

## Brazil reintroduces strict Bill of Lading regulations

Customs' regulations of each country usually make varied demands with regards to Bills of Lading (B/L) contents, presentation etc. In Brazil, an article of Decree no. 6759/2009 establishes that the import declaration must be delivered with the original copy of the B/L or document having equivalent effect, or exceptions provided for in the Federal Revenue Department (Receita Federal do Brasil – RFB).

Decree n. 6759/2009 also rules that "each bill of lading must correspond to a single import declaration, or exceptions stipulated by the Federal Revenue Department (Receita Federal do Brasil – RFB)."

In 2013, the Federal Revenue of Brazil (RFB) published Normative Instruction n. 1356, which decided the waiver of the presentation of the original B/L to release cargo from bonded premises. This exemption was given because the original B/L already figured in the process, which accompanied the clearance of cargo import.

However, the Civil Code expressly determines the need to present the B/L to release the goods and the Normative Instruction (for your information, it does not have force of law in our legal system), stated a different way than determined by the Civil Code.

In recognition of the need to comply with the article of the Civil Code, which expressly establishes the obligation to present the B/L, the RFB subsequently published Normative Instruction n. 1443, which imposes that terminals were still entitled to check all necessary documentation in compliance to the Civil Code. This has, nevertheless, still left a legal uncertainty on the obligation to present the original B/L.

The recently published Normative Instruction n. 1759/2017 now clearly states that the cargo consignee must submit the original B/L to release goods from bonded terminals.

Therefore, to ensure legal certainty of the relationship between the parties, this requirement is maintained based on the law and based on the Normative Instruction of the RFB.

Further details may be found in our website: <http://www.brazilpandi.com.br>



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