

# OFFICE OF TEXTILES AND APPAREL (OTEXA)

## Market Reports Textiles, Apparel, Footwear and Travel Goods

### Brazil

**The following information is provided only as a guide and should be confirmed with the proper authorities before embarking on any export activities.**

#### Import Tariffs

Brazil and its Southern Cone Common Market (MERCOSUR) partners, Argentina, Paraguay and Uruguay, apply a common external tariff (CET) on most products imported from non-MERCOSUR countries. However, there are a number of exceptions in several categories including textile and apparel products. Tariffs, listed in the table below, are assessed on an ad valorem basis, i.e., duties are assessed as a percentage of the cost, insurance, and freight (c.i.f.) value of the imported merchandise.

#### Brazil (MERCOSUR): Tariffs (percent ad valorem) on Textiles, Apparel, Footwear and Travel Goods

	HS Chapter/Subheading	Tariff Rate Range (%)
Yarn		
-silk	5003-5006	4 - 18
-wool	5105-5110	10 - 18
-cotton	5204-5207	18
-other vegetable fiber	5306-5308	18
-man-made fiber	5401-5406/5501-5511	2 - 18
Woven Fabric		
-silk	5007	26
-wool	5111-5113	2 - 26
-cotton	5208-5212	26
-other vegetable fiber	5309-5311	26
-man-made fiber	5407-5408/5512-5516	2 - 26
Knit Fabric	60	26
Non Woven Fabric	5603	2 - 26
Industrial Fabric	59	14 - 26
Apparel	61-62	35
Home Furnishings including: bed, bath, kitchen linens, etc.	63	35*
Carpet	57	35
Footwear	64	18 - 35
Travel Goods	4202	20 - 35

\* HS 6307.90.20 = 2%

To return to the Foreign Tariff Information webpage, click [here](#).

**Minimum import reference prices**--The Brazilian Treasury Department, reportedly applies reference pricing to textiles, apparel (including medical apparel) and footwear. Reference prices are used as the base for calculating duties and taxes, which implies an increase in the effective taxation on imports.

**Additional taxes and surcharges**--The IPI is a federal value added tax levied on most domestic and imported manufactured products. The IPI normally ranges from 0 to 15 percent and is assessed at the point of customs clearance in the case of imports. The tax rate varies by product and is based on the product's c.i.f. value plus import duty and other fees. Textile and apparel products are exempt from the IPI, with some exceptions, see the [Receita Federal website](#) for the most current information.

**Certificate of Origin**--Portaria #10 of May 16, 2006, published in the Gazeta Oficial, provides specific instructions governing the importation of textile/apparel products. This Portaria was issued to carry out the provisions of the Brazilian safeguard measures against China. Third parties exporting textile products to Brazil are required to provide Certificates of Origin (C/O) stamped by the Brazilian Chamber of Commerce in the third parties' country. Presumably, this measure reduces transshipping of Chinese textiles through third countries to Brazil. U.S. manufacturers should issue the certification (with an appropriate senior official's signature) and have the C/O verified by a Brazilian Chamber of Commerce in the U.S. A number of anti-dumping cases against Chinese exporters have arisen requiring the use C/Os to avoid pass-throughs, which may affect exporters in other countries. The effective time frame for this measure is until December 31, 2009, but may be extended.

**Licensing**-- A Brazilian import license is required for all shipments - except for products shipped under the "Simplified Import Regime." Most textile/apparel products are subject to non-automatic licensing, with the exception of those products in HS chapter 57 - carpeting and rugs. Depending on the product, agencies responsible for issuing the licenses for textile/apparel products include ANVISA - Brazilian Health Surveillance Agency; MAPA - Ministry of Agriculture; DECEX - Foreign Trade Operations Department; MEX - Ministry of Defense; and IBAMA - Brazilian Institute of the Environment and Renewable Natural Resources. A list of products subject to non-automatic import licensing procedures is published on the [Ministry of Development, Industry and Foreign Trade \(MDIC\) website](#).

For information on local customs requirements and documentation, see:

- [Ministério do Desenvolvimento, Indústria e Comércio Exterior - MDIC](#) -The Ministry of Development, Industry and Foreign Trade
- [Departamento de Operacoes de Comercio Exterior - DECEX](#) -Department of Foreign Trade Operations
- [Receita Federal](#) -Secretariat of the Federal Revenue of Brazil

## Standards

The INMETRO website has [a list of products subject to mandatory certification](#) and a [list of certified products \(both mandatory and voluntary\) in Brazil](#).

The MERCOSUR Standards Association ([Asociacion MERCOSUR de Normalizacion - AMN](#)), made up of the standards institutes of Argentina, Brazil, Paraguay, and Uruguay -- develops and harmonizes standards. The five countries generally adopt all of these regulations, though not always at the same time. Several hundred standards are at different stages of preparation or in the work plan. Venezuela will participate in this activity, as well, as a full member of MERCOSUR.

### Local standards organization and other resources:

- [Instituto Nacional de Metrologia, Normalização e Qualidade Industrial - INMETRO](#) - National Institute of Metrology, Standardization and Industrial Quality
- [Associação Brasileira de Normas Técnicas - ABNT](#) - Brazilian Association of Technical Standards
- [Asociacion MERCOSUR de Normalizacion - AMN](#)

## Labeling

The Southern Cone Common Market (MERCOSUR) countries, which include Argentina, Brazil, Paraguay and Uruguay, have adopted new labeling requirements for textile and apparel products produced in or imported for consumption into a MERCOSUR member country. The Mercosur Technical Regulations on Product Labeling Textiles (Regulamento Técnico de Etiquetagem de Produtos Têxteis) requires the following information on a permanent label that is either attached, stamped, printed or otherwise affixed to most textile and apparel products:

- name or registered brand and tax identification of the domestic producer or importer
- country of origin
- fiber content
- care instructions (text and/or symbols, conforming to ISO 3758: 2013)
- size or dimensions, as applicable.

This information must be in the language of the country of consumption, but may also be in other languages. For more details, see the text of the [Brazilian regulations re. Regulamento Técnico de Etiquetagem de Produtos Têxteis](#).

Further information on labeling may be found at [National Council of Metrology, Normalization and Industrial Quality - CONMETRO](#) or the [Instituto Nacional de Metrologia, Normalização e Qualidade Industrial - INMETRO](#).

**For additional information on exporting textiles, apparel, footwear and travel goods, click [here](#).**

[Return to Export Market Reports](#)