficiary). Thereby, it allows a bank to take on the role of the operation payer.

Being a firm commitment by the issuing bank (as it should be irrevocable), it may involve an additional commitment by another bank (confirming bank), imparting a greater safety to the operation. Such commitment is obviously conditional: the payment is assured as long as the beneficiary complies with all terms and conditions stipulated in the “credit”, and presents the required documents.

If the Letter of credit is IN CASH, the Exporter will present the shipping documents with the trading Bank, which makes the payment (provided that the documents

are in good order), advises the Issuing Bank on the negotiation, and forwards the shipping documents asking for the reimbursement. The issuing Bank advises the Importer that makes the payment to the Bank (by contracting a currency exchange operation). Upon the arrival of the shipping documents, the Issuing Bank hands the shipping documents to the Importer who conducts the product nationalization.

If the Letter of Credit is IN TERM, the Exporter will present the shipping documents attached with a draft to the trading Bank, which makes their remittance (provided that the documents are in good order) to the Issuing Bank requesting the reimbursement on the liability due date.

The Importer gives his/her acceptance on the draft (bill of exchange or *cambial*), picks up the shipping document, and conducts the product nationalization. Two business days prior to the draft due date the Importer makes the payment to the Bank (by contracting a currency exchange operation), which, in turn, reimburses the Trading Bank for payment to the exporter.

OPEN ACCOUNT IN CASH OR ON CREDIT

On this payment method the exporter finances the importer directly in Brazil (Supplier Credit) without the need for a financial institution in between.

It is indicated for operations where the commercial relationships between the parties are already established, and there are no assurances on the part of the importer. The financial conditions should be those which better adapt to the commercial operation characteristics, and may be in cash or supporting a payment time granted by the exporter.

This payment method implies the shipment and remittance of the relevant documents by the exporter directly to the importer prior to the payment. This will not even issue or accept any note, which may legally bind him to make the payment.

If the Open Account is IN CASH, the Importer makes the payment to the Exporter (by contracting a currency exchange operation), and subsequently conducts the product nationalization.

If the Open Account is ON CREDIT, the Importer makes the product nationalization and makes the payment (by contracting a currency exchange operation) two business days prior to the due date.

It is worth bearing in mind that after the latest changes made to the Brazilian rules for foreign currency, the currency exchange contracting, with the actual remittance of funds for paying the obligations to the exporter, can be made ahead of the invoice original due date, and there shall be no longer an entailment between the currency exchange operations and their respective import declarations.

IMPORT FINANCING ABOVE 360 DAYS

It is important to inform that both operations directly financed by the Exporter and those financed by the Importer, via financial institutions, and with time frames longer than three hundred and sixty (360) days, shall be registered with the Central Bank of Brazil (*Banco Central do Brasil - BACEN*), through a Financial Operations Record (ROF), before the product nationalization, against a declaration by the importer and a formal manifestation by the creditor.

IMPORT FINANCING

Financing for the purchase of goods from abroad are usually made by Brazilian financial institutions, allowing for a better cash flow of the importer.

Local leasing of imported product is long-term funding option in which a financial institution, usually aided by a Brazilian trading company, imports the good.

It is usually used for machinery and equipment intended for fixed assets of the importer in Brazil. In this operation may be included all import costs and eventually the assembly and installation of the equipment.

FINIMP – IMPORT FINANCING

It finances the partial or total value of the acquisition cost of a product abroad, enabling the immediate payment to the foreign exporter as agreed in the negotiation (cash or at maturity). It may be contracted for settlement in the short term (up to 360 days of shipment) or long-term (over 360 days of shipment), in this case, it requires the issuance of ROF (Financial Operations registry).

FORFAITING

Forfaiting or Draw Discount is a foreign trade operation in which the exporter provides financing to his/her buyer through a bank that approves the importer client's risk. The operation consists in the purchase of receivables in the long term (Bill of Exchange, for example) by a Bank, usually situated in Brazil, without prejudice against the exporter, and with cash payment.

10.

LOGISTICS IN BRAZIL

The concept of logistics comprises all activities related to the acquisition, transport, transshipment, and storage of goods. It is generally understood as particularly related to the flow of materials (raw materials, intermediate and end products), but also involves services and information provided to companies.

The areas making up a complete logistic strategy should include: transport; outsourcing; competitors; human resources; supply chain management; information management; optional analyses; communication; actual location cost; specialized competency centers; network projects; insurance limits and insurance coverage.

MAIN METHODS OF CARGO TRANSPORTATION TO AND IN BRAZIL

MARITIME

It is the most economical method of transportation to move great amounts of cargoes through long distances, in addition to a huge variety of route options. With a coast spanning 8.5 thousand navigable kilometers, Brazilian ports moved, in 2015, 1.007 billion tons of a wide variety of imported and exported goods.

The most important Brazilian cities and large consumer centers, like São Paulo and Rio de Janeiro, are located close to the coast. The southeast region corresponded to 52% of the regional shifting of cargo, in 2015, as per Brazilian National Agency of Waterway Transport – ANTAQ (*Agência Nacional de Transportes Aquaviários*), reaching 523.8 million tons of volume, due to the clearance capacity of the products. The most important ports of the region are listed ahead:

- Port of Santos;
- Port of Vitória; and
- Port of Rio de Janeiro.

The south region is an alternative for maritime routes and as important as the southeast region. According to ANTAQ data, the south region was responsible for handling 142.6 million tons of goods shipped in 2015, with the volume concentrated with, besides internal logistics, China, United States and Argentina. The region has important ports, as listed ahead:

- Port of Paranaguá;
- Portonave;

- Port of Itajaí;
- Port of Rio Grande do Sul; and
- Port of Itapoá.

Although not included among the seven main Brazilian ports, the ports of the Northeast Region and the Amazon Basin (*Bacia Amazônica*) are well developed and have received constant investments in infrastructure; especially the ports of Salvador, Fortaleza/Pecém, and Manaus. The region, was responsible for shipping 336.6 million tons of goods in 2015, mainly from United States, Colombia and Argentina. Must be highlighted the Port of Suape, that is potentially one of the hubs ports for the South America, and the first in the Northeast in terms of general cargo volume. Suape has a conception as port and industrial complex offering exceptional conditions for new industrial enterprises.

The maritime traffic between the United States and Brazil is regular and served by first-class shipowners. The approximate transit time ranges from 16 to 27 days, depending on the port of origin. Since the schedule can be changed without any prior notice, all schedules must be checked with the shipowner before performing any operation.

CABOTAGE (COASTING NAVIGATION)

Aimed at optimizing the use of their ships and serving the entire Brazilian coast, shipowners started using the hub

port concept, in which the international transport ships unload the goods at a main port, transshipping the loads to smaller ships. These, in turn, perform the coastwise trade transport along the Brazilian coast serving other ports in Brazil.

Despite the recent growth in the number of container carrying cabotage ships, the number of departures is still very limited. One of the reasons for the low offering of ships for cabotage is still the difficulty for a balanced trade, since the north-south cargoes flows are way greater than the south-north flows.

AIR TRANSPORT

Air transport is quite efficient for loads with reduced weight and volume, high added value, and those which require an optimized delivery. This method of transportation handles less than 5% of the Brazilian foreign trade.

Brazil is served by main national and international airlines, with major concentration of international flights in the southeastern region of the country, particularly in São Paulo.

Three of the four busiest airports in Brazil, are located in the southeastern region, two are located in São Paulo (GRU Airport, São Paulo/Guarulhos – Governador André Franco Montoro International Airport; and VCP Airport, Viracopos/Campinas International Airport, in Campinas) and one in Rio de Janeiro (GIG Airport, Rio de Janeiro/Galeão – Antonio Carlos Jobim International Airport). This explains why the region accounts for nearly 75% of the air shipments.

Regarding the route Brazil-United States, a great number of international flights depart from the United States to various Brazilian states. It is worth stating the great concentration of aircrafts coming from Miami to São Paulo.

ROAD TRANSPORT

Road transportation is Brazil's most used land transportation method, particularly for the imports coming from South American countries, such as Argentina, Chile, Uruguay and Bolivia; also it is the most important method to transport goods inside the country. A study conducted by the Brazilian National Transportation Confederation (*Confederação Nacional do Transporte - CNT*) shows that the road transportations represent 61% of the cargo handling in Brazil.

According to CNT, the last survey in 2015 indicated the existence of 1.7 million kilometers of roads in the country, of which 12% are paved. Of total roads, the vast majority are municipal control, 73%, while 13% are state and 4% are federal.

RAIL TRANSPORT

The rail method of transportation is, in particular, characterized by its capacity to transport large volumes, with high-energy efficiency, especially in instances of medium and long-distance displacements. It further presents greater safety in relation to highway transportation, with lower accident rates and a lower occurrence of thefts and robberies.

Currently, the railroad system totals 30,500 kilometers, serving all Brazilian territory extension. The country expects to have more 7,500 kilometers until the end of the Program of Investment in Logistics (PIL).

SMALL VOLUME EXPORT

The small volume exporters have the option of using companies specialized in cargo consolidation. For maritime transport, there are the Non Vessel Operator Common Carrier (NVOCC) agents. For the air transport, the cargo transit procedure (*transitário de carga*).

The United States relies on a number of options of companies in these industries, which are responsible for receiving the cargo, performing the customs clearing and providing the export shipment. As these companies work with various exporters, they optimize space use through economical batches, and consequently reduce costs.

INSURANCE

Contracting insurance in Brazil is a process which has to be conducted in compliance with Law Decree no. 73/1966 by the National Private Insurance Council. SUSEP – Private Insurance Superintendence stipulated, via Circular Letter 354, of November 2007, the conditions for contracting transport insurance (national and international), and the rules follow the same assumptions found in the Institute Cargo Clause, which is the global standard for transport insurance, and is adopted by the United States and Europe.

ABOUT OUR SPONSOR

CISA TRADING. THE BEST SOLUTIONS IN INTERNATIONAL TRADE

In order to offer the best solutions to companies that need specific know-how in international trade, Cisa Trading structures its operations with strategic partnerships all around the world becoming specialized in various market segments, such as automotive, IT, pharmaceutical, chemical, ferrous, nonferrous, telecommunications, cosmetics, machinery and equipment.

While the client concentrates in its core business, Cisa Trading takes care of the import processes, operations and financial planning, as well as the transport and the payment of taxes and import dues.

INTEGRATED AND INNOVATIVE SOLUTIONS FOR INTERNATIONAL TRADE

Cisa Trading has a highly qualified and committed group of employees that take care of its customers' needs and provide integrated solutions that make a difference.

Cisa's service scope includes inbound and outbound logistics activities, customs clearance, warehousing and handling of products in primary and secondary zones and documentation analysis. Cisa Trading offers total follow-up to the client in every step of the import and export

process. In addition, Cisa also offers interpretation and advisory guidance to clients on taxes, customs and current regulatory legislations.

When offering solutions beyond customers' expectations, Cisa Trading optimizes operations' value, assists with its financial feasibility and ensures efficient logistics.

COMPLETE INFRASTRUCTURE TO MEET CLIENTS' NEEDS

Cisa Trading has an infrastructure capable of dealing with every situation and type of demand of its clients. It has offices and branches in several states of Brazil and abroad.

Cisa Trading operates with warehouses and integrated logistics companies that obey the mandatory legislations. In addition, it uses large size general warehouses with managing stock systems and acclimatized areas.

THE LATEST TECHNOLOGY TO ENSURE FAST RESPONSES AND QUALITY

At Cisa Trading technology dominance is present in every step of the import and export process, from the product boarding at its origin to the delivery at the end customer.

In order to guarantee even more efficient in the operations, the company is continuously investing in IT. Cisa Trading's systems use the latest technology to ensure service quality and fast responses.

Cisa systems totally integrate with its branches, clients and suppliers, with systems such as Enterprise Resource Planning (ERP) and Foreign Trade System, Order Management (CWO) and Tracking (FINDER) via web for export and import, and Radio Frequency Identification (RFID). These are some of the tools used by Cisa Trading to ensure information quality, security, monitoring each step of the operations, controlling costs and, most importantly, meeting the customers' need and expectations.

SPECIALIZED IN VARIOUS MARKET SEGMENTS

Cisa Trading operates in various market segments with several companies and big multinational clients.

In order to offer excellence to its customers, Cisa has created business units specialized by product type, with a technically qualified and highly experienced team that understands clients' needs and anticipates solutions.

The business units and administrative/financial units are designed to monitor each stage of the operations to guarantee flawless and efficient product delivery to the customer.

- **Machinery & Equipment:** Cisa Trading has vast experience in this segment, coordinating all the operational relationship with the main regulatory agents (RECEITA FEDERAL, DECEX, MDIC, among others);

- **Ferrous/Nonferrous Metals:** Cisa Trading operates in partnership with the world's largest producers and exporters of copper and molybdenum trioxide, as well as the main iron and steel manufactures in the world to buy high quality products and trustworthiness such as flat coil and plates and wire-rod coils, bundles, bars and beams. Cisa offers import operations capable of reducing costs of acquiring these products;

- **Automotive:** Cisa Trading has the structure to organize and manage vehicle imports, having already imported more than 500,000 (five hundred thousand) cars;

- **Chemicals:** Cisa manages all stages of import of chemical products adopting preventive procedures according to the risk number (UN classification), class and subclass;

- **Telecommunications & Home appliances:** Cisa Trading has expertise in importing high-tech products, and it is specialized in offering the best logistics option to the clients;

- **Pharmaceuticals:** Cisa Trading has assembled the necessary expertise and today offers the best alternative for organizing and managing all steps for importing finished medicines, inputs or raw materials demanded by the pharmaceutical industry;
- **Cosmetics:** Cisa Trading has vast experience in this segment and besides importing these products, it also provides services such as labeling, inserting directions, instructions in Portuguese, etc;
- **Information Technology (IT):** Cisa has a differentiated know-how in the management of high-tech products and uses specific monitoring and tracking devices/methods.

CISA TRADING AROUND THE WORLD

Cisa Trading has offices and branches in the main import and export centers of Brazil, such as São Paulo, Espírito Santo, Rio Grande do Sul, Santa Catarina, Rio de Janeiro, Minas Gerais and Pernambuco.

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