

# Destination Brazil (BR) Simplified Taxation Regime on e-commerce

Per August 2023 shipping e-commerce items to Brazil has changed, especially for items with a value below USD 50.

Senders can apply for a PRC registration to minimize the impact towards the recipient; not having to pay 60% import taxes.



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Version 1.0 January 2024



## PRC registration

Senders with e-commerce parcels to Brazil can apply for a PRC registration. This registration will waive 60% import duties that needs to be paid by the recipient for B2C e-commerce items under USD 50. Not applying for a PRC registration will most likely lead to parcels being refused by the recipient due to the high additional cost of the import duties.

Import regime for Books or medication for personal usage (exception categories) or commercial items (B2C) with a Brazilian PRC registration up to USD 3,000:

Import Method	Import Tariff	ICMS (state tax rate)	Despacho Postal
Books	0%	0%	Zero
PRC - under USD 50 B2B / B2C	0%	17% - MG as destination 25% - RS as destination 0% - other states	Zero
PRC - USD 50 – USD 3,000 B2B / B2C	60%	17% - MG as destination 25% - RS as destination 0% - other states	Zero

Any participant in the PRC program will collect import duties and applicable ICMS (VAT) at the purchase in the checkout of the online shopping cart. Collected duties and ICMS\* need to be paid the Brazilian tax authority the collected. Tax is calculated based on the value of the item + eventual shipping costs + eventual insurance costs.

To apply for a PRC registration, all senders need to register for the Brazilian “Programa Remessa Conforme da Receita” via the following link:  
<https://www.gov.br/pt-br/servicos/obter-certificacao-no-programa-remessa-conforme-da-receita-federal>

\*State MG = Minas Gerais / State RS = Rio Grande do Sul

## B2C without PRC registration

Senders that choose not to register for a PRC registration can still ship items to Brazil, but the recipient will be charged for 60% import duties, ICMS and a clearance fee upon arrival.

Import regime for Books or medications for personal usage (exception categories) or gifts (consumer to consumer) or without a Brazilian PRC registration up to USD 3,000:

Import Method	Import Tariff	ICMS (state tax rate)	Despacho Postal
Books	0%	0%	Zero
Postal Items (no PRC) - B2B / B2C any value up to USD 3,000	60%	17% - MG as destination 25% - RS as destination 0% - other states	15,85 BRL

## C2C items

C2C items are not subject to the PRC registration. Items with a value under USD 50 will not attract the 60% Import fee, but clearance fee will be charged.

Import regime for Books or medications for personal usage (exception categories) or gifts (consumer to consumer) up to USD 3,000:

Import Method	Import Tariff	ICMS (state tax rate)	Despacho Postal
Books	0%	0%	Zero
Postal Items - C2C - under USD 50	0%	0%	15,85 BRL
Postal Items - C2C - USD 50 – USD 3,000	60%	17% - MG as destination 25% - RS as destination 0% - other states	15,85 BRL

## HS codes or Tariff codes

For customs clearance it is required to always supply an **8-digit HS code** in the manifest.

## Tax ID recipient (CPF/CNPJ)

All Brazilian recipients need a CPF number to be able to order e-commerce items cross border on a website or marketplace. The format for natural persons (**CPF**) is as following: **000.000.000-00**  
The format for legal entities (**CNPJ**) is as following: **00.000.000/0000-00**

## How to supply the PRC and CPF/CNPJ) number in the manifest

The PRC number of the seller, also known as VAT number, must be entered in the column **Sender Id Ref** in the manifest template. Customers add this column into their own manifest template, please make sure you use the exact wording.

The **CPF** or **CNPJ** number must in any circumstance be entered in the column **Addressee ID Ref** together with a **phone number** of the recipient in column **Addressee Phone** .

It is not mandatory to print the PRC and the CPF/CNPJ numbers on the item label and the CN 22 or CN 23 customs label as this is sensitive information.



# Practical information regarding HS codes, manifest details and label printing



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## Customs Clearance fees

Under certain circumstances, customs clearance fees will be calculated and charged to the recipient. Find more information here <https://www.correios.com.br/receber/encomenda/saiba-mais-internacional>

## Exempted books and personal medications

Books and personal medications are exempted from VAT, important duties and customs clearance fees. Please find the actual details here <https://www.correios.com.br/receber/encomenda/arquivos/internacional/ebook-shipping-to-brazil-en.pdf/view>

## De Minimis value of USD 50

For Brazilian recipients, the De Minimis value (not paying for duties, taxes and fees) of USD 50 is still applicable but limited to PRC registered sellers via web shops and marketplaces, gifts from other natural persons and ordering books or medication for personal usage.

## Contact us for more information:

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