

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

COM.IND/W/55/Add.35  
COM.AG/W/72/Add.35  
4 October 1971

Limited Distribution

---

Committee on Trade in Industrial Products

Original: English

Group 4 - Licensing

## REPLIES TO QUESTIONNAIRE ON LICENSING

### Addendum

#### BRAZIL

1. As regards the application of the regulamentary rules and administrative procedure, Brazilian imports are grouped into:
  - 1.1. Imports which do not need import licence;
  - 1.2. Imports which need import licence:
    - 1.2.1. before the shipment of the good abroad;
    - 1.2.2. before and after the shipment of the good abroad, according to the criterion of the importer, but before the customs clearance;
  - 1.3. Forbidden imports.
- 1.1. The imports which do not need import licence are:
  - 1.1.1. luggage coming from abroad accompanied or not (Article 13, Decree-Law No. 37, 18/11/66, ruled by Decree No. 61.324, 11/9/67);
  - 1.1.2. samples without commercial value;
  - 1.1.3. international postal package ("colleis postaux") and other small orders in volume, weight and quantity accepted by the Brazilian Authorities, according to the provisions of Decree No. 55.870, 26/3/65, and subsequent legislation;
  - 1.1.4. live or dead animals destined to scientific research, imported by official or acknowledged scientific entities;

- 1.1.5. imports made by diplomatic missions, consular offices and permanent representatives of international and regional organizations, and their personnel (items IV and V, Article 15, Decree-Law No. 37, 18/11/66);
- 1.1.6. reposition and repair material for foreign ships or aircraft (item VII, Article 15, Decree-Law No. 37, 18/11/66);
- 1.1.7. geographical globes and didactic wall charts, phonographic records, taped bands, films, microfilms and slides which deal with didactic, technical or scientific matters;
- 1.1.8. orthopaedic appliances, of any type or material (Article 1, Law No. 2603, 15/9/55);
- 1.1.9. temporary importations of cars and motor cycles belonging to tourists, according to Normative Instruction No. 4, 12/9/69, of the Federal Receipt Department;
- 1.1.10. appliances, material, books and publications exclusively destined to the activities of the National Research Council (Law No. 4.533, 3/12/64, ruled by Decree No. 56.122, 27/4/65) and of the Brazilian Centre of Physical Researches (Law No. 2.255, 1/7/54);
- 1.1.11. imports made by FISI and FAO, since they are not to be sold in Brazil, except if the Brazilian Authorities allow it (Circular No. 39, of 24/5/56, and No. 5, of 13/1/68, of the former Customs Revenue Department);
- 1.1.12. donations received by the Evangelical Confederation of Brazil and by the National Conference of Bishops up to the limits established by Law No. 4.189, of 17/12/62, in the case of the former, and Law Nos. 4.184, of 17/12/62, and 4.418, of 29/9/64, in relation with the latter;
- 1.1.13. laboratory equipment, scientific and didactic material and publications of any nature, imported by the Foundation University of Brasilia (Article 20, Law No. 3.998, of 15/12/61);
- 1.1.14. donations composed of foodstuffs, cloth medicaments, hygienic articles, and school material, received up to 1972, including the American Red Cross or the International Red Cross, destined to Brazilian Red Cross, Woman Campaign for Democracy and to the Brazilian Legion for Assistance, in accordance with Law No. 4.485, of 19/11/64;

- 1.1.15. military products, goods, material and equipment granted to Brazil by means of treaties or agreements of military assistance (Article 19, Law No. 4.731, of 14/7/65), as well as armaments, material and equipment with no Brazilian similar, if they are destined to military ministries or are imported directly by these ministries (Article 2, Law No. 4.731, of 14/7/65);
- 1.1.16. material (records, parts, fittings, instruments, etc.) sent to pupils enrolled in their courses by correspondence through institutions located abroad and destined to practical tasks;
- 1.1.17. coming back to Brazil of Brazilian goods, under the following conditions as included in Article 13, Decree No. 64.833, of 17/7/69:
  - (a) sent under consignment and not sold in the period set by the Department of Foreign Trade (CACEX);
  - (b) by reasons of technical defect, occurred during the usual guarantee delay, which requires their restitution for tests;
  - (c) by reasons of modifications in the import system on the part of the importer country;
  - (d) owing to war or public calamity;
  - (e) for any other reasons which do not depend upon the exporter will;
- 1.1.18. hunt trophies, once proved the participation of the hunter in a hunting expedition abroad;
- 1.1.19. the following goods up to the extent and conditions specified:
  - (a) parts and fittings for:
    - a-1 machines, equipment, appliances and instruments;
    - a-2 ships, boats, aircrafts and locomotives;In both cases, the value cannot exceed US\$3,000 f.o.b. or its equivalent in other currencies, per shipment and the concessions will also benefit the enterprises or entities whose imports are free from taxation, when these imports are to be exclusively utilized by these enterprises or entities themselves;
  - (b) appliances, instruments and tools, including their reposition or maintenance parts and fittings, imported directly and for the personal use of liberal professionals, professional civil entities,

clinics, hospitals and similar, to be employed in the professional activities whose value does not exceed US\$1,000 f.o.b. or its correspondent value in other currencies, per shipment;

- 1.1.20. the following material destined to the presentation, packing of Brazilian export products, since they contain specific printed words relating to these products, as well as the name or trade mark of the foreign company to whom they are destined:
  - (a) labels, to be put in the goods to be exported;
  - (b) special paper, to be utilized as a cover for fruit and similar products;
  - (c) paperboard, cartolina, plastic or similar material cases, to package destined to allow the direct selling of the product to the consumer market in the importer country;
  - (d) cans or similar recipients, with the same objective;
- 1.1.21. machines, motors, appliances and fittings, to repair, to make tests, etc., in Brazil, by companies duly entitled to do so, and which are destined to be sent back abroad;
- 1.1.22. the following products, since they are:
  - (a) imports with the approval of the indicated bodies, in the specific cases, in order to preserve public health, or by phyto-sanitary reasons, etc.;
  - (b) free, in the cases when there is no indication or specific recommendation.

Tariff heading	Description	Intervening authority
5.15.03.00	Semen of breeding animal used for artificial insemination (including the containers in which it is put in)	Ministry of Agriculture's authorization
5.15.04.00	Roes, fertilized for reproduction purposes	Ministry of Agriculture's authorization
5.15.05.00	Silkworm eggs	Ministry of Agriculture's authorization
6.02.01.01	Vine slip	Ministry of Agriculture's authorization
6.02.01.02	Sugar cane slip	Ministry of Agriculture's authorization
6.02.02.01	Olive layer, graft and slip	Ministry of Agriculture's authorization
6.02.02.02	Vine layer, graft and slip	Ministry of Agriculture's authorization
6.02.02.99	Any other layer, graft and slip	Ministry of Agriculture's authorization
8.16.00.00	Prepared culture media for development of micro-organisms	National Institute for Hemotherapy, if the product is based on human blood
9.01.01.00	Technical, scientific and didactic books with paper or paperboard, cloth, plastic or leather cover, without carved work or inscriptions	-
9.01.02.00	Liturgical books with paper or paperboard, cloth, plastic or leather cover, without carved work or inscriptions	-
9.01.04.00	Books with characters in relief, Braille system	-
9.01.99.00	Other books, leaflets and similar printed work, even in separated sheets	-
9.02.01.00	Periodicals or magazines	-
9.02.99.00	Other newspapers or periodicals, even illustrated	-

Tariff heading	Description	Intervening authority
9.04.00.00	Music, printed or in manuscript, whether or not bound or illustrated	-
9.05.00.00	Maps of all kinds, including wall maps and topographical plans, printed globes (terrestrial or celestial)	-
9.06.00.00	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitized paper, manuscripts and typescripts	-
9.11.02.01	Catalogue, leaflet, handbook and similar publications, of a technical nature, with no commercial value, dealing with the operation, maintenance, repair or utilization of machines, appliances, vehicles and any other article of foreign origin	-

- 1.2. The goods whose importation needs import licensing (group 1.2. above) are submitted to a uniform treatment whether the licences are to be required before the shipment of the good abroad, whether they can be required before or after the shipment abroad (1.2.2.).

The system consists basically of the presentation of the import licensing form (see Annex I) to the CACEX, together with documents which make possible price control, such as: catalogues, price lists and, in certain cases, pro forma invoices.

- 1.3. The following imports are forbidden:

- (a) from Cuba, even to indirect shipment, according to the OAS Resolution
- (b) originating in or proceeding from South Rhodesia, in accordance with Resolution 253 (29.5.69) of the United Nations Security Council.

\*\*\*\*\*

Answer 2 The operations related to the following goods need import licences before their shipment abroad:

- 2.1.1. goods bought abroad by any Brazilian official body;
  - 2.1.2. goods subject to the verification of similarity to the effect of tax exemption or reduction;
  - 2.1.3. goods imported with external financemnt, for a delay of more than 180 days;
  - 2.1.4. goods imported without exchange coverage, except those which do not need import licences;
  - 2.1.5. goods destined to fairs, exhibitions or similar;
  - 2.1.6. second-hand machines, equipment and tools;
  - 2.1.7. goods whose importation was to be made with tax exemption or reduction under the system of import quotas;
  - 2.1.8. goods submitted to the previous examination and/or specific approval of other governmental bodies, with specific competence upon the products and their entry in Brazil, except those who, owing to the nature of the importation are or are going to be included among those who do not need import licence;
  - 2.1.9. goods not included among those who do not need import licence and goods to whom the issue of the licence is admitted, even after their landing in Brazil.
- 2.2. Before or after the shipment of the goods abroad, but before customs clearance (group 1.2.2., above), the following operations need import licences:

COM.IND/W/55/Add.35

COM.AG/W/72/Add.35

Page 8

- 2.2.1. importation, when they are destined to personal use, of parts and fittings destined to the maintenance or repair of:
  - (a) machines, equipment, appliances and tools;
  - (b) ships, boats, aircraft and locomotives;
- 2.2.2. importation of goods destined to customs or industrial warehouses;
- 2.2.3. the undermentioned products, observed the requirements set by the competent bodies, when they are clearly mentioned.

Tariff heading	Product	Intervening authority
01.01.01.01	Breeding horses (stallions)	Ministry of Agriculture's authorization
01.01.02.01	Breeding asses	Ministry of Agriculture's authorization
01.03.01.00	Breeding swines	Ministry of Agriculture's authorization
01.04.01.00	Breeding poultry	Ministry of Agriculture's authorization
01.04.02.01	Breeding sheep and goats	Ministry of Agriculture's authorization
01.05.01.01	One-day chicks from hens	Ministry of Agriculture's authorization
01.05.02.01	One-day chicks from turkeys	Ministry of Agriculture's authorization
01.05.03.01	One-day chicks from ducks and geese	Ministry of Agriculture's authorization
01.06.03.01	Queen-bee	Ministry of Agriculture's authorization
01.06.03.99	Any other "useful" insect	Ministry of Agriculture's authorization
03.01.01.00	Fish for reproduction or industrial breeding, including embryos for the same purpose	Ministry of Agriculture's authorization
03.01.03.00	Live fish, for alimentation and other	Ministry of Agriculture's authorization
04.05.01.00	Birds' eggs for incubation purposes	Ministry of Agriculture's authorization
05.02.01.00	Wild boars' bristles, unworked	
05.02.05.00	Animal hair, unworked	
05.03.01.00	Horse-hair, unworked	
05.05.00.00	Fish waste	
05.06.00.00	Sinews and tendons; parings and similar waste, of raw hides and skins	

Tariff heading	Product	Intervening authority
05.03.00.00	Bones and horn cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products	
05.09.01.00	Horns, antlers, hooves, nails, claws and beans of animals	
05.13.01.00	Natural sponges, unworked	
05.14.01.00	Musk	
05.14.02.00	Ambergris	
05.14.03.00	Catharides	
05.14.04.00	Castoreum	
05.14.05.00	Civet	
05.14.06.00	Biliary calculus	
05.14.07.00	Bile (ox gall)	
05.14.99.00	Other animal substances utilized for the preparation of pharmaceutical products, fresh, refrigerated, frozen, or conserved temporarily in another way	
06.02.01.99	Any other plant and live root, including slip, stake and grafts	Ministry of Agriculture's authorization
12.03.00.00	Seeds, fruit and spares, of a kind used for sowing	Ministry of Agriculture's authorization
12.06.01.00	Hop cones or flowers, green or dried, of lupulin	
12.07.00.00	Plants and parts (including seeds and fruit) of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	
13.01.00.00	Raw vegetable materials of a kind used in dyeing or in tanning	
15.04.01.00	Cod liver oil, not refined	
21.06.01.00	Natural yeast	

Tariff heading	Product	Intervening authority
25.03.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	
25.10.01.00	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk, not ground	
26.01.02.00	Copper ore	
26.01.03.00	Nickel ore	
26.01.06.00	Zinc ore	
26.01.09.00	Chromium ore	
26.01.12.00	Vanadium ore	
26.01.13.00	Molybdenum ore	
26.01.14.00	Tantalum ore	
26.01.16.00	Antimony ore	
26.01.19.00	Cobalt ore	
26.01.20.00	Mercury ore	
26.02.00.00	Slags and other wastes from the manufacture of iron and of steel	
26.03.00.00	Ash and residues (other than those within heading 26.02), containing metals or metallic compounds	
26.04.00.00	Other slag and ash, including kelp	
28.50.00.00	Fissile chemical elements and isotopes; other radioactive chemical elements and radioactive isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds	Since they are imported directly and/or with full authorization of the National Commission for Nuclear Energy .
28.51.00.00	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50	Since they are imported directly and/or with full authorization of the National Commission for Nuclear Energy

Tariff heading	Product	Intervening authority
30.01.02.00	Organo-therapeutic glands or other organs, dried, whether or not powdered	Ministry of Health's authorization
30.01.03.00	Organo-therapeutic extracts of glands or other organs	Ministry of Health's authorization
30.02.01.01	Poliomyelitis vaccines	Ministry of Health's authorization
30.03.29.00	Medicaments (based on "sulфона" in the form of injections), used against leprosy	Ministry of Health's authorization
30.03.48.00	Medicaments specifically designed to treat "neoplasias"	Ministry of Health's authorization
37.07.00.00	Other cinematograph film, exposed and developed, whether or not incorporating soundtrack, negative or positive	National Institute Cinema's Authorization
38.19.05.00	Residual carnallite lyes	
42.06.01.00	Thread for surgical sutures, of sheep gut, in bulk	
48.01.02.09	Standard paper, watermarked, for printing newspapers	
48.01.02.10	Offset paper, watermarked, for printing newspapers and magazines, offset	
48.01.02.11	Watermarked paper, rough, glazed, coated or offset, for printing newspapers and magazines	
48.01.02.12	Standard paper, watermarked, for printing books	
48.01.02.14	Watermarked paper, rough, glazed, coated or offset, for printing books	
48.15.03.00	Paper of all sizes, printed or lined, perforated or not, intended solely for physics apparatus	
48.15.04.00	Paper for the manufacture of perforated cards for use in accounting machines and the like, from 0.15 to 0.19 millimeter in thickness and weighing between 140 and 180 grs. per sq.m.	
48.15.05.00	Paper for chemical tests (reactive paper)	

Tariff heading	Product	Intervening authority
48.15.06.00	Filter paper in rectangles or discs, folded or not	
48.18.02.00	School exercise books of watermarked paper containing at least 50 per cent of mechanical wood-pulp, complying with the size, number of pages and specification fixed by the Minister of Education	
49.03.00.00	Albums or picture books for children	
49.07.01.00	Traveller's cheques	
49.08.02.00	Transfers (decalcomanias) used for didactic, technical or professional purposes	
49.11.01.00	Models for the study of anatomy, natural history or other sciences	
49.11.02.99	Trade catalogues, advertisements, prospectuses and other publicity printed matter, including posters of any kind, whether or not in relief, single or multi-coloured	
72.01.00.00	Coin	
85.03.02.00	Cells for hearing aids	
85.22.01.00	Apparatus for the acceleration of atomic particles	
90.07.01.05	Air survey cameras	
90.07.01.06	Cameras for forensic and criminological purposes and the like	
90.07.01.07	Microphotographic cameras	
90.12.13.00	Instruments for microphotography	
90.21.00.00	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	
99.01.00.00	Paintings, drawings and pastels, executed entirely by hand (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles)	
99.02.00.00	Original engravings, prints and lithographs	

Tariff heading	Product	Intervening authority
99.03.00.00	Original sculptures and statuary, in any material	
99.04.00.00	Postage, revenue and similar, stamps (including stamp post-marks and franked enveloping letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined	
99.05.00.00	Collections and collector's pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	
99.06.00.00	Antiques of an age exceeding 100 years	

Answer 3

Yes.

Answer 4

No. The principal purposes of the system are:

- to evaluate the real value;
- to make possible the right use of taxes;
- to avoid commercial restrictive practices (dumping, subsidies, etc.).

Answer 5

The system of the previous issue of the import licence is supported by Law No. 2.145, of 29/12/53, passed by the Legislature and approved by the Executive. According to Law No. 5.025, of 10/6/66, the National Council for Foreign Trade (CONCEX), composed of members of the Executive, is competent to exempt some imports of the import licensing system.

Answer 6

As regards this question, it is worth saying that Brazilian foreign trade legislation does not consider the application of restrictions to the quantity or value of imports.

Answer 7

(a) It depends on the importer. In general, the requests for import licences are replied in eight-days time after their presentation.

(b) The issue of import licences for the goods included in group 1.2.2., above, can be made after their landing, however, before customs clearance, as it was pointed out, in an eight-day time delay. If the good needs an import licence before its shipment abroad (group 1.2.1., above) its arrival in Brazil without the respective licence is considered to be an exchange infraction. In this case, the customs clearance will be made independently of the issue of the licence, by paying the corresponding fine.

(c) The issue of the import licence can be immediate if there is, in CACEX, trustworthy information on prices or if the application is made with confirming documentation (catalogues, manufacturers' price lists, or pro-forma invoices, in certain cases).

There is not a fixed period for the presentation of the import licence application.

(d) As a rule, the application is only examined by CACEX. However, there are some imports which depend on the authorization of other bodies, for health, phyto-sanitary, technological national security reasons, etc.

Answer 8

All the import licence requests relating to imports made without fiscal incentives are granted if they satisfy the requirements of price verification and if these goods are not originating in or proceeding from countries with whom Brazil does not have commercial relations, in consequence of resolutions passed by international organizations.

Answer 9

Any person, firm or institution can apply for an import licence independently of any registration to this purpose. To obtain the customs clearance the importer should be inscribed in the Special Cadastre of Contributors to Customs Taxes (CECTA).

This inscription is free of charge and done through the presentation of the social contract of the form, of the negative income tax certificate and of the syndical tax quittance certificate.

Answer 10

See annexed form.<sup>1</sup> If it has not been recently sent to CACEX, the importer is to annex catalogues or price lists and, in certain cases, the proof of the authenticity of prices can be accepted by means of pro-forma invoices. The importation of certain products depends on the approval of other bodies (see Answer 7, item (d)).

Answer 11

To customs clearance purposes, the importer should fill an "import declaration" and annex the following documents:

- commercial invoice;
- bill of lading;
- import licence, if the good is not exempted.

Answer 12

The issue of the import licence is subject to an administrative charge of approximately 0.3 per cent of its f.o.b. value.

Answer 13

No.

Answer 14

The period of validity of the import licence is of 180 days for shipments abroad, stemming from the issue day. For certain products ordered upon special request it is possible to extend that delay. The period of validity can be extended if the need for this extension is proved.

---

<sup>1</sup>The form is not reproduced in this document but may be consulted in the secretariat.

Answer 15

No.

Answer 16

The import licences are transferable if it is confirmed, through banking authorities, the assent of the foreign supplier, and in the following circumstances:

- with the assent of the customs authorities, if the good is considered as abandoned in a Brazilian port;
- if the request is presented within thirty days after the arrival of the good in Brazil and, in this case, if the original import licence applicant gives his consent.

Answer 17

No.

Answer 18

No.

Answer 19

Yes, the remittances are made by banks duly authorized to operate with foreign exchange. Yes, if the importation needs a previous import licence; if the importation does not need it, it is necessary to present an invoice or a customs clearance certificate.

ANNEX I

Imports Benefited by the Application of Article 4, Law No. 3.244

According to the Brazilian customs legislation (Article 4, Law No. 3.244, of 18/4/57, modified by Article 7, Decree-Law No. 63, of 21/11/66, the importation of raw material commodities or foodstuffs not produced internally or that have an insufficient domestic production can be benefited by customs duties exemption or reduction. In each case, the concession can be limited to a global quota or tied to the compulsory purchase of a quota of a similar Brazilian product. The benefit can also be granted free from any special requirement; in this case, not for more than a year. In all cases, the benefit applies to any importer and to the imports of any origin.

ANNEX II

Similarity Régime

As a rule, only the imports which have no domestic similar can benefit from special incentives (tax exemption or reductions or any other kind of franchises). These particular imports are those which are not produced internally or, for reasons of quality, price and term of delivery cannot be considered similar to their foreign correspondent, in accordance with Decree No. 61.574, of 20/10/67, which defined similarity according to the provisions of Decree-Law No. 37, of 18/11/66.

As well as the quota system before mentioned, application of the similarity régime does not mean also any restriction to imports, because the same goods, submitted to this régime only when imported with any kind of incentive, can be imported in any quantity or value through the payment of the respective customs duties.