



# BRAZIL DUTY AND TAXES

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**FOR IMPORTING  
TURBOCHARGERS**

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# BRASIL DUTY & TAXES

for importing turbochargers



Import duty and taxes are due when importing turbochargers into Brazil whether by a private individual or a commercial entity. The valuation method is CIF (Cost, Insurance and Freight), which means that the import duty and taxes payable are assessed on the sum of the value of the imported turbochargers, the cost of freight, and the cost of insurance. In addition to duty, turbochargers are subject to a state sales tax (ICMS), a type of federal tax (PIS PASEP and COFINS), excise tax (IPI), in addition to some charges like storage fee, air handling fee, airport fee, and declaration fee.

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HS Code : 8414.80.90

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Duty Rates : 14%

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## DUTY RATES

Duty rates in Brazil vary from 0% to 35%, with an average duty rate of 22.77%.

In Brazil, Turbochargers is classified as Car Parts & Accessories → Car Parts | engine & exhaust → Turbochargers & Superchargers. The HS commodity code is 8414.80.90, duty rates is 14%. Brazil operates a 'Simplified Tax Regime':

- Imports by post valued up to US\$3,000 are subject to a flat Import Tax of 60% on the CIF value of the import.
- Imports by courier valued up to US\$3,000 are subject to a flat Import Tax of 60% on the CIF value of the import, and ICMS (sales tax) at the rate of the corresponding state, on the sum of the CIF value and Import Tax.



# SALES TAX

ICMS is a state sales tax, and therefore tax rates in Brazil vary by state. There are three different rates that apply as follows:

- 19% – Rio de Janeiro
- 18% – Sao Paulo, Minas Gerais and Parana
- 17% – All other states

ICMS is calculated on the sum of the CIF value, duty, and any excise and federal taxes if applicable.

# MINIMUM THRESHOLDS

There is no minimum threshold in Brazil for imports of mail orders (i.e. online or telephone purchases).

Imports with a value up to US\$50 sent by post, where the sender and the consignee are private individuals, are exempt from duty and taxes.

# OTHER TAXES & CUSTOMS FEES

- IPI is a Federal Excise Tax. It ranges between 0% and 300% and is calculated on the CIF value of an import.
- PIS, PASEP and COFINS, are Federal Taxes and are calculated on the sum of the CIF value, plus duty, plus any IPI applicable.
- Storage fee: 1% of the sum of CIF value and duty
- Air Handling fee: USD 0.015 per kg
- Airport fee: 50% of the sum of the storage fee and the air handling fee
- Declaration fee: a flat fee of BRL 185 per shipment

# PHESSIO TURBO

YOUR TRUST AFTERMARKET  
TURBOCHARGERS MANUFACTURER

## Development brief

PHESSIO started to engage in aftermarket turbochargers business as a distributor back in the late 1990s. On account of sincerity and high credibility, we got a good reputation after 5 years of sales development in northeast of China.

In the year of 2003, We continue to expand our operations and product offerings. In order to get better quality control, cost control, and provide better after-sales service, PHESSIO has our own factory built in Fengcheng city. Since then "BUILT TO LAST" confirmed as our slogan and inspired us to become one long-lasting enterprise.

With our unremitting efforts plus considerable investment in specialist machinery, PHESSIO has become a very named corporation in R&D, marketing, production and sales service at home and abroad.