

Brazil (BR) stops accepting as of 01/01/2022

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National Guaranteeing Association

Confederação Nacional da Indústria | National Confederation of Industry
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Date of accession to the ATA system

28/06/2016

Field of application notified

Note: Closure of the ATA Carnet Operations in Brazil after 31 December 2021 ([Diexp/Coana Note n° 0.120, of November 26, 2021](#)) More information please see [Brazilian Customs website](#)

Istanbul Convention and its following Annexes:

Annex A on "temporary admission papers" (ATA Carnets)

Annex B.1 on "goods for display or use at exhibitions, fairs, meetings or similar events"

Annex B.2 on "professional equipment"

Annex B.5 on "goods imported for educational, scientific or cultural purposes"

Annex B.6 on "travellers' personal effects and goods imported for sports purposes"

Territorial coverage

Other applications

ATA Carnets **are not** accepted for postal traffic.

ATA Carnets **are** accepted for transit.

ATA Carnets **are** accepted for goods transported as cargo/freight and goods carried by the traveler (hand-carried or check-in goods accompanied by the traveler).

Goods carried by the traveller may move within the country or leave the country via a port different from the port of entry without additional transit formalities. For goods transported as cargo, specific guidelines must be followed.

ATA Carnets issued/guaranteed by all members to the ICC WCF international guarantee chain **will be accepted** in Brazil, provided that the terms, limits and conditions established at the Istanbul Convention, promulgated by Decree 7,545, of 2011, are observed.

All guidelines are set out in the Brazilian legislation available in English at: [RFB Normative Instruction n° 2036, 24 June 2021](#).

Languages in which Carnets should be completed

If the ATA Carnet is issued in a foreign language other than English, French, or Spanish, a translation into Portuguese must be provided (including the description of goods listed in the general list).

At the discretion of the customs authority, a translation of the information contained in the ATA Carnet may be requested if it has been filled out in a language other than Portuguese (information filled in by the holders, representatives and customs in the vouchers and counterfoils).

Replacement carnet

Yes, in accordance with [Article 14, Annex A of the Istanbul Convention](#) and [Article 21, Chapter V of the RFB Normative Instruction n° 2036, 24 June 2021](#).

Regularization fee requested by Customs

Customs offices


All Customs offices in Brazil are entitled to handle ATA Carnets for the purposes of Customs clearance during opening hours. A list of the customs offices and their hours of operation is available at: <https://receita.economia.gov.br/orientacao/aduaneira/importacao-e-exportacao/recinto-alfandegados> and <http://receita.economia.gov.br/sobre/institucional/quem-e-quem/unidades-regionais-e-locais/alfandegas/alfandegas>.

Special observations

- As of April 15, 2020, the representative who does not have his name in box "B" (represented by), either because this box is blank or because it contains only the expression "any authorized person", may present a simple and original power of attorney to Brazilian customs signed by the holder, without the need for legalization, apostille or certification of signature. If the representative presents the simple copy of the power of attorney, it must be apostille (for members of the Hague Convention) or legalization (for non-members of the Hague Convention). The Brazilian customs can request a simple translation of the power of attorney, if they consider it necessary.
- As of 1 April 2020, ATA Carnet holder/ representative will no longer need:
 - a document (Guia para Liberação de Mercadoria Estrangeira -GLME) to prove the suspension of a state level tax (tax on commerce and services - ICMS) on temporary importation and re-importation in Brazil.
 - a national commercial invoice/bill of sale (Nota Fiscal) to transit within the states of Brazil. ATA Carnet will be a sufficient document to transit within Brazilian states and to prove that the regime is suspended from the payment of ICMS.
- In Brazil, there is control of the location of the cargo and the person responsible for it. In this way, the systems reflect the concepts and procedures set out in the legislation on consignee, bill of lading, cargo manifest, among others. Considering that it is impossible for goods in the condition of cargo to enter the country without using such systems, the procedures for the temporary admission of goods covered by the ATA Carnet must be adapted to this reality. Since the systems do not allow a foreign consignee, the foreigner, holder of the

ATA Carnet, must appoint a Brazilian consignee (with the Cadastro Nacional da Pessoa Jurídica - CNPJ) for the cargo to be transported to Brazil.

The appointed consignee must have his name as the representative indicated by the holder in field B of the ATA Carnet (represented by) or, if not indicated in field B, the representative must have a power of attorney to use the ATA Carnet.

- Penalty of late re-exportation: payment of a fine of 10% (ten percent) of the customs value of the goods.
In accordance with [Article 27, Chapter VII, of the RFB Normative Instruction nº 2036, 24 June 2021](#), if the Brazilian customs has opened a claim for an ATA Carnet and during the 6 months for the presentation of proof, the goods leave Brazil, the holder will be subject to penalties.
- To help NGAs simulate the calculation of import duties in Brazil, CNI shares a simulator built and made available by the Federal Revenue of Brazil: <http://www4.receita.fazenda.gov.br/simulador/BuscaNCM.jsp>
Below is a document, produced by CNI, with the translation of the simulator fields.
 [Translation Simulator](#)