



RURAL HANDMADE

A Comprehensive Guide to Export and Import between Brazil and the UK

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Introduction

Overview of Brazil-UK Trade Relations

Brazil and the UK have a strong and diverse trade relationship. They engage in the exchange of goods and services across various sectors. Machinery, vehicles, chemicals, and agricultural products are some of the key goods traded between the two countries. The UK was one of the first countries to engage in trade with Brazil after its independence. Over the years, these relations have evolved, adapting to the changing global economic landscape.

In addition to goods, there is a significant flow of services between Brazil and the UK. This includes sectors such as finance, education, and tourism. Both countries recognize the importance of these service sectors in driving economic growth and fostering collaboration.

To further enhance their trade cooperation, Brazil and the UK have been actively exploring new opportunities. They are particularly interested in sectors like renewable energy, infrastructure development, and technology. This reflects their shared commitment to sustainable development and innovation.

It's worth noting that trade relations can be influenced by various factors, such as changes in economic policies, political developments, and global market conditions. Therefore, it's important for both countries to maintain open communication and adapt to evolving circumstances.

As of the latest data available (up to 2023), the trade relationship between Brazil and the UK is characterized by a diverse range of products and services. Brazil, known for its vast natural resources, exports commodities such as soybeans, iron ore, coffee, and beef to the UK. Meanwhile, the UK exports manufactured goods, including pharmaceuticals, chemicals, and machinery, to Brazil.

Let's dive into [Brazil-UK Trade relations](#) a little deeper and discuss the worth of their trades.

In November 2023, Brazil exported goods worth \$210M to the United Kingdom. The top exports included Gold (\$70.6M), Other Prepared Meat (\$21M), Coffee (\$15.1M), Raw Sugar (\$13.4M), and Preserved Meat (\$10M). On the other hand, Brazil imported goods worth \$250M from the United Kingdom during the same period. The top imports from the UK to Brazil in November 2023 were Refined Petroleum (\$17.6M), Hard Liquor (\$10.2M), Forging Machines (\$9.97M), Packaged Medicaments (\$9.19M), and Cars (\$7.26M).

Unfortunately, the trade balance between the two countries was negative, with a difference of \$39.9M. However, it's interesting to note that both exports and imports decreased compared to the previous year. Brazil's exports decreased by \$-64.1M (-23.4%) from \$274M to \$210M, while imports decreased by \$-34M (-12%) from \$284M to \$250M.

In November 2023, the decrease in Brazil's exports to the United Kingdom was mainly because they exported less of certain products. They saw a decrease in exports of Gold by \$32.4 million (which is about a 31.4% decrease), Iron Ore by \$24.3 million (a 100%

decrease), and Valves by \$2.55 million (an 89% decrease). On the other hand, Brazil's imports from the United Kingdom also decreased in November 2023. The decrease was primarily due to them importing fewer Cars, with a decrease of \$12.1 million (around 62.4%), Valves with a decrease of \$9.26 million (about 66.3%), and Nitrogen Heterocyclic Compounds with a decrease of \$6.26 million (approximately 96.1%).

In 2021, Brazil's exports to the United Kingdom amounted to a total of \$3.18 billion. The main products that Brazil exported to the UK were Gold, valued at \$872 million, Other Prepared Meat, valued at \$200 million, and Iron Ore, valued at \$196 million. It's interesting to note that over the past 26 years, Brazil's exports to the UK have been increasing at an annualized rate of 3.14%, starting from \$1.42 billion in 1995 and reaching \$3.18 billion in 2021. Now, when it comes to services, Brazil did not export any services to the United Kingdom in 2021. The focus was mainly on the export of goods.

The future of Brazil-UK trade relations appears promising, with opportunities for growth in sectors like technology, renewable energy, and services. Both countries have expressed interest in expanding trade and investment ties, which could lead to more diversified trade portfolios.

Trade relations can fluctuate due to various factors, but it's important for countries to continue exploring opportunities and fostering economic cooperation.

Purpose of the E-Book

The primary goal of this e-book is to serve as a comprehensive resource for individuals and businesses who are interested in engaging in international trade between Brazil and the UK. It aims to demystify the complex processes involved in exporting and importing goods, ensuring that readers have a clear understanding of the necessary documentation, certifications, and compliance requirements. This e-book is designed to provide comprehensive guidance on the procedures, documentation, and practical aspects of exporting from Brazil and importing into the UK. It aims to serve as a valuable resource for businesses, trade professionals, and students who are involved in or interested in Brazil-UK trade. In addition to covering the essential paperwork, the e-book will also emphasize the importance of conducting thorough market research. It will guide readers on how to identify potential opportunities and challenges in both countries' markets, enabling them to make informed decisions and develop effective strategies.

Another crucial aspect that the e-book will address is the cost factors in sourcing. It will explore various elements that impact the overall cost of sourcing goods, such as transportation, tariffs, taxes, and currency exchange rates. The e-book will highlight the significance of considering sustainable and ethical practices in sourcing, promoting responsible business operations. Furthermore, the e-book will provide a comprehensive overview of Incoterms, which are internationally recognized terms defining the responsibilities of buyers and sellers in international trade transactions. Understanding Incoterms is vital for ensuring smooth and successful trade operations, as it clarifies the obligations and liabilities of each party involved.

By offering detailed information, practical insights, and real-world examples, this e-book aims to empower readers with the knowledge and resources needed to navigate the complexities of international trade between Brazil and the UK. It aspires to be a valuable guide, equipping individuals and businesses with the tools to make informed decisions and achieve successful outcomes in their trade endeavours.

Chapter 1

Understanding Export and Import Documentation

Navigating the complex landscape of international trade involves a meticulous understanding of export and import documentation. This section of the e-book is dedicated to unravelling the intricacies of the required paperwork when moving goods between Brazil and the UK. By comprehensively exploring the documentation needs for both exporting from Brazil and importing into the UK, this guide aims to empower businesses and professionals with the knowledge necessary for successful cross-border trade.

By delving into the details of export and import documentation, this section of the e-book aims to empower readers with practical knowledge and actionable steps. The provided templates and checklists further serve as valuable tools to facilitate a smooth and compliant documentation process in [Brazil-UK trade](#).

1.1 Required Documents for Export from Brazil

[Brazil](#) is a major player in the global economy, with the eighth-largest [GDP](#) in the world and the largest in Latin America. Its strategic location, diversified economy, and large domestic market make it an attractive destination for foreign businesses and investors. If you're thinking about exporting goods or services from Brazil, it's crucial to understand the country's export regulations and procedures to navigate the process successfully.

In this guide book, we'll walk you through the essential steps to [exporting from Brazil](#), including the country's foreign investment activity, export market, and procedures. We'll also provide tips and best practices to ensure your business complies with local laws and regulations and helps you navigate the process smoothly.

Brazil's Foreign Investment Activity:

Brazil has been a top choice for [foreign direct investment](#) (FDI) in Latin America,

with a whopping \$61.2 billion invested in the country during 2017-2018. Industries like oil and gas extraction, automotive, financial services, trade, electricity, paper production, information and communication technologies, storage and transport, and the food industry have attracted significant FDI.

[Brazil's Export Market:](#)

[Brazil's export market](#) is crucial to its economy and has been growing rapidly. In the first seven months of 2019 alone, the country exported around \$130 billion worth of goods, with Asia being the leading destination at 44%. Brazil exports a diverse range of products, including oilseeds, mineral fuels, ores, slag, ash, machinery, meat, and vehicles. Some goods, like mineral fuels and food industry waste, have seen exponential growth in export volume.

Exporting Successfully from Brazil:

When [exporting from Brazil](#), it's important to pay attention to the administrative process and the required documents. Any missing information or errors can cause delays and additional costs. Exporting from Brazil involves careful navigation of

administrative processes and paperwork. Any mistakes can lead to delays and extra costs. Here are the key steps for successful exporting:

Classify Your Product: Identify your product's tariff category to determine the appropriate tax rate and export costs. This classification varies depending on the destination, like using the [Mercosur Common Nomenclature \(MCN\)](#) for trading with [MERCOSUR countries](#).

Get a Certificate of Origin: This document, obtainable from the Chamber of Commerce, verifies where your goods come from. It's needed for customs purposes and to ensure the correct customs regime is applied.

Prepare Administrative Documents: You must ensure your goods meet local standards and regulations. This requires specific documentation, including:

- An export permit from the [Exporter and Importer Register \(EIR\) - SECEX/MDIC](#).
- Export contract documents and a letter of credit.
- Registration with [RADAR](#) and [Siscomex services](#) in Brazil.
- Sistema Integrado de Comércio Exterior (Siscomex) for product registration.
- Company registration as an exporter through RADAR.
- A registration number in the [CPE](#) or [CCG](#) for customs clearance.
- An export registration form.

Working with a knowledgeable local customs broker can help navigate these requirements smoothly.

Understand Incoterms: Knowing [Incoterms](#) is crucial. These are

international rules that define the responsibilities of buyers and sellers in global trade, covering aspects like transport, insurance, and delivery obligations. For instance, the '[Free On Board](#)' (FOB) Incoterm means the exporter's responsibilities end once goods are loaded onto a ship, transferring to the importer or vessel operator, including aspects like freight rental and insurance.

1.1.1 Commercial Invoice

The commercial invoice is a critical document in international trade, including trade between Brazil and the UK. It serves as a formal request for payment and provides comprehensive details about the transaction between the exporter and importer. Understanding the components and significance of the commercial invoice is essential for ensuring smooth customs clearance and compliance with international trade regulations.

Components of a Commercial Invoice

Exporter and Importer Information

Full legal names and addresses of the seller (exporter) and buyer (importer). Contact details such as phone numbers and email addresses.

Invoice Number and Date

- Unique invoice number for record-keeping and tracking.
- Date of issuance.

Description of Goods

- Detailed description of the products being shipped, including type, quality, and specifications.

- [Harmonized System](#) (HS) codes for each product.

Quantity and Unit Value

- Quantity of goods shipped and unit value (price per unit).
- Total value of the shipment.

Total Invoice Value and Currency

- Overall value of all goods on the invoice.
- Currency in which the transaction is conducted (e.g., USD, GBP, BRL).

Terms of Sale and Payment

- Incoterms® rules (e.g., FOB, CIF, DAP) defining responsibilities of buyer and seller.
- Payment terms including method, due date, and banking details.

Country of Origin

- Country where the goods were produced or manufactured.

Weight and Volume

- Gross and net weight of the shipment.
- Volume or dimensional weight, if applicable.

Packaging Details

- Type of packaging (e.g., pallets, boxes) and packing method.

Shipment Details

- Mode of transport (sea, air, land) and carrier name.

- Port of loading and port of discharge.

Additional Information

- Any additional terms, certifications, or declarations relevant to the shipment.

Importance of the Commercial Invoice

- **Customs Clearance:** The commercial invoice is used by customs authorities in both the exporting and importing countries to assess duties and taxes, and for clearance purposes.
- **Proof of Transaction:** It serves as legal evidence of the sale between the exporter and importer.
- **Payment and Financing:** Used by the importer to make payment and by banks if trade financing or letters of credit are involved.
- **Record Keeping and Compliance:** Essential for maintaining accurate trade records and ensuring compliance with international trade regulations.

[Tips for Preparing a Commercial Invoice](#)

- **Accuracy:** Ensure all information is accurate and complete to avoid delays in customs.
- **Language and Currency:** Use clear language and specify the currency clearly.
- **Legibility:** The invoice should be easy to read and understand.
- **Compliance:** Adhere to all relevant regulations and include necessary certifications or statements.

1.1.2 Packing List

The [Packing List](#) is an essential document in international shipping, complementing the commercial invoice and serving a crucial role in the export-import process. This document provides detailed information about the cargo, including how it is packed, the contents of each package, and marks and numbers. The Packing List is vital for logistics, handling, and customs clearance in the movement of goods from Brazil to the UK.

Components of a Packing List

Exporter and Importer Information

- Full legal names and addresses of the seller (exporter) and buyer (importer).
- Contact details such as phone numbers and email addresses.

Reference Numbers

- Invoice number, purchase order numbers, and other relevant reference numbers.
- Helps in correlating the packing list with other shipping documents.

Package Details

- Description of each type of package (boxes, pallets, crates, etc.).
- Number of packages and their individual marks or identification numbers.

Contents of Each Package

- Detailed description of goods in each package, matching the commercial invoice.

- Includes quantity, weight (gross and net), and dimensions.

Total Weight and Volume

- Total gross and net weight of the entire shipment.
- Total volume or dimensional weight, especially important for calculating freight costs.

Special Handling Instructions

- Specific instructions for handling fragile, dangerous, or perishable goods.
- Indications of "This side up" or "Keep dry" for sensitive cargo.

Shipping Details

- Mode of transport (air, sea, land) and expected route.
- Name of the shipping line or airline, vessel/flight details, and port of loading and discharge.

Importance of the Packing List

- **Facilitates [Cargo Handling](#):** Provides detailed information for handling, loading, and unloading the cargo.
- **Customs Clearance:** Assists customs authorities in checking whether the contents of the shipment match the commercial invoice and other documents.
- **Verification of Shipment:** Enables the buyer to verify that the correct goods and quantities have been shipped.
- **Damage or Loss Claim:** Serves as a reference in case of damage or loss during transit.
- **Freight and Insurance:** Used by freight forwarders and insurance

companies to determine freight costs and insurance coverage.

Tips for Preparing a Packing List

- **Clarity and Detail:** Be clear and detailed in listing the contents and specifications of each package.
- **Consistency:** Ensure the information matches with that on the commercial invoice and other shipping documents.
- **Legibility:** The document should be easy to read to prevent misunderstandings or errors in handling and customs.
- **Language:** Use English or include a translated version to ensure understanding by all parties involved in the shipping process.

1.1.3 Transport Documents

Transport documents are essential in international trade, acting as the key to moving goods from one country to another. In the context of Brazil-UK trade, these documents facilitate the transportation and receipt of goods, serving various legal and logistical purposes. Understanding the types and functions of transport documents is crucial for anyone involved in the export-import process.

Types of Transport Documents

Bill of Lading (B/L)

Usage: Primarily used in sea freight.

Functions:

- Acts as a receipt for the goods shipped.

- Serves as evidence of the contract of carriage.
- In the case of a negotiable B/L, it can act as a document of title, allowing the transfer of goods by transferring the document.

Key Information: Shipper's and consignee's details, vessel details, port of loading and discharge, description of goods, number of units, weight, and freight details.

Air Waybill (AWB)

Usage: For air freight.

Functions: It acts as a receipt of goods by an airline (carrier). Evidence of the contract of carriage but is not a document of title.

Key Information: Shipper's and consignee's details, airport of departure and destination, details of the goods, and handling instructions.

Road Consignment Note (CMR)

Usage: In trucking or road transport within or to/from Europe.

Functions: Acknowledgment of receipt of goods.
Evidence of the contract of carriage.

Key Information: Details of sender, receiver, goods, and the vehicle used, route, and instructions for the handling of goods.

Rail Transport Document (CIM Consignment Note)

Usage: For rail transport.

Functions: Receipt of goods and evidence of the contract of carriage.

Key Information: Sender's and receiver's details, description of goods, loading and unloading points.

Multimodal Transport Document

Usage: When multiple modes of transport (e.g., ship and truck) are used.

Functions: Receipt of goods and evidence of the contract. It may act as a document of title, depending on terms.

Key Information: Details of the shipper, consignee, and carrier, points of origin and destination, description of goods, and transport modes.

Importance of Transport

Documents

- **Proof of Shipment:** They act as proof that the goods have been loaded and shipped.
- **Title and Ownership:** Certain documents (like the Bill of Lading) can represent ownership and control over the goods during transit.
- **Customs and Compliance:** Necessary for customs clearance and compliance with international shipping regulations.
- **Claims and Liability:** Used in case of loss or damage to goods during transit for insurance and liability claims.

Tips for Managing Transport

Documents

- **Accuracy and Consistency:** Ensure all details match with other shipping documents (like the

commercial invoice and packing list).

- **Understanding Terms and Conditions:** Be aware of the legal implications and responsibilities outlined in these documents.
- **Timely Issuance and Transfer:** Ensure these documents are issued, transferred, and received in a timely manner to avoid shipment delays.
- **Secure Handling:** Given their importance in representing goods, handle these documents securely, especially those that are negotiable.

1.1.4 Export Declaration

An Export Declaration is a mandatory document in international trade, required by customs authorities to control and record exports from one country to another. For businesses in Brazil exporting goods to the UK, understanding and properly completing an Export Declaration is crucial for compliance with export regulations and smooth customs clearance.

Purpose of an Export Declaration

- **Customs Control:** Allows customs authorities to monitor and control the export of goods from Brazil.
- **Trade Statistics:** Used for compiling national and international trade statistics.
- **Export Compliance:** Ensures that the exported goods comply with export regulations, including restrictions and prohibitions.
- **Tax and Duty Assessment:** Helps in the assessment of taxes and duties, where applicable.

Key Components of an [Export](#)

[Declaration](#)

Exporter Information

- Name and address of the exporter.
- Tax identification number or other relevant business identification.

[Consignee Information](#)

- Name and address of the recipient in the UK.

Details of the Shipment

- Description of goods being exported.
- Harmonized System (HS) codes for product classification.
- Quantity and value of the goods.
- Country of origin and destination.

Transport Information

- Mode of transport (air, sea, road, etc.).
- Details of the carrier and route.

Supporting Documents References

- References to related documents like commercial invoices, packing lists, transport documents, and licenses.

[Process of Filing an Export](#)

[Declaration](#)

- **Preparation:** Gather all necessary information and documents related to the shipment.
- **Electronic Filing:** In Brazil, the Export Declaration is typically filed electronically through the

Siscomex (Integrated Foreign Trade System).

- **Verification and Validation:** Ensure accuracy and completeness to avoid delays or penalties.
- **Customs Clearance:** The Export Declaration is reviewed by customs officials. If everything is in order, the goods are cleared for export.

Tips for a Smooth Export

Declaration Process

- **Accurate Information:** Ensure all details are accurate and match with other shipping documents.
- **Understand Export Regulations:** Be familiar with Brazilian export regulations and any specific requirements for your goods (e.g., licenses, permits).
- **Timely Submission:** Submit the Export Declaration well in advance of the shipping date to avoid delays.
- **Record Keeping:** Keep records of all declarations and related documents for compliance and audit purposes.

1.1.5 Others

In addition to the previously discussed documents, there are several other essential documents and certifications that are typically required in the export process from Brazil. These documents facilitate various aspects of international trade, including compliance with legal requirements, ensuring product standards, and facilitating customs clearance.

[Proforma Invoice](#)

A preliminary bill of sale sent to buyers in advance of a shipment or delivery of goods. It gives a rough estimate of the shipping costs and does not constitute an actual demand for payment. It includes a description of the items, total cost, weight, and other relevant information.

Certificate of Free Sale

It is required for certain products like cosmetics, medical devices, and food items. It indicates that the goods are legally sold in Brazil and are eligible for export.

Sanitary and Phytosanitary

Certificates

This Certificate is used for agricultural products, including plants, animal products, and food items. This one is typically issued by Brazilian agricultural or health authorities. It is used to certify that the products meet the health and safety standards of the importing country.

Certificate of Analysis

It is required for chemical, pharmaceutical, and certain food products. It provides a detailed breakdown of the product's composition and verifies its conformity to specified standards.

Export Compliance Certificate

It certifies that the goods and the export transaction comply with all relevant Brazilian laws and regulations. Exporting company or relevant government authority.

Export Quality Certificate

This Certificate is used for products that need to meet specific quality standards for export. It certifies the quality control

organisations or accredited certification bodies.

Temporary Export Document

This Document is used for goods that are to be exported temporarily, such as for exhibitions or trade fairs. It facilitates the temporary export without the usual customs requirements for permanent exports.

ATA Carnet *****

An international customs document that allows the duty-free and tax-free temporary export and import of goods for up to one year. It is used for samples, professional equipment, and goods for trade fairs and exhibitions.

Export Permit

For controlled or restricted goods, an export permit might be required from specific regulatory bodies. It grants permission to export goods that might have restrictions or special conditions.

Consular Invoice

It's required in some countries, it is a document prepared in the exporting country's consulate in the destination country. It facilitates customs and importation processes in some countries.

1.2 Required Documents for Import into the UK

Importing goods into the UK involves various documentation requirements to ensure compliance with UK customs regulations, import laws, and international trade standards.

When importing goods into the UK, it's essential to prepare and provide a range of documents to ensure compliance with

customs regulations and smooth clearance of your goods. Here's a more detailed overview:

Key Documents for UK

Import

Bill of Lading or Air Waybill:

- Serves as a contract of carriage and a receipt for goods.
- Bill of Lading is for sea freight; Air Waybill is for air cargo.

Commercial Invoice:

- Details the transaction between seller and buyer.
- Includes product description, value, shipper and consignee details.

Packing List:

- Describes what is in each package, including weight and packaging type.
- Helps customs officials in checking the cargo.

Certificate of Origin:

- States the origin country of the goods.
- Important for goods subject to trade agreements or specific regulations.

Import License (if required):

- Needed for certain controlled or regulated goods.

- Issued by UK government bodies.

C88 (Single Administrative Document - SAD):

- A comprehensive customs document for declaring imports, exports, and goods in transit.
- It can be completed and submitted electronically.

VAT & Duty Documents:

- Required for determining and paying import VAT and duties.
- The amount depends on the goods' value and classification.

EORI Number:

- A unique ID for businesses importing into the UK.
- It is used for customs declarations and tracking.

Safety and Compliance Certificates:

- For products that need to meet specific safety and compliance standards (e.g., CE Marking, RoHS, REACH).

Health Certificates:

- It is required for certain food, plant, and animal imports.
- It ensures compliance with UK health standards.

Cargo Release Note:

- Issued by the carrier to authorize the release of cargo.

1.2.1 [Import Declaration](#)

An Import Declaration is a critical document in the process of importing goods into any country, including the UK. It provides key information to customs authorities about the goods being imported, their value, origin, and other essential details. This declaration is used to assess whether the goods are allowed to enter the country, what duties and taxes apply, and if any specific controls are needed.

Key Components of an Import

Declaration:

- **Consignor and Consignee Information:** Details of the exporter (consignor) and the importer (consignee).
- **Description of Goods:** A clear, accurate description of the goods, including quantity and specifications.
- **Harmonized System (HS) Code:** A standardized numerical method of classifying traded products. It helps in determining the tariffs and duties.
- **Country of Origin:** Where the goods were manufactured or produced.
- **Value of Goods:** The total value of the goods, which is used to calculate customs duty and import VAT.
- **Currency and Incoterms:** Details of the currency used in the transaction and the Incoterms (International Commercial Terms) defining the shipment terms.

- **Transport Details:** Mode of transport, route, and vehicle identification if applicable.
- **Insurance and Freight Costs:** If these costs are included in the value of the goods.
- **Licenses or Certificates:** If the goods require specific import licenses or certificates (e.g., health certificates for food products).
- **EORI Number:** The Economic Operator Registration and Identification number of the importer.

Submission Process:

- In the UK, the Import Declaration is typically submitted electronically through the [Customs Handling of Import and Export Freight \(CHIEF\)](#) system or the newer [Customs Declaration Service \(CDS\)](#).
- Declarations must be completed and submitted before the goods arrive in the UK.

Tips for Preparing an Import

Declaration:

- **Ensure Accuracy:** Errors can lead to delays, fines, or seizure of goods.
- **Understand [Customs Tariffs](#):** Proper classification of goods helps in accurate tariff and tax calculations.
- **Seek Professional Help:** For complex items or large shipments, consider consulting a customs broker.
- **Keep Records:** Maintain copies of declarations and related documents for compliance and audits.

1.2.2 VAT and Duty Requirements

When importing goods into the UK, understanding the Value Added Tax (VAT) and duty requirements is essential. These are key components of the import cost and compliance. The rules can vary depending on the type of goods, their value, and their origin.

VAT on Imports

VAT Rate: The standard VAT rate in the UK is typically 20%. Some goods may qualify for a reduced rate or be zero-rated.

VAT Calculation: VAT is calculated on the total cost of the goods, including the purchase price, shipping costs, and any import duty owed.

Paying VAT: Importers must pay VAT before the goods are released from customs unless they are VAT registered. VAT-registered businesses can defer and reclaim VAT as input tax on their VAT return.

Deferred VAT Accounting: Allows VAT-registered businesses to account for import VAT on their VAT return, rather than paying it upfront and then reclaiming it.

Duty on Imports

Tariff Classification: Goods are classified under the Harmonized System (HS) for determining applicable duties.

Calculation of Duty: Import duty is calculated as a percentage of the customs value of the goods (which includes the cost of the goods, shipping, and insurance).

Trade Agreements: The UK's trade agreements with other countries or regions can affect duty rates. Goods from countries with which the UK has preferential agreements may have lower or zero duties.

Paying Duty: Duty is usually paid at the same time as VAT. The amount depends on the type of goods and their origin.

Post-Brexit Considerations

EU Imports: Post-Brexit, imports from the EU are treated the same as imports from the rest of the world, with some exceptions under the Trade and Cooperation Agreement.

UK Global Tariff (UKGT): Replaced the EU's Common External Tariff. It sets out the duty rates for imports into the UK.

Tips for Managing VAT and Duty

Accurate Classification: Correctly classify goods to determine the right amount of duty and VAT.

Stay Informed: Keep updated on changes in VAT and duty regulations, especially post-Brexit changes.

Record Keeping: Maintain detailed records of all imports, VAT, and duty payments for at least six years for compliance and auditing purposes.

Professional Advice: Consider consulting with a customs broker or tax advisor for complex situations.

1.2.3 Import Licenses (if applicable)

Import licenses are a critical aspect of international trade, acting as official permissions granted by a government to import certain goods into its territory. In the UK, whether you need an import license depends on the type of goods you are importing and their origin. Here's an overview of import licenses in the UK context:

Types of Goods Typically

Requiring Import Licenses:

Controlled Goods: Such as firearms, military goods, certain drugs and chemicals.

Agricultural Products: Including some foods, plants, and live animals, subject to health and safety regulations.

Cultural Goods: Artifacts of cultural significance might require a license for import.

Environmentally Sensitive Goods: Like endangered species or hazardous waste.

Key Points About Import

Licenses in the UK:

Governing Bodies: Different UK government departments are responsible for issuing import licenses. For example, the Department for International Trade (DIT) handles licenses for military goods, while DEFRA (Department for Environment, Food & Rural Affairs) manages agricultural products.

Application Process: The process for applying for an import license varies

depending on the product. Typically, it involves filling out specific forms and providing detailed information about the goods, their origin, and intended use.

Criteria for Approval: Licenses are granted based on criteria such as national security, public health, environmental protection, and compliance with international treaties.

Validity Period: Import licenses are usually valid for a specific period and may have conditions attached.

Post-Brexit Considerations: Since leaving the EU, the UK may have different licensing requirements for goods previously imported under EU law. Importers need to stay informed about any new trade agreements or changes in import regulations.

Steps to Obtain an Import

License:

Identify Need: Determine if the goods you wish to import require a license.

Understand Regulations: Familiarize yourself with the relevant UK laws and regulations.

Contact Relevant Authority: Approach the appropriate government department or agency for guidance.

Prepare Documentation: Collect and prepare necessary documents, including details about the goods and your business.

Submit Application: Complete and submit the application form, along with any required fees.

Compliance and Audit: Be prepared for potential audits or checks by customs authorities.

Chapter 2

Certifications and Compliance

Certifications and compliance are crucial components in international trade, particularly for exporters and importers dealing between Brazil and the UK. Adhering to relevant standards, obtaining necessary certifications, and ensuring compliance with both Brazilian and UK regulations are key to smooth market entry, avoiding legal issues, and maintaining a good business reputation.

2.1 Brazil-Specific Certifications

When exporting goods from Brazil to the UK or other international markets, certain Brazil-specific certifications may be required. These certifications ensure that the products meet both Brazilian and international standards for quality, safety, and compliance. Understanding and obtaining the right certifications is crucial for smooth market entry and legal compliance. Here are some key Brazil-specific certifications:

1. INMETRO Certification:

Instituto Nacional de Metrologia, Qualidade e Tecnologia (INMETRO) is the Brazilian government body responsible for technical standards and quality control. It is mandatory for various products, including electrical appliances, toys, automotive parts, and medical devices. It ensures compliance with Brazilian safety and performance standards.

2. ANVISA Certification:

Agência Nacional de Vigilância Sanitária (ANVISA) regulates food, pharmaceuticals, cosmetics, and medical devices. It is required for exporting these products to ensure they meet health and

safety standards. Similar to the FDA in the United States or the EMA in Europe.

3. MAPA Certification:

Ministério da Agricultura, Pecuária e Abastecimento (MAPA) deals with agricultural products. This certification is necessary for exporting food products, beverages, and agricultural commodities. It ensures compliance with agricultural and food safety standards.

4. IBAMA Certification:

Instituto Brasileiro do Meio Ambiente e dos Recursos Naturais Renováveis (IBAMA) focus on environmental protection. It is required for products that have an environmental impact, including certain chemicals and wildlife products. It ensures adherence to environmental regulations and sustainability standards.

5. Brazilian Organic Certification:

This is for agricultural products labeled as organic. It validates that products are produced according to organic farming standards. It is important for market access, especially in countries with strict regulations on organic products.

6. CNPJ and CPF Numbers:

Cadastro Nacional da Pessoa Jurídica (CNPJ) for companies and Cadastro de Pessoas Físicas (CPF) for individuals. It is necessary for any business transaction in Brazil, including exports.

2.2 UK Import Standards and Regulations

Understanding the [UK's import standards and regulations](#) is crucial for any business or individual looking to import goods into the United Kingdom. Since Brexit, the UK has been establishing its own regulatory framework, which includes both retained EU law and new UK-specific regulations. Here's an overview of the key areas:

1. Customs and Tariffs:

[UK Global Tariff \(UKGT\)](#): It replaced the EU's Common External Tariff. Determines the duty rates for most goods entering the UK.

[Customs Declarations](#): It is required for goods entering the UK, detailing the nature, value, and origin of the cargo.

2. Safety and Quality Standards:

[UKCA Marking](#): It replaces the CE marking in Great Britain (England, Wales, and Scotland) for certain goods, indicating compliance with UK safety standards.

[BSI Standards](#): The British Standards Institution provides guidelines for quality and safety across various industries.

3. Food and Agricultural Products:

[Food Standards Agency \(FSA\)](#): Oversees food safety and hygiene.

[DEFRA Regulations](#): The Department for Environment, Food & Rural Affairs sets standards for animal health and welfare, plant health, and environmental protection.

[Organic Standards](#): UK-specific standards for organic products, requiring certification for imported organic goods.

4. Chemicals and Pharmaceuticals:

[REACH Regulation](#): Governs the use and import of chemicals. Post-Brexit, the UK has its version of REACH.

[MHRA Guidelines](#): The Medicines and Healthcare products Regulatory Agency regulates pharmaceuticals and medical devices.

5. Environmental and Ethical

Standards:

[WEEE Regulations](#): Waste Electrical and Electronic Equipment regulations control how this type of waste is managed.

[CITES](#): Compliance required for endangered species and certain wildlife products.

[Modern Slavery Act](#): Ensures supply chains are free from modern slavery and human trafficking.

6. Textiles and Apparel:

Specific labeling requirements, including country of origin and care instructions. Safety standards, particularly for children's clothing.

7. Automotive and Machinery:

Safety and environmental regulations, including emissions standards. Homologation processes for vehicles and large machinery.

2.3 Certificates of Origin

[Certificates of Origin \(CO\)](#) are essential documents in international trade, including the trade between Brazil and the UK. They serve as a declaration by the exporter that provides the origin of the goods being exported. This document is important for

customs authorities to determine tariff rates and for complying with various trade agreements or regulations.

Purpose and Importance:

Determines Tariffs: Helps customs authorities decide the correct tariff rates under trade agreements.

Trade Compliance: Required by many countries to comply with import regulations or quotas.

Preferential Treatment: Enables goods to receive preferential tariff treatment under [Free Trade Agreements](#) (FTAs).

Types of Certificates of Origin:

Ordinary Certificate of Origin: Used when no preferential trade agreement is applicable.

Preferential Certificate of Origin: Used under FTAs to benefit from lower or nil duty rates.

How to Obtain a Certificate of Origin:

Determine the Type Needed: Based on whether the goods qualify under an FTA or not.

Application: Typically, the exporter or their agent applies for the CO through a chamber of commerce or designated issuing authority.

Documentation: Provide detailed information about the product, its origin, and manufacturing process.

Verification: The issuing authority may require evidence or documentation to verify the origin of the goods.

Issuance: Once verified, the CO is issued and must accompany the exported goods.

Special Considerations for

Brazil-UK Trade:

Post-Brexit Changes: UK's exit from the EU might have implications on the type of CO required and the preferential treatments available.

Electronic Certificates of Origin (eCO):

Many countries are moving towards electronic COs for faster and more efficient processing.

Local Regulations: Always check for any specific regulations or requirements from the Brazilian and UK authorities.

2.4 Quality and Safety Standards

Quality and safety standards play a pivotal role in international trade, ensuring that products meet specific criteria for manufacturing, production processes, and safety considerations. Understanding and adhering to these standards are essential for businesses engaged in trade between Brazil and the UK. Here's an overview of key aspects related to quality and safety standards:

Quality Standards:

ISO Standards:

ISO 9001 (Quality Management):

Focuses on the establishment of a quality management system to enhance customer satisfaction.

ISO 14001 (Environmental

Management): Addresses environmental responsibilities and requirements.

BSI Standards: The British Standards Institution (BSI) sets standards across various industries, ensuring quality, safety, and efficiency.

Product-Specific Standards: Different products may have specific standards that dictate their quality parameters. For instance, electrical appliances may need to comply with specific safety standards.

Safety Standards:

UKCA Marking: It replaced the CE marking in the UK for certain goods. It indicates compliance with UK safety standards and regulations.

Food Safety Standards: It is regulated by the Food Standards Agency (FSA) in the UK. Adherence to hygiene practices, labeling requirements, and safety standards is crucial for food products.

MHRA Guidelines: The Medicines and Healthcare products Regulatory Agency oversees safety standards for pharmaceuticals and medical devices.

Construction and Building Standards: Construction materials and practices must meet specific safety standards to ensure the integrity of buildings and infrastructure.

Child Safety Standards: Products intended for children, such as toys and childcare articles, must comply with safety standards to protect the well-being of young consumers.

2.5 Environmental and Ethical Compliance

Environmental and ethical compliance is increasingly important for businesses and

consumers. Demonstrating a commitment to sustainability and ethical practices can enhance a company's reputation and market position. Here are key aspects of environmental and ethical compliance:

WEEE Regulations:

Recycling and Disposal: Adherence to regulations on the collection, recycling, and disposal of electronic waste.

CITES (Convention on International Trade in Endangered Species of Wild Fauna and Flora):

Permits: Required for importing products derived from endangered species.

Modern Slavery Act:

Supply Chain Transparency: Requires businesses to disclose efforts to eliminate slavery and human trafficking in their operations and supply chains.

Corporate Social Responsibility (CSR):

Environmental Impact Assessment: Consideration of the environmental impact of business operations.

Ethical Sourcing: Ensuring that the supply chain adheres to ethical labor practices.

Ensuring quality and safety standards, along with environmental and ethical compliance, is not only a legal requirement but a strategic move to build trust and credibility in the market. Companies that prioritize these aspects

contribute to sustainable business practices and are well-positioned in the global marketplace. Regular monitoring, compliance checks, and a commitment to

continuous improvement are key to success in these areas.

Chapter 3

Inco-Terms Explained

3.1 Overview of Inco-Terms

Incoterms, short for International Commercial Terms, are a set of standardised three-letter trade terms developed by the [International Chamber of Commerce \(ICC\)](#). These terms outline the responsibilities and obligations of buyers and sellers in international trade transactions. Incoterms are widely used to prevent misunderstandings and disputes between parties involved in the shipment and delivery of goods. The terms define the point at which risk and cost transfer from the seller to the buyer during the transportation process. Here is an overview of Incoterms:

Purpose of Incoterms:

Clarity in Transactions: Provide a common language and understanding for international trade transactions.

Allocation of Responsibilities: Clearly define the responsibilities of the buyer and seller regarding the shipment, risk, and costs.

Avoid Disputes: Help avoid misunderstandings and disputes by establishing standardized rules.

Incoterms are invaluable tools in international trade, providing a standardized framework for transactions. When used correctly, they contribute to smoother transactions, reduce misunderstandings, and ensure that both parties understand their roles and

responsibilities throughout the shipping process. Businesses engaged in global trade should be familiar with and use Incoterms appropriately in their contracts and negotiations.

3.2 Commonly Used [Inco-Terms in Brazil-UK Trade](#)

In Brazil-UK trade, certain Incoterms are more commonly used due to their suitability for the type of goods being traded, the shipping routes, and the specific requirements of both Brazilian exporters and UK importers.

Understanding these terms is crucial for smooth international transactions. Here's an overview of some of the Incoterms frequently employed in Brazil-UK trade:

1. FOB (Free On Board):

- Predominantly used for bulk and larger shipments, especially in sea freight.
- The seller's responsibility ends when goods are loaded on the vessel at the port of export in Brazil.

2. CIF (Cost, Insurance, and Freight):

- Common in sea freight where sellers prefer to manage the shipping process.
- The seller pays for transportation and insurance until the goods reach the UK port, but the risk transfers to the buyer once the

goods are loaded onto the ship in Brazil.

3. EXW (Ex Works):

- Suitable for small, high-value goods or when the buyer wants full control over the shipping process.
- The buyer assumes all risks and costs from the seller's premises in Brazil.

4. DAP (Delivered at Place):

- Ideal for door-to-door shipments and when sellers have better shipping logistics.
- The seller bears all risks and costs until goods are made available to the buyer at a named place in the UK.

5. DDP (Delivered Duty Paid):

- When sellers have the capacity to handle all aspects of shipping and customs clearance.

- The seller assumes all risks and costs, including duty payments, until goods are delivered to the buyer in the UK.

6. CPT (Carriage Paid To):

- Common in both air and sea freight when the seller is willing to cover transportation costs to the UK.
- Seller pays for carriage to the named destination, but risks transfers to buyer upon handing goods over to the first carrier.

7. FCA (Free Carrier):

- Versatile for all types of transport and suitable when the buyer prefers to take charge after initial transport.
- Seller delivers goods to a carrier or named place, with risk passing to the buyer at this point.

Chapter 4

Directory of Government Agencies and Official Websites

4.1 [Brazilian Export and Trade Agencies](#)

Brazil has several government agencies and entities that play key roles in facilitating and regulating exports and international trade. These organizations provide support, information, and services to Brazilian exporters, aiming to enhance the competitiveness of Brazilian products in the global market. Here are some prominent Brazilian export and trade agencies:

1. [Apex-Brasil \(Brazilian Trade and Investment Promotion Agency\)](#):****

Apex-Brasil is a government agency that works to promote Brazilian products and services abroad. It provides support to Brazilian companies looking to enter or expand in international markets. It works for export promotion, market intelligence, business matchmaking, and participation in international trade fairs and events.

2. [MDIC \(Ministry of Development, Industry, and Foreign Trade\)](#):

The Ministry of Development, Industry, and Foreign Trade is responsible for formulating and implementing policies to promote industrial development, trade, and foreign investment in Brazil. It works on Policy formulation, trade negotiations, export promotion, and industrial development.

3. [SECEX \(Foreign Trade Secretariat\)](#):

SECEX operates under the Ministry of Economy and is responsible for implementing trade policies, managing trade agreements, and overseeing foreign trade statistics. It works on Trade policy development, trade agreements management, and trade statistics.

4. [ANVISA \(National Health Surveillance Agency\)](#):

ANVISA is the Brazilian health regulatory agency. For exporters dealing with pharmaceuticals, medical devices, and certain food products, ANVISA regulations must be adhered to. It is for Regulation and control of health products, including registration and inspection.

5. [MAPA \(Ministry of Agriculture, Livestock, and Food Supply\)](#):

MAPA oversees policies related to agriculture, livestock, and food supply. It plays a crucial role in regulating and promoting Brazilian agribusiness exports. It's for Regulation and inspection of agricultural and livestock products for export.

6. [IBAMA \(Brazilian Institute of Environment and Renewable Natural Resources\)](#):

IBAMA is responsible for environmental regulation and protection in Brazil. For certain exports impacting the environment, IBAMA certification may be required. It provides Environmental licensing, monitoring, and control.

7. INMETRO (National Institute of

Metrology, Quality, and Technology):

INMETRO is responsible for establishing and ensuring compliance with quality and safety standards for various products, including exports. It provides Certification of products, conformity assessment, and metrology.

8. CBP (Brazilian Post Office):

The Brazilian Post Office is involved in facilitating international shipping and logistics. It handles postal and parcel services for exports. It looks into International shipping, export logistics, and postal services.

Exporters in Brazil are encouraged to engage with these agencies to access valuable resources, information, and support that can enhance their export capabilities and ensure compliance with international trade regulations.

4.2 UK Import and Customs Authorities

When importing goods into the United Kingdom, various government authorities and agencies are involved in overseeing customs procedures, ensuring compliance with regulations, and facilitating the smooth flow of international trade. Here are some key UK import and customs authorities:

1. HM Revenue & Customs (HMRC):

HMRC is the UK government department responsible for collecting taxes, enforcing customs regulations, and overseeing the overall trade and tax system. It is handling customs declarations, administering import duties and taxes, and providing guidance on customs procedures.

2. Border Force:

It is operated by the Home Office, Border Force is responsible for securing the UK border and enforcing immigration and customs regulations at ports of entry. It is conducting customs checks, inspecting goods, and preventing illegal imports.

3. Department for International Trade

(DIT): ***

DIT works to promote UK trade and investment internationally. It provides support and information to businesses engaged in international trade. It is offering advice on export and import procedures, trade negotiations, and market access.

4. Food Standards Agency (FSA):

FSA is responsible for ensuring the safety and standards of food products in the UK. It plays a role in regulating food imports. It looks at oversight of food safety, hygiene, and labeling standards for imported food products.

5. Department for Environment, Food & Rural Affairs (DEFRA):

DEFRA is responsible for environmental protection, agriculture, and food. It oversees regulations related to the import of agricultural and environmental products. It works on setting standards for imported agricultural and environmental goods, including animal and plant products.

6. Medicines and Healthcare products

Regulatory Agency (MHRA):

MHRA regulates medicines, medical devices, and blood components in the UK. It oversees the import of pharmaceutical and healthcare products. It provides approval and regulation of imported medicines and medical devices.

7. UK Intellectual Property Office (IPO):

IPO is responsible for intellectual property rights protection in the UK. It plays a role in regulating imports related to trademarks, patents, and copyrights. It works on protection and enforcement of intellectual property rights for imported goods.

8. Environment Agency:

The Environment Agency oversees environmental regulations, including waste management. It plays a role in regulating the import of goods that impact the environment. It works on regulation of imports with environmental implications, waste management, and pollution prevention.

Appendices

a. [Checklist for Exporters](#)

Documentation and Legal

Requirements:

Export Licenses and Permits: Identify if your product requires an export license or permit from the relevant authorities.

Commercial Invoice: Prepare a detailed and accurate commercial invoice with information on the product, quantity, value, and terms of sale.

Packing List: Provide a packing list detailing the contents, weights, and dimensions of each package.

Certificates of Origin: Obtain the necessary certificates of origin for your goods to benefit from preferential trade agreements.

Incoterms: Clearly define the chosen Incoterms in the sales contract to establish responsibilities and costs between you and the buyer.

Logistics and Shipping:

Shipping Documentation: Ensure all shipping documents, including the bill of lading or airway bill, are accurately prepared.

Insurance: Arrange adequate insurance coverage for your shipment to protect against loss or damage during transit.

Customs Declarations: Provide accurate information for customs declarations, including the Harmonized System (HS) code for your product.

Export Packing: Ensure goods are properly packed and labeled according to international shipping standards.

Regulatory Compliance:

Compliance with Regulations: Abide by export control regulations, including restrictions on certain products, technologies, and destinations.

Sanctions and Embargoes: Check and comply with sanctions and embargoes imposed by international bodies.

Quality Standards: Ensure that your products meet the quality and safety standards of the destination country.

Environmental Regulations: Comply with environmental regulations, especially for products that may have environmental implications.

Finance and Payment:

Payment Terms: Clearly define and agree upon payment terms with the buyer, considering factors like letter of credit or advance payment.

Export Financing: Explore export financing options provided by government agencies or financial institutions.

Currency Exchange: Consider the impact of currency exchange rates on your pricing and profits.

b. [Importer's Compliance Checklist](#)

Regulatory Compliance:

Import Licenses: Check if your product requires an import license or permit from the relevant authorities in the destination country.

Customs Duties and Taxes: Understand the applicable customs duties, taxes, and tariffs for your imported goods.

Incoterms: Clearly understand and agree upon the chosen Incoterms with the exporter to determine responsibilities and costs.

Documentation and Legal

Requirements:

Commercial Invoice: Verify that the commercial invoice received from the exporter is accurate and matches the terms of the sales contract.

Packing List: Check the packing list to ensure that the received goods match the description, quantity, and packaging.

Certificates of Origin: Verify and authenticate certificates of origin to ensure eligibility for any preferential trade agreements.

Logistics and Shipping:

Shipping Documentation: Confirm that all shipping documents, including the bill of lading or airway bill, are in order.

Insurance: Consider obtaining additional insurance coverage if necessary, and understand the terms of the insurance provided by the exporter.

Finance and Payment:

Payment Terms: Adhere to the agreed-upon payment terms and ensure compliance with any letter of credit requirements.

Currency Exchange: Be aware of currency exchange rates and their impact on the overall cost of imported goods.

Import Financing: Explore import financing options if needed, and ensure compliance with any financial arrangements.

Tariff Classification: Accurately classify your imported goods under the appropriate HS code for customs purposes.

Regulatory Compliance:

Quality Standards: Ensure that the imported goods meet the quality and safety standards of the destination country.

Environmental Regulations: Comply with any environmental regulations applicable to the imported products.

Sanitary and Phytosanitary Standards: Verify compliance with regulations related to the health and safety of imported food, plants, and animals.

Customs Clearance: Work with a licensed customs broker to facilitate smooth customs clearance and compliance with import regulations.

Glossary of Terms

A

- Ad Valorem Duty: Duty based on the value of goods, important in Brazil-UK trade due to varying product values.

B

- Bill of Lading (B/L): Essential for ocean freight from Brazil to the UK, detailing the shipped goods.

C

- Certificate of Origin: Often required in Brazil-UK trade to verify the goods' Brazilian origin.
- CIF (Cost, Insurance, and Freight): Commonly used Incoterm in Brazil-UK trade, where the seller covers costs to the UK port.

D

- Demurrage: Relevant for Brazil-UK shipping, particularly in port delays.

E

- EXW (Ex Works): Used in Brazil-UK trade, placing maximum obligation on UK buyers.

F

- FOB (Free On Board): Popular in Brazil-UK trade; seller's responsibility ends when goods are on board the ship in Brazil.

I

- Import Duty: Critical for UK importers when calculating costs of goods from Brazil.
- Incoterms: Guiding rules defining responsibilities in Brazil-UK trade agreements.

L

- Letter of Credit (LC): Widely used in Brazil-UK trade for payment security.

N

- Nomenclatura Comum do Mercosul (NCM): Brazil's version of the Harmonized System codes for goods classification.

P

- Porto de Origem (Port of Origin): Relevant for Brazilian exports to the UK.
- Pro Forma Invoice: Often used in Brazil-UK trade for pre-shipment documentation.

S

- SISCOMEX: Brazil's integrated foreign trade system, critical for Brazilian exporters.

T

- Tariff: Significant for UK importers to understand duties on Brazilian goods.
- Trade Barriers: Potential obstacles in Brazil-UK trade, like tariffs or quotas.

U

- UK EORI Number: Required for UK businesses importing goods from Brazil.

V

- VAT (Value Added Tax): Applicable for goods imported from Brazil to the UK.

W

- Waybill: Used in air freight from Brazil to the UK, detailing the shipment.

Z

- Zero-Rate Tariff: Possible under certain trade agreements between Brazil and the UK.

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