

According to the Brazilian Customs regulations, the traveller must declare goods brought back from abroad.

There is no need to declare the following items:

- books, leaflets and newspapers.
- clothing and traveller's objects for personal or professional use.
- goods acquired abroad, valued at up to US\$500 (air or maritime travel) or up to US\$300 (land, river and lake border crossing)
- goods purchased in duty free shops upon arrival in the country.

TAXABLE GOODS

All goods acquired abroad, on board of vessels, aircrafts or in duty free shops abroad or when departing from Brazil, valued at over US\$500 (air and maritime travel), or US\$300 (land, river and lake border crossing) are taxable.

The exemption limit is personal. Passengers travelling with family members (spouse and children) cannot combine their personal exemptions.

The customs duty / tax is 50% on the value exceeding the exemption limits above mentioned.

The tax will be assessed by the customs officials and its payment is a condition for the goods' release.

RESTRICTIONS AND PROHIBITIONS

- Prohibited goods:
 - narcotic drugs, psychotropic substances and similars
 - alcoholic beverages and tobacco products, for travellers under 18 years of age
 - cigarettes or alcoholic beverages of Brazilian origin, purchased abroad
 - counterfeit or pirate goods
- Products subject to sanitary inspection or of animal / vegetal origin will only be released after authorization from the National Health Surveillance or the Ministry of Agriculture.
- Motor vehicles, motors for boats and goods in such an amount or quality that reveals commercial / industrial destination will only be released if presented to customs officials and after compliance with all importation requirements.

CURRENCY CARRY-ON ELETRONIC DECLARATION (e-DPV)

The e-DPV must be filled out by travellers carrying over R\$10,000.00 or its equivalent in other currencies, either in cash, traveller's checks or checks.

It may be filled out before departure, through the internet (www.receita.fazenda.gov.br/dpv) or at RFB's terminals available at ports, airports and border facilities. The form must be presented to customs officials for validation.

INFRACTIONS AND PENALTIES

Providing false or inaccurate data declaration may subject the traveller to a fine of 50% on the value exceeding the exemption limit, without prejudice to the tax collection.

Undue option for the NOTHING TO DECLARE channel characterises false or inaccurate declaration. Where there is no channel selection, present yourself before a customs official.

Lack of e-DPV validation may subject the traveller to the seizure of money over R\$10,000.00 or its equivalent in other currencies. Goods prohibited to enter the country will be seized, without prejudice to criminal measures.

FAQ:

<http://www.receita.fazenda.gov.br/principal/Ingles/faq.htm>