



Cargo Clearance and Delivery in Brazil

Practical Guidance

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1. Foreword

Within these pages, the guide delves into the core components of Brazil's import and export landscape from the carrier's perspective. It examines the robust national port system and outlines comprehensive customs controls, highlighting the pivotal role of digital platforms such as the 'Siscomex' single-window system. Further sections address critical issues such as cargo delivery mechanisms, interchange of liability, manifest reporting requirements, and provide a summary of potential offences, penalties, and available safeguards, offering an actionable perspective on potential challenges and preventive measures.

While this guide offers a comprehensive review and practical insights, it is intended for reference purposes only. Given the dynamic nature of Brazilian customs and trade regulations, stakeholders are strongly encouraged to consult qualified experts for specific issues or critical operational decisions.

This guide is thoughtfully organised into distinct chapters for ease of reference and includes hyperlinks to specific topics. We trust it will prove to be a useful reference tool, and we welcome your feedback to help us keep future editions practical and pertinent. We also invite you to subscribe to our newsletters for ongoing updates and insights.

Representações Proinde Ltda.

March 2026

Navigating the inherent complexities of the Brazilian foreign trade framework presents a continuous challenge for stakeholders, particularly overseas ship operators, charterers, and liability insurers. The intricate web of domestic laws, regulations, and procedures, coupled with an elaborate tax structure and a myriad of intervening authorities, demands meticulous attention and specialised knowledge.

It is with this dynamic environment in mind that this guide has been meticulously prepared and updated. Its primary objective is to offer readers a clear, concise, and readily accessible source of practical information, designed to clarify the intricacies of the Brazilian tax and regulatory landscape.

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2. Brazilian port system

2.1. Maritime ports profile

The Brazilian coastline spans approximately 8,500 kilometres, through which 90% of the nation’s foreign trade flows. Additionally, the extensive network of rivers, lakes, and lagoons in Brazil creates 22,000 kilometres of navigable waterways, with 80% of inland navigation occurring via Amazon River ports.



Figure 1: Map of main Brazilian ports. Source: MT

2.2. Port organisation and administration

The national port system features a dual structure, comprising ‘Organised (Public) Ports’ and ‘Private Use Terminals’ (TUP, in the Portuguese acronym). This framework is established under the Law of the Ports¹ and regulated by the National Waterway Transportation Agency (ANTAQ).

Brazil has around 37 public ports. Of these, the federal government manages 19 through state-owned dock companies, while 18 are delegated to states or municipal authorities. In addition, there are several hundred TUPs, which are privately owned facilities authorised and overseen by the customs, port and maritime authorities, as well as federal regulators.

¹ Law 12,815/2013, known as “Law of the Ports”

The federal government, under the President of the Republic, holds constitutional responsibility for the management and operation of maritime, river, and lake ports. This oversight is conducted either directly or through concessions, authorisations, and permits granted to state-owned and private entities. The Brazilian port system falls under the jurisdiction of the *Secretaria Nacional de Portos* – SNP (National Secretariat of Ports and Waterways), which operates within the Ministry of Ports and Airports (MPor). The SNP is responsible for formulating policies and directives related to public investments, concessions, and the overall development and modernisation of the national port infrastructure.

2.3. Port handling throughput

In 2025, the Brazilian port system achieved a record throughput of 1.4 billion tonnes of maritime cargo handled, of which 816,633 million tonnes comprised exports (81%) and imports (19%). In terms of volumes, the main commodities exported comprised iron ore (51% of exports), soya beans (13%), and oil and oil products (10%). In contrast, the main imports consisted of oil and oil products (31%), containers (28%), and fertilisers (7%). **Table 1**

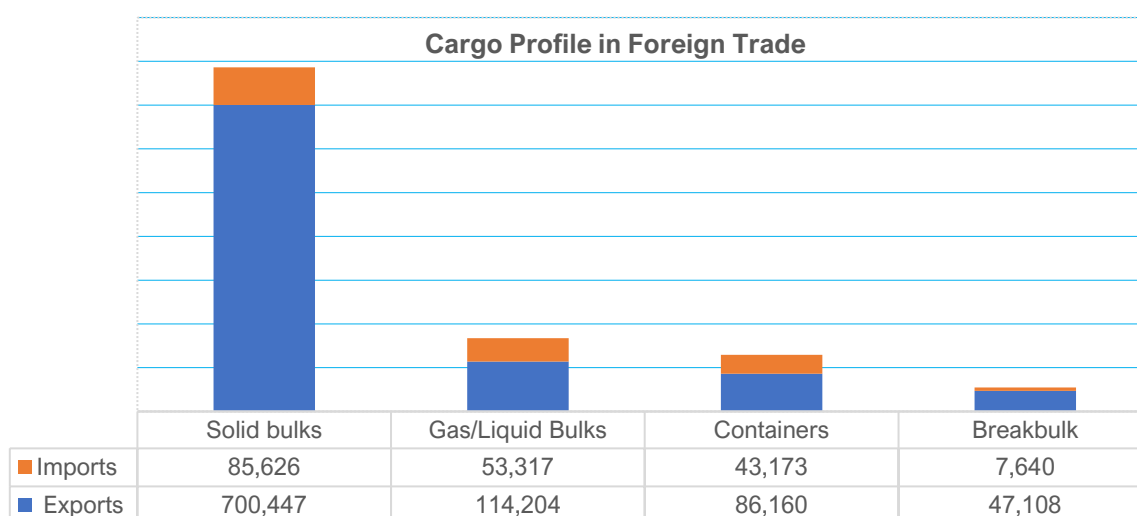


Table 1: Volume of Brazilian imports and exports in 2025. Source: ANTAQ

3. Customs controls

3.1. Customs organisation

In Brazil, customs laws and regulations are primarily governed by Decree 6,759/2009, known as the “Customs Regulation”. As of 2026, the system is undergoing a significant transition toward full digitalisation, facilitated by the *Portal Único* (Single Foreign Trade Portal), which aims to simplify and streamline traditionally bureaucratic trade processes.

The national trade and customs landscape, along with its legal framework, is intricate and often complex. The core authority overseeing trade and customs policies is Brazil’s Ministry of Development, Industry, Trade and Services (MDIC), operating through the Secretariat of Foreign Trade (SECEX). In addition, the Foreign Trade Chamber (CAMEX) serves as an advisory body to the government, regulating foreign trade policy and offering strategic guidance. CAMEX is also responsible for establishing the rules that customs authorities must enforce nationwide.

While the MDIC and SECEX set policies and guidelines, the *Receita Federal do Brasil* - RFB (Brazilian Federal Revenue Service), under the Ministry of Finance, executes customs authority functions at the nation’s ports, airports, and ground crossings². The RFB is tasked with exercising fiscal control, collecting duties and taxes in foreign trade activities, and ensuring compliance with relevant regulations.

3.2. Intervening authorities

A variety of authorities collaborate with the RFB to regulate cargo imports and exports, each fulfilling specific roles based on the nature of the shipment. **Table 2**

Authority	Scope
RFB (MF)	<ul style="list-style-type: none"> The Brazilian Federal Revenue Service (RFB) is the primary authority responsible for executing fiscal controls and tax collection in foreign trade.
VIGIAGRO (MAPA)	<ul style="list-style-type: none"> The Ministry of Agriculture, Livestock, and Supply (MAPA) oversees agricultural products, including livestock, plants, seeds, meat, fish, dairy, pesticides, fertilisers, and wood products.
ANVISA (MS)	<ul style="list-style-type: none"> The Brazilian Health Regulatory Agency (ANVISA) regulates health-related goods, such as pharmaceuticals, medical devices, cosmetics, processed foodstuffs, cleaning products (sanitisers), and biological materials.
Army/Air Force (MD)	<ul style="list-style-type: none"> Armed Forces are responsible for Controlled substances such as weaponry, ammunition, explosives, propellants, fireworks, and ammonium nitrate.
INMETRO (MDIC)	<ul style="list-style-type: none"> The National Institute of Metrology, Standardisation and Industrial Quality (INMETRO) is the federal agency linked to MIDIC that manages mandatory quality certifications in various sectors, including toys, household appliances, auto parts, electrical appliances and consumer goods.
ANATEL (MC)	<ul style="list-style-type: none"> The National Communication Agency (ANATEL) oversees telecommunications and broadcasting equipment, including computers with wireless capabilities and surveillance devices.
IBAMA (MMA)	<ul style="list-style-type: none"> The Brazilian Institute of the Environment and Renewable Natural Resources (IBAMA), under the Ministry of Environment, regulates and enforces compliance concerning trade involving wild fauna and flora, wood products, and species protected under the CITES convention.

Table 2: Non-exhaustive list of Brazilian authorities and agencies involved in cargo imports and exports

² Federal Law 12,815/2013 (Law of the Ports), Article 23: “The arrival and departure of goods from and to abroad may only take place in ports or bonded port installations”. Article 24: “It is incumbent upon the Ministry of Finance, through the Customs offices: I – comply and ensure compliance with the legislation that regulates the entry, permanence and exit of any assets or goods from the country; II – supervise the receipt, the permanence, the movement and the delivery of persons, vehicles, cargo units and goods, without prejudice to the attributions of other authorities in the port; (...) V – perform Customs import and export clearance (...) VII – authorise the removal of goods from the port area to other places, whether Customs-bonded or not, in the cases and following the procedures set forth in the Customs legislation” (free translation)

3.3. Siscomex system

The *Sistema Integrado de Comércio Exterior - Siscomex* (Integrated Foreign Trade System) is a single-window platform that streamlines the registration and monitoring of imports and exports in Brazil. This includes processes for inspection, clearance, and collection of duties and taxes via the *Portal Único Siscomex* (Siscomex Single Portal). Managed by the SECEX and overseen by the RFB, Siscomex integrates over twenty different consenting agencies and authorities within a paperless environment, enhancing information sharing and operational efficiency compared to previous systems.

The system enables private sector stakeholders to electronically exchange information, integrating all routines related to cargo imports, exports, and transshipments. It offers functionalities for import or export licensing, certification, and the electronic payment of duties, taxes, and fees through the single-window system.

As Siscomex has evolved, additional modules have been introduced, such as *Siscomex Carga* (Siscarga), which specifically provides electronic control over vessels, cargoes, and cargo units within customs-controlled areas.

Siscomex is interconnected with the Mercante system, a digital platform created by the RFB to manage the registration and control of waterway cargo transport for imports and exports. Its primary function is to automate the calculation, collection, and management of the *Adicional ao Frete para Renovação da Marinha Mercante – AFRMM* (Freight Surcharge for Renewal of the Brazilian Merchant Fleet), a tax levied on freight in maritime, cabotage, and inland navigation. Carriers or their shipping agents are required to keep customs authorities informed about the movements of vessels and cargo by promptly inputting relevant data into the systems.

3.3.1 Exports (DU-E)

Export processing is conducted through the *Declaração Única de Exportação - DU-E* (Single Export Declaration) module, which was launched in 2016 and is regularly updated. **Figure 2**

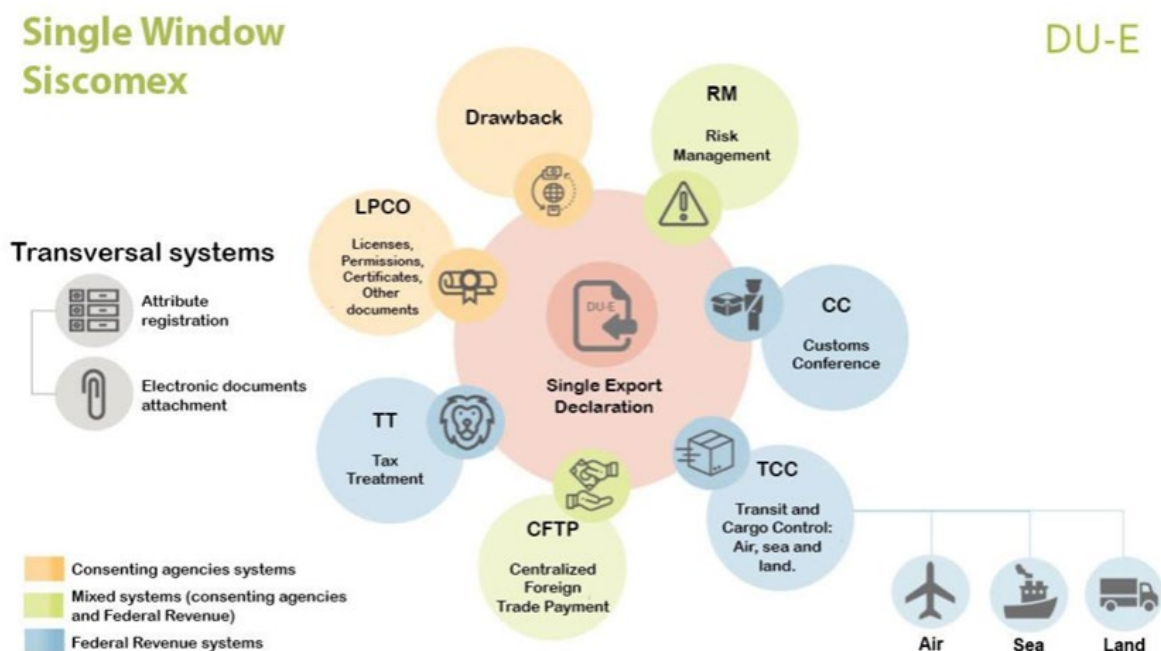


Figure 2: Current setup of the Siscomex DU-E module for exports. Source: RFB/MF

3.3.2. Imports (DUIMP)

Since 2016, the government has been gradually implementing and enhancing the *Declaração Única de Importação* – DUIMP (Single Import Declaration), to replace the existing *Declaração de Importação* – DI (Import Declaration) and the *Declaração Simplificada de Importação* – DSI (Simplified Import Declaration), which will eventually be consolidated into the DUIMP. The DUIMP module has been in use since 2021 as a pilot project and will ultimately fully replace the DI and DSI, which will be phased out.

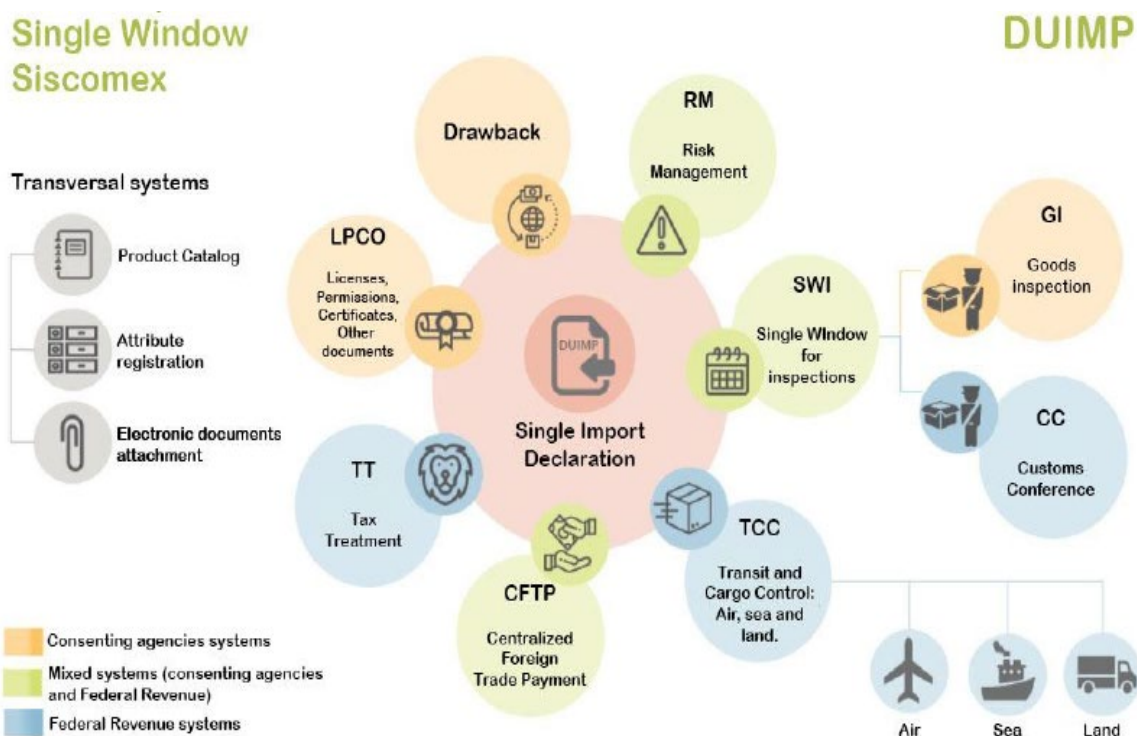


Figure 3: Setup of the Siscomex DUIMP module for imports. Source: RFB/MF

For imports processed via DUIMP, licensing is managed through the *Licenças, Permissões, Certificados e Outros Documentos* – LPCO (Licenses, Permits, Certificates and Other Documents) module. **Figure 3**

3.4. Import licensing and registration

To import goods and facilitate customs clearance into Brazil, an importer must be registered with the Secretariat of Foreign Trade (SECEX) and must have access to the Siscomex system through digital certification. Importers need to verify if their goods or operations are subject to restrictions or specific licensing requirements established by SECEX or other administrative agencies. Licensing is generally required before registering the Import Declaration (DI), and in some cases, it must be obtained prior to the shipment of goods from abroad.

Most imports do not require a specific license; instead, importers need to obtain a DI through the electronic system. However, for certain imports that necessitate licensing—typically those whose intrinsic nature falls under the jurisdiction of other public authorities—importers must first obtain a *Licença de Importação* - LI (Import License) before purchasing the goods abroad and bringing them into the country. The LI must include detailed product descriptions and align with the *Nomenclatura Comum do Mercosul* - NCM (Mercosur Common Nomenclature), which is based on the Harmonised Commodity Description and Coding System (Harmonised System - HS) of the World Customs Organisation (WCO).

Depending on the nature of the goods, other authorities may become involved in the licensing and clearance processes for restricted items. [See Section 3.2](#)

3.4.1. Regulations and guidelines

The administrative control of Brazilian imports is primarily governed by Ordinance SECEX 249/2023, which outlines situations requiring import licensing. Specific goods, such as agricultural products and medicines, or operations involving used materials, require special licensing.

Importers must register their Import License in the Siscomex system. Once approved, the license is linked to the DI and the details provided in the LI are automatically transferred to the DI and can no longer be altered. For imports processed via the DUIMP, licensing is managed through the Licenses, Permits, Certificates and Other Documents module (LPCO).

3.4.2. Licensing validity

A LI is typically valid for 180 days from the date of registering the DI. If import licensing is required before shipping goods abroad, the shipping deadline is 90 days from the license issuance date.

3.4.3. Licensing alterations

The importers are allowed to modify the Import License (LI) and LPCO; however, substitute LIs cannot be linked to cleared DIs, and unapproved LIs may result in fines. Changes to the LPCO licenses must be requested through the LPCO module, with new versions issued upon approval.

3.4.4. Exemptions

Import licensing may be waived for goods initially imported as new and later nationalised as used, provided the applicable legislation does not mandate licensing based on the NCM classification or other operational aspects.

3.5. Import duties and taxes

Except for specific products and entities qualifying for tax benefits, imports into Brazil are subject to a complex, multi-layered tax framework. Importers must pay the AFRMM freight surcharge, as well as associated handling and storage costs payable to the carriers and bailees. Taxation is based on the product's Mercosur Common Nomenclature (NCM) tariff rate and is typically payable upon registration of the Import Declaration (DI).

As of 2026, Brazil is transitioning from its traditional tax structure to a new dual value-added tax (VAT) system. During the transition period (2026-2032), the following import taxes and duties will coexist:

- **Import Duty (II):** A non-creditable federal tax on the customs value (CIF)³.
- **Tax on Industrialised Products (IPI):** A federal tax scheduled for reduction to zero in 2027 (excluding products from the Manaus Free Trade Zone)⁴.
- **Tax on Circulation of Goods and Services (ICMS):** A state-level VAT that is being gradually phased out through 2032⁵.
- **PIS and COFINS-Import:** Federal social security taxes scheduled for abolition in 2027⁶.

³ The *Imposto de Importação* – II (Import Duty) is levied on the CIF value of the goods, usually ranging from 10% to 35%

⁴ The *Imposto sobre Produto Industrializado* - IPI (Tax over Industrialised Products – IPI) is a federal excise tax levied on manufactured goods and generally calculated at up to 15% of the CIF value of the goods, plus the import duty (II)

⁵ The *Imposto Sobre Circulação de Mercadorias* - ICMS (Tax over Circulation of Goods and Services) is a state value-added tax applicable on the CIF value and import duty and taxes. The rate of IPI tax depends on the destination state

⁶ The *Programa de Integração Social* – PIS (Social Integration Program), *Programa de Formação do Patrimônio do Servidor Público* – PASEP (Civil Servant Asset Formation Program – PASEP): social dues for the financing of unemployment aid and public service pensioning system; and *Contribuição para o Financiamento da Seguridade Social* (Contribution for the Social Security Financing – COFINS). PIS/PASEP and COFINS are calculated on the CIF value plus II, IPI and ICMS

Under the ongoing Brazilian Tax Reform, the *Contribuição sobre Bens e Serviços - CBS (Contribution on Goods and Services)* and the *Imposto Sobre Bens e Serviços - IBS (Tax on Goods and Services)* are the two new taxes forming the dual VAT system being gradually implemented in the country. This model is designed to simplify the previous complex tax landscape.

The CBS, a federal tax collected and administered by the Federal Revenue Service (RFB), will replace the PIS, Cofins, and partially the IPI. Meanwhile, the IBS will be a shared tax between states and municipalities, substituting the ICMS tax, as well as the *Imposto Sobre Serviços - ISS (Municipal Service Tax)*.

In the context of the reform, the *Imposto Seletivo - IS (Selective Tax)* has been introduced as a new federal excise tax aimed at discouraging the consumption of products and services that are harmful to health or the environment. Unlike the CBS and IBS, which focus on revenue efficiency, the IS has an extra-fiscal purpose. By increasing the cost of certain products, the government aims to reduce their consumption and mitigate associated public costs, such as healthcare expenses or environmental cleanup. The IS will primarily impact imports of health-hazardous goods such as tobacco products, alcoholic beverages, and sugary drinks. Although it is a federal tax, it will be shared with states and municipalities⁷.

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
PIS/COFINS										
IPI										
ICMS & ISS					ICMS/ISS rates will decrease gradually					
CBS		Pilot year								
IBS			Pilot years		IBS rates will increase gradually					
			Effective by 2027: - PIS/COFINS extinction - CBS fully implemented - IPI restricted to Free Trade Zones						Effective by 2033: - ICMS/ISS extinction - IBS fully implemented	

Table 3: Transition timeline for import taxes and duties. Source: RFB/MF

The new dual VAT system was established with symbolic test rates (0.9% and 0.1%, respectively) and will be implemented in a phased approach over seven years. The CBS is expected to be fully effective in 2027, while the IBS will progressively replace the ICMS and ISS throughout the transition period. Until then, both the current and dual VAT systems will coexist. **Table 3**

3.6. Cargo discharge and transfer of liability

Goods under fiscal control must be handled exclusively within customs-bonded facilities, whether publicly or privately operated⁸. These facilities take custody of the goods from the carriers and arrange for their delivery to the importers once the customs clearance process is complete.

According to specific legislation, the liability of the carrier begins when the goods are received onboard and subsists until they are delivered at the port of destination, adhering to the tackle-to-tackle principle. Conversely, the responsibility of the bailee commences upon receipt of the goods at their premises and persists until the goods are physically delivered to the consignee. Goods are considered delivered by the carrier when they are hoisted from the vessel if shore gear is utilised. If the vessel’s gear is used, delivery is deemed to occur at the time the goods are landed alongside the vessel⁹.

⁷ The Selective Tax is scheduled to be implemented in 2027, alongside the CBS. As of early 2026, the specific rates for each "harmful" category are still a major point of debate in the National Congress

⁸ Article 542 of the Customs Regulation (Decree 6,759/2009, as amended): "All goods coming from abroad, either imported for definitive purpose or not, subject or not to the payment of the import duty, must be submitted to customs clearance for importation, which shall be done based on the declaration presented to the customs office under whose control the goods is located (Law-Decree 37/1966, art. 44 with wording given by Law-Decree 2,472/1988, art. 2)" (free translation)

⁹ Law-Decree 116 of 25/01/1967, as regulated by Decree 64,387 of 22/04/1969: "Article 2 – The responsibility of the port entity commences with the entrance of the goods in its warehouses, yards or other places designated for storage and only ceases after effective delivery to the vessel or to the consignee." "Article 3 – The responsibility of the carrier begins when the goods are received on board and ceases with the delivery to the port entity

Carriers remain liable for loss or damage to the cargo as verified upon discharge, which must be recorded in a customs-controlled damage report issued by the bailee. In the absence of any notation in the damage report or a similar document, the liability of the bailee will be presumed¹⁰.

For cargo damage not apparent at the time of delivery, liability may rest with the carrier, provided the consignee lodges a formal protest within 10 (ten) days of delivery by the ship and produces evidence that the loss or damage occurred while the cargo was in the carrier's legal custody¹¹.

3.7. Customs clearance process

All imports into Brazil must be handled exclusively within customs-bonded facilities and undergo a customs clearance process, regardless of their value or tax status¹². This procedure is a prerequisite for the legal entry of goods and their delivery to the rightful consignee.

The customs clearance process involves verifying the accuracy of the information provided by the importer regarding the nature, value, and characteristics of the imported merchandise against the physical goods, as well as adherence to legal requirements. This process is triggered by the registration of the Import Declaration (DI) or the new DUIMP in the Siscomex system, along with the payment of applicable duties by the importer.

The DI should be accompanied by supporting documents such as the original bill of lading (B/L) or an equivalent document, the original commercial invoice, packing list, and other relevant documentation. However, the presentation of the original B/L may be waived.

Depending on the nature of the import, clearance may occur before or after the goods arrive at the primary or secondary customs zone. In certain cases, delivery to the consignee may be authorised even before the clearance process is fully completed.

3.7.1. Ordinary clearance

In the conventional clearance process, the importer can only register the DI after the bailee confirms that the manifested goods have arrived at the port of discharge (primary customs zone) or an inland storage facility (secondary customs zone). The bailee is responsible for documenting the quantity, weight, and condition of the goods upon receipt, including any damage or exceptions attributable to the carrier.

3.7.2. Advanced clearance (direct delivery)

Typically, the process begins once the bailee informs the authorities through the single-window system that imported goods have entered bonded storage and meet all documentary requirements, including the presentation of the original bill of lading. However, customs regulations allow importers of certain cargoes to initiate the process before the vessel arrives or to take delivery of the goods before completing the entire procedure¹³.

or municipal wharf, at the port of destination alongside the vessel". "First paragraph – it is considered as effectively delivered on board, the goods operated by vessel's gear since the beginning of the operation, alongside the vessel". "Second paragraph – the goods to be discharged from the vessel by the gear of the port entity or municipal wharf, or for their account, are deemed effectively delivered to the latter parties, since the commencement of the sling for hoisting, inside the vessel" (free translation)

¹⁰ Customs Regulation: "Article 662 - the bailee is responsible for damage or shortage of the goods under its custody, as well as for any damages caused on loading and discharging operations performed by its servants. Sole paragraph – the responsibility of the bailee is presumed in cases where cargoes are received without remark or protest" (free translation)

¹¹ Art. 754, sole paragraph, of the Civil Code

¹² Articles 44 to 53 of Decree 37/1966

¹³ Articles 578 & 579 of the Customs Regulation

Advanced clearance is particularly useful for complex, large, and heavy pieces of equipment (project cargo) that require assembly prior to customs inspection, or when there is insufficient space for the safe storage of cargo before its delivery to the consignee. It is also widely adopted for importing solid and liquid bulk cargoes.

Eligible cargo for early customs clearance (direct delivery) includes:

- Commodities in bulk delivered through pipelines, conveyors, or into silos, consignee facilities, barges, or trucks
- Plants, livestock, perishables, and products prone to damage
- Corrosive, flammable, radioactive, and hazardous materials
- Paper products for printing magazines, journals, and newspapers
- Cargo imported by the public administration
- Cargo transported by land, lake, or river

Advanced customs clearance and direct cargo delivery are regulated under Normative Instruction RFB 680/2006¹⁴, based on an Import Declaration filed by the consignee. This regulation permits imports to be unloaded directly from vessels into unbonded shore warehouses, sheds, silos, or tanks. With prior customs authorisation, imports may also be directly discharged into other conveyances, such as lorries, railcars, feeder ships, or barges, for transporting to non-bonded spaces or directly to the importer's premises.

3.7.3. Fractional deliveries

The customs regulations permit a single Import Declaration (DI) or DUIMP to cover fractional shipments, typically 'just-in-time' inventories. In these cases, a single import purchase arrives in separate batches or lots, with the stipulation that all subsequent fractions or lots linked to that declaration must arrive at the designated customs zone within 30 days.

3.7.4. Tax classification

In light of the sweeping tax reform, the registration of the DI or DUIMP in the Siscomex Single Portal now requires a new mandatory field: the *Código de Classificação Tributária* - "cClassTrib" (Tax Classification Code). This code aims to identify the specific treatment of a product or service under the new consumption taxes, the federal Contribution on Goods and Services (CBS) and the subnational Tax on Goods and Services (IBS). It helps determine whether the tax authority should apply full rates, exemptions, or specific reductions for certain goods¹⁵.

3.7.5. Clearance parametrisation

Following the registration of the DI or DUIMP, the customs systems assign the goods to one of four control channels based on risk management and the quality of the data provided by the importer through the newly created *Catálogo de Produtos* (Product Catalogue)¹⁶.

¹⁴ Articles 62-A to 62-K of Normative Instruction RFB 680/2006

¹⁵ Introduced as a central pillar of Brazil's Tax Reform, the cClassTrib (Tax Classification Code) serves to standardise how goods and services are identified for the new consumption taxes, IBS and CBS. Unlike previous codes that described broad operations, the cClassTrib specifies the exact legal reason for a particular tax treatment—such as a specific 60% or 100% rate reduction—effectively linking each transaction directly to a corresponding article in the new law. This transition aims to replace open-text justifications in fiscal documents with a precise, machine-readable digital language, reducing ambiguity for both taxpayers and the tax authorities. The system entered a testing phase in July 2025 and is becoming available for voluntary production use since October 2025. From January 2026, the code becomes mandatory for all relevant electronic documents (including invoices and bills of lading)

¹⁶ In the context of Brazil's Tax Reform, the *Catálogo de Produtos* (Product Catalogue) is a mandatory centralised database where businesses must register every item they sell or import. It acts as a 'digital passport' for products to ensure they are taxed correctly under Brazil's new dual VAT system

■ **Green Channel:** Automatic clearance is granted without any documentary review or physical examination of the imported goods. This channel is the standard parametrisation for compliant operators, though subsequent audits may be conducted if irregularities are identified later.

■ **Yellow Channel:** Customs officers perform a documentary review of the digital files. If no inconsistencies are detected, the goods are released to the importer; otherwise, they are redirected for physical inspection.

■ **Red Channel:** Goods are cleared only after a mandatory documentary review and physical examination by customs officials to ensure compliance with all legal and regulatory requirements.

■ **Grey Channel:** In addition to documentary and physical checks, specialised customs control is applied to investigate potential tax fraud, such as under-invoicing or ideological falsehood.

Due to tax secrecy, the results of the parametrisation are accessible only to the importer or their authorised customs broker via the Siscomex Single Portal.

Upon completion of the process, the single-window system generates a digital clearance event – replacing the traditional physical *Comprovante de Importação* - CI (Import Receipt) – within the Portal. The process is finalised with the physical delivery of the goods by the customs-bonded port facility to the consignee or their representatives.

3.7.6. Documentary requirements

Importers are obligated to present relevant documentary evidence to take delivery of the goods from the port or dry port facility¹⁷. Essential information that must be uploaded into the customs electronic systems includes:

- ✓ Original bill of lading
- ✓ Receipt of payment of import duties and charges
- ✓ Commercial invoice and electronic fiscal invoices (NF-e)
- ✓ Identification of the individual collecting the goods from the bailees

The importer's obligation to present the original bill of lading is waived when the cargo manifest is conducted using an electronic airway bill (e-AWB).

3.7.7. Physical delivery of the goods

Before delivering the goods, the cargo facility must confirm digital authorisation from the Federal Revenue Service (RFB) in the Siscomex system and record delivery details by issuing a new *Declaração Eletrônica de Carga* – DC-e (Electronic Declaration of Cargo). Once the importer has fulfilled their obligations, the bailee cannot prevent them from withdrawing the goods, provided that specific controls under the jurisdiction of other bodies and the fulfilment of any contractual obligations related to handling and storage services are met¹⁸.

Customs authority prohibits cargo facility operators from requiring the presentation of the import certificate or any other document, apart from those specifically outlined in the Normative Instruction RFB 680/2006, as a condition for delivering the goods to the importer. However, this does not exempt the bailee from adopting necessary measures or requiring proof for the fulfilment of other legal obligations, including those stipulated in the Civil Code¹⁹.

¹⁷ Article 54 of Normative Instruction RFB 680/2006

¹⁸ Article 56 of Normative Instruction RFB 680/2006

¹⁹ Article 754 of the Civil Code: "The goods must be delivered to the consignee, or to whoever presents the endorsed bill of lading, and the recipient must check them and present any complaints they may have, under penalty of forfeiture of rights" (free translation)

Ultimately, physical delivery of the cargo will only occur if there are no blockages on the system, such as in the event of unpaid freight or pending general average bond/guarantee, and if the customs authority has fully cleared the DI, DSI, or DUIMP, and the AFRMM surcharge has been collected. **Table 4**

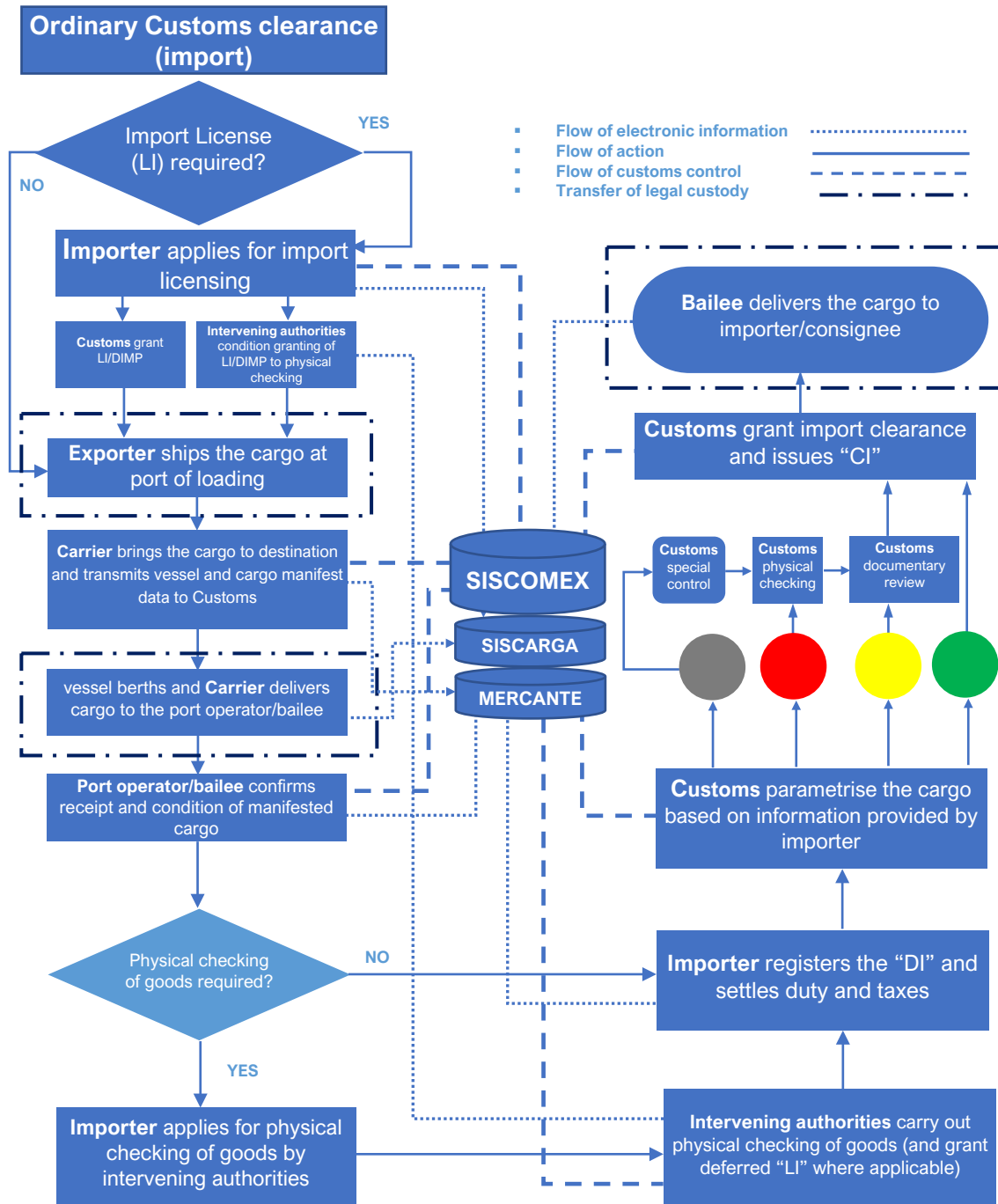


Table 4: Flowchart of main import customs clearance and delivery procedures. Source: RFB/MF

3.7.8. Evidence of delivery

The bailee is obligated to confirm customs' authorisation for cargo delivery and to verify that all documentary requirements are met. They must record the following information in the system:

- Date and time of delivery of the goods per DI
- Name, taxpayer identification number (CPF) and respective identification document of the person responsible for physically collecting the goods
- Company name and respective taxpayer identification number (CNPJ) of the legal entity that transports the goods upon removal from customs-bonded spaces
- License plates of the carrying vehicles and the driver's license number (CNH)

The relevant documentation must be kept filed by the bailee in good order and safekeeping for a period of 5 (five) years, counted from the first business day of the year following the delivery of the goods to the importer²⁰. Among the mandatory documentation is a copy of the original bill of lading.

In case of imports carried out at a customs border point where there is no terminal operator, the release of the goods will be handled directly by the local customs authority²¹.

²⁰ Article 57 of Normative Instruction SRF 680/2006

²¹ Article 60 of Normative Instruction SRF 680/2006

4. Cargo delivery issues

4.1. Cargo delivery without original B/L

The Brazilian Civil Code and customs regulations require the presentation of the original bill of lading, among other mandatory documents, as a condition for customs authorities to permit cargo clearance and delivery of imported goods by the customs-bonded facility²². This requirement was reinstated by Normative Instruction RFB 1,759/2017 after a period of regulatory uncertainty between 2013 and 2017 on whether the original document should be produced.

4.1.1. Current customs decision

In 2020, the *Coordenação-Geral de Administração Aduaneira* - COANA (General Coordination of Customs Administration) clarified that a digitised version of the original bill of lading, formatted in accordance with the regulations, has the same effect as the original paper document. Other documents required in the cargo clearance process, such as the commercial invoice, packing list, and certificate of origin, may also be transmitted electronically to customs and other intervening authorities.

Digitised versions of the original B/L are therefore acceptable if formatted according to specific legal standards, aligning with broader initiatives toward a paperless environment. Despite these regulations, judicial orders can still mandate cargo release without an original B/L under exceptional circumstances.

4.1.2. Electronic vs digitised B/L

Digitised bills of lading are not the same as electronic bills of lading issued under the paperless trading systems and platforms approved by the International Group of P&I Clubs (IGP&I), nor are they the electronic bills of lading compulsorily used for the carriage of goods within the domestic cabotage, known as *Conhecimento de Transporte Eletrônico* - CT-e (Electronic Bill of Lading).

After scanning and digitising, the physical document may be discarded, unless it has historical value. However, the digitised version must be stored in any medium for the duration of the limitation period applicable to the document. While obligations under a bill of lading are ordinarily subject to a time bar of 1 (one) year, tax regulations require the importer and bailee to keep the relevant documents, including the bill of lading, for 5 (five) years, counting from the calendar year following the entry of the cargo into the country. **See Section 3.7.8**

4.1.3. Potential misdelivery risk

The regulation for digitising documents was a positive step toward a paperless workplace, significantly aiding businesses by freeing up space (and saving money) as they no longer need to store large volumes of paperwork that can now be safely discarded.

Digitally scanned documents have been used in customs-related procedures in Brazil long before the digitisation of paperwork was officially regulated by law. Thus, it is understood that the use of original bills of lading digitised in accordance with the regulations will not expose carriers to liabilities that would not arise under a physical original bill of lading. Furthermore, the use of digitised bills of lading does not alter the bailee's responsibility to verify the identity of the importer and the documentation requirements, including the original bill of lading.

²² Article 519 of the Brazilian Commercial Code (Law 556/1850); Article 754 of the Brazilian Civil Code; Article 54 of Normative Instruction RFB 680/2006

4.2. Loss of original B/L

The production of the original bill of lading is a strict legal requirement under the Brazilian Civil Code and customs regulations. Losing this document may trigger a complex recovery process.

4.2.1. Practical remedies

Before legal or commercial remedies are accepted, the party that lost the document (the shipper, consignee or courier) must create a “paper trail” to prove the loss was genuine and not a result of fraudulent double-trading. This includes:

- **Boletim de Ocorrência - BO (Police Report):** A formal report must be filed with the Brazilian Civil Police detailing the circumstances of the loss of the document.
- **Public notice:** It is standard practice to publish a notice in a widely circulated newspaper in Brazil declaring the specific bill of lading (including B/L number, vessel, and cargo details) as “null and void” due to loss.
- **Carrier notification:** A formal “Statement of Loss” on company letterhead must be sent to the carrier.

4.2.2. Security

Since releasing cargo without an original bill of lading voids the carrier’s P&I insurance cover in the first instance, the liability insurers would likely demand significant financial security from the consignee as a condition for delivering the cargo.

The value of the guarantee, which can be provided through a bank letter of guarantee, a cash deposit into an escrow account, or surety, typically ranges between 150% and 200% of the CIF value of the goods. Any letters of indemnity (LOIs) must be signed by the shipper and the consignee, and countersigned or backed by a first-class bank.

4.2.3. Judicial remedies

If the carrier refuses to release the cargo despite an LOI, which they are legally entitled to do, the consignee may seek a judicial order, in the form of a writ of mandamus, arguing that the consignee is the rightful owner and that the delay is causing irreparable financial harm (e.g. mounting demurrage and storage costs). When granting interlocutory relief, the court might require the importer to deposit the value of the cargo into a court-controlled account as security before authorising the cargo release.

Even with a court order for physical release, the importer must still complete the Siscomex customs clearance process.

4.3. Unclearable goods

Goods that are prohibited from entering Brazil cannot be customs-cleared. Brazilian authorities strictly enforce bans on items such as narcotics and other illegal substances, counterfeit products, waste and used consumer goods (such as second-hand tyres), and goods deemed harmful to health, sanitation, or the environment.

Unclearable goods that violate the customs regulations or international treaties and conventions ratified by Brazil must either be returned to the place of origin or disposed of or destroyed at the expense of the party responsible for the illegal importation.

4.4. Abandoned goods

Cargo remaining in a customs area beyond strict deadlines and under certain conditions will be considered abandoned, leading to the application of a confiscation penalty (forfeiture). The time limits are designed to facilitate customs' ability to reclaim space in bonded areas and effectively manage imported goods. **Table 5**

Deadline	Situation
90 days	<ul style="list-style-type: none"> After discharge, if the importer has not initiated the clearance process.
45 days	<ul style="list-style-type: none"> After the expiration of its stay in a primary or secondary customs-controlled area.
30 days	<ul style="list-style-type: none"> If the clearance was started but has been halted due to an action or omission of the importer or their representative. After the lifting of any forfeiture penalty applied, after the recognition of the right to initiate or resume clearance, or if the process is interrupted for 60 days by action or omission of the importer.

Table 5: Deadlines for abandoned cargo. Source: RFB/MF

The bailee is accountable to customs authorities for managing cargo abandonment and for reporting goods that have not entered the clearance process within the specified timeframes²³.

Once classified as abandoned, these goods are processed according to legal provisions, which may include auction or destruction. Nevertheless, the importer may still initiate the clearance process by fulfilling the formalities and paying the import duties, plus interest and late payment penalties, and the expenses arising from the goods remaining in customs-controlled areas.

In cases of cargo abandonment after initiating the clearance process, the responsible party may incur financial liability for the difference between the auction value of the goods and the charges that would have been incurred had they been cleared for consumption in a timely manner²⁴.

4.5. Non-compliances

Customs clearance will be denied in the following scenarios²⁵:

- **Outstanding duties/taxes:** Clearance is not granted if duties and taxes are unpaid, unless the importer provides security.
- **Seizure and forfeiture:** Goods seized for irregularities or subject to a penalty of forfeiture (loss of the goods) cannot be cleared.
- **Missing Import License (LI):** Goods requiring a non-automatic LI cannot be cleared if the license was not obtained.
- **Regulatory non-compliance:** Goods deemed harmful to public safety or non-compliant with sanitary, phytosanitary, or zoosanitary regulations by agencies such as ANVISA (health and pharmaceuticals) or MAPA (agriculture and livestock) are ineligible for customs clearance.

²³ Articles 58 of Decree 37/1966; Articles 549, 642 & 643 of the Customs Regulation

²⁴ Article 59 of Decree 37/1966

²⁵ Articles 571, 642, 647, & 689 of the Customs Regulation

5. Cargo manifest reporting system

5.1. Carrier's duty to report

When a vessel is scheduled to arrive, depart, or transit through Brazilian customs-bonded ports, the carrier is obligated to timely provide information regarding the ship, intended ports of call, and the manifest of cargo and cargo units on board. This information pertains to cargo intended for discharge or transshipment in Brazil or cargo that will remain on board while in transit to overseas ports.

The required information must be transmitted electronically to customs through the Siscomex system (Siscarga and Mercante modules), which are accessible with appropriate digital certification. Typically, a licensed shipping agent files these reports with the customs authorities on behalf of the carrier.

Customs' Normative Instruction RFB 800/2007 regulates reporting obligations and categorises the role of the carriers as follows:

- **Operating Shipping Company:** The carrier is the operator or owner of the vessel (vessel provider).
- **Partner Shipping Company:** The carrier does not operate the vessel (charterer or slot charterer).
- **Consolidator:** The carrier contractually responsible for packing the cargo at the origin, who is neither the vessel operator nor a charterer (Non-Vessel Operating Common Carrier - NVOCC)
- **De-consolidator:** The carrier contractually responsible for unpacking the shipment at the destination, who is neither the vessel operator nor a charterer (NVOCC)
- **Freight Forwarder:** A company based in Brazil that packed or unpacked the shipment, represented locally by a cargo agent.

A foreign carrier must appoint a certified shipping agent to perform the reporting duties by proxy. It is permissible for one carrier to be represented by multiple shipping agents for reporting purposes. Likewise, a single shipping agent can manage reporting for several carriers sharing cargo space on the same vessel, which is a common practice in the container trade.

In the context of liner vessels in container and roll-on/roll-off trade, which often involve multiple contractual carriers associated in joint services (slot charterers), each carrier is responsible for uploading data about their specific cargo, regardless of the vessel provider.

5.2. Reporting requirements

In Brazil, the reporting process centres on the creation and synchronisation of electronic data across the Siscarga and Mercante modules. The process involves two primary actions: transmitting individual cargo data and linking that data to the specific vessel's itinerary (ports of call).

The system distinguishes between the entity providing the vessel (vessel provider), the contractual carrier, and the cargo owner. The vessel provider (owner/charterer) is responsible for vessel-level data, including the ports of call and estimated times. They must also authorise service partner carriers in the system, so that they can upload specific cargo data (CE) for any goods they have booked, whether currently on board or to be loaded in Brazil. While the vessel provider manages the itinerary, only the carrier who issued the bill of lading has the legal authority to amend, rectify, or delete the corresponding electronic entry. **Table 6**

5.2.1. Scope of reporting

All goods on board—whether for import, export, or in transit—must be reported in a timely manner. Basic ship stores, provisions, and spare parts not covered by a bill of lading (B/L) are generally exempt from reporting on this module, and declarations to the local authorities are made through IMO standard forms. Reporting mandates with varying requirements extend to cruise ships, supply vessels, cabotage (coastal) trade, and military ships engaged in commercial freight.

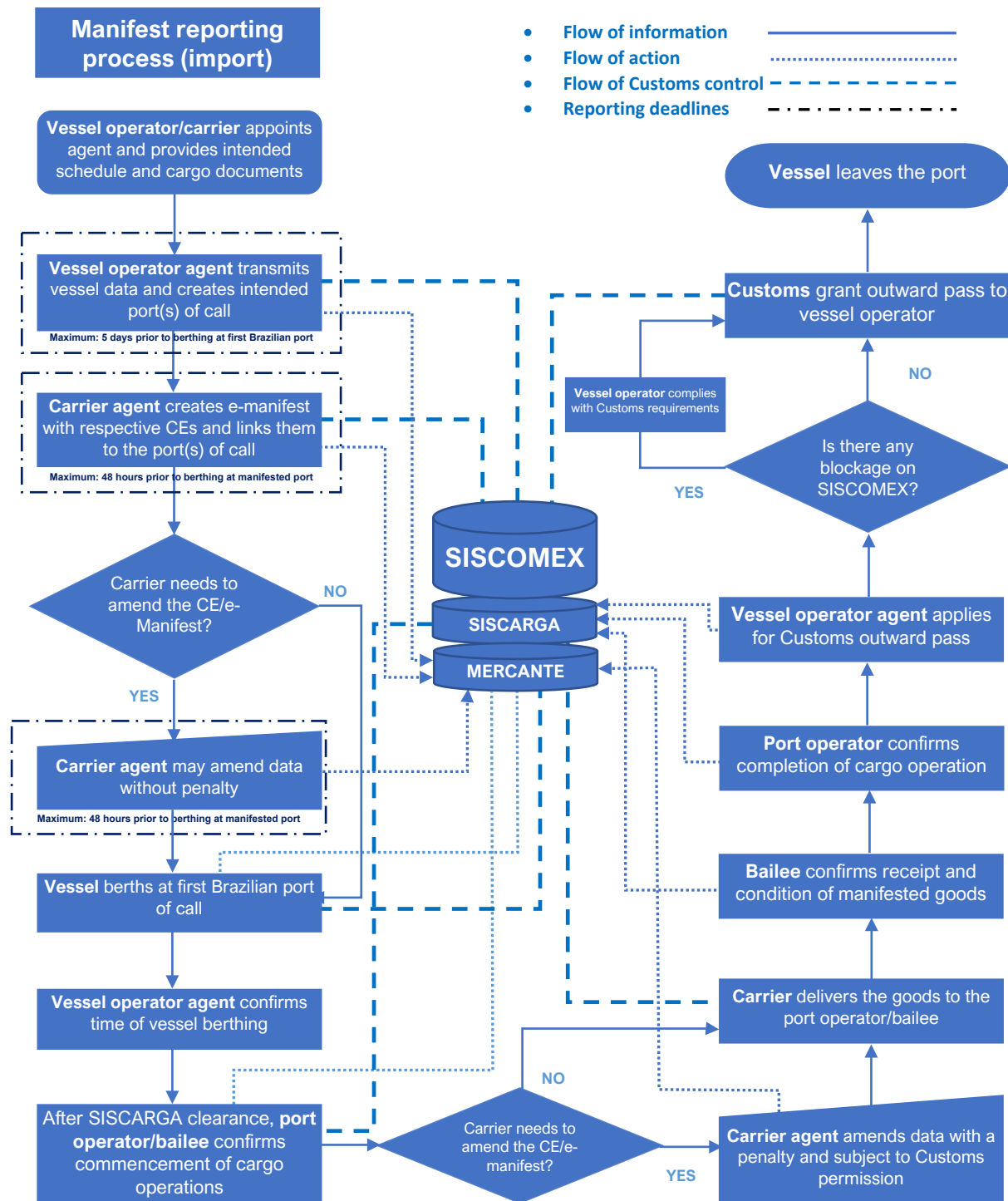


Table 6: Flowchart of cargo manifest reporting procedures. Source: RFB/MF

5.2.2. Ports of call information

After the ports of call have been created by the vessel provider in the Mercante system, the contractual carrier is permitted to link the electronic cargo manifests to the respective ship calls.

5.2.3. Conhecimentos Eletrônicos (CEs)

The so-called CE (electronic bill of lading) is the digital equivalent of a physical B/L within the Siscomex system. Every physical B/L must have a corresponding CE. The system generates a unique, sequential ID number for the CE, which authorities use to track the shipment throughout the entire customs clearance process. **Table 7**

CE Type		Origin	Destination
National		Brazilian	Brazilian
Foreign	Export	Brazilian	Foreign
	Import	Foreign	Brazilian
	In-transit	Foreign	Foreign

Table 7: Types of Siscomex electronic bills of lading (CEs). Source: RFB/MF

5.2.4. E-manifests

CEs are grouped into electronic manifests based on the nature of the voyage.

e-Manifest Type			Origin	Destination	
National	CAB	Cabotage (Cabotagem)	Brazilian	Brazilian	
	ITR	Inland (Interior)	Brazilian	Brazilian	
	BCN	Transshipment of National Cargo (Baldeação de Carga Nacional)	Brazilian	Brazilian	
Foreign	LCE	Oceangoing Export (Longo Curso Exportação)	Brazilian	Foreign	
	LCI	Oceangoing Import (Longo Curso Importação)	Foreign	Brazilian	
	PAS	In-transit (Passagem)	Foreign	Foreign	
	LCI/PAS	Oceangoing Import in-transit (Longo Curso Importação de Passagem)	Foreign	Foreign then Brazilian	
	BCE-	Transshipment of Foreign Cargo (Baldeação de Carga Estrangeira), combined with:		Brazilian or Foreign	Foreign or Brazilian
		LCI	Import cargoes transhipped within Brazilian ports bound for Brazil	Foreign	Brazilian
		LCE	Export cargoes transhipped within Brazilian ports and bound for abroad	Brazilian	Foreign
PAS		In-transit cargoes transhipped within Brazilian ports and bound for abroad	Foreign	Foreign	

Table 8: Types of Siscomex electronic manifests (e-manifests). Source: RFB/MF

Each type of e-manifest is subject to specific timeframes within which it must be submitted to customs through the Siscomex system. **Table 8**

5.2.5. Manifest linkage

A critical requirement for foreign carriers is the linkage rule. An e-manifest must be electronically linked to every Brazilian port that the vessel enters while that cargo is on board, regardless of whether it is for discharge at that port or elsewhere.

For instance, if cargo is carried from Miami to Rio Grande, but the ship calls at Recife and Santos first, the carrier must link the manifest to the calls at Recife and Santos, even though the cargo will remain in transit on board the vessel. The carrier or their shipping agent is responsible for linking and unlinking e-manifests or shifting CEs across manifests if logistics change.

5.3. Cargo reporting timeline

Adhering to the deadlines stipulated in the Customs Regulation and Normative Instruction RFB 800/2007 is critical to avoiding automated fines, which typically start at BRL 5,000 for late or untimely corrected bills of lading. **Table 9**

Category	Description	Deadline or data submission
Ports of Call	Vessel itinerary creation	5 (five) running days before arrival at the first Brazilian port
LCI (Imports)	Oceangoing imports	48 (forty-eight) hours prior to berthing at the first Brazilian port
PAS (In-Transit)	Goods in transit	48 (forty-eight) hours prior to berthing at the first Brazilian port
LCE (Exports)	Brazil loading at foreign ports	18 (eighteen) hours prior to berthing at the first Brazilian port
Bulk Cargo	Heavy industrial loads	Reduced to 5 (five) hours prior to the outward pass
CAB/ITR	Domestic cabotage/inland waterway navigation	Manifest reporting must be completed prior to applying for the outward pass.

Table 9: Siscomex cargo reporting deadlines. Source: RFB/MF

To prevent the so-called ‘Siscomex fines’, carriers must enforce early documentation checking, requiring all agents at origin to provide final bills of lading details from 72 to 96 hours before the ship’s arrival to ensure local agents have sufficient time for data entry. They must also ensure that the vessel provider has registered the itinerary in the system promptly; if they miss the five-day window, they cannot link the e-manifest/CE, potentially leading to cascading fines for all slot-charterers.

Failure to comply with Brazilian cargo reporting requirements can result in significant financial penalties, including fines starting at BRL 5,000 for each event. Additionally, undeclared or abandoned cargo may be subject to seizure and forfeiture. **See Chapter 6**

6. Offences and penalties

6.1. Legal grounds

The administration of customs activities and the levying of penalties in Brazil are primarily governed by Decree 6,759/2009 (Customs Regulation) and administrative regulations issued by the Federal Revenue Service (RFB). Carriers and their agents are held strictly liable for the timely and accurate declaration of the cargo manifest.

	Offences	Specifics
Fines ²⁶	<ul style="list-style-type: none"> ▪ Non-compliance with reporting requirements: failure to adhere to established reporting protocols. ▪ Late submission of cargo manifest: failure to submit the cargo manifest within the legal deadline results in penalties for each bill of lading (CE) submitted late. ▪ Cargo short delivery: delivering less cargo than manifested, with a 1% tolerance allowed for bulk cargo only. ▪ False or inaccurate cargo declaration: providing incorrect information regarding the nature or description of the cargo. ▪ Contempt of the authority: disrespecting or failing to comply with directives issued by customs officials. ▪ Obstruction of customs surveillance action: hindering the efforts of customs in monitoring and inspecting cargoes, stores, and vessels. 	<ul style="list-style-type: none"> • Fines for manifest errors or for manifests submitted late are typically fixed at BRL 5,000 per bill of lading (CE). • Fines for missing, inaccurate or false information are calculated as 1% of the customs value of the goods, with a minimum of BRL 500. • No customs fines are imposed for short delivery of bulk cargo up to 1% of the manifest. For bulk shortages in the range $\geq 1\% \leq 5\%$, the party liable will have to pay the import duties proportional to the shortfall up to 5% of the manifest, with no fines applied. For bulk shortages exceeding 5%, the party liable must pay the duties proportionate to the shortfall, along with a cumulative fine of BRL 5,000 for each percentage point above 5% of the manifest. • Contempt or obstruction fines may reach BRL 10,000 or more, depending on the severity of the offence and the offender's compliance history.
Forfeiture (Ship) ²⁷	<ul style="list-style-type: none"> ▪ Non-compliance with licensing regulations: failure to adhere to regulations governing shipping and international carriage. ▪ Cargo operations outside licensed facilities: conducting loading or unloading operations outside customs-authorized facilities. ▪ Inappropriate berthing practices: berthing near or alongside another vessel in a manner that facilitates the shifting of persons and loads without observing relevant regulations. ▪ Navigating without proper identification: operating a vessel without displaying its name and registry number on the hull according to IMO regulations. 	<ul style="list-style-type: none"> • Applied in cases of serious regulatory non-compliance regarding international carriage or vessel identification.

²⁶ Articles 32, 41, 96, 106 and 107 of Law-Decree 37/1966 and articles 660, 661, 664, 702 and followers, and 728 of the Customs Regulation

²⁷ Article 104 of Law-Decree 37/1966 and article 688 of the Customs Regulation

	<ul style="list-style-type: none"> ▪ Carrying cargo subject to forfeiture: transporting goods belonging to a person responsible for an offence punishable by forfeiture. 	
Forfeiture (Goods)²⁸	<ul style="list-style-type: none"> ▪ Loaded or discharged without customs permission: moving cargo without the necessary customs clearance. ▪ Excess in spare parts or bonded store inventories: carrying more of these articles than necessary for the vessel, crew, and passengers. ▪ Unmanifested goods: carrying and discharging cargo that is not supported by a bill of lading, cargo manifest, or a similar declaration. ▪ Counterfeit goods: Customs regulations permit the retention and forfeiture of suspected counterfeit products based on information from trademark owners without requiring a judicial order, in compliance with the WTO's TRIPS Convention. 	<ul style="list-style-type: none"> • Law 14,651/2023 introduced a double-instance appeal process to streamline these confiscation cases.
Other Sanctions	<ul style="list-style-type: none"> ▪ Warning: typically for first-time offenders or minor non-compliance. ▪ Suspension: for repeated offences or failure to address the cause of a warning. ▪ Cancellation/cassation: in extreme cases of habitual non-compliance or fraud. 	

Table 10: Siscomex cargo reporting deadlines. Source: RFB/MF

Under Brazilian law, an infraction is defined as any act or omission –whether voluntary or involuntary— that violates a customs rule²⁹. Consequently, the absence of intent to deceive does not exempt a carrier from penalties; the focus remains on the indispensability of accurate, timely reporting to the Siscomex system.

Customs authorities may apply sanctions separately or cumulatively. In addition to these penalties, offenders may face criminal tax complaints for documentary fraud, concealment of property, or smuggling. **Table 10**

6.2. Manifest reporting penalties

Customs regulations provide for penalties for the failure to provide information through the Siscomex system regarding the vessel and cargo carried on board within the timescale set out in the customs regulations, particularly the Normative Instruction RFB 800/2007.

²⁸ Article 105 to 107 of Law-Decree 37/1966; Article 689 of the Customs Regulation; Article 23, IV, of the Executive Law No. 1,455 of 7 Apr 1976; World Trade Organisation's Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS Convention); RFB Interpretative Declaratory Act (ADI) 03/2025 of December 2025

²⁹ Article 94 of Law-Decree 37/1966: "Infraction is any action or omission by a natural person or a corporate body, whether voluntary or involuntary, implying in non-compliance with a rule established in this Executive Law or in its regulation or in any administrative act of a normative character intending to complement them.

Sub-art. 1- The regulation and other administrative acts may not establish or discipline an obligation, nor define infraction or provide penalty that are not authorized or provided in law.

Sub-art. 2- Except as otherwise expressly provided, the responsibility for an infraction is not dependent on the intention of the agent or the responsible person and neither on the effectiveness, nature and extension of the consequences of said act" (free translation)

The penalties may include pecuniary fines or, in the case of a severe tax offence, forfeiture (loss) of the goods that were belatedly reported or not manifested at all. They may be imposed upon the carrier or their agents, for failing to provide information about the vehicle or cargo, as well as the bailees, for failing to inform customs about stored cargo or operations executed within the bonded area.

Simple rectification or changes to information already provided on time do not trigger any fines, as they do not constitute untimely submission³⁰.

6.3. Cargo shortage penalties

Irrespective of any civil liabilities to consignees for cargo shortage, the party responsible must compensate the Federal Union for any tax and duty credits associated with short-delivered goods, which the customs failed to collect from the importer, including fines, if the shortage exceeds specific allowances. This compensation is formalised through a notice of tax assessment (notice of infraction)³¹.

The following parties may be held responsible for shortages of cargo under customs control:

- **The carrier:** when the loss of mass or quantity, compared to the bill of lading, is confirmed at the time of transferring legal custody of the goods from the carrier to the customs-bonded port facility (bailee). Carrier's tax liability will be presumed in the case of cargo replaced after it was shipped on board, packaged cargo landed with evidence of tampering, or cargo gross weight lower than manifested.
- **The port facility (bailee):** when the shortage occurs while the goods are in the custody of the customs-bonded facility after being delivered by the carrier. This liability is presumed when the port facility takes the goods in storage without a reservation (damage report) or formal protest.

Cargo profile	Allowance	Customs regime
Bulk	≤ 1%	Import duties on over- or short-delivered quantities are waived.
	≥ 1% ≤ 5%	Import duties proportional to the over- or short-delivered quantity, up to a limit of 5% of the manifest, payable by the carrier or bailee. Fine waived.
	> 5%	Import duties proportional to the over- or short-delivered quantity, plus a cumulative fine of R\$5,000 for every percentage point above the 5% limit, imposed on the carrier or bailee.
Container or Breakbulk	None	No shortage allowances apply. Import taxes are proportional to the over- or short-delivered quantity, plus a fine of 50% of the import duty levied upon the carrier or bailee over the short-delivered quantity.

Table 11: Customs allowances and penalties for cargo shortage. Source: RFB/MF

The tax assessment will be waived if the importer voluntarily agrees to pay the assessed import duties, taxes, and fines associated with any over- or short-delivered quantity. Should the importer choose not to do so, the carrier or the bailee will be liable to settle the corresponding tax assessment notice after the customs authority completes the “final checking of the manifest”³².

³⁰ Article 107, IV, items 'e' and 'f' of Law-Decree 37/1966

³¹ Articles 660 to 664 of the Customs Regulation

³² Articles 658 & 659 of the Customs Regulation

Tax liabilities for cargo shortages (or damages) may also be excluded in cases of force majeure or fortuitous event. This exclusion must be supported by a formal protest tendered by the shipmaster within 24 hours of the vessel’s arrival at the first Brazilian port of call following the event and ratified by the competent judicial authority³³.

6.3.1. Final checking of manifest

The customs assessment termed ‘final checking of the manifest’ is a critical post-arrival control procedure provided for in the Customs Regulation, designed to reconcile physical cargo delivered against official cargo declarations to verify the accuracy of the cargo manifest presented by the carrier upon arrival. The procedure is intended to identify shortages or overages of cargo units or bulk goods by confronting the manifest data with the actual records of discharge outturn and storage, whether digitised or manual, provided by the port or cargo handling facility operator³⁴.

The final checking of the manifest enables customs to levy the corresponding duties and penalties upon the liable party for short deliveries beyond customs allowances.

Customs duties for cargo over or short deliveries		
Tax	Discrepancy in relation to the cargo manifest	
	≤ 1%	> 1%
Import Duty (II)	Waived.	Collect the difference ³⁵ .
Duty over Industrialised Goods (IPI)	Waived.	Collect only the difference above 1% ³⁶ .
Contribution to the Social Integration Plan/ Contribution for Social Security (PIS/COFINS Import)	Collect the difference.	Collect the difference ³⁷ .
Antidumping Duty	Collect the difference.	Collect the difference ³⁸ .

Table 12: Import duties applying to shortage or overage of solid bulk cargo. Source: Customs Regulation

In instances where a vessel discharges the same type of bulk cargo across multiple national ports within a single voyage, the total quantity delivered will be ascertained by aggregating the outturn figures from each respective discharging port. This aggregated figure is then compared with the total amount stated in the cargo manifest for all Brazilian ports³⁹.

For tax purposes, any reservations in the cargo manifest aiming at excluding the carrier’s liability for cargo shortage or overage will not be considered⁴⁰.

³³ Article 664 of the Customs Regulation; Articles 393 & 734 of the Civil Code; Article 505 of the Commercial Code; Articles 766 to 770 of the Civil Procedure Code

³⁴ Articles 658 & 659 of the Customs Regulation

³⁵ Article 72 of the Customs Regulation. It provides that discrepancies verified upon discharge will not be considered for the purpose of collecting Import Duty (II), up to the limit of 1%. This exemption becomes invalid if this limit is exceeded. It means that if the difference surpasses the 1% limit, the entire difference must be collected by the party responsible for the shortage or overage (carrier or bailee)

³⁶ Article 238 of the Customs Regulation. It provides that discrepancies verified upon discharge will not be considered for the purpose of collecting Tax over Industrialised products (IPI), up to the limit of 1%. If the difference surpasses the 1% limit, only the amount exceeding this limit should be collected by the party responsible for the shortage or overage (carrier or bailee)

³⁷ Article 251 of the Customs Regulation. There are no allowances for shortage or overage for the collection of Contribution to the Social Integration Plan (PIS) and Contribution for Social Security (COFINS Import). PIS/COFINS must be collected by the party responsible for the shortage or overage (carrier or bailee)

³⁸ Article 788 of the Customs Regulation. Antidumping legislation is silent on discrepancies of bulk cargoes, providing no reservations. The customs authorities understand that, in the absence of any reservation, the general rule applies, that is, the entire difference must be collected by the party responsible for the shortage or overage (carrier or bailee)

³⁹ Articles 53, 658 & 659 of the Customs Regulation

⁴⁰ Article 49 of the Customs Regulation

If the shortfall is greater than 5% of the manifested quantity, the duties and taxes beyond 1% will be collected along with a fine of BRL 5,000 for every percentage point above the 5% threshold.

The consignee is responsible for paying the import duties and taxes applicable to the over-delivered parcels exceeding the 1% allowance.

6.3.2. Import duties

There is no shortage allowance for containerised, breakbulk, or general cargo. On the other hand, no duties or fines for over- or short delivery of liquid or solid bulk cargoes will be levied if the discrepancy between the manifested quantity and the discharge outturn is within 1% of the manifest. If the shortage exceeds this threshold, the liable party must remit the corresponding duties and taxes that the importer would have otherwise paid had the goods been fully delivered, proportionate to the shortfall up to a limit of 5% of the cargo manifest. No customs fines will be imposed for over- or short deliveries up to this limit⁴¹.

Customs fines for cargo over or short deliveries		
Cargo profile	Discrepancy in relation to the cargo manifest	
	≤ 5%	> 5%
Bulk	Fine waived.	Fine of R\$5,000 for every percentage point exceeding the 5% limit ⁴² .
Container or breakbulk	Fine of 50% of the amount of the import duty (II) falling on the over- or short-delivered quantity ⁴³ .	

Table 13: Customs fines applying to shortage or overage of bulk cargo. Source: RFB/MF

The various duties that apply to imports are assessed based on different criteria, resulting in a collection process that varies depending on the nature of the specific duty or tax. Any discrepancies verified upon discharge will not be subject to collection if the difference is within 1%. However, for certain tax liabilities, such as Import Duty (II), a discrepancy that exceeds this 1% threshold will not qualify for this allowance.

Consequently, if the difference surpasses 1% of the cargo manifest, collection must be made on the entire short-landed quantity without any tolerances. For other taxes, if the difference exceeds 1% of the manifest, only the amount above this threshold should be considered for tax assessment of customs duties up to a limit of 5%, after which there will also be fines.

6.3.3. Customs fines

If the discrepancy in the cargo shortfall exceeds 5% of the cargo manifest, without a valid exclusion of liability, the liable party must pay a fine of BRL 5,000 for each percentage point exceeding the 5% tolerance limit. In addition to this fine, the party is also required to pay the import duties and taxes falling on the goods that were over- or short-delivered above the 1% threshold.

⁴¹ Articles 72, 238, 251 & 702 of the Customs Regulation

⁴² Article 107 of Law-decree 36/1966; Article 728 of the Customs Regulation

⁴³ Article 106 of Law-Decree 36/1966; Articles 702 & 704-A of the Customs Regulation

7. Defences and safeguards

7.1. Tax appeals

Carriers are entitled to challenge customs penalties either administratively or judicially. While they (or their agents) may file tax appeals directly with the customs, these challenges are frequently rejected for no better reason than the fact that it was heard by the very same authority that levied the notice of infraction in the first instance. It often creates the perception that the process is geared towards enhancing tax collection.

In practical terms, a discussion in the administrative sphere takes no less than four to six years to be resolved. In contrast, in the federal court system, it could easily take from five to eight years until a final and unappealable judgment with substantial outlays of lawyers' fees and legal costs.

7.1.1. Administrative proceedings

Carriers may lodge an administrative defence with the customs to challenge penalties, usually within 30 days of receiving the relevant tax assessment notice, with the right to appeal to a second administrative instance, where appeals are heard by collegiate bodies made up of tax authorities and taxpayer representatives appointed by trade associations.

Filing an administrative appeal stays the enforcement of the debt under dispute, as well as halting the running of the five-year limitation period within which the Federal Union can commence legal proceedings for tax execution.

There are no direct costs associated with the administrative proceedings, apart from the carriers' expenses (for instance, fees for legal counsel and expert witnesses). Nevertheless, pending customs penalties are subject to an adjustment based on a benchmark rate set by the Central Bank of Brazil, the SELIC rate, encompassing interest and indexation⁴⁴.

There is no set timeframe for resolving tax appeals within the administrative sphere. Despite improvements in the customs' information-monitoring and cross-referencing capabilities, resolution of tax appeals can vary significantly, taking anywhere from one to seven years or more, contingent on factors such as the complexity of the case, the jurisdiction involved, the amount in dispute, and the number of appeals filed by the parties.

7.1.2. Legal proceedings

Carriers may choose to challenge customs penalties within the federal court system, either directly or subsequent to unfavourable rulings at any stage of the administrative proceedings. Such judicial appeals are governed by a double degree of jurisdiction, comprising lower federal courts and federal regional courts of appeal, with the possibility of appealing to higher courts under specific legal conditions and stringent procedural prerequisites⁴⁵.

In contrast to administrative proceedings, carriers are required to deposit the full amount of the contested tax assessment or provide appropriate guarantees to the federal court prior to commencing legal proceedings against the Federal Union to challenge the levying of customs penalties. This deposit or guarantee serves to suspend the tax enforcement and is necessary to obtain a tax clearance certificate from the Federal Revenue Service (RFB).

⁴⁴ The *Sistema Especial de Liquidação e de Custódia* – SELIC (Special System for Settlement and Custody) is the reference interest rate for the Brazilian economy. It is applicable to loans, financing, investments, and outstanding tax liabilities. In July 2025, the SELIC rate was 14.9% per year

⁴⁵ If a second-instance court misinterprets federal law or treaties, a 'special appeal' may be filed with the Superior Court of Justice (STJ). If the dispute involves constitutional precepts or fundamental rights, an 'extraordinary appeal' may be submitted to the Federal Supreme Court (STF)

Apart from guaranteeing payment of the penalties in case of defeat, plaintiffs must pay initial legal costs and court fees, typically calculated as a percentage of the amount in dispute, subject to a cap. In cases of unsuccessful judgment, they may also be liable for a ‘success fee’ payable directly to the prevailing attorneys, ranging from 10% to 20% of the claim amount, at the court’s discretion, along with any associated legal expenses.

Legal proceedings in federal courts tend to be protracted, often extending from two to eight years or more. Nonetheless, the likelihood of effectively challenging customs penalties through judicial review is typically higher, as courts frequently rely on statutory customs allowances and established legal principles in their rulings on tax disputes.

7.2. Liability exclusions and limitations

The domestic legal framework governing cargo carriage by sea and the Customs Regulation emphasise the carrier’s strict liability. In this sense, error or negligence of the master, crew, shipowner, or pilot is not acceptable as an exclusion of civil or tax liabilities. Carriers are liable for the actions and omissions of their employees, servants, and advisers, without prejudice to third-party recoveries⁴⁶.

7.2.1. Customs allowance

While there are no allowances for containerised, breakbulk and general cargo, customs laws allow short or over deliveries in bulk imports and exports ranging from 1% to 5% of the cargo manifest⁴⁷.

Table 14

Cargo profile	Allowance	Customs regime
Bulk	≤ 1%	Import duties on over- or short-delivered quantities are waived.
	≥ 1% ≤ 5%	Import duties proportional to the over- or short-delivered quantity, up to a limit of 5% of the manifest, payable by the carrier or bailee. Fine waived.
	> 5%	Import duties proportional to the over- or short-delivered quantity, plus a cumulative fine of R\$5,000 for every percentage point above the 5% limit, imposed on the carrier or bailee.
Container or Breakbulk	None	No shortage allowances apply. Import taxes are proportional to the over- or short-delivered quantity, plus a fine of 50% of the import duty levied upon the carrier or bailee over the short-delivered quantity.

Table 14: Customs allowances and penalties for cargo shortage. Source: RFB/MF

7.2.2. Force majeure/act of God

Liability may be excluded when cargo shortage or damage results from a fortuitous event (act of God) or force majeure. The carrier has the burden of proving that the loss or damage resulted solely from an unforeseeable, unavoidable, and irresistible incident. Furthermore, the shipowner, master and crew must demonstrate that they undertook all reasonable and prudent measures to minimise and mitigate the resulting losses⁴⁸.

⁴⁶ Article 932 of the Civil Code

⁴⁷ Articles 72, 238, 251, 702, 706, 718 & 728 of the Customs Regulation

⁴⁸ Article 393 of the Civil Code: “The debtor shall not be liable for damages resulting from a fortuitous event or force majeure, unless expressly accepted them. Sole paragraph: The fortuity or force majeure is verified in the necessary fact, which effects could neither be avoided nor resisted” (free translation)

While the Customs Regulation accepts force majeure/act of God as a shield to exclude liability for tax debts and customs penalties, particularly in cases of cargo loss or damage, or missed deadlines, it establishes that notes of sea protest issued on board vessels will only be accepted as an exclusion of tax liability if ratified by a competent court of law.

In Brazil, unlike in other jurisdictions where a simple public notarisation is sufficient to validate a sea protest, the document must be ratified by the competent court at the first port of call after the extraordinary event. A court-homologated sea protest, which includes the hearing of the shipmaster and witnesses, is an indispensable requirement for the document to have legal effect as evidence of a valid exclusion of cargo liabilities.

Irrespective of a sea protest ratified in court, the tax authority or cargo claimants are still entitled to challenge the inevitability, unpredictability, and irresistibility of the event, as well as the degree of contribution of the force majeure or act of God invoked as the underlying cause of cargo loss or damage, or late submission of cargo manifests.

7.2.3. Time bar

As a rule, the customs authority has a five-year statutory period, commencing from the calendar year following the date of the alleged tax offence, to conduct tax assessments and impose penalties allegedly owed to the Federal Union for breach of customs regulations⁴⁹. The running of the limitation period is halted after the commencement of administrative proceedings.

7.3. Tax liability settlement

Outstanding customs penalties cannot be waived or negotiated. However, if the debt is paid within 30 days from the service of the notice of infraction, discounts ranging from 20% to 50% on the fine itself (excluding import duties and taxes) are typically granted. This alternative is effective for those carriers seeking to resolve the issue quickly and avoid aggravation of costs with tax appeals.

⁴⁹ Articles 174 of the National Tax Code (*Código Tributário Nacional*) - CTN, Law No. 5,172 of 25 Oct 1966, as amended

8. Key takeaways

8.1. Practical recommendations

This section condenses critical information and actionable advice for shipowners, operators, masters, and traders. Designed for quick reference, these takeaways highlight essential compliance requirements and strategic considerations for navigating Brazil's complicated customs and trade regulations.

8.2. "Siscarga fines"

- ✓ **Adhere to strict deadlines:** Changes to e-manifests are generally only allowed up to 72 hours before the vessel arrives at the first Brazilian port of call.
- ✓ **Respect the 48-hour rule:** Maritime cargo formation must be entered into the Siscarga system at least 48 hours before arrival at the first Brazilian port.
- ✓ **Accurate B/L information:** Ensure the bill of lading (and its digital CE counterpart) contains the full, accurate address, tax registration number, and contact details of the consignee and notify party.
- ✓ **Prevent e-manifest errors:** Ensure all master (MB/L) and house bills of Lading (HB/L) details are accurate. Errors or late submissions may trigger customs fines.
- ✓ **Manage amendments carefully:** if amending a manifest, be prepared to provide a letter of indemnity (LOI) to the carrier, as they may require this before processing required changes due to risks of fines.

8.2. Customs penalties

- ✓ **Rigorous documentary review:** Consignees and freight forwarders must ensure 100% consistency between the commercial invoice, packing list, and bill of lading (including a digitised version). Discrepancies are a leading cause of customs penalties.
- ✓ **Accurate NCM classification:** Correctly classify goods using the Mercosur Common Nomenclature (NCM); misclassification can result in fines or even seizure of goods.
- ✓ **Mandatory import licensing:** Check whether foreign products require an import license or specific certification before shipping to Brazil.
- ✓ **Abandonment and forfeiture risks:** Brazilian law provides for fines without needing to prove fraud. Insufficient or incomplete documentation, or missed deadlines, can lead to penalties.
- ✓ **Pre-shipment verification:** Engage an experienced local customs broker to review documentation before shipping, especially for regulated goods (ANVISA, MAPA, Inmetro, etc.). Stay updated on Brazil's customs and trade regulations, especially during the transition of the dual VAT system (CBS and IBS) between 2026 and 2032.
- ✓ **Manage cargo discrepancies:** Establish procedures for conciliating and addressing discrepancies for the same bulk cargo discharged at multiple ports, following the final checking of the manifest per Customs Regulation.

8.3. Best trading practices

- ✓ **Supplier reputation audit:** Rigorously assess international suppliers, as unverified foreign suppliers may provide incomplete documentation.
- ✓ **ISPM 15 compliance:** Ensure all wooden packaging and dunnage bear the IPPC stamp to prevent immediate quarantine or mandatory re-exportation.
- ✓ **Free time management:** Maximise free time for demurrage (container at the terminal) and detention (container outside the terminal) charges by negotiating with shipping lines, as storage fees can escalate quickly during customs delays.
- ✓ **Use the Authorised Economic Operator (OEA) Program:** Aim for OEA certification if your company is a regular importer, as this reduces inspection time cycles and prioritises cargo flow.
- ✓ **Prepare for Tax Reform:** Reassess logistics and supply chain strategies to adapt to the new dual VAT system, which aims to harmonise taxation and reduce litigation.

- ✓ **Familiarise with the new Tax Classification Code (cClassTrib):** Ensure compliance with the updated tax framework and verify that the relevant fields of electronic forms are populated on all documentation to comply with the dual VAT requirements.
- ✓ **Proactive risk management:** Develop contingency plans for issues such as loss of original bills of lading and risks of prohibition, abandonment, or forfeiture of imported goods.
- ✓ **Custody monitoring:** Track cargo in bonded areas. Cargo not cleared within 90 days of discharge (or 30 days if the process is halted) will be deemed abandoned and subject to forfeiture.

8.4. Discharge & transfer of liability

- ✓ **Outturn surveys:** Conduct thorough draft displacement surveys and tallying where feasible, noting that while there is no standard trade allowance for cargo claims, Customs Regulation allows a 1% weight tolerance for liquid and solid bulk cargoes only.
- ✓ **Damage reporting:** Ensure all visible damage or tampered seals are noted on the bailee's damage report at the point of tackle-to-tackle delivery. Failure to record reservations upon cargo loading, handling, and discharge results in a presumption of carrier liability.
- ✓ **Ratification of sea protest:** in cases of an act of God/force majeure, the master must issue a sea protest and ratify it in court within 24 hours of arrival at the first port of call to exclude tax liability. Lack of court ratification will render any defence invalid.

9. Conclusion

Brazil's dynamic customs and trade landscape calls for proactive planning and stringent regulatory compliance. This guide has aimed to clarify the core complexities of the current regime, from port operations to cargo delivery controls, underscoring the key role of digital platforms like Siscomex in streamlining foreign trade processes.

In parallel with navigating existing frameworks, profound changes are underway with Brazil's new dual value-added tax (VAT) system. This comprehensive tax reform aims to replace a fragmented, cascading model with a transparent, balanced structure, integrating the newly introduced Contribution on Goods and Services (CBS) tax and the Tax on Goods and Services (IBS). These changes are designed to reduce tax litigation and harmonise fiscal frameworks, fundamentally reshaping how imported goods and services are taxed. This will demand a strategic re-evaluation of logistics networks to optimise supply chains and ensure imports are taxed comparably to domestic products, fostering greater fairness and efficiency.

Crucially, whilst this tax transformation will influence carrier financial flows and freight pricing strategies in Brazil, the established customs clearance and physical cargo delivery procedures largely remain unchanged. Customs-bonded facilities will continue to require consignees to produce the original bill of lading and obtain explicit customs authorisation before imported goods are surrendered, and stringent cargo manifest reporting requirements will persist. Therefore, a comprehensive understanding of both these enduring procedural requirements and the evolving tax regime, coupled with effective mechanisms for managing potential challenges and penalties, remains paramount for mitigating risks and ensuring smooth, compliant foreign trade operations.

We actively encourage readers to share their experiences and feedback to enrich future editions of this freely available publication. For further details, please refer to our [disclaimer](#).

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