

The treatment that the Federal Customs of Brazil (RFB) dispenses the sports boats and recreational foreign tourists - sailboats, yachts and jet skis - is expected in the Customs Regulation - RA (Decree 6,759 / 2009) and in Instruction No. 1361/2013.

First is wise to remember that the sports and recreational boats registered / enrolled in MERCOSUR countries are subject to specific rule (Art. 356, RA), provided they do not carry cargo and / or passengers for commercial purposes. At first, these vessels, owned by resident individuals or legal entities with registered offices in such countries, used in private tourist trips, circulate freely in the country, dismissed the customs formalities. Specific rules may be found in Annex to Resolution No. 35/02 MERCOSUR (Decree No. 5,637 / 2005).

Basically, the rules for sailing / foreign tourist yachts are as follows:

1. Before you even reach the country responsible for the vessel can fill in and transmit the Electronic Declaration of traveler goods (e-DBV) on your tablet or phone, or through the website of the RFB: www.edbv.receita.fazenda.gov.br There's registration options in English and Spanish.

The goal is to declare the vessel to RFB by answering several questions in the system, in particular, answering "Yes" to the 9th question 9 - Are you bringing in your baggage motorized vehicles or their parts and components (including tires)?

- Then the traveler must:
- Inform in the "Board" the number of vessel registration.
- On the part of "Traveler and Data Travel", in "Airline or Transport Name", tick the "Privately-owned transportation" option, and in the "flight number or number of transport Identification" inform name and registration of the vessel.
- The end of the filling, checking the "Transmit" and print the statement of e-DBV (or write down your number, to inform the RFB).
- **2.** The head of the sailboat should present himself to the customs office of first national port within 24 hours to the relevant customs procedures, and submit the following documents: passport, vessel registration and extract / Receipt of e-DBV (if it has registered the electronic statement in advance).
- **3.** The head of the sailboat must attend the following public offices, in that order:
- A Federal Police (to register a tourist visa),
- B Brazilian Internal Revenue Service (IRS) or Inland Revenue (HM Revenue & Customs), called Receita Federal, to record the temporary admission of the vessel.
- C Port Authority (Capitania dos Portos).



The same sequence must be observed in the last port before leaving the country. If there are intermediate ports, you must attend at the Port Authority in these locations.

- **4.** The period of validity of the temporary admission of the vessel will be the same period stipulated at the owner's Visa, granted by the Federal Police to stay in the country (as recorded in the passport).
- **5.** This period may be extended to the same extent that the foreigner obtains as an extension of the authorization to remain in the country provided that the boat owner ask the Receita Federal, before the end of the deadline.
- **6.** Exceptionally, the deadline may be extended within two years in total, if the foreign tourist, within the regime's validity period, request an extension because of his temporary absence from the country.

If he needs to leave the country, the vessel in Brazil should be as follows:

- The boat can stay moored or deposited in non-bonded places of public use, like a marina.
- The fact should be reported to the Port Authority.
- Is forbidden to use the boat in any activity, yet be free of charge.
- **7.** If the boat owner are a Brazilian living abroad who enter the country on a temporary basis, the period of temporary admission shall be up to ninety days.

This period may be extended by a period which, added to the initially granted does not exceed one hundred and eighty days. In this case, will be required to certify that the beneficiary exercises, overseas activity that gives him livelihoods.

- **8.** The non-resident Brazilian-owned vessel in Brazil can not be transferred to a different customs regime of temporary admission, or dispatched to consumption (imports) as a way of extinction of the regime.
- **9.** The Brazilian resident in the country, coming from abroad, leading foreign **used boat**, may not register the temporary admission of the boat nor its import. Having to return to the outside with the vessel.
- **10.** The marinas will have, among others, the following responsibilities with foreign vessels sport and / or recreational, provided at NORMAN-03 / DPC:
- Request a visit from the health authorities of the Port Authority, Federal Police and



Federal Customs of Brazil (RFB), when it is the first Brazilian port the foreign vessel calls at or upon the departure of Brazilian Jurisdictional Waters;

- Assist local authorities in monitoring possible violations of rules and regulations in force in the country, warning about the permanence of the vessel for a period greater than that contained in the owner's passport or responsible.

 $Author: An aximand ro \ Orleans \ Calle \ de \ Paula \ Saana \ / \ RFI \ / \ REC \ Inspectorate \ RFB \ Recife-PE \ Superintendence \ of \ the Federal Revenue in the 4th RF$