



Brazil Export Guide

For DHL Express customers



The agility that takes care of both your product and your production.





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INTRODUCTION

When we talk of exports, we are referring to the exit of documents and non-documents from the country, which is generally considered an opportunity for both Brazil and Brazilian companies who export and stimulate the nation's economy.

The first step to start exporting is to check if the goods to be exported are subject to any trading restriction. Brazil also has a few specific laws that must be considered and hence it is very important to know how the process functions before closing the deal.

In this guide you will find step-by-step orientation for secure and speedy exports. Remember that you can use DHL Express' solutions and tools for exports through both courier and formal shipments.





COURIER

Did you know that courier is mainly used in Brazil to ship documents and samples purpose? Read on for more details:

WHAT MAY BE RELEASED THROUGH COURIER

- » Items in quantity that does not characterize a sale;

- » Items shipped abroad by an individual or legal entity, without foreign exchange cover, up to US\$5,000;
- » Samples: quantity sufficient only to get acquainted with the product (subject to the interpretation of the Customs Officer at the destination)

Documents Required

- » Waybill (original);
- » Brazilian Invoice (Nota Fiscal);
- » Commercial Invoice.

Customs procedures

- » It is not necessary to hire a customs broker.

Operational Flow:





SOLUÇÃO CARGA AÉREA EXPRESSA

The Solução Carga Aérea Expressa for exports is available for companies that wish to export cargo with customs clearance, without foregoing the speed and agility of DHL Express' express courier transport service.

WHAT CAN BE CLEARED IN THE FORMAL MODE WITH THE SOLUÇÃO CARGA AÉREA EXPRESSA

- » Items with declared value of over US\$5,000, even without foreign exchange cover;
- » Goods destined for sale or that need foreign exchange cover regardless of the declared value;
- » Items to be exported in a temporary mode;
- » Used personal items like used computers or cameras. This is valid only for individuals and is subject to proof of ownership of the object;
- » Unaccompanied luggage that characterizes the migration of an individual to another country.

Documents Required¹

- » Waybill – original;
- » Commercial Invoice and Packing List;
- » Brazilian Invoice (Nota Fiscal);
- » Other documents (if required).

Customs procedures with Solução Carga Aérea Expressa

- » **WITH SIMPLIFIED EXPORT DECLARATION (DSE):** In this case, DHL Express is authorized to process the shipment clearance through SISCOMEX and the shipment of goods with declared value of up to US\$50,000 for customers without prior registration with our customs broker at the Federal Customs Service.
- » **WITH EXPORT REGISTRATION (RE):** In this process, there is no limit on the value, but prior registration with the customs broker is required. The RE contains commercial,

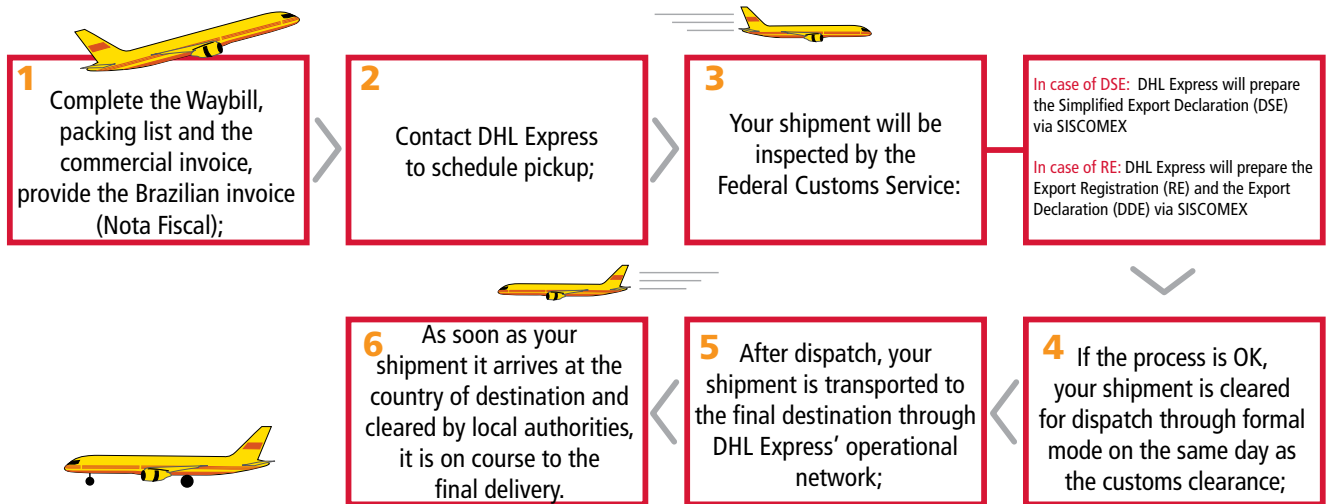
foreign exchange and fiscal information, which characterize the export of certain merchandise and its classification.

- » **If you use DHL CUSTOMS SERVICE, our custom broker has the registration on the same day as the shipment is cleared by customs. We have a commercial and operational agreement that ensures us priority in the processes, saving you time and bureaucracy.**

¹Fines may be applied by the Federal Customs Service for noncompliant documents.

OPERATIONAL FLOW

Understand the operational flow of exports by solução carga aérea expressa:



DOCUMENTATION



COMMERCIAL INVOICE:

Fiscal document that formalizes the transfer of ownership of a certain good to a buyer. All shipments that are dutiable in the country of destination must be accompanied by a document.

Filling out this document is very simple:

- » First, fill it out in quadruplicate (one original and three copies), all signed in blue ink;

- » Inform the country of destination of the product and detailed information on the consignor and consignee (including the Corporate Taxpayer Identification Number (CNPJ/TAX-ID) of both);
- » Describe the products in detail, including the Mercosur Common Nomenclature (NCM);
- » Fill out the unit and total value in foreign currency (US\$)
- » Quantity of each item, gross weight and net weight;
- » Freight (only when paid by the exporter (manufacturer) in the country of origin);
- » Payment conditions and export terms, as well as Incoterms negotiated.

WAYBILL

It is an international postal form issued by the carrier company,

attesting to the receipt of the cargo, the terms of transport and the obligation to deliver the goods to the legal consignor at the agreed point of destination, and verifying the ownership of goods.

To complete an Waybill, just:

- » Provide all the information about the consignor and consignee;
- » Inform the declared value of the shipment in US\$ in the field "Value Declared";
- » If freight is paid at the destination and the consignor has an account number with DHL Express, inform the account number in the field 'Transportation Costs'

Este envio é rastreável via internet no site da DHL: <http://www.dhl.com.br>

Conhecimento Aéreo

04 2010 20 7630 0240

ORIGEM

DESTINO



1 Número de conta da entidade pagadora e detalhes do seguro

Debitar a: Remetente Destinatário Terceiro Dinheiro Cheque Cartão de Crédito

Número da conta a faturar _____

Seguro da remessa ver verso Sim; valor segurado _____ Não

Não todas as formas de pagamento estão disponíveis em todos os países. CC = código de referência

2 De (Remetente)

Número de conta do Remetente: **123.345.789** Nome de contato: **Your name/Department**

Referência do Remetente (até 32 caracteres, mas apenas 12 serão visíveis na fatura)
Enter your cost center or Consignor Dept

Nome da Empresa
Company Name

CNPJ / CPF (obrigatório): **123.456.789/0001-00** I.E. / RG. (obrigatório): **123.456.789**

Endereço
Street, Number, Addition, Apartment, Floor, District, State, City

CEP (obrigatório): **01234-567** Telefone / Fax ou E-mail (obrigatório): **11 4321 9876**

3 Para (Destinatário)

Nome da Empresa
Company Name

CNPJ / CPF (obrigatório): **123.456.789/0001-00** I.E. / RG. (obrigatório): **123.456.789**

Endereço para entrega: A DHL não realiza entregas para CAIXAS POSTAIS (P.O. BOX)
Street, Number, Addition, Apartment, Floor, District, State, City

CEP (obrigatório): **01234-567** País: **Country of Destination**

Pessoa de contato
Joaquim Bonifácio

Telefone / Fax ou E-mail (obrigatório): **11 9865 4321**



4 Detalhes do envio: peso faturado é o maior entre peso bruto e dimensional

| Número total de peças | Peso Total | Peças | Dimensões em cm |
|-----------------------|-------------|-------|-----------------|
| | | Comp | Larg x Altura |
| 999 | 12 * 600 kg | 12 | 12 x 12 |
| | | | x x |
| | | | x x |
| | | | x x |

5 Descrição completa do conteúdo

Informe conteúdo e quantidades
Detail here the contents of the shipment

6 Remessas tributáveis (requisitos alfandegários)

Anexo original e quatro cópias de uma fatura comercial ou proforma
Remetente VAT/GST número: **1234** Remetente VAT/GST or Destinatário EIN/SSN

Declared Value / Valor Declarado (as on commercial/proforma invoice): **US\$ 6,000** Harmonised Code / Código Harmonizado

Número de Referência AES:

TIPO DE EXPORTAÇÃO Permanente Reparo / Retorno Temporária

Impostos / Taxas no destino: Destinatário Remetente Outros

7 Autorização do Remetente (necessária assinatura)

Assinatura _____ Data / /

8 Serviços

Doméstico Documento Internacional Não Documento Internacional

Enviar a DHL para confirmar a disponibilidade do serviço

EXPRESS 9:00 EXPRESS 10:30 EXPRESS 12:00 EXPRESS / WORLDWIDE ECONOMY SELECT EXPRESS ENVELOPE Outro

Serviços Opcionais (marque estas opções se aplicadas)

Entrega no Sábado Coleta Especial Notificação de entrega Embalagem Envio não padronizado Outro

GlobalMail Business Prioritário Regular Outro

PESO FATURADO

kg * gr

EXCLUSIVE USE OF DHL

MOEDA TOTAL

DETALHES DE PAGAMENTO Cheque / Cartão de Crédito N°

N° :

Tipo Válido até

COLETADO POR

Rota N°

Hora Data

Field 2: From (Sender)

Required fields: To charge your shipment, enter your account number, CNPJ/VAT, complete address including postcode and your company name and department.

Field 3: To (Receiver)

Required fields: Fill in the company (or individual) name and complete address including postcode, country and contact person's name. A telephone/fax or e-mail address is required.

Field 4: Shipment's Details

Required fields: Fill in the number of pieces in your shipment, the total weight rounded up to the nearest 1/2 kilo, and size of each piece in cm (length x width x height).

Field 5: Full Description of Product

Required fields: Give and exact description of the contents and quantities in English language

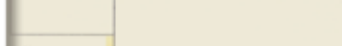
Field 6: Customs required

Required fields: For quick and reliable export of declarable items, DHL needs precise information on the characteristics of the export including actual value of the goods

Field 8: Product & Services

Tick the box next to the product and service options you require. If "other" is selected, please specify the required service in the space provided.

ORIGEM DESTINO



8 Serviços

Doméstico Documento Internacional Não Documento Internacional

Enviar a DHL para confirmar a disponibilidade do serviço

EXPRESS 9:00 EXPRESS 10:30 EXPRESS 12:00 EXPRESS / WORLDWIDE ECONOMY SELECT EXPRESS ENVELOPE Outro

Serviços Opcionais (marque estas opções se aplicadas)

Entrega no Sábado Coleta Especial Notificação de entrega Embalagem Envio não padronizado Outro

GlobalMail Business Prioritário Regular Outro

PESO FATURADO

kg * gr

TARIFAS Serviços

Outros

Seguro

IVA

MOEDA TOTAL

DETALHES DE PAGAMENTO Cheque / Cartão de Crédito N°

N° :

Tipo Válido até

COLETADO POR

Rota N°

Hora Data

Áreas sombreadas para uso exclusivo da DHL. Cópia da DHL

Áreas sombreadas para uso exclusivo da DHL. Cópia da DHL



ON-LINE SOLUTIONS

In order to your daily routine and simplify your shipments, DHL Express offers a complete portfolio of on-line solutions, from the issue of documents to the control of invoices and the complete tracking of all your shipments.

Learn more about the main benefits of our electronic tools and start using them right away.

1 Tool to find out the services available and the transit time:

DHL DCT: provides the transit time of your shipment and all the express delivery services available in your location.

Main benefits:

- » More Options: provides all of DHL Express' service alternatives for the location selected;
- » Organization: provides information on the latest scheduling and collecting times.

2 Shipment tools:

EMAILSHIP: It is a shipment tool that enables you to complete a waybill form, customs documents and scheduling of pickup in a single PDF document.

Main benefits:

- » Speed: shipments sent and received by email;
- » Simplicity: no need for high-speed Internet and registration of data on the web;
- » Cost reduction: no need for a telephone call to request a pickup.

DHL CONNECT: It is a shipment tool with Internet access that allows processing and management of shipments directly on the desktop.

Main benefits:

- » Easy: complete the electronic Waybill and request pickup through the tool;
- » Agility: storage of addresses of consignors and consignors.

3 Tool for complete management of your shipments:

DHL PROVIEW: on-line tool for managing shipments, which provides full visibility of all stages of your shipments, quicker and safer.

Main benefits:

- » Visibility: access to informa-

tion of all your shipments up to 1,999 accounts;

- » Control: notification of status (from pickup to delivery) by email and/or text message (SMS).

4 Tool for invoices

E-Billing: the e-Billing is an on-line tool that allows access to DHL Express invoices. With it you can query not only your invoices but also the component Waybills, print the bill for payment at the bank and view images of Waybills.



CHECK LIST

Make sure you followed all the instructions listed below.

| INDIVIDUALS | EXPORT | | | LEGAL ENTITY | EXPORT | | |
|--------------------------------------|-----------------------|-----------------------|---|---|-----------------------|-----------------------|---|
| | NOT ALLOWED | COURIER SHIPMENT | FORMAL SHIPMENT THROUGH SOLUÇÃO CARGA AÉREA EXPRESSA | | NOT ALLOWED | COURIER SHIPMENT | FORMAL SHIPMENT THROUGH SOLUÇÃO CARGA AÉREA EXPRESSA |
| BOOKS | | <input type="radio"/> | | BOOKS | | <input type="radio"/> | <input type="radio"/> |
| DOCUMENTS | | <input type="radio"/> | | DOCUMENTS | | <input type="radio"/> | |
| MAGAZINES | | <input type="radio"/> | | MAGAZINES | | <input type="radio"/> | <input type="radio"/> |
| NEWSPAPERS | | <input type="radio"/> | | NEWSPAPERS | | <input type="radio"/> | <input type="radio"/> |
| PURCHASES/GIFTS (ABOVE US\$5.000) | | | <input type="radio"/> | PURCHASES/GIFTS (ABOVE US\$5.000) ¹ | | | <input type="radio"/> |
| PURCHASES/GIFTS (BELOW US\$5.000) | | <input type="radio"/> | | PURCHASES/GIFTS (BELOW US\$5.000) ² | | <input type="radio"/> | <input type="radio"/> |
| UNACCOMPANIED LUGGAGE | | | <input type="radio"/> | UNACCOMPANIED LUGGAGE | <input type="radio"/> | | |
| SAMPLES (UP TO US\$5.000) | | <input type="radio"/> | | SAMPLES (UP TO US\$5.000) | | <input type="radio"/> | |
| PRODUCT FOR SALE (ANY AMOUNT) | <input type="radio"/> | | | PRODUCT FOR SALE (ANY AMOUNT) | | | <input type="radio"/> |
| DONATIONS | <input type="radio"/> | | | DONATIONS | | | <input type="radio"/> |
| USED PRODUCT | <input type="radio"/> | | | USED PRODUCT | <input type="radio"/> | | |
| ALCOHOLIC BEVERAGES AND TOBACCO | <input type="radio"/> | | | ALCOHOLIC BEVERAGES AND TOBACCO | | | <input type="radio"/> |
| CASH, TRAVELERS CHECKS AND CHECKS | <input type="radio"/> | | | CASH, TRAVELERS CHECKS AND CHECKS | <input type="radio"/> | | |



INCOTERMS

Incoterms (International Commercial Terms) are a set of rules that help to simplify the definition of rights and obligations in international commerce. They are represented by the letters E (departure – EXW), F (international transport not paid - FCA, FAS, FOB), C (international transport paid - CIF, CPT, CIP), and D (arrival - DAF, DES, DEQ, DDU, DDP) There are a total of

13 incoterms, but only six apply to air transport.

DHL Express operates only with three incoterms because, as it offers a Door-To-Door Express service, it uses terms under which either the place of origin or destination pays all transport costs. They are:

- » EXW (Ex Works) – All costs are paid by the destination.
- » DDU (Delivered Duty Unpaid)

– All transport costs are paid by the origin. Taxes and duties will be paid by the destination.

- » DDP (Delivered Duty Paid) – All transport charges, taxes and duties are paid by the origin.

The following table lists all the incoterms:

| COSTS | EXW | FCA | FAS | FOB | CFR | CIF | CPT | CIP | DAF | DES | DEQ | DDU | DDP |
|--|---------------------------------------|----------------------------------|---|--|--|--|--|--|--|--|-----|-----|-----|
| PACKAGING AND MARKING | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ |
| LOADING | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ |
| DOMESTIC TRANSPORT (EXPORTER'S COUNTRY) | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ |
| EXPORT CUSTOMS CLEARANCE (DEPARTURE) | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ |
| TRANSPORT AT TERMINAL (DEPARTURE) | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ |
| PRINCIPAL TRAVEL INSURANCE | ○ | ○ | ○ | ○ | ○ | ■ | ○ | ■ | ○ | ○ | ○ | ○ | ○ |
| PRINCIPAL TRAVEL TRANSPORT | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ |
| TRANSPORT AT TERMINAL (ARRIVAL) | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ |
| IMPORT CUSTOMS CLEARANCE (ARRIVAL) | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ |
| DOMESTIC TRANSPORT AT DESTINATION | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ |
| UNLOADING AT DESTINATION | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ | ■ |
| TRANSFER OF RISKS (FROM SELLER TO BUYER) | AT THE PLACE DESIGNATED AT THE ORIGIN | UPON DELIVERY TO THE TRANSPORTER | ALONGSIDE SHIP, ON THE QUAY AT THE PORT OF SHIPMENT | UPON CROSSING THE SHIP'S RAILS AT THE PORT OF SHIPMENT | UPON CROSSING THE SHIP'S RAILS AT THE PORT OF SHIPMENT | UPON DELIVERY TO THE SUPPLIER CONTRACTED BY THE SELLER | UPON DELIVERY AT THE POINT ON THE FRONTIER | ON BOARD THE SHIP AT THE PORT OF DESTINATION | ON THE QUAY AT THE PORT OF DESTINATION | DDP (DELIVERED DUTY PAID) – AVAILABLE ONLY FOR COURIER SHIPMENTS. TRANSPORT FEES AND TAXES BORNE BY THE CONSIGNOR. | | | |

CALL DHL EXPRESS

São Paulo:
55 (11) 3618.3200

Other locations:
0800 771 3451

www.dhl.com.br

