



Customs & Freight Manual  
Version 2 | August 2015

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# 1 | INTRODUCTION

## 1.1 ABOUT THIS MANUAL

The Rio 2016 Customs & Freight Manual intends to offer the Olympic and Paralympic clients and Games-related organisations a reference tool with practical insights for bringing goods which are to be used or consumed during the Rio 2016 Olympic and Paralympic Games to and from Rio de Janeiro and other cities in Brazil.

This manual provides you with useful information on Rio 2016 logistics, the relevant special procedures granted by Brazilian customs for Games clients, accompanied baggage, freight (cargo), courier and policies and procedures for import and export, as well as key contacts and partners as described in section 1.3

Rio 2016's client groups (IOC, IPC, NOCs, NPCs, Sponsors, Broadcasters, International Federations, RHBs, Accredited Press, Wada, CAS, as well as service providers working on their behalf), unless contracts specify otherwise, are responsible for arranging their own freight and customs clearance.

This publication is based upon the conjunction of Brazilian customs regulations and contains information to be used as general guidance only. If you have more specific questions or concerns, we strongly recommend that you seek advice from the Rio 2016 Organising Committee or the Brazilian customs authorities through the logistics operator/customs broker.

## 1.2 ABOUT RIO 2016

The Rio 2016 Organising Committee for the Olympic and Paralympic Games (Rio 2016) is a private, non-profit sports association formed by the Brazilian Olympic Federations, Brazilian Olympic Committee (COB) and Brazilian Paralympic Committee (CPB). It is responsible for the planning, promotion and staging of the 2016 Olympic and Paralympic Games. It was assigned this mission by the International Olympic Committee (IOC) and International Paralympic Committee (IPC), and must follow their guidance as well as the Host City Contract, the Olympic Charter, the IPC Handbook, World-Anti Doping Agency (WADA) regulations and Brazilian law.

The Rio 2016 Olympic Games will take place from 5-21 August and the Paralympic Games will take place from 7-18 September 2016.

There will be over 158,000 people directly involved in the organisation of the Games, including 70,000 volunteers. More than 15,250 athletes from approximately 205 delegations are expected to come to the Rio 2016 Olympic and Paralympic Games, to compete in front of hundreds of thousands of media professionals, sports fans and tourists.

The mission of the Rio 2016 logistics team is to ensure that the equipment and supplies needed to stage the Rio 2016 Games are identified, received, stored, delivered, recovered and disposed of in the most timely, efficient and cost-effective manner.

## 1.3 KEY CONTACTS

### 1.3.1 CLIENT GROUP

Each client group has a specific key contact within Rio 2016, as indicated below:

- Broadcasters  
[rhb.logistics@rio2016.com](mailto:rhb.logistics@rio2016.com)
- National Olympic/Paralympic Committees  
[nocrelations@rio2016.com](mailto:nocrelations@rio2016.com) or [npcrelations@rio2016.com](mailto:npcrelations@rio2016.com)
- Press  
[pressoperations@rio2016.com](mailto:pressoperations@rio2016.com)
- International Federations  
[rio2016sport@rio2016.com](mailto:rio2016sport@rio2016.com)
- Partners  
Each Marketing Partner shall contact its Partner Service account manager

### 1.3.2 OFFICIAL LOGISTICS OPERATOR

The Rio 2016 Organising Committee has appointed Correios as the Official Logistics Operator for the Games. Correios will provide Rio 2016 with the following services: warehousing, distribution, material handling equipment, staff and postal services.

Although Rio 2016's client groups can appoint their own International Logistics Providers, Rio 2016 highly recommends hiring providers who offer both freight forwarding and customs brokerage, and especially one with detailed knowledge of Brazilian customs regulations and temporary admission arrangements to facilitate importing goods for the Games.

The Organising Committee suggests the client groups either utilise the services of the designated International Logistics Provider or make sure their own preferred services provider has the appropriate expertise. In all cases, these respective services will be performed at the expense of the Games client.

#### 1.3.2.1 DESIGNATED CUSTOMS BROKER AND FREIGHT FORWARDER

The Rio 2016 Organising Committee has appointed Podium/Kuehne+Nagel as its designated International Logistics Services Provider to provide freight forwarder and customs brokerage services.

### 1.3.3 FREIGHT (CARGO) INSURANCE

Rio 2016 has appointed Bradesco Seguros as the official insurance company for the Games.

However, Rio 2016 is not responsible for insurance inside the venues. Rio 2016 suggests that each client plan and hire insurance coverage for the entire journey of their goods, including the duration of the Games. Clients should ensure they have adequate insurance coverage that includes the transport, storage and return of containers, goods and packaging, or packing materials. Storage of equipment and supplies is strictly at the owner's risk. For more information on freight insurance, contact your freight forwarder.

For contacting Bradesco Seguros and ask for information about their services, please contact:

- Jorge Ribeiro  
Phone (+55 21) 2169-7352  
Email: [jorge.ribeiro@aon.com](mailto:jorge.ribeiro@aon.com)

- Pedro Ramos  
Phone. (+55 21) 2169-7368  
Email: [pedro.ramos@aon.com](mailto:pedro.ramos@aon.com)

## 1.4 BRAZILIAN BORDERS AND CUSTOMS

The Secretariat of the Federal Revenue of Brazil is a government entity subordinated to the Ministry of Finance, and is responsible for managing the collection of taxes that fall under Federal Government jurisdiction, including those on foreign trade operations.

At the same time, this Secretariat works to prevent and combat illegal international trade-related acts, which include; tax evasion, contraband, smuggling, counterfeiting, trade fraud, trafficking of drugs and wild animals.

Rio 2016 and the Secretariat of the Federal Revenue, along with other government bodies, have been working with a range of organisations from across the public and private sectors to deliver a first-class service for all client groups including athletes, officials, sponsors, press and broadcasters coming to Brazil for the Rio 2016 Games.

### 1.4.1 CUSTOMS OFFICE AND POINTS OF ENTRY

In order to accomplish the above, the Brazilian authorities have established specific rules applicable to the Games. These rules enact special procedures and tax benefits for all customs offices within Brazil.

For goods arriving by sea or air, the importer is advised to complete the customs procedure at the arrival port or airport. For land-based arrivals, it is advisable to clear the importation at the first customs office the cargo passes when entering Brazilian territory.

## MAIN PORTS/AIRPORTS OF ENTRY

- Tom Jobim International Airport (GIG): used for all international and most domestic flights.
- The Port of Rio de Janeiro, located on the west coast of Guanabara Bay, is managed by *Companhia Docas de Rio de Janeiro*. Vessels may berth at one of two terminals: Multi terminal and Libra terminal. Information on both terminals, including their services and prices, can be found on their websites.
- The Port of Itaguaí, also known by its previous name, *Port of Sepetiba*, is located in the city of Itaguaí, Rio de Janeiro state, 80km from Rio de Janeiro city centre.
- Cabo Frio International Airport (CFB), used mostly for cargo and freighted planes. The airport is located 150km from the city of Rio de Janeiro.

Alternatively, although time and costs should be taken into consideration, importers may wish to choose the following ports of entry, located in the state of São Paulo:

- Viracopos International Airport (VCP), Campinas; hub for all cargo planes in Brazil, this airport is located 500km from the city of Rio de Janeiro.
- Guarulhos International Airport (GRU), São Paulo; biggest Brazilian airport, located 420km from Rio de Janeiro.
- Port of Santos; major Brazilian port, located 500km from Rio de Janeiro.

Rio 2016 advises that the first port of entry of the cargo (port or airport) is the place to perform the customs clearance. Internal bonded transport is permitted, however it is not recommendable for the Games, as the process for moving goods in this manner between the initial port of entry and final destination can be more time consuming than clearing customs at the initial entry point.

The following ports and international airports are providing support for the football co-host cities:

- Belo Horizonte, Confins International Airport (CNF)
- Brasilia, Brasilia International Airport (BSB)
  - Manaus, Manaus International Airport (MAO) and the Port of Manaus
  - Salvador Salvador International Airport (SSA) and Port of Salvador

## 1.5 BRINGING GAMES-RELATED GOODS INTO BRAZIL

The Brazilian authorities have granted benefits to the Olympic and Paralympic client groups planning to bring goods into Brazil for the Rio 2016 Games. To be eligible for these benefits and special customs procedures, clients should remember that, as well as being accredited/enabled<sup>7</sup> by Rio 2016, all goods must be imported solely for the purposes of organising and staging the Games.

Brazilian customs procedures are different depending on the method used to bring goods into Brazil. There are three methods for bringing goods into Brazil for the Games:

- Accompanied baggage - chapter 2
- Freight (cargo) - chapter 3
- Courier - chapter 4

In this manual clients will find definitions, customs procedures and further details of the three different methods for bringing goods into Brazil.

### IMPORTANT

The benefits granted do not exempt clients from the requirement to obtain import licences or follow special procedures for specific types of goods. Please pay special attention to the lists of Specific Goods in chapter 5 of this manual.

If you need further clarification or additional information regarding the goods that are eligible for the Games, please contact the Rio 2016 Organising Committee or your logistics operator/customs broker.

## 1.6 A.T.A CARNET

Brazil is in the process of implementing A.T.A. Carnet.

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<sup>7</sup> The complete process is described in Rio 2016 Tax Manual.

<sup>8</sup> Law 12,101, 2009, provided that they meet the requirements of Article 29 of Law 12,101, 2009, and § 2 of

## 2 | ACCOMPANIED BAGGAGE

This section sets out the simplified procedures to be followed by passengers arriving in Brazil to participate in the Rio 2016 Games.

### 2.1 DEFINITION

The concept of accompanied baggage refers to all personal goods - new or used - that the traveller brings with them in the same transport vehicle that they arrive in. For use and consumption only, inside their own vehicle or transported by the carrier company (air or sea) in the same vehicle that they are travelling in. However, the quantity presented must be consistent with the purpose and duration of the visit. For the Rio 2016 Games, two principles have been defined to declare accompanied baggage:

- Baggage arrivals for individuals - this is the regular procedure for all travellers. All client groups shall be accredited to be identified as a participant of the Games. Each individual is responsible for their accompanied baggage.
- Baggage arrivals for groups - one member will be responsible for all the accompanied baggage of the group. This concept only applies to accredited delegates of NOCs/NPCs, International Federations, CAS and WADA, who are non-Brazilian residents.

It is important to stress that the concept only applies to accredited groups of athletes, team officials, technical officials, IF board members and staff, except for members of the press and non-accredited accompanying guests travelling with the group.

#### NOTES

- Baggage dispatched under an AWB (Air Waybill), BL (Bill of Lading), CRT (freight road transportation) is not considered "accompanied baggage" but "cargo". Please refer to chapter 3 of this manual.
- "Third-party baggage" is not permitted to be declared as accompanied baggage. For such cases, in which the real owner of the goods is not present, the passenger shall declare at customs the goods that are being brought for a third party. The goods will undergo the same procedures as freight (cargo), chapter 3.

### 2.2 PROCEDURES

Having arrived in Brazil, passengers will proceed to passport (border) control as normal. After passing passport control, the passenger will be able to collect their baggage and choose between the following two customs channels:

ENTRY CHANNEL	USE THIS CHANNEL IF
Green	<ul style="list-style-type: none"> <li>• Have nothing to declare</li> <li>• Have no prohibited or restricted goods</li> </ul>
Red	<ul style="list-style-type: none"> <li>• Have goods to declare</li> <li>• Have prohibited or restricted goods</li> <li>• Have other items for which the overall value exceeds (or is equivalent to in another foreign currency):               <ul style="list-style-type: none"> <li>- USD500 for goods that will remain in Brazil</li> <li>- USD3,000 for goods that will not remain in Brazil (non-Brazilian residents only)</li> </ul> </li> <li>• Are not sure about what to declare</li> </ul>

The passenger can go directly to and pass through the **Green channel** if they are carrying their baggage, identified by the baggage ticket supplied by the carrier during the check-in procedure, which consists of:

- Objects for personal use, such as clothes, hygiene products, make-up and footwear, in a quantity compatible with the duration and purpose of the stay in Brazil
- Books and newspapers
- Guide dogs
- Uniforms and clothing items for training and competing
- Sport equipment, except firearms and ammunition
- Passengers carrying medication should arrive with a valid prescription issued by a physician in Portuguese, English or Spanish
- Commemorative items, such as flags, medals, trophies, plates, badges, pins, etc. related to the Games
- Other items which will stay in Brazil (including gifts) whose overall value does not exceed the quota of exemption, which is currently to the amount of:
  - USD500 (air/ocean), or the equivalent in another foreign currency
  - USD300 (road/river), or the equivalent in another foreign currency

Please also note that although the traveller elects to pass through the **Green “nothing to declare” channel**, customs officers are entitled to stop travellers to check their baggage.

The passenger must pass through the **Red channel** if they have goods to declare. The passenger must fill out the e-DBV (Traveller's Electronic Declaration of Baggage) in advance.

The e-DBV can be submitted online prior to arrival or upon arrival. This form is available at <https://www.edbv.receita.fazenda.gov.br/> (available in Portuguese, English and Spanish).

The e-DBV must state the arrival and departure dates and flight numbers. If you do not have a precise return date, ensure you state the latest date possible, as customs will register this date as the last day you can remain with the goods in Brazil without paying any taxes.

Some goods demand mandatory declaration (e-DBV) when arriving in Brazil:

- Cash and traveller's cheques when totalling more than BRL10,000 or the equivalent in another foreign currency. There is no limit or customs duty on the amount of cash to be brought to Brazil, as long it is declared to customs upon arrival.
- Items that will remain temporarily in Brazil with a total value above USD 3,000 (only applicable for individuals residing outside Brazil).
- Goods which are intended for commercial purpose.
- Pets, plants, seeds, food, medication, firearms, weapons and ammunition. These items will be retained for inspection and will be redeemed only with the approval of the relevant agency. For those items, a special procedure of previous authorisation may apply. You will find more details in Chapter 5 of this manual.



Upon departure, the goods must be presented to customs to proceed with re-exportation. It is a simplified procedure for temporary admissions as accompanied baggage. For further information, please check exportation/re-exportation in chapter 6 of this manual.

WE RECOMMEND THAT ALL TRAVELERS BE UNIFORMED SO THEY MAY BE VISUALLY IDENTIFIED BY CUSTOMS AUTHORITIES.

## 3 | FREIGHT (CARGO)

### 3.1 DEFINITION

All goods dispatched under an international transport document such as AWB (Air Way Bill), BL (Bill of Lading) or CRT (Road Transportation Bill/Road Freight Transportation) are considered as cargo.

This chapter focuses on the procedures to follow and the documents required.

### 3.2 REQUIREMENTS

Clients should determine a preferred tax operating scenario for Brazilian operations. Further information can be found in the Rio 2016 Tax Manual. The manual identifies the need for the client to have a legal representative under Brazilian authorities, as well as enabled by the Rio 2016 Organising Committee.

Regardless of the tax operating scenario, in order to perform import and export operations, clients must be sure that their legal representative has a RADAR.

However, NOCs/NPCs, WADA, CAS, International Federations and accredited media companies (broadcasters and press) performing import and export operations, may choose to only hire a logistics operator to act as the importer of records, and request to Rio 2016 the enablement of its logistics operator. Client groups choosing a logistics operator as the importer of records may skip directly to section 3.2.2.

#### 3.2.1 HOW TO OBTAIN A RADAR

RADAR (Ambient of Registration and Tracking of Activities of the Customs Agents) is a system created by the Brazilian Federal Revenue Bureau to track all activities and control legal entities that operate in Brazilian foreign trade.

Clients may choose to register a CNPJ Fast-Track without a logistics operator acting as the importer of records. However, they must apply for a RADAR Fast-Track, which requires the following documentation:

- Licence requirement, which must be filed by the logistics operator/customs broker
- Password form: two authenticated copies, with a notarised signature
- ID and CPF of the legal representative of the CNPJ: one authenticated copy of each
- Articles of agreement: one certified copy
- Power of Attorney: two original copies with a notarised signature

Upon the granting of the qualification in the RADAR system, the legal representative should access the Federal Revenue Bureau's website (<http://www.receita.fazenda.gov.br/aduana/siscomex/acessosistemas.htm>) and register Legal Representatives - Customs Brokers, through e-CPF or for IOC, IPC, NOC/NPC, International Federations, CAS, WADA and accredited media by request from the hired customs broker or Rio 2016 Organising Committee.

Please note that all documents must either have been emitted in Portuguese as well as in the original language, or submitted with a notarised translation into Portuguese in addition to the original document. The document analysis process normally takes two working days.

### 3.2.2 USING THE LOGISTICS OPERATOR AS IMPORTER OF RECORDS

In order to perform import and export operations of cargo in Brazil, it is a mandatory requirement that the consignee of the cargo has a tax identification number, also known as a CNPJ.

A logistics operator is a company that can be hired to perform import and export operations on behalf of the client.

Customs authorities will identify the logistics operator based on a contract established between the parties which requires a series of documents, including:

- Identification of both parties (company's name and address, full name of the company's representative, position in the firm, Brazilian ID or passport number)
- Contract object describing the activities that will be performed by the logistics operator/customs broker exclusively for the Rio 2016 Games
- Expiry date of the contract
- Signatures, place and date

Usually, the logistics operator will propose to the client a draft of the contract to be fulfilled. It is recommended that the contract be signed in Portuguese as well as in the client's language, in order to expedite the process.

With the contract signed, the client has to identify the key contact, in accordance with section 1.3.1 of this manual, sending the copy and requesting the enablement of the logistics operator. For further information of the enablement process, please check Rio 2016 Tax Manual.

### 3.3 DOCUMENTS REQUIRED TO SHIP GOODS TO BRAZIL

To assign goods for entry into Brazil, clients will need to have a standard set of original documents, which includes:

- a) Information required for clearance (please see section 13.11)
- b) Transport documents: Air Waybill (AWB) or Bill of Lading (BL)
- c) Fumigation certificate or heat treatment certificate (in case of wooden crates, skids or pallets)
- d) Import licence, if mandatory

Certain specific goods may demand an import licence, which in some cases is requested and approved prior to the shipping of the goods. The import licence can take from seven to 10 days to be issued, and will be valid for 60 days from the date of approval.

If such goods are shipped without a licence being granted in advance, the importer may be subject to fines and experience delays in customs clearance.

Requests for licences must be applied through a certified customs broker/logistics operator, based on the invoice provided by the client. For a better understanding of the complexity for specific goods, please refer to chapter 5 of this manual.

For further information, please contact your logistics operator/customs broker and check the specific treatments, certificates, import licences or special complementary information that may be required before releasing each shipment.

### 3.4 PROCEDURES

The procedure for the importation of goods for the Games depends on whether the goods will be consumed during the Games and the destiny of the goods after the Games. Three regimes exist:

- a) Definitive importation for use or consumption
- b) Temporary admission (TA)
- c) Definitive importation for resale

Should a client need to import goods using more than one of the above regimes, Rio 2016 strongly recommends splitting the shipments (cargo and shipping documents) into different processes, to ensure a fast and smooth operation.

We do not expect to ship any cargo without prior document analysis and green light from the cargo's consignee before each shipment.

a) Definitive importation for use or consumption

The definitive import regime allows the importation of new goods with a unit value up to BRL5,000 (cost + freight) with complete tax exemptions and there is no requirement to track these goods.

We expect goods imported under this regime to be consumed during the Games. However, any eventual residual goods can be exported. For export procedures, refer to chapter 6 of this manual.

b) Temporary admission (TA)

Under the temporary admission regime, any customs charges normally due on importation will be suspended, considering that the goods are to be properly donated or re-exported from Brazil after use during the Games and before 31 December 2017.

If goods enter under temporary admission and are not re-exported or donated, (for whatever reason), customs charges due on the goods must be paid. For further information, please refer to the chapters on re-exportation and donation.

It is mandatory to track every item brought into Brazil under the temporary admission regime. This includes the tracking of items that are assembled/disassembled during the period of the stay.

It is a requirement to provide accurate information concerning each item, so the Brazilian authorities can see the correlation between goods entering and leaving the country.

Goods should be re-exported in the same way they were imported. If, for any reason, clients need to re-export goods via a different method, it can only be done from the same importer of records in Brazil. It is also possible to use different ports of entry and departure, and goods may be shipped to any destination other than the original export location.

The temporary admission regime is mandatory for used goods. For more details, contact the logistics operator/customs broker.

c) Goods for resale

The tax exemption regime and the temporary admission regime cannot be applied to goods which will be sold in Brazil.

In order to bring in such goods for sale, clients must have a regular CNPJ and the importation must be a definitive importation, without tax exemptions.

Please find below the summary of possible regimes applied for freight, as well as their benefits to be applicable for each type of goods:

GOODS	UNIT VALUE (BRL)	REGIME	FINAL DESTINATION	TAX BENEFIT
New	< 5000	Definitive	Consumed At The Games	Exemption
		Temporary Admission	Re-Exported After The Games	Suspension
New	> 5000	Temporary Admission	Re-Exported After The Games Or Donated	Suspension
Used	Any Value	Temporary Admission	Re- Exported	Suspension
New	Any Value	Definitive	Sale	None

### 3.5 HOW TO FOLLOW UP YOUR FREIGHT PROCESS

#### Step 1: Local (origin) customs authorities

Prior to shipment, the client must check with the customs authorities in the country of origin, regarding any export requirements and for information on returning goods to the country of origin.

#### Step 2: Hiring the logistics services

As far in advance as possible, select a competent logistics operator or freight forwarder/customs broker to arrange the transport and customs clearance of Games-related goods. Ensure that your contractors have a company enabled by Rio 2016.

#### Step 3: Specific goods checking

Consult the logistics operator or customs broker prior to shipping goods if you are unsure as to whether the goods you intend to ship require specific licences or documentation. Items such as alcoholic beverages, food, medical equipment, pharmaceutical, plant and animal products require the issuance of an import licence prior to shipment.

#### Step 4: Packaging and labelling

Arrange proper packaging to reduce the risk of damage or loss while considering sustainability in the selection of packing materials. Verify whether your goods require any special labelling requirements. See the section "Packing, Wood Packing and Labelling" in this manual.

#### Step 5: Importation regimes

Confirm with your logistics operator or customs broker if the regime of importation is appropriate considering the use and final destination of the goods you are importing. If you are applying for a tax exemption, ensure that you are able to comply with all the requirements.

#### Step 6: Customs documentation

As far in advance as possible, complete a detailed and accurate list of the goods to be shipped. With the assistance of your logistics operator or customs broker, complete an invoice/packing list to declare the goods, and be prepared to provide amendments if necessary. See the section "Invoice/packing list" in this manual.

#### Step 7: Booking freight (cargo)

Contact your logistics operator or freight forwarder in advance. Request from them the draft of the BL/AWB and send to your logistics operator or customs broker for checking.

#### Step 8: Cargo readiness notice

On arrival of the cargo, ensure the logistics operator or customs broker obtains the cargo readiness notice from the airport/port warehouse to start the customs procedures.

#### Step 9: Import declaration

Make sure your logistics operator or customs broker registers the import declaration immediately after the cargo readiness notice is provided by the airport/port warehouse.

#### Step 10: Channel of import declaration

After the registration of the import declaration, the customs system will randomly select the clearance channel for the goods. If the Green Channel is selected, the cargo is cleared with no further process. If the Yellow or Red Channel is selected, the importation documents and/or cargo will be examined before being cleared. Keep close contact with your logistics operator or customs broker to be updated about the channel.

#### Step 11: Payment of duties and storage fees

Following the completion of the customs clearance, the logistics operator or customs broker will be requested to pay the port/airport service costs and fees. The cargo will then be released and free to be removed from the port/airport.

## 4 | COURIER

### 4.1 DEFINITION

Courier services are usually defined as an express delivery service, usually door-to-door.

The courier company is normally responsible for processing the goods, transit, customs clearance (excluding government charges and taxes) and delivery to the final destination.

Brazilian authorities have established two specific procedures to allow courier operations:

- Temporary admission (TA) for items requiring entry into Brazil by Brazilian non-residents
- Definitive importation for companies enabled by Rio 2016

The temporary admission regime for couriers is applicable for the period from 1 January 2016 until 18 September 2016.

Please note that couriers cannot be used to import goods such as alcoholic beverages (liquor), tobacco, tobacco-related products, firearms, ammunition, cash, travellers' cheques, animals, plants, food, jewellery and goods for commercial purposes.

### 4.2 REQUIREMENTS

Only the courier companies listed in annex 13.5 are able to operate in Brazil. There is no courier company in Brazil authorised to operate by sea.

Please find below the list of requirements applicable to each regime:

For individuals who are non-Brazilian residents	For companies enabled by Rio 2016
Temporary Admission	Definitive Importation
Goods shall be Games-related and cannot stay in the country after the Games	Goods shall be Games-related
Passport copy of the receiver	Limit of operation: global value of USD3,000 for dispatch - considering freight cost
Items have to leave Brazil after the Games	Tax benefit granted (exemption for goods with unit value up to BRL5,000 CIF)

## 4.3 PROCEDURES

The courier company is responsible for all procedures under customs.

It is the requirement of the courier company to complete all the customs procedures and to complete a declaration to import under express delivery - DIRE (*Declaração de Importação de Remessa Expressa*) in both regimes.

### 4.3.1 COURIER FOR INDIVIDUALS

As indicated in the requirements above, only temporary admission is applicable. This procedure will only be valid from 1 January 2016 until 18 September 2016.

Further information on the procedures will be published in the next version of the Customs & Freight Manual.

### 4.3.2 COURIER FOR COMPANIES

As indicated in the requirements above, only definitive import is applicable. This procedure is already valid for remittance for enabled companies.

The sender has to follow the following steps:

- Indicate on the description that "GOODS ARE DESTINATED TO THE GAMES RIO 2016"
- Mention that special procedure in Brazil is applicable
- Add the full address of the company
- Add the CNPJ of the company
- Add the ADE of the company
- Add the contact details

It is important to note the maximum limit for the courier operation is USD 3,000 per dispatch, including freight cost, to qualify for tax exemption.

Should the customs authorities require further information, the courier company will contact the receiver.

#### NOTES

Books, newspapers and general documents are not subjected to tax.

For shipments that both (sender and consignee) are individuals, and total value up to USD50 or less, taxes are not due.

In case clients do not meet the requirements/procedures mentioned above, the taxation rate is around 78 per cent over the price stated on the invoice.

## 4.4 HOW TO FOLLOW YOUR COURIER PROCESS

### Step 1: Select courier company

Make sure that the courier company chosen is able to operate in Brazil.

### Step 2: Package identification

All packages must be identified in accordance with courier standards and proper documents attached.

### Step 3: Procedures

Inform your courier company that your package is Games-related and request the Games special procedures. Ensure you are able to comply with all requirements.

### Step 4: Call courier company

Contact the selected courier company to request the collection of the package.

Ensure you receive the package(s) tracking number(s).

### Step 5: Package arrival

The courier company will perform all the customs procedures, and after clearance will deliver the package to the stated delivery address.

### Step 6: Package delivery

Make sure that the courier company delivers the package(s) with the customs clearance documents. If the items are under temporary admission in Brazil, these documents must be presented once the goods exit Brazil.

## 5 | SPECIFIC GOODS

Any goods intended for the Games and imported by Olympic and Paralympic client groups are eligible for the Rio 2016 Games, with the exception of prohibited items. Clients should be aware that Brazil has certain legislation and rules regarding the importation of some types of goods.

### 5.1 PROHIBITED GOODS

Some goods are prohibited and cannot be imported into Brazil.

The following types of goods are strictly prohibited, regardless of their country of origin.

- Narcotic drugs (such as heroin and cocaine)
- Toy replica firearms
- Counterfeit and pirated goods
- Products of any kind intended for children and youths with the appearance of cigarettes or similar items
- Child pornography material

Carrying goods that are banned or for which clients do not have the necessary licence or permit is illegal. Any attempt to enter Brazil with such goods may be subject to civil penalties or criminal charges.

### 5.2 ALCOHOL AND TOBACCO

Regardless of the origin, there are restrictions for the goods listed below depending on the method of importation:

Accompanied luggage:

All visitors coming to Brazil with alcohol or tobacco should respect the tax-free limit per person as described below:

- Alcohol - 12 litres
- Cigarettes - 10 packs with 20 units each
- Cigar or cigarillos - 25 units
- Tobacco - 250 grams

Any quantities above these limits must be declared with an e-DBV and are subject to substantial duty and/or taxes.

Freight (cargo):

Definitive importation of these items is subject to previous authorisation and respect of the special requirements in Brazil.

- Courier: these items cannot be shipped by courier.

### 5.3 FOOD, PLANTS AND ANIMAL PRODUCTS

In general, food, plants or animals cannot enter Brazil without prior authorisation, either as accompanied baggage or freight (cargo). These goods cannot be shipped by courier.

However, if clients need to import food, plants or animals (horses are treated in detail in section 5.6), they must comply with specific procedures. The authorisation of these goods is subject to their exclusive use and consumption during the Games.

To import these items, a complete list of items must be submitted to the authorities, VIGIAGRO and/or ANVISA, at least 60 days prior to the departure of the goods from their port of origin. These goods cannot be commercialised under any circumstances.

Please note that food, plant or animal products brought into Brazil are subject to be seized and destroyed at the port of entry, in order to ensure environmental health and safety.

For products of animal origin, Brazilian authorities demand an international sanitary certificate issued by Sanitary Authority from the country of origin.

For products of plant origin, Brazilian authorities demand an international phytosanitary certificate issued by the phytosanitary authority from the country of origin.

In order to allow entry into Brazil, the following information is required:

- Name of the person responsible for the declaration of the goods (on behalf of the client group or delegation)
- Importing purpose
- Port of entry in Brazil
- Estimated date of arrival
- Flight details
- Description of the goods (mentioning *in natura* or industrialised, packaging type, quantity -kg-, country of origin)

Depending on the importation method, the information listed above needs to be shared as follows:

### Accompanied baggage

Clients need to forward the list to the key contact of your client group as described in section 1.3.1.

We recommend that all food and beverages in the luggage be easily located should the necessity arise to be checked by authorities.

### Freight (cargo)

Clients need to forward the list to their logistics operator/customs broker. We recommend consulting them well in advance to have the cargo cleared without further setbacks.

### Courier

These items cannot be shipped by courier. For further information on food and beverage products, please refer to the information on the Ministry of Agriculture website and National Agency of Sanitary Surveillance, or contact your logistics operator/customs broker or the Rio 2016 Organising Committee.

All food and beverages not consumed during the Games must be returned to the country of origin.

## 5.4 FIREARMS AND AMMUNITION

Shooting and modern pentathlon athletes are required to strictly follow the specific procedures in order to avoid delays in the importation/re-exportation of firearms, laser pistols and ammunition, as well as to avoid committing a criminal offence and risk having their equipment seized.

For a full description of these procedures, including those to be implemented before travel, refer to the full procedure in the Firearms & Ammunitions appendix 12.1.

## 5.5 BOATS (CANOE, ROWING, SAILING)

Rio 2016 provides a freight support plan applicable to canoe, rowing and sailing for Games time. Some sports-specific related items can be shipped under the Freight Support Plan; however, other items are not eligible.

NOCs/NPCs can choose to disregard the Freight Support Plan. In this case, clients are completely responsible for their own operations but are still advised to observe the content in this manual.

For further details regarding the Freight Support Plan, please refer to the Boats appendix 12.2.

## 5.6 HORSES

With the exclusion of pentathlon horses, Rio 2016 provides a Freight Support Plan for the movement of horses for Games-time equestrian events. In addition, the Freight Support Plan includes the shipping of some specific sport-related items, including medicines and some types of equipment.

NOCs/NPCs must take part in the Freight Support Plan in order to meet the sanitary regulations in Brazil.

Further details regarding the Freight Support Plan will be described in the appendix, to be published at a later date.

## 5.7 GUIDE DOGS

Guide dogs and assistant dogs are eligible for entry into Brazil only if they have international veterinary certificate - CVI or Passport for Dogs and Cats transit (only accepted from the MERCOSUL countries, Colombia, Taiwan and Gambia).

The CVI may vary depending on the country of origin. It is important that the owners contact the Brazilian Embassy/Consulate in their countries to confirm the requirements.

When the dog enters Brazil accompanied by the person they are assigned to, the dog will be exempt from all import requirements by the customs authorities.

On departure from Brazil, we strongly urge each passenger to check the regulations of the country they will be travelling to.

## 5.8 MEDICINES AND MEDICAL EQUIPMENT FOR HUMAN USE

Brazilian authorities do not impose restrictions on the importation of medicines for personal use (as part of your accompanied luggage) and therefore it is not necessary to declare these items at customs.

Rio 2016 however strongly recommends having the prescription for all personal use medicines, in order to present to Brazilian authorities, should it be required to reduce any unnecessary delays. A doctor's prescription in Portuguese, English or Spanish will be accepted by the authorities. Medical equipment for personal use is allowed both as accompanied luggage as well as carried individually.

Clients that need to import medicines and medical equipment shall comply with specific procedures. The authorisation of such goods is subject to their exclusive use and consumption during the Games.

Prior authorisation is required for medicines and medical equipment arriving in other ways. To import these items, a complete list of items must be sent to the Brazilian health authority, ANVISA, at least 180 days prior to the departure of the

goods from their port of origin. These goods cannot be commercialised under any circumstances.

Drugs found in lists E&F are prohibited by ANVISA.

In case of any special requirements, please contact your respective key contact.

Only clients belonging to the client groups IOC, IPC, NOCs, NPCs, IFs, WADA and CAS are allowed to bring medicines and medical equipment to the Games following a simplified process applicable to the Games only, in the two methods described below:

a) Accompanied luggage presented as a group

For medicines and medical equipment that will be presented as a group, it is mandatory to have a representative that will comply with all requirements of the authorities under their own name. These goods cannot be commercialised under any circumstances.

Clients must send to the Rio 2016 Organising Committee a complete list of all items, including:

- Name of product
- Detailed composition of each item (for consumables)
- Serial number (for medical equipment)
- HS-CODE per item
- Manufacturer name and address
- Place and date of arrival
- Gross and net weight
- Value

This list must be sent at least 180 days before arrival. Clients need to forward the list to their key contact to request authorisation to bring the goods as accompanied luggage.

Once approved by ANVISA, Rio 2016 will resend the form (annex 12.6 and 12.7) to the client prior to arrival to be presented during customs procedures at the port of entry. We recommend that all medical items in the luggage be easily located should the necessity arise to be checked by authorities.

In addition, the group representative must complete an e-DBV. For further details about e-DBV, please check chapter 2.

All medicines must have an expiry date after the date of exit from Brazil, otherwise they will be seized and destroyed at the port of entry.

All medicines and equipment not consumed during the Games must be returned to the country of origin:

- For medicines, no export authorisation is required
- For medical equipment, the representative of the group shall complete a form for return of medical equipment (annex 12.7) and go to the customs office at the international airport to declare the departure and present, if requested, the goods. Even damaged medical equipment must be declared and re-exported.

b) Freight (cargo)

The client should comply with the procedures to have a legal representative in Brazil, as mentioned in chapter 3.

The logistics operator or customs broker is responsible for meeting the requirements established by ANVISA, based on the previous information provided by the client as listed below:

- Name of product
- Detailed composition of each item (for consumables)
- Serial number (for medical equipment)
- HS-CODE per item
- Manufacturer name and address
- Place and date of arrival
- Gross and net weight
- Value

Medicines and medical equipment must be imported under temporary admission. Therefore, all items not consumed and medical equipment (even damaged) must be re-exported after the Games. Donation is not allowed.

For any items consumed during the Games, the logistics operator or customs broker will need to complete a temporary admission form nationalising the products that were used during the Games.

There are no restrictions for medicines imported via courier. However, there are no benefits or special procedures applicable for those who follow this process. Clients shall follow the formalities for the shipment as freight (cargo).

## 5.9 VEHICLES

Foreign registered/licensed vehicles which are to be used for the purpose of the Games are allowed to enter Brazil under the temporary admission regime.

However, to legally operate in Brazil, all vehicles must be legally licensed in their country of origin and must have their correct licence plates attached.

After customs clearance, customs authorities will inform DENATRAN about the foreign vehicle that will be circulating in national territory.

Self-drivers crossing the border should complete the customs formalities. At the border it will be necessary to present the documents beneath and fill in a form with the same information:

- Passport number/ID for Mercosul citizens
- Driver's licence
- Vehicle's licence document
- Mention of the type of vehicle, year, arrival date, departure date and licence plate number on the description form of the goods

All individuals crossing the border will go through the immigration and customs process as mentioned in chapter 2 of this manual.

Vehicles arriving as freight (cargo) shall be declared under the temporary admission regime as mentioned in chapter 3.

Driving in national territory is supported by international conventions or agreements ratified and approved by the Federative Republic of Brazil.

# 6 | EXPORT AND RE-EXPORT

## 6.1 DEFINITION

Export corresponds to the dispatch of goods out of Brazil when they have been imported under definitive importation or if the goods have been bought in Brazil.

Re-export corresponds to the dispatch of goods out of Brazil when they have been imported under the temporary admission regime.

Export and re-export may be done in three ways: accompanied baggage, freight (cargo) or courier. Rio 2016 strongly recommends that clients use the same method of import to export or re-export.

## 6.2 REQUIREMENTS

There are no requirements to export or re-export goods as accompanied baggage or courier.

To export or re-export goods by freight (cargo), clients are required to obtain RADAR (Ambient of Registration and Tracking of Activities of the Customs Agents). Kindly observe the procedure detailed in section 3 of this manual.

Before dispatch, we expect clients to check the customs formalities at the destination.

## 6.3 PROCEDURES

Goods originally imported as accompanied baggage should follow the same routines, meaning if the goods were declared on arrival, they should be declared on departure. For goods purchased in Brazil and dispatched as accompanied baggage, no customs formalities are required.

Goods originally imported by freight (cargo) may be dispatched as export or re-export depending on the regime under which they were imported.

- Export - definitive import or goods purchased in Brazil

For goods imported for consumption (via definitive import), with or without tax payment, just the import declaration number must be given.

For goods purchased in Brazil, the *nota fiscal* (Brazilian invoice) is needed to prove the origin of the goods.

- Re-export - temporary admission

It is mandatory to provide accurate information relative to each item so the authorities can match the outbound with the inbound, making sure all items leave the country.

Goods should be re-exported by the same importer of records and the same company which was responsible for the import into Brazil. It is possible to use different ports of entry and departure, and goods may be shipped to a destination other than the original export location.

Clients shall track each item brought under temporary admission. In case of missing items, duties and taxes will be applied over **CIF** value.

## 6.4 DOCUMENTS REQUIRED TO SHIP GOODS BY FREIGHT (CARGO) FROM BRAZIL

To ship goods from Brazil, clients will need to have a standard set of original documents, which includes:

- a) Information required for clearance (template example in section 13.9)
- b) Transport documents: Air Waybill (AWB) or Bill of Lading (BL)
- c) Any other document required from the destination

# 7 | GENERAL GUIDELINES

## 7.1 DELIVERY TO VENUES AND VILLAGES

Rio 2016 published the first version of its Venues Deliveries Guide with general information in the second quarter of 2015.

Complete details on how to deliver goods directly to venues and villages will be published in December 2015.

## 7.2 GUIDELINES FOR INTERNATIONAL CARGO

### 7.2.1 INFORMATION REQUIRED FOR CLEARANCE

The following information should be included in the document, which can be issued in Portuguese, English or Spanish:

- a) Exporter's complete name and address
- b) Consignee or importer's complete name, address and CNPJ
- c) Indicate whether material is used or new and the year of fabrication
- d) Item quantity (for example, units, kg, m, lbs, etc.)
- e) e Unit price and total price per item
- f) Total value of the goods
- g) Currency (USD, EUR, BRL, etc.)
- h) Name and function of the responsible person and signature in blue ink
- i) Payment terms negotiated or phrase, "no commercial value", where applicable
- j) Number of packages and their dimensions
- k) Net weight per package
- l) Gross weight per package (must be in accordance with gross weight given on the AWB, BL or CTCR)
- m) Delivery terms - incoterms
- n) Complete and detailed description of the goods, including: brand, model, part number (SKU) and serial number (when applicable) per item. No abbreviation is allowed.

### 7.2.2 INFORMATION REQUIRED IN CASE OF SPECIAL PROCEDURE

- a) Manufacturers, complete names and addresses
- b) **HS-CODE** per item
- c) Country of origin

- d) Country of acquisition
- e) Country of shipment

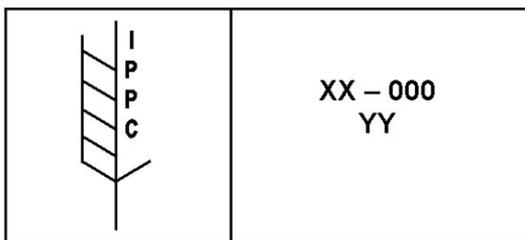
### 7.2.3 PACKING, WOOD PACKING AND LABELLING

The packing must be compatible with the mode of transport to avoid damage during the transport, handling and storage process.

Note that during importation/exportation in Brazil, cargo is usually physically inspected by customs in the bonded areas.

In case of wooden packing (crates/pallets/material), a fumigation must be arranged in the country of origin before shipment to Brazil.

To attest the wooden treatment (heat treatment or Methyl Bromide treatment) the following information must be marked/stamped on the outside of the package and be easily visible.



1. IPPC logo
2. ISO country code (XX)
3. A unique number assigned to the company that has carried out the fumigation, namely a national plant protection organisation (0000)
4. Method of fumigation (yy => HT for heat treatment or MB for methyl bromide)

### 7.2.4 AWB/BL

Freight value "AS AGREED" is not acceptable in Brazil. Therefore, all AWBs or BLs must clearly declare the freight rate on the appropriate field on the body of each AWB/BL.

The cargo must be carefully weighed. The weight declared on the AWB or BL must match the gross weight declared on the invoice and packing list. Any discrepancy higher than five per cent will jeopardise the customs clearance process.

The number of packages and/or pieces informed on the AWB or BL must match the number of packages and/or pieces informed on the invoice and packing list. Any discrepancy will jeopardise the customs clearance process.

In the case of sea freight, it is mandatory to inform the customs tariff code ([HS Code](#)) of all items and total volume of the cargo (m3) in the BL.

The customs broker in Brazil will need three sets of the original shipping documents (invoice, packing list and AWB or BL). Photocopies are not allowed, even if they include the original signature.

### 7.2.5 DANGEROUS GOODS

International Air Transport Association (IATA) regulations establish as dangerous goods for airfreight - within nine classes - goods that represent risks to health, security, environment and property of humans. These goods are referred to as IATA Dangerous Goods and are commonly known as DGR cargo.

## 7.3 LOGISTICS COSTS

Clients should be aware that the exemptions granted by the Brazilian authorities are not designed to cover logistics costs. The client/importer/logistics operator remains responsible for these costs as:

- Customs clearance: clients must hire an accredited customs broker (either as part of a logistics operator or associated to their own freight forwarder) to perform the clearance of the goods along with the Secretary of Federal Revenue and all other auxiliary governmental entities.
- Storage at airports' bonded warehouse and ports' terminals: these charges are normally calculated based on a cumulative percentage over CIF value versus the total period of storage. Storage at a port may include sealing, opening of the container, positioning, handling in, handling out, among others charges which will vary from each shipment and customs authorities demands.
- Bill of Lading/Air Waybill related fees: terminal handling charges, collect fee, deconsolidation, etc., according to the pricelist of each shipping line or airline.
- Siscomex fee: although the clients are exempted, the Siscomex system is not able to apply this exemption. Normally, the broker can pay it and charge the client accordingly. Customs brokers can advise their clients on how to request reimbursement from the Federal Revenue Bureau.
- Inland freight: from airport/port to the delivery site.
- Others: depending on the cargo or due to wrong declaration or inobservance of rules, for example customs fines, relabelling, resealing, fumigation, expert report, cranes, etc.

# 8 | DONATION

## 8.1 DEFINITION

Donation is the definitive and irreversible transference of goods to a third entity. It is for non-profit purposes and seeks to leave a legacy after the Games. Therefore, specific to the Games, donations shall follow the requirements mentioned below.

## 8.2 REQUIREMENTS

As mentioned in chapter 3, in order to assure the tax benefits, the temporary admission process must be finalised. Brazilian authorities subsequently established that the donation shall be directed to the entities below:

- Federal Union
- Social welfare charities duly certified<sup>8</sup>
- Public law corporations
- Non-profit sports entities, sports administration entities, or other non-profit corporations with purposes related to sports, social development, environmental protection or child care<sup>9</sup>

If the donation is not transferred to one of the above entities, taxes are due.

## 8.3 PROCEDURES

Certify that the entity receiving the donation fulfils the requirements mentioned above.

Select the goods to be donated with the respective import documents.

Complete the TDR form -annex 13.10 -(" *termo de doação e recebimento*" in Portuguese, donation and receipt term) in order to register the donation for the receiver.

The receiver of the donation shall register, in their own name, a new import declaration as definitive regime observing the indications in chapter 3, including section 3.2.1- How to Obtain RADAR.

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<sup>8</sup> Law 12,101, 2009, provided that they meet the requirements of Article 29 of Law 12,101, 2009, and § 2 of Article 12 of Law 9,532, 1997.

<sup>9</sup> Article 12 of Law 9,532, 1997, requirements of items "a" to "g" of § 2.

## 9 | FAQ

[Can NOC/NPC delegates bring in items for collective use as accompanying baggage - for example uniforms, sports equipment, food, medical equipment, medicines - without being subject to customs fees?](#)

Yes, one member of the group will be responsible for all the accompanied baggage of the group. This concept only applies for accredited delegates of NOCs/NPCs, International Federations, CAS and WADA, who are non-Brazilian residents. However, it is important to note that some goods listed as specific goods require prior authorisation.

[Can the Rio 2016 Organising Committee be the importer/receiver of goods?](#)

No, clients should find an alternative importer of goods. Advice can be found in the Rio 2016 Tax Manual.

[I am a Games Client, can I be the importer/receiver of goods?](#)

Yes, if the client has a CNPJ (Brazilian tax registration number) and RADAR (registration at the Brazilian Federal Revenue).

[Who is the cargo's consignee?](#)

The consignee is the receiver of the shipment and has legal responsibility for customs purposes.

[Can I hire any Brazilian company to import my goods?](#)

No, the company must have RADAR (registration at the Brazilian Federal Revenue) that allows entities to act as importer companies.

[Will Rio 2016 expedite the customs clearance process?](#)

No, Brazilian authorities have developed simplified and express customs procedures for the Games. However, for each shipment, it is the client's responsibility to appoint a logistics operator or a customs broker in Brazil with experience in customs clearance, to be able to comply with the procedures and obligations described in this manual.

[How long does the customs clearance process take?](#)

Normally, five to 10 working days for sea freight, and two to five working days for airfreight shipments.

[Can I send equipment/goods to Brazil which are to support my team's preparation or test events for the Olympic and Paralympic Games?](#)

Yes, and the procedures described in this manual are also applicable for test events.

[Can I import items from a country that is not my home country?](#)

Yes.

Can I export to a different country from the one which the goods were imported?

Yes.

Can Rio 2016 help with the storage of items once they are in Brazil?

No, each client group, unless otherwise stated, is responsible for the storage of their own goods.

## 10 | GLOSSARY

**ANVISA** “*Agência Nacional de Vigilância Sanitária*” in Portuguese, it is the National Agency of Sanitary Surveillance.

**APP** Applicative.

**AWB** Air Waybill is a document issued by an international freight forwarder or an airline for goods as evidence of the contract of carriage. It covers transport of cargo from airport to airport.

**BL** Bill of Lading is a document issued by an international freight forwarder or a carrier, which details a shipment of merchandise and gives title of that shipment to a specified party.

**Broker** Or customs broker. An individual that performs customs clearance. Can be hired through their own brokerage office, directly or even associated to a logistics operator or freight forwarder.

**CAS** Court of Arbitration for Sport. The CAS is an independent institution, based in Lausanne, involved in resolving legal disputes in the field of sport through arbitration and mediation.

**CIF** Incoterm. Cost, insurance and freight + [named port of destination]. The exporter must pay the costs and freight to bring the goods to the port of destination.

**CNPJ** “*Cadastro Nacional de Pessoa Jurídica*” in Portuguese, it is the Brazilian National Registry of Legal Entities.

**CPF** “*Cadastro de Pessoa Física*” in Portuguese, it is Brazilian National Registry of Individuals.

**DBV** “*Declaração de Bens de Viajantes*” in Portuguese, it is a paper form for Traveller’s Customs Declaration.

**DE** “*Declaração de Exportação*” in Portuguese, it is the Export Declaration.

**DENATRAN** “*Departamento Nacional de Transito*” in Portuguese, it is National Traffic Department

**DI** “*Declaração de Importação*” in Portuguese, it is the Import Declaration.

**DIRE** “*Declaração de Importação de Remessa Expressa*” in Portuguese, it is the Import Declaration for Express Mail.

**DSE** “*Declaração Simplificada de Exportação*” in Portuguese, it is the Simplified Export Declaration. It can be in paper or electronic form.

**DSI** “*Declaração Simplificada de Importação*” in Portuguese, it is the Simplified Import Declaration. It can be in paper or electronic form.

**e-CPF** “*Cadastro eletrônico de Pessoa Física*” in Portuguese, it is the electronic Brazilian National Registry of individuals, previously purchased on a certifier duly authorised by the Federal Revenue Bureau.

**e-DBV** “*Declaração Eletrônica de Bens de Viajante*” in Portuguese, it is the electronic version of Traveller’s Customs Declaration.

**EXW** Incoterm. Ex Works + [named place]. The exporter makes the goods available at their premises. This term places the maximum obligation on the buyer and minimum obligations on the exporter.

**FCA** Incoterm. Free carrier + [named airport of shipment]. Used for any method. “Free carrier” means that the exporter fulfils their obligation to deliver when they have handed over the goods, cleared for export, into the charge of the carrier named by the buyer at the named place or point.

**FOB** Incoterm. Free on Board + [named port of shipment]. Used for sea freights. The exporter must advance government tax in the country of origin as a commitment to load the goods on board a vessel designated by the buyer.

**ENABLED** Official authorisation to use the benefits granted by the Olympic Tax Exemption Law attributed by the Brazilian tax authorities at the three government levels (federal, state and municipal).

**HS-CODE** Harmonised System (HS) of tariff nomenclature is an internationally standardised system of names and numbers to classify traded products.

**Import of records** Designation for local companies who act on behalf of an overseas company that does not have economic business in Brazil. For Brazilian authorities, the import of records is responsible for ensuring compliance with Brazilian laws and regulations for import and export purposes.

**IN RFB** “*Instrução Normativa da Receita Federal do Brasil*” in Portuguese, it is the normative rule issued by Brazilian Federal revenues bureau.

**Logistics operator** Designated company known to provide the complete logistics solution combined, such as pick up, international freight forwarder, customs brokerage, inland freight, storage, distribution, etc.

**RADAR** - Ambient of Registration and Tracking of Activities of the Customs Agents - is a system created by Brazilian Federal Revenue Bureau to track all activities and control legal entities that operate in Brazilian foreign trade.

**RFB** “*Receita Federal do Brasil*” in Portuguese, it is the Brazilian Federal Revenues Bureau.

**Shipping documents** Complete set of documents (invoice, packing list and AWB or BL) widely required for shipping and clearance of goods.

**SISCOMEX** "*Sistema Integrado de Comércio Exterior*" in Portuguese, it is the Brazilian Integrated Foreign Trade System and is used to register foreign merchandise transactions (imports and exports).

**Sponsor** Companies which are able to provide direct support, sponsor services or expertise for the staging of the Games.

**VIGIAGRO** "*Sistema de Vigilância Agropecuária Internacional do Ministério da Agricultura, Pecuária e Abastecimento*" in Portuguese, it is the Brazilian Agricultural Surveillance International Service.

# 11 | LEGAL REFERENCES

## Legal basis

- Lei nº 12.780, de 9 de janeiro de 2013
- Decreto nº 8.463, de 5 de junho de 2015
- Decreto nº 6.759, de 5 de fevereiro de 2009
- Instrução Normativa RFB nº 1.288, de 31 de agosto de 2012
- Instrução Normativa RFB nº TBI (Guia Aduaneiro)
- Instrução Normativa RFB nº 1.361, de 21 de maio de 2013
- Instrução Normativa RFB nº 1.412, de 22 de novembro de 2013
- Instrução Normativa RFB nº 1.385, de 15 de agosto de 2013
- Instrução Normativa RFB nº 1.059, de 2 de agosto de 2010
- Instrução Normativa SRF nº 634, de 24 de março de 2006
- Instrução Normativa SRF nº 680, de 2 de outubro de 2006
- Instrução Normativa SRF nº 611, de 18 de janeiro de 2006
- Instrução Normativa SRF nº 225, de 18 de outubro de 2002
- Instrução Normativa SRF nº 121, de 11 de janeiro de 2002
- Instrução Normativa SRF nº 28, de 27 de abril de 1994
- Resolução RDC 02

# 12 | APPENDICES

## 12.1 HORSE FREIGHT PLAN

Further details regarding the Freight Support Plan will be described at a later date.

## 12.2 BOAT FREIGHT PLAN

## 12.3 FIREARMS AND AMMUNITION

## 12.2 BOAT FREIGHT PLAN

# Customs & Freight Manual Appendix BOATS

# 1 | INTRODUCTION

This appendix summarises the key principles of the Freight Support Plan for the transport of NOC/NPC boats and equipment to and from Rio de Janeiro for the Olympic and Paralympic Games.

All NOCs and NPCs that have qualified athletes in canoe, rowing and sailing events for the Olympic and Paralympic Games can benefit from the Freight Support Plan.

In accordance with Rio 2016's bid commitment, and to offset the costs of round-trip transport to/from Rio de Janeiro for boats to be used for training and competition at Games-time, Rio 2016 has created the following guidelines.

# 2 | FREIGHT SUPPORT PLAN

Boats and equipment to be used in the canoe, rowing and sailing events will be transported from Rio 2016 designated international hubs, determined in conjunction with the relevant International Federations on specific dates. These delivery windows will allow the items to arrive on time for training in Rio de Janeiro, beginning on 24 July 2016 (Olympic Games) and on 31 August 2016 (Paralympic Games).

If NOCs/NPCs choose to use the Freight Support Plan, their eligible items must be shipped together with all necessary documentation and delivered to one of the Rio 2016 designated international hubs.

The following three options are available to NOCs using the Freight Support Plan for boats:

- NOCs/NPCs can ship their eligible items to Brazil from one of the Rio 2016 designated international hubs and back to the same Rio 2016 designated international hub after competition\*.
- NOCs/NPCs can ship their items to Brazil from one of the Rio 2016 designated international hubs and back to a different Rio 2016 designated international hub after competition\*.
- NOCs/NPCs can ship their items to Brazil from one of the Rio 2016 designated international hubs and back to a different destination (not one of the Rio 2016 designated international hubs). If NOCs/NPCs choose this option, Rio 2016 will pay for ground transport costs from the Rio 2016 competition venue to the port

of Rio de Janeiro and perform customs clearance for exportation. It will then be the NOC/NPC's responsibility to cover all costs to export the goods from Rio de Janeiro to another destination using Rio 2016's freight forwarder.

\*Rio 2016 will act as the importer and exporter of the items and will assist with the customs clearance procedures in Brazil. It is therefore mandatory that all items be re-exported after the event.

No reimbursements will be made for shipments undertaken outside the Freight Support Plan.

NOCs/NPCs must inform Rio 2016 of their interest in participating in the Freight Support Plan by 13 November 2015.

Key points:

- If the items do not arrive at the Rio 2016 designated international hub within the delivery windows determined by Rio 2016 for each sport, the NOC/NPC will not be able to use the Freight Support Plan. The NOC/NPC will be responsible for arranging all logistics operations, covering all costs and hiring a logistics operator in Brazil to act as the importer of records.
- All equipment imported through the Freight Support Plan must be kept inside the competition and training venues at all times.

## 2.1 INSURANCE

Rio 2016's insurance policy will cover only the international transport from the Rio 2016 designated hub of origin to the venue and back to the Rio 2016 designated hub. All procedures undertaken prior to arrival at the Rio 2016 designated hub will be the responsibility of the NOC/NPC and will not be covered by Rio 2016's insurance policy.

## 2.2 PACKING ITEMS

It is the NOC/NPC's responsibility to pack and appropriately seal all items for international transport at the point of origin or Rio 2016 designated international hub, as well as at the competition venue after competition. Rio 2016 will not take part in the packing process and will not be responsible for any damage caused during the transport process due to inadequate packing.

If required, Rio 2016's freight forwarder can assist in the packing process at the chosen designated hub at the NOC/NPC's own cost.

Boat builders may pack and consolidate the equipment of one or multiple NOCs/NPCs, however this operation is at the NOC/NPC's own cost.

Due to limited space at the competition venue, Olympic and Paralympic equipment cannot be loaded into the same container and must be delivered within the respective delivery windows. All containers brought in under the Freight Support Plan will be returned immediately after unloading except for an NOC/NPC's own containers.

For equipment which will be used for both Olympic and Paralympic events, the specific items listed in section 5 can be left at the competition venue during the transition period.

#### Provision of containers

NOCs/NPCs can either use their own container(s), or contact Rio 2016's designated freight forwarder in advance to request a container.

Containers requested from the freight forwarder will only be used for international transport and will be returned after cargo discharge at the venue. These containers cannot be used for storage.

## 2.3 LOADING OF CONTAINERS

If the NOC/NPC has enough cargo to fill a container, it is the NOC/NPC's responsibility to load it.

If the NOC/NPC does not have enough equipment to fill a container and has not engaged the services of a boat builder to manage the packing/loading of their equipment, Rio 2016's freight forwarder will arrange for the items to be loaded into a shared container. In this case, the NOC/NPC must deliver the equipment, properly packaged and sealed as explained above and labelled for international transport. NOCs/NPCs should also designate a representative to oversee the loading of the container at the Rio 2016 designated hub.

## 2.4 SHIPPING EQUIPMENT TO BRAZIL

The following costs will be covered by Rio 2016 as part of the Freight Support Plan:

- International freight costs from the Rio 2016 designated international hub to the Rio 2016 competition venue
- All costs and fees at the port of Rio de Janeiro
- Any other costs relative to customs clearance in Rio and the Rio 2016 designated international hub

NOCs/NPCs are responsible for covering the following costs:

- Packing and loading the container at the point of origin or Rio 2016 designated international hub
- Transport costs to the Rio 2016 designated international hub
- Handling fees at the point of origin and Rio 2016 designated international hub
- Storage and any other related costs and fees at the point of origin and Rio 2016 designated international hub

## Customs clearance process for exportation

Rio 2016 is responsible for clearing the cargo for exportation at the Rio 2016 designated hub, after receiving all original shipping documents (invoice and packing list) pre-approved by Rio 2016's international freight forwarder, from the NOC/NPC.

For boats which are not from the same country as the Rio 2016 designated hub, documentation related to entrance into the country of the Rio 2016 designated hub must be presented.

All shipping documents must be ready to be presented 30 days prior to the delivery date of the equipment to the Rio 2016 designated hub. The packing list must be detailed with a full description of all items. A template is available in the Customs & Freight Manual, available on the Rio Exchange. Rio 2016's designated freight forwarder will check that the documents have all the mandatory information for customs clearance in Brazil.

## Unloading at the competition venue

The unloading of the container(s)/package(s) at the competition venues will be undertaken in the presence of an NOC/NPC representative (this may be a boat builder appointed by the NOC/NPC), assisted by Rio 2016 Logistics.

Rio 2016 will not be responsible for any damage should an NOC/NPC representative not be present.

## 2.5 EXPORTING EQUIPMENT FROM BRAZIL

For NOCs/NPCs using the Freight Support Plan, Rio 2016 will cover fees associated with the following:

- Loading the container(s)/package(s) at the competition venues
- All costs and fees at the port of Rio de Janeiro
- Any cost relative to the customs clearance process for exportation at the port of Rio de Janeiro
- International freight costs to the Rio 2016 designated international hub

NOCs/NPCs are responsible for covering fees associated with the following:

- Packing costs at the competition venue
- Storage and any other costs and fees at the Rio 2016 designated international hub
- Any other cost relative to the customs clearance process at the Rio 2016 designated hub
- All transport costs from the Rio 2016 designated hub to the equipment's final destination

Delivery from the competition venue to Rio de Janeiro's port

Rio 2016 will handle the inland freight from the competition venue to Rio de Janeiro's port and will undertake the customs clearance process for exportation.

All information regarding return destinations and consignment instructions must be provided to Rio 2016 by dates to be communicated later. If this information is not provided, the items will be shipped back to the Rio 2016 designated hub that was used for importation. NOCs/NPCs must arrange all shipping documents for exportation.

Arrival of the shipment at the Rio 2016 designated hub

It is the responsibility of the NOC/NPC (or boat builder, where applicable) to complete the customs clearance process at the Rio 2016 designated hub. Rio 2016 will not take any responsibility if the NOC/NPC (or boat builder) is not present to perform the customs clearance process, according to the agreed timeline.

## 2.6 SUMMARY OF NOC/NPC RESPONSIBILITY UNDER RIO 2016'S FREIGHT SUPPORT PLAN

ACTION	RESPONSIBILITY	
	NOC/NPC	RIO 2016
Prior to shipping		
1. Issuing of draft shipping documents (invoice and packing list) and sending of these documents to Rio 2016.	✓	
2. Checking and approval of draft shipping documents.		✓
3. Issuance of the original shipping documents.	✓	
Shipping boats and equipment to Rio de Janeiro		
4. Ground transport from the country of origin to the hub (respecting the Rio 2016 delivery windows).	✓	
5. Packing and container loading.	✓	
6. Payment of any costs and fees at the hub of origin, such as storage or handling fees.	✓	
7. Customs clearance to export from the Rio 2016 designated hub and import to Brazil.		✓
8. International freight and insurance to cover transport from Rio 2016 designated hub to/from Rio 2016 competition venue.		✓
9. Customs clearance in Brazil.		✓
10. Ground transport to the Rio 2016 competition venue.		✓
11. NOC/NPC presence upon delivery to the venue/Village.	✓	
Exportation of boats and equipment after the Games		
12. Packing and labelling goods for return.	✓	
13. Ground transport from Rio 2016 competition venue to Rio de Janeiro's port.		✓
14. Customs clearance in Brazil.		✓

15. a) Shipment of equipment back to a destination different from a Rio 2016 designated hub. (NOC/NPC must cover all costs after Rio 2016 has cleared customs).	✓	
15. b) Shipment of equipment back to the original or different Rio 2016 designated hub.		✓
16. Customs clearance at the Rio 2016 designated hub.	✓	
17. All ground costs from the Rio 2016 designated hub to its final destination.	✓	

## 3 | HUBS AND DELIVERY WINDOWS

Rio 2016 and the respective International Federation have agreed on the following hubs in accordance with the 2016 competition calendar for each sport below, and the time required to ship the boats to Rio de Janeiro.

### Canoe

DISCIPLINE	DESIGNATED INTERNATIONAL HUB	DELIVERY WINDOWS
Canoe sprint (Olympic Games)	Leixões, Portugal (Europe)	6-8 June 2016 (TBC)
Canoe slalom (Olympic Games)	Barcelona, Spain (Europe)	20-22 June 2016 (TBC)
Canoe (Paralympic Games)	Duisburg, Germany (Europe)	20-25 May 2016 (TBC)

### Rowing

DISCIPLINE	DESIGNATED INTERNATIONAL HUBS	OLYMPIC DELIVERY WINDOWS	PARALYMPIC DELIVERY WINDOWS
Rowing	Hamburg, Germany (Europe)	30 May - 3 June 2016 (TBC)	20-24 June 2016 (TBC)
	Livorno, Italy (Europe)		

## Sailing

DISCIPLINE	DESIGNATED INTERNATIONAL HUBS	OLYMPIC DELIVERY WINDOWS	PARALYMPIC DELIVERY WINDOWS
Sailing	Rotterdam, Netherlands (Europe)	23-28 May 2016 (TBC)	29 June - 3 July 2016 (TBC)
	Boston, USA (North America)		
	Singapore (Asia)	26-29 April 2016 (TBC)	2-6 June 2016 (TBC)

# 4 | EQUIPMENT

## 4.1 EQUIPMENT ELIGIBLE TO BE TRANSPORTED UNDER THE FREIGHT SUPPORT PLAN

Rio 2016 will only transport the boats and sport-specific equipment necessary for training and competition at the Rio 2016 Olympic and Paralympic Games as listed below.

The quantity of containers and equipment each team is permitted to bring should be consistent with the number of athletes and boats qualified for the Olympic and Paralympic Games. In principle, the maximum number of permitted items will be calculated as follows:

DISCIPLINE	LIST OF ELIGIBLE EQUIPMENT UNDER FREIGHT SUPPORT PLAN		
	Boats	Other items	
Canoe	Slalom: 1 boat per qualified crew plus no more than 2 spare boats  Sprint: 1 boat per qualified crew plus no more than 1 spare boat	<ul style="list-style-type: none"> <li>Grips</li> <li>Footrests and pull bars</li> <li>Helms</li> <li>Transport trailers</li> <li>Tents</li> <li>Life jackets</li> <li>Dismountable cabinets</li> </ul>	Items applicable to both canoe and rowing: <ul style="list-style-type: none"> <li>Trestles</li> <li>Tools (for boat rigging and maintenance)</li> <li>Riggers</li> <li>Fins</li> <li>Oars</li> <li>Boat covers</li> <li>Seats</li> </ul>
Rowing	All categories: <ul style="list-style-type: none"> <li>1 boat per qualified crew plus no more than 6 spare boats</li> <li>Ergometers and stationary bikes*:</li> <li>1 machine (of either type) per 12 accredited athletes, to a maximum of 4 in total per NOC/NPC.</li> </ul>	<ul style="list-style-type: none"> <li>Sculls</li> <li>Runners</li> <li>Oar components</li> <li>Steering devices</li> <li>Cox boxes</li> </ul>	
Sailing	<b>Boats: 1 boat per qualified crew plus no more than 1 spare boat.</b> <ul style="list-style-type: none"> <li>Competition boats from the following classes: 49er, 49er FX, 470 (M/W), Finn and Nacra, 2.4mR, SKUD 18 &amp; Sonar</li> <li>For the Laser, Laser Radial and RS:X (M/W) classes, only sailors' own equipment listed in the Notice of Race may be used</li> <li>Coach boats (normally Rib of 4 to 7 metres) with trailer</li> </ul>	<ul style="list-style-type: none"> <li>Sails and spare sails</li> <li>Sail battens (and spares)</li> <li>Trolleys</li> <li>Masts, booms and poles</li> <li>Toolbox (screwdrivers, wrenches, chisels, hammers, cutting tools, files, planes, nut drivers, hand saws, pliers, scissors, compressors, painter pumps)</li> <li>Electrical tools (drill, cordless drill, polishers, rotary tool, routers, circular saws, jigsaws, grinders)</li> <li>Boat covers</li> <li>Work surface</li> <li>Spare parts</li> <li>Life jackets and dry suits</li> <li>Dismountable cabinets</li> <li>Dry machines</li> <li>Electric cables</li> <li>Boat products (gelcoat, thinner, fibreglass, carbon, resins, glues, polisher)</li> </ul>	

\*Please note that no additional space will be provided for these machines at the competition venues. NOCs/NPCs must use the dedicated space allocated to them within the team tent area.

## 4.2 EQUIPMENT NOT ELIGIBLE TO BE TRANSPORTED UNDER THE FREIGHT SUPPORT PLAN

The items listed below cannot be transported under Rio 2016's Freight Support Plan and all costs must be covered by the NOC/NPC. If any of these items are transported under the plan, NOCs/NPCs will be subject to penalties by Customs and Revenue which may jeopardise clearance of the whole shipment.

It is important to note that many of these items require a specific import licence prior to departure. Further information can be found in the Customs & Freight Manual on the Rio Exchange.

DISCIPLINE	LIST OF EQUIPMENT NOT ELIGIBLE UNDER THE FREIGHT SUPPORT PLAN	
	Sport-specific items	Other items
Canoe	Spare parts and any other items that will be provided by boat builders	Items applicable to canoe, rowing and sailing: <ul style="list-style-type: none"> <li>• Uniforms</li> <li>• Clothes</li> <li>• Personal effects</li> <li>• Food and beverages</li> <li>• Medicines, vitamins and supplements</li> <li>• Bicycles</li> <li>• Goods not directly related to competition or training</li> </ul>
Rowing	Ergometers and stationary bikes to be used outside the venue	
Sailing		

## 5 | TRANSITION PERIOD BETWEEN OLYMPIC AND PARALYMPIC GAMES

The following items may be left at the competition venue during the transition period from the Olympic to the Paralympic Games, as they can be used at both events:

DISCIPLINE	ITEMS PERMITTED TO STAY AT VENUE DURING TRANSITION PERIOD	
	Sport-specific items	Other items
Canoe	<ul style="list-style-type: none"> <li>• Cover</li> <li>• Grips</li> <li>• Transport trailers</li> <li>• Life jackets</li> <li>• Dismountable cabinets</li> </ul>	Items applicable to canoe and rowing: <ul style="list-style-type: none"> <li>• Boat cover</li> <li>• Riggers</li> <li>• Tools</li> <li>• Trestles</li> <li>• Fins</li> </ul>
Rowing	<ul style="list-style-type: none"> <li>• Stationary bicycles and ergometers</li> <li>• Sculls</li> <li>• Oars (and components)</li> <li>• Seat components</li> <li>• Runners</li> <li>• Steering devices</li> <li>• Cox boxes</li> </ul>	
Sailing	<ul style="list-style-type: none"> <li>• Coach boats</li> <li>• Shipment company's own containers</li> <li>• Electrical tools (drill, cordless drill, polishers, rotary tool, routers, circular saws, jigsaws, grinders)</li> <li>• Spare parts (ropes, screws, shackles, blocks, poles)</li> <li>• Boat maintenance products (gelcoat, thinner, fibreglass, carbon, resins, glues, polisher)</li> <li>• Work surface</li> <li>• Life jackets, drysuits, hiking pants, lycra, spraytops, neoprene clothes</li> <li>• Dismountable cabinets</li> <li>• Dry machines</li> <li>• Electrical cables</li> <li>• Sculls</li> </ul>	

## 6 | TIMELINE

The following table lists all locations and dates for the Freight Support Plan. NOCs and NPCs must inform Rio 2016 by 13 November 2015.

	HUB 1		HUB 2		HUB 3	
	Location	Delivery window	Location	Delivery window	Location	Deilvery window
<b>Canoe</b>						
Slalom	Barcelona, ESP	20-22 June 2016				
Sprint	Leixões, POR	6-8 June 2016	x	x	x	x
Canoe (Paralympic Games)	Duisburg, GER	20-25 May 2016 (TBC)	x	x	x	x
<b>Rowing</b>						
Olympic	Hamburg, GER	30 May - 3 June 2016	Livorno, ITA	30 May - 3 June 2016	x	x
Paralympic	Hamburg, GER	20-24 June 2016	Livorno, ITA	20-24 June 2016	x	x
<b>Sailing</b>						
Olympic	Boston, USA	23-28 May 2016	Rotterdam, NED	23-28 May 2016	Singapore, SIN	26-29 Apr 2016
Paralympic	Boston, USA	29 June - 3 July 2016	Rotterdam, NED	9 June - 3 July 2016	Singapore, SIN	2-6 June 2016

## 12.3 FIREARMS AND AMMUNITION

# Customs & Freight Manual Appendix FIREARMS & AMMUNITION

# 1 | INTRODUCTION

This appendix on firearms and ammunition aims to assist the NOC/NPC in completing the necessary documents and forms to enter into and exit from Brazil with firearms, laser pistols and ammunition for training and competitions, and present the Freight Support Plan for shotgun ammunition for the Rio 2016 Olympic and Paralympic Games. Brazil has very strict rules and regulations regarding firearms, laser pistols and ammunition importation and exportation.

The Brazilian army has exclusive power over the traffic of firearms and ammunition in Brazil. However, the customs clearance process is the responsibility of the Federal Revenue, through Customs Offices. Rio 2016 strongly recommends that athletes travelling to Brazil with firearms, laser pistols and ammunition for the Rio 2016 Olympic and Paralympic Games, go through the official port of entry for Rio de Janeiro: Tom Jobim International Airport (GIG), as a Rio 2016 representative will always be present during Games time.

Shooting and modern pentathlon athletes and team officials are required to strictly follow the procedures described in this appendix in order to avoid delays in the importation/re-exportation of firearms, laser pistols and ammunition, as well as to avoid any criminal offences or anything being seized.

This appendix does not apply to firearms and ammunition for personal protection escorting purposes, such as personal security for International Dignitaries.

## 2 | IMPORTING FIREARMS, LASER PISTOLS AND AMMUNITION INTO BRAZIL

All shooting and modern pentathlon athletes coming to Brazil to train and compete at the Rio 2016 Games must apply for a Brazilian traffic permit (GT - "Guia de Tráfego") and fill out an E-DBV (electronic baggage declaration), to be allowed to enter and circulate in Brazil with their firearms and ammunition.

The GT will cover shooting and modern pentathlon athletes for the following periods:

- 24 July - 31 August 2016 (Olympic Games)
- 28 August - 30 September 2016 (Paralympic Games)

All firearms, laser pistols and ammunition must be re-exported by 31 August 2016 (Olympic Games) and 30 September 2016 (Paralympic Games).

All shooting and modern pentathlon athletes wishing to train in Brazil prior to the Games must apply for the GT permits through their selected training camp, which will liaise directly with the Brazilian army. The selected training camp will be responsible for the liaison, and requesting a GT with the expiry date not before 31 August for Olympic athletes and 30 September for Paralympic athletes.

For the Olympic shooting and modern pentathlon test events scheduled in early 2016, Rio 2016 will assist with the GT permit application process. All participants will be sent an information pack for them to complete the details of the athletes, firearms and laser pistols they will bring to Brazil for the test events.

## 3 | STEPS TO BE TAKEN PRIOR TO TRAVELLING TO BRAZIL

Regardless of the port of entry used to enter Brazil, athletes and team officials will have to meet the following requirements:

1. Input the following details on the Rio 2016 Arrivals & Departures System (ADS) between 1 February and 10 June 2016 (Olympic athletes)/17 July 2016 (Paralympic athletes):
  - Full name
  - Phone number
  - Passport number
  - Country of origin
  - Arrival date
  - Flight details
  - Departure date
  - Product description (i.e. weapon, ammunition)
  - Type (i.e. rifle, pistol, shotgun, laser pistol)
  - Manufacturer
  - Serial number
  - Calibre
  - Quantity
2. Complete the Customs Declaration by clicking on the E-DBV (electronic baggage declaration) link available on the ADS.
3. When travelling with firearms, laser pistols and ammunition, NOCs/NPCs must comply with their chosen airline's regulations and those of any transit countries, as well as respecting the import and export procedures to and from Brazil.

## 4 | ARRIVAL IN BRAZIL AND SECURE TRANSPORT TO THE COMPETITION VENUE

No firearms or ammunition, with the exception of laser pistols used for modern pentathlon, will be allowed into the Olympic/Paralympic Village, nor any other competition or non-competition venue outside the Olympic Shooting Centre. Once registered in the official Rio 2016 Games armoury at the Olympic Shooting Centre, firearms and ammunition will remain at the venue until the athlete's departure (no later than 24 August 2016 for the Olympic Games and 21 September 2016 for the Paralympic Games).

Firearms and ammunition must always be transported in individual cases for safety purposes. Firearms must always be unloaded when packed. No extraneous items may be placed inside the cases.

Rio 2016 is working with Brazilian authorities to establish a secure transport process for firearms and ammunition to the Olympic Shooting Centre armoury. Further details on collection and transport of firearms and ammunition will be communicated at a later date.

### ARRIVALS IN BRAZIL

It is crucial that NOCs/NPCs provide accurate information about the travel details of their athletes using the Arrivals & Departures System (ADS). This will allow Rio 2016 to notify the Brazilian army and the Federal Revenue that customs formalities will need to be carried out at the Brazilian border. The ADS needs to be used independently of the means of arrival, by land, air or sea.

All shooting and modern pentathlon athletes arriving on an international flight should follow normal procedures: passport control, accreditation validation (only at GIG) and baggage reclaim. They will then be met by Rio 2016 personnel at GIG and Guarulhos International Airport (GRU) in São Paulo and should proceed through the red channel to collect their firearms, laser pistols and ammunition, which will have been taken directly from the aircraft.

Athletes must be present during the inspection of firearms, laser pistols and ammunition, and oversee the customs clearance procedure from start to finish. A Rio 2016 representative will be available to assist at the airports listed above. After completion of the inspection, athletes will receive their respective traffic permit (GT).

Athletes taking a domestic or connecting flight to Rio de Janeiro must contact the Federal Police at the first point of entry into Brazil, to declare the possession of firearms, ammunition and/or laser pistols, prior to departure for their connecting flight.

For arrivals by land, NOCs/NPCs must declare the possession of firearms, laser pistols and/or ammunition to the Federal Revenue, at the first Brazilian border crossed, and wait for a Brazilian army representative to inspect the equipment. After inspection, the Brazilian army will issue a traffic permit (GT), following which, athletes may proceed with their journey.

The type, quantity and model of the firearms, laser pistols and ammunition being transported must match the information submitted on the Arrivals & Departures System (ADS). Otherwise, they may be refused entry, and the item may be confiscated.

To avoid committing a criminal offence or risk items being confiscated, athletes under no circumstances should carry firearms, laser pistols and ammunition without a valid traffic permit (GT) after leaving the customs clearance area.

#### *Arrival of the modern pentathlon athletes*

Each modern pentathlon athlete can bring up to two laser pistols to the Olympic Games. After completing the arrival process in Brazil, the athletes will be authorised to carry the pistols along the routes stated on their GT:

Requirements to carry laser pistols:

- Locked in their individual cases
- Accompanied by the owner (athlete whose name is indicated on the GT)

Athletes not following these requirements may have their pistols seized. Under no circumstances can the laser pistols be used within the Olympic Village for training or other purposes. It is important to remember that the GT document, issued by the Brazilian army, must be carried together with the laser pistol. After clearance by customs, the laser pistols will be managed as "special sports equipment".

## 5 | REQUIREMENTS FOR RE-EXPORTING FIREARMS, LASER PISTOLS AND AMMUNITION AFTER THE RIO 2016 GAMES

All firearms and laser pistols imported for the purposes of competing at the Rio 2016 Games shall be re-exported afterwards.

NOCs/NPCs must inform Rio 2016 of their departure plans via the Rio 2016 Arrivals & Departures System (ADS) or Arrivals & Departures desk at the NOC/NPC Service Centre of the Olympic and Paralympic Village, no later than 48 hours prior to departure.

The firearms and laser pistols must be inspected by the authorities at the port of departure according to the GT information, so that the temporary admission process can officially be concluded. The airline will then follow normal handling procedures and place the firearms and laser pistols on the respective aircraft.

## 6 | SHOTGUN AMMUNITION FREIGHT SUPPORT FOR THE OLYMPIC GAMES

In accordance with Rio 2016's bid commitment, Rio 2016 will assist in bearing the freight costs of the shotgun ammunition that will be transported to Rio de Janeiro for competition use at the Rio 2016 Olympic Games. The below details outline the Rio 2016 Freight Support Plan for shotgun ammunition.

All NOCs who have qualified athletes in the shooting events listed below can take advantage of the plan.

Olympic shooting events

- Men's double trap
- Men's trap
- Women's trap

- Men's skeet
- Women's skeet

All teams wishing to import their own shotgun ammunition prior to the Games or outside the Freight Support Plan guidelines will need to comply with existing Brazilian customs procedures. In this case, Rio 2016 will not take responsibility for any costs or assist in the customs clearance procedures. Please refer to the Customs & Freight Manual for the requirements and steps to be followed to import goods into Brazil.

Please refer to the [Customs & Freight Manual](#) for the requirements and steps to be followed to import goods into Brazil.

## 6.1 GUIDELINES

Shotgun ammunition used for the shooting competitions will be transported from designated hubs determined in conjunction with the ISSF, on specific dates, to ensure the ammunition arrives in Rio de Janeiro on time for training and competitions at the Olympic Games. If NOCs choose to use the Freight Support Plan to import/export their firearms and ammunition, Rio 2016 will act as the importer of records and will undertake the customs clearance process in Brazil.

Each NOC taking part in the Freight Support Plan must purchase their ammunition directly from one of the ammunition manufacturers listed below.

In conjunction with ISSF, Rio 2016 has decided to work with the following ammunition companies to try to meet everyone's needs.

CONTINENT	HUBS/MANUFACTURERS	DELIVERY WINDOWS
EUROPE	Fiocchi Munizioni SpA Socio Único Via S. Barbara, 4 - 23900 - Lecco (LC), Italy	TBC
	RC-cartridges Via Tassinara, 5 - 47122 Forlì (FC), Italy	TBC
	Baschieri & Pellagri SPA Via del Frullo, 26 - 40055 Marano di Castenaso, Bologna - Italy	TBC
NORTH AMERICA	Winchester Ammunition Route 140 & Powder Mill Rd., East Alton, Illinois 62024 - USA	TBC

Once the delivery dates have been published, there will be no flexibility in the windows of the Freight Support Plan for shotgun ammunition. If an NOC wishes to ship ammunition outside of the determined date windows, they will not be eligible for support.

Should the items not be available within the delivery window, it will be the NOC's responsibility to arrange the logistics and cover all costs. Rio 2016 will not accept the cargo at the hub without receiving the proper shipping documents and prior knowledge of acceptance.

NOCs are responsible for arranging customs clearance at the port of origin when purchasing ammunition from the suppliers listed above. NOCs should also inform Rio 2016 regarding the quantity, type and company of their purchase order.

## 6.2 SHIPPING COSTS

### Costs covered by Rio 2016

- International freight cost from the designated hubs to Rio de Janeiro's port
- All costs and fees at the Rio de Janeiro port
- Any other cost relative to the customs clearance in Brazil
- Transport costs from Rio de Janeiro port to the Olympic Shooting Centre

### Costs covered by NOCs

- Packing
- Storage and any other costs and fees at port of origin
- Any costs relative to the customs clearance process for exportation from the country of origin
- In addition to paying for the ammunition purchased, NOCs should also pay for any additional costs directly to the manufacturer they will purchase ammunition from, as they will be handling this on behalf of the NOC

## 6.3 DOCUMENTS REQUIRED

NOCs should ask the manufacturer to provide the documents listed below in order to import items to Brazil through the Freight Support Plan:

- Original version of the invoice/packing list
- Fumigation certificate or heat treatment certificate (in case of wooden crates, skids or pallets). For detailed information, please refer to section 3.3 of the Customs & Freight Manual, available on the [Rio Exchange](#).

## 6.4 PACKING FOR INTERNATIONAL SHIPMENT UNDER FREIGHT SUPPORT PLAN

NOCs are responsible for packing their ammunition. Ammunition must be properly packed and sealed when delivered for international transport. Rio 2016 will not be responsible for any damage caused during the transport process due to packing inadequacies.

## 6.5 CUSTOMS CLEARANCE PROCESSES AT THE ORIGIN AND DELIVERY FROM THE PORT TO THE COMPETITION VENUE

When purchasing shotgun ammunition at one of the manufacturers listed above, it is important that NOCs include the cost of customs clearance total price to be paid to the manufacturer, as it is the NOC's responsibility to pay for customs at the point of origin for the exportation to take place.

Rio 2016 will perform the customs clearance process at the port in Brazil. The importation will be carried out under Rio 2016's name.

After the goods are released from customs in Brazil, Rio 2016 will transport the ammunition directly to the Olympic Shooting Centre armoury.

All ammunition remaining after competition imported through the Freight Support Plan will be donated in Brazil.

It is important to note that Rio 2016 will provide shotgun ammunition for sale during the test event and Games-Time (FIOCHI, RC-cartridges, Baschieri&Pellagri and CBC).

# 13 | ANNEXES

## 13.1 DSI - SIMPLIFIED I

Anexo II da Instrução Normativa SRF nº 611, de 18 de janeiro de 2006

 <b>MINISTÉRIO DA FAZENDA</b> <b>SECRETARIA DA RECEITA FEDERAL</b>	<b>DECLARAÇÃO SIMPLIFICADA DE IMPORTAÇÃO</b>  <b>DSI</b>	<b>REGISTRO</b> Número _____ Data ____/____/____											
<b>1. IMPORTADOR</b> NOME/NOME EMPRESARIAL _____ CPF/CNPJ _____ MATRÍCULA NO MRE (Número e sigla) _____ ENDEREÇO COMPLETO _____ PASSAPORTE/CARTÃO DE IDENTIDADE _____ NATURALIDADE _____ NACIONALIDADE _____ DATA DO DESEMBARQUE _____ REPRESENTANTE LEGAL _____ CPF _____ NÚMERO DO REGISTRO _____													
<b>2. DESPACHO ADUANEIRO</b> VALORES DA OPERAÇÃO Valor total dos bens (US\$) _____ Valor do frete (US\$) _____ Valor do seguro (US\$) _____ Valor aduaneiro (R\$) _____ TAXA DE CONVERSÃO (R\$) _____ NATUREZA DA OPERAÇÃO <input type="checkbox"/> Missão diplomática ou semelhante <input type="checkbox"/> Outra: _____ (Especificar) INFORMAÇÕES COMPLEMENTARES _____													
<b>3. DADOS SOBRE A CARGA</b> TRANSPORTADOR _____ IDENTIFICAÇÃO DO VEÍCULO _____ PAÍS DE PROCEDÊNCIA _____ DATA DA CHEGADA _____ TERMO DE ENTRADA _____ Nº DO CONHECIMENTO/ETIQUETA DE BAGAGEM _____ QTD. DE VOLUMES _____ PESO BRUTO (kg) _____ PESO LÍQUIDO (kg) _____ DEPOSITÁRIO / ARMAZÉM _____													
<b>4. RELAÇÃO DE BENS</b> <table border="1"> <thead> <tr> <th>ITEM</th> <th>QTD.</th> <th>UNID.</th> <th>DESCRIÇÃO</th> <th>VALOR FOB (US\$)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> Continua em folha suplementar: <input type="checkbox"/> Sim <input type="checkbox"/> Não      Demonstrativo de cálculo de tributos anexo: <input type="checkbox"/> Sim <input type="checkbox"/> Não      TOTAL → _____ A presente declaração é a expressão da verdade. Local e data _____ Assinatura do importador/representante legal _____				ITEM	QTD.	UNID.	DESCRIÇÃO	VALOR FOB (US\$)					
ITEM	QTD.	UNID.	DESCRIÇÃO	VALOR FOB (US\$)									
<b>5. REQUISICÃO DO MINISTÉRIO DAS RELAÇÕES EXTERIORES</b> De acordo com o disposto no art. 140, § 2º do Decreto nº 4.543, de 26 de dezembro de 2002, formulo a presente requisição ao titular da unidade da Secretaria da Receita Federal responsável pelo despacho aduaneiro, para fins de reconhecimento da isenção dos tributos sobre a operação identificada nesta DSI. NOME DA AUTORIDADE _____ DATA _____ ASSINATURA _____		<b>6. CONTROLE SANITÁRIO, AMBIENTAL OU DE SEGURANÇA</b> Órgão responsável: _____ Concluída a verificação, certifico: <input type="checkbox"/> a regularidade da importação <input type="checkbox"/> a irregularidade da importação, em virtude _____ o que determina a adoção da seguinte providência em relação aos bens: _____ NOME DA AUTORIDADE _____ DATA _____ ASSINATURA _____											
<b>7. USO EXCLUSIVO DA SRF</b> ANA LÍRICO DO PEDIDO _____ DESEMBARÇA DO ADUANEIRO _____ NOME DA AUTORIDADE _____ NOME DO AFRF _____ DATA _____ ASSINATURA _____ MATRÍCULA _____ DATA _____ ASSINATURA _____ OBSERVAÇÕES _____													

Aprovado pela IN/SRF nº 611/2006

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## 13.2 LICENCE REQUIREMENT FOR RADAR



MINISTÉRIO DA FAZENDA  
Secretaria da Receita Federal do Brasil

### REQUERIMENTO DE HABILITAÇÃO

I. IDENTIFICAÇÃO DO REQUERENTE/INTERESSADO		
1. Nome / Nome empresarial / Razão Social (sem abreviações)		
2. CPF/ CNPJ	3. Código da Natureza Jurídica e descrição	
4. Endereço completo do estabelecimento matriz (logradouro, nº, complemento, bairro, cidade, estado e CEP)		
5. Sítio da Internet (endereço da página na Internet)		
6. Telefones de contato (máximo 3)		
7. Capital Social Integralizado: R\$		8. Opção pelo RTU <input type="checkbox"/> SIM <input type="checkbox"/> NÃO
9. Tipo do requerimento <input type="checkbox"/> Habilitação <input type="checkbox"/> Revisão de Estimativa <input type="checkbox"/> Alteração de Responsável Legal	10. Modalidade <input type="checkbox"/> Pessoa Física <input type="checkbox"/> Pessoa Jurídica 12. Tipo de Alteração de Responsável Legal <input type="checkbox"/> Substituição <input type="checkbox"/> Inclusão <input type="checkbox"/> Exclusão 13. Processo:	11. Atividade a ser desempenhada: <input type="checkbox"/> Importação <input type="checkbox"/> Exportação
II. IDENTIFICAÇÃO DA SUCESSORA		
1. Nome empresarial / Razão Social (sem abreviações)		
2. CNPJ	3. Código da Natureza Jurídica e descrição	
III. IDENTIFICAÇÃO DO RESPONSÁVEL PERANTE O SISTEMA INFORMATIZADO		
1. Nome completo (sem abreviações)		
2. CPF	3. Documento Identidade / Órgão emissor	
4. Qualificação	5. Despachante Aduaneiro (somente para pessoa física) <input type="checkbox"/> SIM <input type="checkbox"/> NÃO	
6. Endereço completo (logradouro, nº, complemento, bairro, cidade, estado e CEP)		
7. Endereço eletrônico ("e-mail")		
8. Telefones de contato (máximo 3)		
VI. IDENTIFICAÇÃO DO PROCURADOR		
1. Nome completo (sem abreviações)		
2. CPF	3. Documento Identidade/Órgão emissor	
4. Endereço completo (logradouro, nº, complemento, bairro, cidade, estado e CEP)		
5. Endereço eletrônico ("e-mail")		
6. Telefones de contato (máximo 3)		
V. DECLARAÇÃO		
O requerente ou seu procurador, adiante assinado, declara expressamente, sob as penas da lei, ter optado pelo Domicílio Tributário Eletrônico, estar autorizado a pleitear a habilitação em nome da pessoa qualificada no quadro I, e que as informações prestadas são verdadeiras.		
VI. FIRMA / ASSINATURA		
Responsável / Procurador:		
1. Data:	2. Assinatura:	

Anexo Único da Instrução Normativa RFB nº 1288, de 31 de Agosto de 2012.





### 13.5 LIST OF COURIER COMPANIES ABLE TO OPERATE

AIR LINK EXPRESS LTDA (UNITED COMEX INTERNATIONAL)	UCI
BRAXLOG COURIER INTERNACIONAL	BRA
CGF TRANSPORTES INTERNACIONAIS LTDA	CGF
CRIFER COURIER TRANSPORTES INTERNACIONAIS LTDA	CRI
CSW EXPRESS TRANSPORTES LTDA	CSW
DHL WORLDWIDE EXPRESS BRASIL LTDA	DHL
DKU REMESSAS EXPRESSAS - EIRELI – EPP	DKU
DREAMLOG COURIER SERVICE YACON LTDA - ME	DCS
ENCOMENDAS E TRANSPORTES DE CARGAS PONTUAL LTDA	PAC
FEDERAL EXPRESS CORPORATION	FDX
HALLEY EXPRESS COMISSARIA DE DESPACHOS E REPR. LTDA	HAL
INTERNACIONAL LATINO AMERICANA DE SERVIÇOS LTDA	INT
LOG3 LOGISTICA LTDA - EPP	LOG
MESSENGER EXPRESS TRANSPORTES INTERNACIONAIS LTDA	MEX
PHOENEX CARGO AGENCIAMENTO DE CARGA AÉREA LTDA.	PEX
QUALITY PLUS CONS ENC E SEV INTL LTDA	QPL
SKY EXPRESS COURIER S/C LTDA	SEC
SKYNET WORLDWIDE EXPRESS SERVIÇOS DE COURIER LTDA	SKY
SKYPOSTAL SERVIÇOS DE COURIER LTDA	SPO
SKYRACER EXPRESS LTDA	SRA
SMART EXPRESS SERVIÇOS EXPRESSOS	SMX
TALUZZO AGENCIAMENTO DE CARGAS EXPRESSAS LTDA	TAL
TAM LINHAS AEREAS S/A	TAM
TNT EXPRESS BRASIL LTDA	TNT
UPS DO BRASIL REMESSAS EXPRESSAS LTDA	UPS
WORLD COURIER DO BRASIL TRANSPORTES INTERNACIONAIS LTDA	WCB

## 13.6 TEMPLATE OF STATEMENT OF RESPONSIBILITY FOR MEDICINES AND PHARMACEUTICAL PRODUCTS - ANVISA ANNEX I

### ANEXO I

#### TERMO DE RESPONSABILIDADE PARA IMPORTAÇÃO DE BENS E PRODUTOS DE CONSUMO DESTINADOS A EVENTOS DE GRANDE PORTE

Nome do evento	
Operador Logístico	
Período	
Local de realização	

Item	Nome do produto e princípio ativo (se couber)	Fabricante do Produto	Quantidade	Valor
01				
02				
...				

Declaro que o(s) produtos(s) acima relacionados será(ão) importado(s) sem fins comerciais e industriais e com finalidade exclusiva para a Delegação (Comitiva) Participante / País.

Atesto que o(s) produto(s) supracitados encontram-se dentro do prazo de validade estabelecido pelo(s) fabricante(s)

O abaixo-assinado assume a responsabilidade sanitária, pelos danos à saúde individual ou coletiva e ao meio ambiente decorrente da alteração da finalidade de ingresso do produto no território nacional.

Órgão ou Entidade Responsável

Autorizado Por: (campo reservado pela autoridade sanitária)
Nome:
Matrícula SIAPE:
Assinatura:

### 13.7 TEMPLATE OF STATEMENT OF RESPONSIBILITY FOR MEDICAL EQUIPMENT - ANVISA ANNEX II

#### ANEXO II

TERMO DE RESPONSABILIDADE PARA IMPORTAÇÃO DE EQUIPAMENTOS DESTINADOS A EVENTOS DE GRANDE PORTE

Nome do evento	
Operador Logístico	
Periodo	
Local de realização	

Item	Nome do Equipamento	Nº de série	Fabricante do produto	Quantidade	Valor
01					
02					

Declaro que o(s) produtos(s) acima relacionados será(ão) importado(s) sem fins comerciais e industriais e com finalidade exclusiva para a Delegação (Comitiva) Participante / País.

Atesto que o(s) produto(s) supracitados encontram-se dentro do prazo de validade estabelecido pelo(s) fabricante(s)

O abaixo-assinado assume a responsabilidade sanitária, pelos danos à saúde individual ou coletiva e ao meio ambiente decorrente da alteração da finalidade de ingresso do produto no território nacional.

Órgão ou Entidade Responsável

Autorizado Por: (campo reservado pela autoridade sanitária)
Nome:
Matrícula SIAPE:
Assinatura:

## 13.8 TEMPLATE OF STATEMENT OF RESPONSIBILITY TO RETURN MEDICAL EQUIPMENT - ANVISA ANNEX III

### ANEXO III

DECLARAÇÃO DE RETORNO DE EQUIPAMENTOS DE EQUIPAMENTOS MÉDICOS, QUE FORAM DESTINADOS A EVENTOS DE GRANDE PORTE

Nome do evento					
Operador Logístico					
Período					
Local de realização					
Item	Nome do Equipamento	Nº de série	Fabricante do produto	Quantidade	Valor
01					
02					
...					

Declaro que o(s) produtos(s) acima relacionados foram exportados para o seu país de procedênc oficial de comprovação de sua saída. Órgão ou Entidade Responsável

Autorizado Por: (campo reservado pela autoridade sanitária)
Nome:
Matrícula SIAPE:
Assinatura:



## 13.10 DONATION AND RECEIPT FORM - "TDR" FORM

 <b>Ministério da Fazenda</b>		 <b>Receita Federal</b>	
<b>ANEXO IX</b>			
<b>TERMO DE DOAÇÃO E RECEBIMENTO (TDR)</b>			Nº ____ / ____
<b>ILMO. SR. DELEGADO,</b>			
<b>01 - IDENTIFICAÇÃO DO DOADOR</b>			
NOME DA PESSOA JURÍDICA			CNPJ Nº
RUA, AVENIDA, PRAÇA, ETC	NÚMERO	COMPLEMENTO	E-MAIL
BAIRRO/DISTRITO	MUNICÍPIO	UF	CEP
			TELEFONE
<b>02 - REPRESENTANTE LEGAL DO DOADOR</b>			
NOME		CPF	
RUA, AVENIDA, PRAÇA, ETC	NÚMERO	COMPLEMENTO	E-MAIL
BAIRRO/DISTRITO	MUNICÍPIO	UF	CEP
			TELEFONE
<b>03 - NÚMERO DE PROCESSO DE HABILITAÇÃO E DO ATO DECLARATÓRIO DE HABILITAÇÃO DO DOADOR</b>			
PROCESSO Nº, _____			
ADEN Nº	UNIDADE DA RFB	DATA: ____ / ____ / ____	
<b>04 - IDENTIFICAÇÃO DO DONATÁRIO</b>			
NOME DA PESSOA JURÍDICA			CNPJ Nº
RUA, AVENIDA, PRAÇA, ETC	NÚMERO	COMPLEMENTO	E-MAIL
BAIRRO/DISTRITO	MUNICÍPIO	UF	CEP
			TELEFONE
<b>05 - REPRESENTANTE LEGAL DO DONATÁRIO</b>			
NOME		CPF	
RUA, AVENIDA, PRAÇA, ETC	NÚMERO	COMPLEMENTO	E-MAIL
BAIRRO/DISTRITO	MUNICÍPIO	UF	CEP
			TELEFONE
As pessoas jurídicas acima identificadas, representadas neste ato pelos seus representantes legais/responsáveis:			
<b>INFORMAM</b> à Secretaria da Receita Federal do Brasil (RFB) A DOAÇÃO E O RECEBIMENTO DOS BENS LISTADOS NA TABELA ABAIXO, PARA EFEITOS DA CONVERSÃO DA SUSPENSÃO EM ISENÇÃO PREVISTA NA LEI Nº 12.780, DE 09 DE JANEIRO DE 2013;			
<b>DECLARAM</b> que estão cientes de que a falsificação ou adulteração das informações constantes deste requerimento sujeitará as pessoas, que para ela concorrerem, às penalidades previstas na legislação criminal e tributária, relativas à falsidade ideológica (art. 299 do Decreto nº 2.848, de 7 de dezembro de 1940 - Código Penal) e ao crime contra a ordem tributária (art. 1º da Lei nº 8.137, de 27 de dezembro de 1990); e			
<b>INFORMAM</b> estar cientes de que, em caso de descumprimento, ficam obrigadas a recolher as contribuições e os impostos não pagos com os devidos acréscimos legais, nos termos do art. 22 da Lei nº 12.780, de 2013.			



06.2015

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