

Brazil

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

For Foreigners with Work Visa

- Original bill of lading (OBL) / air waybill (AWB) — weight must be in kilograms, volume in cubic metres (not pounds/feet); CPF number must appear on the OBL
- Notarised copies of passport including all blank pages (2 copies)
- Temporary work visa (must be valid for more than 180 days) or permanent visa
- Notarised copies of Brazilian CPF (Cadastro de Pessoas Físicas / tax ID) (2 copies)
- Detailed inventory of new items in Portuguese
- Packing list
- Statement of Responsibility from employer attesting they assume payment of all duties and taxes on household goods not re-exported after expiration of the work contract
- Proof of residence in Brazil (utility bill or rental contract)
- Fumigation certificate (for any wood crates/boxes, liftvans, or containers, per ISPM 15)

For Returning Brazilian Citizens

- Original OBL / AWB (with CPF number)
- Notarised copies of passport including all blank pages (2 copies)
- Notarised copies of CPF (2 copies)
- Proof of residence abroad for minimum 1 year (letter from Brazilian Consulate or letter of employment on company letterhead confirming work abroad for more than 12 months)
- Detailed inventory of new items in Portuguese
- Packing list

For Diplomats

- Same documentation plus diplomatic credentials
- Must be in Brazil prior to shipment arrival to apply for required Brazilian documents

Specific Information

CPF number mandatory: A Brazilian CPF (tax ID) is mandatory for all shipments without exception. The CPF number must appear on the bill of lading. The address registered in the CPF must match the final destination of the shipment.

Visa must be stamped by Federal Police: Goods can only be imported after the visa is authorised by Brazilian authorities and the residence permit/visa is stamped in the passport by the Brazilian Federal Police.

Do not ship until "green light": The shipment should only be sent when all documents are complete and received by the destination agent, including the CPF number. Confirm receipt with the agent and wait for their explicit approval to ship.

Electrical/electronic items: Must be declared showing brand name, model, and serial number on the inventory and packing list.

Arrival deadline: Household goods must arrive within 180 days of the owner's arrival in Brazil. However, within 90 days is strongly preferred.

Owner presence: The client must be in Brazil at the time of customs clearance. The arrival airline ticket must be retained for presentation to customs.

Temporary admission (work visa holders): Goods are cleared under a bond and imported under temporary admission. All items must be re-exported when the client leaves Brazil.

Bond guarantee: When the suspended taxes for household goods exceed USD 45,000, the Receita Federal requires a security guarantee equivalent to the suspended taxes (including IPI, PIS, and COFINS). The guarantee is refunded when goods are re-exported before the work visa expires. Payment options: cash deposit at Caixa Economica Federal, customs insurance policy, or bank guarantee letter.

45-day rule for returning Brazilians: If a returning Brazilian citizen spent more than 45 cumulative days in Brazil in the year before their actual return with the move, they lose the tax exemption. This is a critical rule that catches many people.

Demurrage and port storage: All imports without exception, including diplomats, pay demurrage and port/airport storage charges. These are assessed on the CIF value within a period of 2 weeks of arrival.

Diplomats: Must be in Brazil before the shipment arrives. May import household appliances if owned for 6 months and appropriate to the rest of the shipment.

ISPM 15: Fumigation certificate required for all wood crates, boxes, liftvans, and containers.

Duties & Taxes

Duty-free conditions: Both new and used household goods and personal effects may be imported duty-free if for personal use. New items must be specifically declared as new and identified on the packing list. Undeclared new items discovered during customs inspection are subject to import duties and a fine.

Prohibited & Restricted Items

Prohibited Items

- Narcotics and illegal drugs — Strictly prohibited; severe penalties
- Counterfeit goods and currency — Prohibited
- Pornographic material involving minors — Prohibited
- Weapons without authorisation — Prohibited
- Hazardous materials — Prohibited
- Items that violate intellectual property rights — Prohibited
- Cigarettes and beverages produced in Brazil for export — Prohibited for re-import

Restricted / Dutiable Items

Duty-Free Traveller Allowances (per Receita Federal)

- USD 1,000 by air/sea (goods for personal/household use)
- USD 500 by land/river/lake
- Additional USD 1,000 at duty-free shops at the first landing airport in Brazil

Restricted Items

- Alcohol — Subject to quantity limits; not specified in the household goods duty-free concession
- Firearms and ammunition PERMIT REQUIRED — Strict controls; police/military authorisation required

- Medications — Personal use quantities permitted with prescription
- Exotic animals PERMIT REQUIRED — IBAMA authorisation required (Brazilian Institute of Environment and Renewable Natural Resources)
- Plants and plant products PERMIT REQUIRED — Phytosanitary certificate required
- Telecommunications equipment — May require ANATEL certification

Consignment Instructions

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

Do not ship without agent approval. This is the single most important rule for Brazil. Wait for the destination agent's explicit "green light" confirming all documents (including the CPF number on the OBL) are in order before shipping. Premature shipping causes severe delays and costs.

CPF on the OBL: Non-negotiable. The CPF number must appear on the bill of lading for all importers without exception.

Weight and measurement: OBL must show weight in kilograms and volume in cubic metres. Pounds and cubic feet are not accepted.

Bond clearance: All work visa shipments are cleared under a bond (temporary admission). The bond must be managed and renewed throughout the visa period.

Port charges: Demurrage and storage charges begin quickly (within 2 weeks) and apply to all shipments including diplomatic.

Routing / port of entry: Santos (Sao Paulo state — Brazil's largest port), Rio de Janeiro, Paranagua, and other major ports for sea freight. Guarulhos International Airport (Sao Paulo), Galeao International Airport (Rio de Janeiro), and Brasilia International Airport for air freight.

ISPM 15: Fumigation certificate required for all wood packaging materials.

Currency: Brazilian real (BRL). Foreign exchange is regulated. The Receita Federal handles all customs matters.

Regulatory Updates

- 2026 (CONFIRMED): MAPA now requires an import permit for dogs and cats applied for via the SISCOMEX system, contradicting the official MAPA PDF (linked in Section 3 and Quick Links) which still states no permit is required for these species. This is confirmed across multiple independent pet relocation specialists as of May 2026. Processing takes 3-4 weeks and must be completed before the health certificate is issued. Advise clients to apply for the permit immediately upon confirming the move date.
- Ongoing: Receita Federal continues to digitise customs processes. The CPF requirement and bond system remain unchanged.
- Mercosur: Brazil is a founding member. Preferential tariff treatment applies to goods from Mercosur member states (Argentina, Uruguay, Paraguay, and associate members).