

Shipping Procedure Instructions

Brazilian Customs Legislation (**Decree # 6.759/2009, articles 557 to 562 and respective items and paragraphs**) establishes requirements that must be fully complied by the importers for customs clearance purpose.

In order to comply with Brazilian legislation, all shipments MUST be in accordance with instructions a follow – [click here](#).

Please READ carefully and comply with the shipment instructions because Non accomplishment of the requirements will lead to penalties and payment of fines by the importer (**Federal Taxes Revenues – “*Receita Federal do Brasil*”**)

A. COMMERCIAL INVOICE AND PACKING LIST ISSUANCE

- a. At least two (2) ORIGINAL COMMERCIAL INVOICE, PACKING LISTS, BL/AWB and CERTIFICATES OF ORIGIN (when necessary) are required to be delivered to the Freight Forwarder or carrier while delivering the cargo.
- b. Please send **COPY COMMERCIAL INVOICE ,PACKING LIST, BL/AWB and CERTIFICATES OF ORIGIN** (when necessary) to your 3M contact
- c. For countries with Free Trade Agreement (Ex: Mercosur) please also send COPY of CERTIFICATE OF ORIGIN to your 3M contact
- d. All documents must be readable.

Note that: All Commercial Invoices must be original and signed, preferably, in blue ink, by a legal representative of the exporter, vendor or supplier (for instance, company's directors) or by some other person who has Power of Attorney (POA) for signing invoices on behalf of the exporter. Original invoice signed by exporter or its legal representative is mandatory for clearance of the goods, otherwise, the goods will be subject to seizure by customs. All signatures on the invoices must be fully identified (person's complete name and position in the Company).

• COMMERCIAL INVOICE MUST CONTAIN:

- Exporter's full name and address, company logo;
- Bill & Ship To address (Importer's full name and address);
- Commercial Invoice Number and Date;
- Payment terms and currency;
- Sales payment conditions (INCOTERM/2010);
- Country of Origin of the goods: Country where products were manufactured or where they were submitted to last substantial transformation.
- Country of acquisition: It's considered the country where the goods were when acquired by importer to be exported to Brazil, regardless of their country of origin and their materials or raw materials;
- Shipping country of the goods: It's considered the country where the goods were on the moment of their acquisition;
- Complete and detailed description of the goods, including: shipped quantity, unit of measure, mark, brand, type, model, serial number, 3M ID or part number, scientific name, commercial name, conditions (New or Used); if the good is used it is mandatory to inform its manufacturing year; and any other information available for perfect identification and classification of the goods in accordance with **Harmonized Tariff Code (HTC)**;
- Unit price and amount for each kind of the good and, if there are, the quantity and the nature of reductions and discounts provided by exporter;
- Net unit weight for each item of invoice;
- Marks and reference numbers of the volumes, when available;

- Total quantity and type of the volumes;
- Total Gross and Net Weight in kg;
- Cost of international freight prepaid and other expenses regarding to the goods specified in the invoice.
 - Note: Whenever the international freight be paid by importer in Brazil (Freight Collect), its value shall not be informed in the invoice.
- Manufacturer's Complete Name and Address, when different from the Exporter;
- Hand Signature in **BLUE INK**;
- Purchase Order Number;
- Bank Information; (This information is required by 3M Brazil, if it is not possible to include in invoice, please send via e-mail to your 3M contact or attach in another document with invoice)

Lack of required information will be subject to payment of fines by the importer. For each missing piece of information, the importer will pay BRL 200.00 (two hundred Reais);

Import Declaration (ID) in SISCOMEX System (Customs System) registered with incorrect information will be also subject to payment of fine: 1% (one percent) over Customs Value, with a minimum value of BRL 500.00 (five hundred Reais). The maximum value for this fine is 10% (ten percent) over total Customs Value (CIF) of the Import Declaration (ID);

- **PACKING LIST MUST CONTAIN:**

- Company Logo;
- Number Packing List and issued date
- Bill & Ship To address;
- Purchase Order Number;
- 3M ID or Part Number;
- Quantity Shipped;
- Gross and net weight per item;
- Total Gross and Net Weight in Kg;
- Number of Volumes;
- Volumes Dimensions and Unit of Measure;
- It is recommended inform the respective number of invoice in the packing list

B. PARTS IDENTIFICATION

All packaging must be properly and fully identified (LABEL) with 3M's PO#, Quantity and Number of Volumes. Ex: 3 volumes: 1/3, 2/3, 3/3.

C. GENERAL INFORMATION

- Please send the Certificate of Analysis to: 3m-certificados@mmm.com

- For AIR SHIPMENTS ensure that the flight ends in VCP and does not pass through GRU OR the final of destination is GRU.
- For OCEAN SHIPMENTS, final destination must be SSZ (Santos Port – Santos Brazil Terminal).
- The freight Forwarder must be informed if the cargo is stackable or not.
- Please ship only 5 containers per B/L.

D.ATTENTION

- Non-compliance of any of above requirements will cause problems for payment remittance and/or causes fines with Brazilian Customs.
- If your company is not able to comply with any of those instructions, please inform your contact at 3M do Brasil Ltda.
- Please do not forget to inform in your Commercial Invoice the **Payment Information** (Bank name, Full Address, Account number, Swift Code or ABA number)
- For EXW Incoterm EXPORT DATE on PO means cargo available for pick-up.
- Wooden pallets need to be fumigated. There must be a stamp on the pallet and the certificate of fumigation must be sent along with other documents (copy only).
- Some materials require Import License. Without this License, 3M Brazil cannot receive the material, **and penalties will be charged**. So, 3M needs to have the copy of the Invoice before the shipment to require Import License. When Import License is required, 3M will inform you, and then you must wait for 3M information to ship the goods (This Import License might take some days to be released).

E. BILL TO & SHIP TO ADDRESS AND NOTIFY PARTY:

Please use 3M location data informed on Purchase Order.

F. INVOICE EXAMPLE:

[Download Invoice Example](#)

G. SOME PENALTIES:

According Brazilian Customs law, documents not in compliance with above rules can generate penalties to 3M, such as:

Occurrence	Legal Grounds	Fine
Commercial Invoice not in accordance with Article 557 of the Brazilian Customs Law	Art. 715 of the R.A. Art 77 - Law 10833/03	R\$ 200,00

Non-submission of the Packing List on the instruction of customs clearance	Art 77 - Law 10833/03	R\$ 500,00
Invoice with wrong information of the Country of Origin, Country of acquisition, port of origin and destination port, complete product description, the exporter data / manufacturer in Import Declaration	Art 69 - Law 10833/03	1% on customs value. Minimum:R\$500,00
Lack of commercial invoice for customs clearance process	Art 70, Inc. II, point b1 - Law 10833/03	Cargo seizure

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GOODS PACKED WITH WOODEN MATERIAL

The procedure effective date is February 1st 2016.

Brazilian Ministry of Agriculture, Livestock and Supply (MAPA) have established new inspection procedures and phytosanitary certification for goods packed with wooden material, in order to reduce the introduction and spreading of pests in Brazil. This new regulation (IN 32/2015) affects all cargoes (imported into Brazil Ports and

Airports) and it is based on **ISPM 15** (International Standards For Phytosanitary Measures N^o 15).

IMPORTANT AND URGENT:

1. If the presence of live pests is detected or any sign of active infestation of them, Brazilian Customs **CAN DEMAND RETURN OF CARGO / CONTAINER TO ORIGIN COUNTRY** (Article # 32 of IN in reference) and additional costs.
2. It is **mandatory** that all wooden material either has an IPPC stamp according ISPM 15 or you must **hands out a phytosanitary certification**. IPPC stands for International Plant Protection Convention **a. Wooden Material** means all other wooden material involved on air/ocean shipment, including support made of wood for blocking cargo inside containers
3. It is very important for us that you understand that non-compliance with this regulation will cause delays at destination Brazilian port as well as extra costs will occur at destination (heat treatment required by BR Customs, extra storage costs, extra demurrage costs, extra container chemical cleaning costs etc..).

DETAILED INSTRUCTIONS:

- Freight Forwarders will likely request information about wooden packages, pieces of wood for blocking cargo inside container and other possible wood material involved on shipments with Brazil destination. Please provide the Wooden Packing Material details for all cargoes destined to Brazil, by the time you submit the Shipping Instruction.
- Please see type of information required:

- If the package material **includes** wooden material, then show one of the following statements:

1. Wooden package: Treated and certified (The materials have been treated and/or fumigated with certificate)
2. Wooden package: Processed (The materials have been processed)
3. Wooden package: Not-treated and not-certified (The materials have not been treated nor fumigated, and is without certificate)

If there is no declaration of Wooden Packing Material in the Shipping Instruction, the Freight Forwarder will assume it as "Not Applicable" and this assumption may cause delays at destination

- If the package material **does NOT include** wooden material then show the following statement:

Wooden package: Not Applicable

SUMMARIZING:

- For countries participating in ISPM 15:
 - All wooden material must have IPPC trademark or Phytosanitary Certification
- For countries NOT participating in ISPM 15:
 - All wooden material must have Phytosanitary Certification or Wooden Treatment Certification stamped by ONPF (National Plant Protection Organization)