Rio 2016 Guide to Importing Items to Brazil
Questions & Answers

This Q&A is a live document intended to help National Olympic Committees (NOCs) and National Paralympic Committees (NPCs) with pre-Games queries relating to importing items to Brazil. We hope the information below helps you and your teams prepare for the Rio 2016 Games.

Please contact the Rio 2016 NOC and NPC Relations team if you have further queries: nocrelations@rio2016.com or npcrelations@rio2016.com.

Can I send equipment/items on a tax-free basis to Brazil which are to support my team's preparation for the Olympic and/or Paralympic Games?

Yes. NOCs/NPCs can currently bring sports equipment/items to Brazil under the Temporary Admission regime, which grants the full suspension of importation taxes, following the rules established in Normative Ruling IN RFB No. 1.361/13. Failure to re-export goods within the period granted by Brazilian customs will mean that the shipment will be subject to regular importation taxes.

Can the items stay in Brazil until Games time?

Yes. The sport equipment/items can stay in Brazil until December 2017, pursuant to Normative Ruling IN RFB No. 1.361/13.

Can NOCs/NPCs courier equipment/items to Brazil?

In Brazil, courier deliveries are not eligible for tax exemption. For this reason, Rio 2016 does not recommend that NOCs/NPCs use courier companies to deliver items to Brazil.

The customs clearance process for courier deliveries follows the rules established under Normative ruling IN RFB No. 1073/10.
However, courier deliveries could be considered for the following items:

- documents, books, newspapers and periodicals, the combined total value of which does not exceed US$3,000.00 (or the equivalent in another currency)
- goods intended for private individuals, of a reasonable quantity and frequency, with no commercial or industrial purpose (total value must not exceed US$3,000.00)
- goods sent abroad from Brazil by private individuals or legal entities, in a reasonable quantity, frequency, nature or variety, and with no commercial or industrial purpose (in this instance the total value must not exceed US$5,000.00)

It is prohibited to use couriers for used or refurbished goods, alcoholic beverages and tobacco products.

**What is the difference between a proforma and a commercial invoice?**

A commercial invoice is a document issued by an individual or company that is exporting an item across international borders. It declares all items that are being exported and their respective values. The importer will use this document for the customs clearance process as well as for payment purposes.

A proforma invoice is not considered as an ‘account receivable’ by the seller; nor is it deemed an ‘account payable’ by the buyer. It is simply a document that declares the items that are being shipped and their values, for customs information purposes only.

**Who is the importer of records/consignee?**

An importer/consignee, whether an individual or company, is responsible for ensuring that goods are imported in accordance with Brazilian law. The importer/consignee is responsible for filing legally required documents and performing the customs clearance process.

**Can Rio 2016 be the importer/receiver of goods?**

No, NOCs/NPCs are required to appoint a logistics provider with a CNPJ (Brazilian tax registration number) to carry out the importation process.

**Can NOCs/ NPCs be the importer/receiver of goods?**

Currently, there is no legal entitlement for an NOC or NPC to import goods. As such, Rio 2016 recommends that NOCs/NPCs appoint a logistics provider with a CNPJ to carry out the
importation process.

Rio 2016 is establishing a process whereby NOCs/NPCs can opt to be registered for a CNPJ as well as RADAR (registration with the Receita Federal that allows entities to act as importers). The process will be explained further in the 4th quarter of 2014.

**How long does the customs clearance process take?**

Typically, 5 to 10 days for sea freight and 2 to 5 days for air freight shipments. Rio 2016 cannot guarantee the speed of the customs clearance process.

**Will Rio 2016 expedite the customs clearance process?**

Rio 2016 is working with Brazilian customs in order to simplify customs procedures. However, the organising committee can only provide information, not expedite the process.

**My shipment is already en route. Can Rio 2016 help with customs clearance?**

No, NOCs/NPCs are required to appoint a customs broker to help with customs clearance.

**Can I be reimbursed for taxes I have already paid to import my goods?**

No, the relevant customs duties and taxes already paid are not refundable.

**Can NOCs/NPCs hire a Brazilian individual or company to import my goods?**

Yes, as long as the individual or company has a CNPJ as well as RADAR registration (via the Brazilian Federal Revenue) which allows entities to act as an importer.

**The company our NOC/NPC has contracted has a CNPJ. Why are they unable to import items for me?**

This may be because they are not registered with Brazilian Federal Revenue as an importer.

**Can I import items from a country that is not my home country?**

Yes.
Can I export to a different country than the one from which the goods were imported?

Yes.

Can Rio 2016 help with the storage of items once they are in Brazil?

No, this is the responsibility of each NOC/NPC.

What if my NOC brought in boats for the Sailing Test Event and wants to keep them in Rio until the Games, which procedure should I use?

NOCs that have brought boats to Brazil for the Rio 2016 Sailing Test Event, should ask their logistics operator to liaise with the Federal Revenue (Receita Federal) to benefit from the Temporary Admission system until December 2017, in compliance with Normative Ruling IN RFB No. 1.488/14 which revises Normative Ruling IN RFB No. 1.361/13.