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# **IMMIGRATION AND IMPORTATION OF GOODS TO BRAZIL**

Presentation prepared for UNIVERSITY OF VICTORIA  
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# **(i) IMMIGRATION**

Law n. 6815, of 19 August 1980, Decree n. 86715, of 10 December 1981 and Resolutions Ministry of Foreign Affairs and Ministry of Labour and Employment

## **(i.1) TEMPORARY VISA**

Business Visa

Foreign Employee under Labour Agreement

## **(i.2) PERMANENT VISA**

Foreign Investors

Administrators, Managers and Directors



# **(i.1) TEMPORARY VISA**

## **BUSINESS VISA**

Purpose: Business trips to Brazil

Application: Brazilian Consulate of residence

Required documents: application form, passport, photograph, proof of earnings and invitation letter (purpose of trip, itinerary, business contacts, dates of arrival and departure, financial responsibility)

Stay: 90 days

Extension: Polícia Federal (Brasil)

**(i.1)**

## **TEMPORARY VISA**

### **FOREIGN EMPLOYEE UNDER LABOUR AGREEMENT**

Purpose: Work in Brazil under labour agreement (Brazilian company)

Application (Work Permit): Ministry of Labour and Employment (Brazil)

Application (Visa): Brazilian Consulate of residence

Requirements: need of manpower for such activities in Brazil, proof of professional qualification and experience of applicant

Stay: During the term of Labour Agreement (limitation – 2 years)

Extension: one extension (2 years)

Ratio: two Brazilian employees for each foreign (within Brazilian company)



## **(i.2) PERMANENT VISA**

### **FOREIGN INVESTOR**

Resolution n. 84, of 10 February 2000 (Ministry of Labour and Employment)

Purpose: obtain residency permit – invest in Brazilian company

Application (Residency Permit): Ministry of Labour and Employment (Brazil)

Application (Visa): Brazilian Consulate of residence

Requirements: minimum foreign investment of R\$ 150,000.00 or, if under this amount, proof of social importance (detailed investment project)

Stay: Without limitation, during the period which the investment is kept in Brazil

Foreign Identity Card: issued with validity term, but renewable

## **(i.2) PERMANENT VISA**

### **ADMINISTRATORS, MANAGERS AND DIRECTORS**

Resolution n. 74, of 9 February 2007 (Ministry of Labour and Employment)

Purpose: obtain residency permit – manage Brazilian company

Application (Residency Permit): Ministry of Labour and Employment (Brazil)

Application (Visa): Brazilian Consulate of residence

Requirements: minimum foreign investment of (a) US\$ 200,000.00; or (b) US\$ 50,000.00 plus the promise of generating at least 10 new jobs for Brazilians in a two year period.

Stay: Without limitation, during the period which the investment is kept in Brazil

Foreign Identity Card: issued with validity term, but renewable



## **(ii) IMPORTATION OF GOODS**

Decree n. 4543, of 26 December 2002 and regulation issued by the International Commerce Agency (SECEX), Ministry of Finance, Federal Tax Authority etc.

(ii.1) IMPORTATION PROCEDURE

(ii.2) DOCUMENTS AND LICENSES

(ii.3) SPECIAL CUSTOMS REGIMES

(ii.4) HELICOPTER IMPORTATION

## **(ii.1) IMPORTATION PROCEDURE DIVISION**

The importation procedure is divided into 3 sub-procedures:

- A. **ADMINISTRATIVE PROCEDURE:** All procedures necessary to import goods to Brazil, established according to the transaction and the goods. The International Commerce Agency (SECEX) is the competent entity to manage such procedures, including the issuance of importation licenses.
- B. **FOREIGN EXCHANGE PROCEDURE:** transference of Brazilian currency abroad in order to provide for the payment. The Brazilian Central Bank (BACEN) is the entity responsible for handling the foreign exchange agreements.
- C. **TAX PROCEDURE:** includes the customs clearance, through the payment of the correspondent taxes, and is finalised by the admittance of the goods into Brazil.



## **(ii.1) IMPORTATION PROCEDURE**

### **IMPORTATION LICENSING**

There are 3 hypothesis regarding importation licensing:

- A. **IMPORTATIONS EXCUSED FROM LICENSING:** as a rule, importations to Brazil are excused from licensing, but importers need to register in SISCOMEX (International Commerce System).
- B. **AUTOMATIC IMPORTATION LICENSING:** license granted within 10 days from registry (e.g. drawback regime).
- C. **NON-AUTOMATIC IMPORTATION LICENSING:** license granted within 60 days from registry (e.g. regime for importing from Zona Franca de Manaus and used goods).

(B and C) Importer must register on SISCOMEX and register the transaction before the goods are shipped from abroad. Licenses are valid for 90 days.

## **(ii.1) IMPORTATION PROCEDURE**

### **IMPORTATION CLEARING**

The importation clearing is the procedure through which the Federal Tax Authority analyzes all data provided by the importer related to the transaction against the applicable regulations and relevant documentation.

All goods imported under the definitive importation regime must be subject to this procedure.



## **(ii.2) DOCUMENTS AND LICENSES**

- A. LICENSE OF IMPORTATION (LI): electronic form filled in by importer through SISCOMEX. In some cases the LI must be granted before the goods are shipped abroad. The LI is necessary for the entering into the currency exchange agreement and on the procedure of clearance of goods.
- B. DECLARATION OF IMPORTATION (DI): electronic form filled by importer through SISCOMEX for the procedure of clearance of goods. The DI is necessary for all importations and contains all commercial, foreign exchange currency and tax information related to the transaction.
- C. PROOF OF IMPORTATION (PI): electronic document that definitely proves the nationalization of the goods, issued by the Federal Tax Authority after the corresponding taxes are paid.

## **(ii.3) SPECIAL CUSTOMS REGIMES**

A. **DONATIONS:** goods that are donated from abroad need to have their importation previously approved by the International Commerce Department (DECEX). Such approval is given through the issuance of the LI.

B. **TEMPORARY ADMISSION:** importation of goods for a determined period of time (maximum of 5 years). Payment of taxes are suspended under this regime. Afterwards the goods must be returned to the foreign country. Goods may not be altered whilst in Brazil. Importation must be previously approved by DECEX.



## **(ii.4) HELICOPTER IMPORTATION**

Law n. 7565, of 19 December 1986 and Decree n. 94711, of 31 July 1987: importation of aircrafts and its components must be previously approved by COTAC (Civil Transportation through Air Commission).

Decree-Law n. 37, 18 November 1966: Import Duty (ID): Brazilian companies are exempted from paying the ID for aircrafts to be used on civil transportation.

**THANK YOU !**

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