

HOW TO DO BUSINESS IN BRAZIL

**ACCESS
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ADVICE, STRATEGY AND KNOW-HOW
ON DOING BUSINESS IN THE AMERICAS





INTRODUCTION

Following three centuries under Portuguese rule, Brazil became an independent nation in 1822 and a Republic in 1889. Brazil, being the largest and most populous country in South America, overcame more than half a century of military intervention in the governance of the country when, in 1985, the military regime peacefully ceded power to civilian rulers.

Brazil is the 10th largest economy in the world and the leading economic power in South America and is one of the best positioned countries among emerging nations in terms of geography and similar culture to the Western world.

Brazil embarked on a successful economic stabilization programme in the early 1990's and today has political stability, a democratic government and a solid financial system. It is a rapidly developing emerging market with strong economic growth and high potential. In addition to vast natural resources, Brazil has a strong industrial base with important manufacturing, automobile, steel, petrochemical, computer and aircraft companies.

As part of BRIC theory, Brazil is set to be amongst the major players shaping the world economy, along with Russia, India and China, in the 21st century.

This guide is designed to give you an overview of Brazil and its business opportunities and environment. Although it may not go into as much depth as potentially needed, you will find it helpful on your trip to Brazil. Please do not forget to call Enterprise Ireland for any queries you may have. Do not forget that Enterprise Ireland can help with local introductions to firms, market research and practical advice.

BRAZIL AT A GLANCE

Population	184 million (2005)
Area	8,500,000 sq kms
Languages	Brazilian Portuguese is the official language
Capital	Brasilia
Time Zone	GMT-3 hours
Flight time from Dublin	15 hours
Form of State	26 States and 1 Federal District
Total GDP	U.S.\$1.5 billion (2007)
GDP per capita	U.S.\$8,132 (2007)
Real GDP growth	5.4% (Central Bank of Brazil, 2007)
Inflation	4.46% (Central Bank of Brazil, 2007)

PUBLIC HOLIDAYS

2009	Holiday in Brazil
1 January	New Year's Day
23 - 24 February	Carnival
24 February	Carnival
10 April	Good Friday
21 April	Tiradentes
1 May	Labour Day
11 June	Corpus Christi
7 September	Independence of Brazil
12 October	Nossa Sr. ^a Aparecida – (patron saint of Brazil)
2 November	All Souls Day
15 November	Proclamation of the Republic
25 December	Christmas
Fiscal Year	1 January to 31 December

Geography and Climate:

Brazil is located in South America and is one of the largest countries in the world with a total area of 8.5 million km² (3.3 million sq. miles). The capital of Brazil is Brasilia, which is located in the centre of the country. Border countries are Argentina, Bolivia, Colombia, French Guiana, Guyana, Paraguay, Peru, Suriname, Uruguay and Venezuela. Brazil is divided into five regions with 26 States and one Federal District. Brazil has a total of 5,564 cities.

Summer: November to March: 25°C-40°C (75°F-100°F)

Winter: June to September: 13°C-19°C (55°F-64°F)

The potential farmland in Brazil is 550 million hectares which is equivalent to the total area of 32 countries in Europe. It has been stated that Brazil is one of the few countries that will be able to feed the ever growing Chinese population 10 years from now.

Population:

The estimated population of Brazil is 183.9 million (2005). It is the fifth largest country after China, India, United States, and Indonesia. The Brazilian population is highly concentrated in urban and coastal areas (81%), and the rural population is 19%.

The main ethnic groups in Brazil are: 53.7% White; 38.5% Mulatto (mixed white and black); 6.2% Black; 0.9% others (includes Japanese, Arab, Amerindian) and 0.7% unspecified (2000 census).

By religious group the breakdown is: 64% Roman Catholic, 17% Evangelical/Pentecostals, 6% have no religion, 5% Evangelical/Non-Pentecostals, 5% have other religions and 3% are spiritualists.

Language:

Brazilian Portuguese is the official language. Please note that this is a different language from the Portuguese spoken in Portugal. When translating business literature be sure that the translator is fluent in Brazilian Portuguese. It is estimated that only 8% of the population speak English and only 13.7% of company Managing Directors speak fluent English.

Currency:

Brazilian Real, the code for the Brazilian real is: (BRL)

Transport:

When compared to the 20 most developed economies in the world, Brazil appears in last position due to a deficient road and railway infrastructure, 73.9% of the roads need repair. In terms of watercourse, Brazil occupies the sixth position after Holland, Belgium, Russia, Germany and France.

In Brazil, 61.8% of transported cargo in tons per kilometer is transported by road, 19.5% by rail, 13.8% by watercourse and 4.9% other means.

Due to the continental size, most travel in and around the country is done by airplane. The country has airports at all major state capitals.

Visas:

Irish and British Passport Holders do not require a Visa for a short business trip to Brazil. Please note if you hold any other passport you must check with your local Embassy. Your passport must be valid for six months after your travel dates.

Industry & Infrastructure:

The last census (2001) indicated that Brazil has around 5.4 million companies, 80% of which are private. The majority of the manufacturing establishments in Brazil are situated in the south and southeast region of the country.

- Brazil is the largest exporter of beef, coffee, ethanol, orange juice, poultry, sugar and tobacco
- Second largest producer of soybean
- Third largest producer of fruits
- Fifth largest producer of milk
- Eighth largest pharmaceutical market in the world

In 2007, Brazil produced 2.97 million cars and in 2008 it is expected to produce 3.24 million cars, trucks and buses, which will place Brazil ahead of France and Spain.

The country is self sufficient in oil and is the largest producer of vegetable fuel in the world. In addition to ethanol fuel, produced from sugar cane, the country also adds 25% ethanol to gasoline.

The country has a large aerospace and defence industry. The third largest manufacturer of airplanes is the Brazilian company Embraer.

Main Exports and Imports:

Exports	Imports
Iron ore	Crude oil
Soya	Electronic circuits
Oil and by-products	Parts for vehicles
Poultry	Parts for transmission and receiver equipment
Airplanes	Pharmaceutical products

Economy:

Characterized by large and well developed agricultural, mining, manufacturing and service sectors, Brazil's economy outweighs that of all other South American countries and is expanding its presence in world markets.

Having survived financial turmoil from 2001 to 2003, capital inflows are regaining strength and as a result the currency has appreciated. The rise has slowed export volume growth but has yielded increases in employment and real wages.

The resilient nature of the economy stems from the commodities indicated above. It has driven current account surpluses and sound macroeconomic policies which have strengthened international reserves, reduced public debt and allowed for significant decline in real interest rates.

From 2003 to 2007 Brazil ran record trade surpluses and recorded its first current account surplus since 1992. Productivity gains coupled with high commodity prices contributed to the surge in exports. Brazil improved its debt profile in 2006 by shifting the debt burden toward real denominated and domestically held instruments. The government reaffirmed its commitment to fiscal responsibility by maintaining the country's primary surplus during the 2006 election. The government announced a package of further economic reforms in order to reduce taxes and increase investment in infrastructure.

Government:

Brazil is a Federal Republic consisting of the union of states, municipalities and the Federal District. It has a representative form of government, exercised at three separate levels: Federal, State and Municipal.

The country is headed by the President. Both The President and Vice-President are elected by direct vote for four year terms. Both can stand for one re-election.

A new Constitution was introduced in October 1988. It provided for a Presidential type of government with three independent branches: Executive, Legislature and Judiciary. A national referendum held in 1993 confirmed the Presidential system as the preferred regime and the Republic as the preferred form of government.

Brazil has 24 political parties; the largest are the Brazilian Social Democracy Party (PSDB), the Liberal Front Party (PFL), the Workers' Party (PT), the Brazilian Democratic Movement Party (PMDB) and the Progressive Party (PP).

Brazil's current President is Mr. Luis Inácio Lula da Silva, who belongs to the Workers' Party and is in his second term of office.

Legal System:

The legal system is based on codified laws passed by the Federal Government, States and Municipalities. The courts base decisions on the application of these codified laws. If a case does not fall within a specific rule or law, the courts may base decisions on legislation, case law, general principles of law, analogy, custom and use, or, equity and doctrine.

Security:

In Brazil, like all major cities, crime occurs and visitors should be vigilant. Metropolitan areas other than the capital are considered to have lower crime rates. All visitors to Brazil are encouraged to make use of hotel safes where available, avoid wearing obviously expensive jewelry and carry only the cash or credit cards needed on each outing. Be careful using ATM cards and machines in Brazil at night. It is important NOT to take a street taxi at night. Only take transport recommended by your hotel.

DOING BUSINESS IN BRAZIL

Business Culture:

- A Brazilian business person is creative, flexible, fast and versatile, able to adjust to new developments, ideas and situations. For example; Brazil ranks fifth in terms of the number of people who invest in new businesses.
- Brazilians are friendly by nature so ask questions. They want to be your friends first and then do business after. You might be invited to their home in the countryside for a barbecue, however this does not necessarily mean you will get an order.
- Brazilians are tactile and prefer personal contact. They may not be comfortable with conference calls so make sure to visit the market every six months and appoint a regional manager who lives in South America.
- According to the World Bank, 39.8% of the GDP is in the informal economy.
- Brazilians like you to be ambitious and know exactly what you want to achieve in Brazil. They also prefer to work in a collaborative environment.

- Brazilians are subtle so don't over exaggerate or boast about your company's achievements or abilities.
- Brazilian companies are looking for long term commitment to their market.
- Punctuality is very important.
- Exchange of business cards should be done at the first meeting.
- Despite a positive initial reaction towards doing business, the decision making process can be a slow and extended one. Engaging in some small talk prior to the meeting is recommended.

Business Hours:

Opening hours	Weekday	Saturday
Banks	10am - 4pm	
Business/ Industry	9am - 6pm	
Government Offices	9am - 6pm	
High Street Shops	9am - 7pm	9am - 7 pm
Shopping Malls	10am - 10pm	10am - 10pm

The Investment Climate:

Political and economic stability has been consolidated. Fundamentals of the economy are now in place guaranteeing a consistent GDP growth.

Year	GDP Growth
2004	5.7%
2005	3.2%
2006	3.7%
2007	5.4%
2008 Estimated	4.5%

Bank credit to the private sector was equivalent to 34.8% of GDP at the end of 2007, in 2008 it is expected that credit will increase to 40% of GDP. Corporate and mortgage credit will be major growth areas.

Today exports are evenly divided at approximately 20% between, the U.S., EU, Asia, Latin America, and the rest of the world.

Increasingly in global markets there is recognition of the national currency as a trustworthy value reference. Consequently, the investment-making decision process performed by economic agents has become more transparent, increasing confidence and overall credibility in the system.

Taxation:

The fiscal system in Brazil is highly complex. There are around 3,200 rules related to more than 57 different taxes in Brazil.

In 2007 the tax burden was equivalent to around 37.01% of the GDP in Brazil. Most of the revenue is collected by the Federal Government (70%), followed by the State Government (26%) and Municipal Government (4%).

Any company establishing an operation in Brazil should invest in good legal and tax advice, as well as conducting a thorough cost analysis when debating whether to export or produce locally in Brazil.

Import and other duties:

In addition to the import duties and IPI tax, the following duties must also be paid before goods are released from customs:

- ICMS: this is a value added sales and service tax (type of VAT) based upon the physical movement of goods. In the State of São Paulo it corresponds to 18%
- Sea freight costs incur a 25% addition, which is a tax on behalf of the merchant marine (airfreight is exempt)
- Port and dock charges in Brazil will depend on the type of goods being imported. It varies from 3% to 12% on the FOB value
- "Adicional de Tarifas Portuárias" (ATP) is a tax of 20% calculated on top of the port and dock charges

Like many countries, Brazil uses import tariffs as a means to control the supply of imports. However, since 1990, as part of its policy to open up the economy to outside competition the government has pursued a policy of reducing tariffs from an average of over 40% to about 11.8%. Reduced tariffs have encouraged a large increase in imports creating difficulties with the country's trade balance.

In addition, non-tariff barriers remain a real problem. For example, even though a product may have a low tariff, the bureaucracy surrounding the issue can be held up in some cases for a long time. Rules can also change often and with little notice, which can complicate import documentation.

Goods that have been imported into Brazil can (subject to certain exceptions) be exported to countries within the Mercosur bloc without further duties being levied by the country of final destination.

This example illustrates the taxes involved in a consignment arriving by sea where a 20% import duty is imposed:

FOB product price	U.S. \$1000
Freight & Insurance (9% + 1%)	U.S. \$100
CIF product price	U.S. \$1100
Merchant Marine Tax (25% of sea freight)	U.S. \$22.5
Import Duty (20% of CIF)	U.S. \$220
Port Costs (about 2% of import duty + misc.)	U.S. \$4.4
IPI (Manufactured Products Tax)	
8% on CIF + Import Duty	U.S. \$105.6
ICMS (type of VAT - 17%) on CIF + Import Duty	U.S. \$224.4
Union Tax (2.2% of CIF)	U.S. \$24.2
Total Cost	U.S. \$1701.1

Note: Miscellaneous costs include warehousing and storage charges. These can be extraordinarily high if goods are not cleared within the specified time limits.

Agents:

While not essential, it can be useful to have local representation in Brazil. When appointing an agent, it is strongly recommended that the terms of engagement be formally defined in writing as early as possible: Brazilian law is highly biased in favour of an agent who is protected against unilateral termination without "just cause". The definition of this includes:

- Breach of contract
- Acts considered to be damaging to the principal
- Negligence
- Conviction for a criminal offense

A good Brazilian lawyer should advise you on three principal points before you reach any agreement:

- Agreed sales volumes
- Time frame for sales
- Regions of the country where sales are to be made

Closing the order:

Closing an order can be done by:

- A formal order from the customer on their company letterhead paper
- A signed and agreed order confirmation prepared by the exporter
- A pro-forma invoice from the exporter duly accepted and endorsed by the importer

In preparing a pro-forma invoice, an exporter should carefully set out details of the shipment exactly as they will appear on the commercial invoice. Avoid the use of terms such as "approximately", "about", and "more or less".

Forms of payment:

The most usual form of payment on the first order is cash in advance. After a business relationship is established, usually after a few shipments, the payment conditions are changed to open account. Companies in Brazil consider letters of credit too expensive.

Customs Clearance:

Pilferage in Brazilian ports and airports is high. To minimise this danger, complete and correct documents should be sent to the importer, either directly or through the bank, without delay. This will allow customs to begin clearance immediately after the shipment's arrival.

The rules on importing products into Brazil tend to change frequently and unexpectedly. Maintain regular contact with your agent or a reliable and well-informed local customs broker/freight forwarder to ensure that you are aware of any changes in the system.

It is not unusual for a Brazilian importer to be assisted in both the purchase and payment of orders by a third party company. Extreme care should be exercised in establishing payment terms and the liquidation of payments for orders accepted under these conditions, to ensure that due payment is received and/or that any credit extended is adequately guaranteed.

Goods imported by post, including those from mail order catalogues are permitted up to a value of U.S. \$500 or a maximum weight of 30 kilos.

Advantages that Brazil offers to Irish companies:

- Similar culture and knowledge of business
- Strong and diversified domestic market
- Favourable time zone (varying from two to three hour time difference)
- Absence of natural disasters
- Western and democratic legal system
- Political and economic stability
- Open to new technologies
- Easy flight access to Brazil
- Good communication network
- Strategic alliance in Brazil could be a potential gateway to entering other Latin American countries

OPPORTUNITIES FOR IRISH COMPANIES

Expansion of the Brazilian economy is currently based on the growth of the internal market. The key areas where investments are being made are:

Automotive: Responsible for 18% of Brazil's GDP the industry produced almost three million cars in 2007; In 2008 Brazil is expected to surpass Spain and France in the production of cars.

Aviation: Embraer, the Brazilian manufacturer of airplanes, is the third largest manufacturer of commercial jets in the world. Within 10 -15 years it is Embraer's objective to obtain world market share of 30% of the world market for very light and light jets; 15% of the super medium jets (up to 16 seats) and 15% to 20% of the niche ultra-large jets, once they introduce their jet Lineage, (which will have the capacity for 19 people and which will be launched in 2009). Embraer imports 95% of the raw material they require. In 2008 they expect to deliver 205 jets

Computers: Brazil is already the fifth largest market of PCs in the world with 10.7 million units (after the USA, China, Japan and UK). It is expected to occupy third position by 2010.

Development (residential): The mortgage market has been growing strongly in the past two years (with outstanding loans expanding by 13% in 2005 and 20% in 2006) but remains in its infancy, with total mortgage loans equivalent to just 3% of GDP in 2007 and is projected to grow rapidly to 10% by 2010. This is still low when compared to 12% in Mexico, 17% in Chile and over 50% in Germany. Currently, 33% of Brazilians are between 33 and 55 years of age, it is forecast that by 2020 the percentage will be 36%. Brazil currently has a housing deficit of eight million houses.

Infrastructure: Investments in infrastructure between 2008 and 2011 is estimated at U.S.\$ 232 billion, of which 44% will be spent on electrical energy. The demand for energy is expanding. If Brazil wants to maintain a GDP growth of 5% per year, it will require that 5,000 megawatts of additional energy are generated per year.

Mining: By 2011, it is expected that R \$50.4 billion (€19.2 billion) will be invested in mining activity.

Oil and Gas: Brazil became self sufficient in oil in 2006. Petrobras, the Brazilian oil company, is the sixth largest in the world. Petrobras has investment plans for R \$112 billion (€84 billion) until 2011.

Paper and Pulp: Brazil is the sixth largest paper and pulp producer in the world with 11.8 million tons produced in 2007, after the USA, Canada, China, Finland and Sweden. As a consequence of U.S. \$2 billion investments being made in 2008 and 2009, it is estimated that in 2008 Brazil will occupy fifth position and in 2009, fourth position globally.

Petrochemical: Brazil is the ninth largest producer of petrochemicals, turning over U.S.\$40 billion per annum.

Pharmaceutical: Brazil is the eighth largest consumer of medicines in the world and fifth largest producer of medicines, after the USA, Japan, Germany and France.

Services (software): Market turnover for software and services is estimated at U.S.\$ 9.09 billion, of which U.S.\$ 3.26 billion are software and U.S. \$5.83 services, which places Brazil in the thirteenth position in the world ranking. It is estimated that Brazilian IT companies will grow to 11.8% in 2008.

Steel: Brazil has 25 steel plants producing 34 million tons. The sector forecasts production of 77 million tons after 2012, with investments of over US\$ 56.5 billion. The industry supplies the domestic market and exports to over 100 countries, placing Brazil in tenth place in world rankings.

Sugar/Ethanol: Brazil is the only country in the world which has an established bio fuel programme. In 2008, Brazil is expected to consume 18 billion liters of ethanol. Brazil is also the largest exporter of sugar.

KEY CONTACTS/ USEFUL WEBSITES

Enterprise Ireland:

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Irish Business Links:

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Wendy Dorman-Smith – Second Secretary
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International Organizations:

United Nations Development Programme
www.br.undp.org
World Bank Group
www.worldbank.org/br
European Union
http://ec.europa.eu/external_relations/brazil/intro/index.html

Main Brazilian Newspapers:

O Estado de São Paulo
www.estado.com.br

Folha de São Paulo
www.folha.uol.com.br

Valor Econômico
www.valoronline.com.br

Gazeta Mercantil
www.gazetamercantil.com.br

O Globo
<http://oglobo.globo.com>

Brazilian Government Links:

Brazilian Embassy

Stélio Marcos Amarante - Ambassador
Alexandre R.M.Gueiros - Minister Counsellor
João Carlos Parkinson de Castro - Counsellor
HSBC House
41-54 Harcourt Street,
Dublin2, Ireland
Tel: 00353 14756000
Fax: 00353 14751341
Email: brasembdublin@brazil-ie.org
www.brazil.ie

Brazilian Federal Government Information

www.brasil.gov.br/ingles
www.presidencia.gov.br/ingles

Brazilian Statistics www.ibge.gov.br/english

Department of Foreign Affairs

Ministério das Relações Exteriores
Palácio Itamaraty - Esplanada dos Ministérios - Bloco H
70170-900 Brasília - DF
www.mre.gov.br

Department of Agriculture, Beef and Supply

Ministério da Agricultura, Pecuária e Abastecimento
Esplanada dos Ministérios Bloco D - Anexo B -Térreo
Caixa Postal 02432 CR-MAPA
70849-970, Brasília – DF
Tel.: 0800 704 1995
Fax: +55 61 3818-2401
www.agricultura.gov.br/

Department of Development, Industry and Foreign Trade

Ministério do Desenvolvimento,
Indústria e Comércio Exterior
Esplanada dos Ministérios, Bloco J
70053-900 Brasília - DF
Tel.: +55 61 2109-7000
www.mdic.gov.br/

Department of Health

Ministério da Saúde
Esplanada dos Ministérios - Bloco G
70.058-900 Brasília - DF
Tel.: +55 61 3315-2425
<http://portal.saude.gov.br/saude>

National Health Surveillance Agency

ANVISA – Agência Nacional de Vigilância Sanitária
SEPN 515, Bl.B - Edifício Ômega
70.770-502 Brasília -DF
Tel.: +55 61 3448-1000
www.anvisa.gov.br

Department of Mining and Energy

Ministério de Minas e Energia (MME)
Esplanada dos Ministérios Bloco U
70.065-900 Brasília - DF
Tel.: 55 61 3319-5555
www.mme.gov.br

Department of Science and Technology

Esplanada dos Ministérios, Bloco E,
70067-900 Brasília - DF
Tel.: +55 61 3317-7500
www.mct.gov.br

Department of Culture

Esplanada dos Ministérios, Bloco B, sala 401
70068-900 Brasília - DF
Tel.: +55 61 3316-2171 / 2172
Fax.: +55 61 3225-9162
www.cultura.gov.br

Department of Communications

Ministério das Comunicações
Esplanada dos Ministérios, Bloco R
70044-900 Brasília - DF
Tel.: +55 61 3311-6000
www.mc.gov.br

Department of Tourism

Ministério do Turismo
Esplanada dos Ministérios, Bloco "U", 2º e 3º andar –
70065-900 Brasília - DF
www.turismo.gov.br
www.braziltour.com/site/en/home/index.php

Department of Transport

Ministério dos Transportes
Esplanada dos Ministérios, Bloco R
70044-900 Brasília - DF
Tel.: +55 61 3311-7000
www.transportes.gov.br

Department of Environmental Affairs

Ministério do Meio Ambiente
Esplanada dos Ministérios Bloco B
70.068-900 Brasília - DF
Tel.: +55 61 3317-1000
www.mma.gov.br

Department of Finance

Esplanada dos Ministérios, Bloco P
70048-900 Brasília - DF
Tel.: +55 61 3412-2000/3000
Fax.: +55 61 3226-9084
www.fazenda.gov.br

Brazilian Central Bank

Banco Central do Brasil
www.bcb.gov.br/
National Economic and Social Development Bank
Av. República do Chile, 100 – Centro – 19th floor
20031-917 - Rio de Janeiro - RJ
Tel.: +55 21 2172-7447 / 7001 / 7002
Fax: +55 21 2533-1538
www.bndes.gov.br

Department of Justice – Department of Federal Police

Ministério da Justiça – Departamento da Polícia Federal
SAIS Quadra 7 - Lote 23 - Setor Policial Sul
70610-901 Brasília - DF
Tel.: +55 61 3345-9500
Fax.: +55 61 3245-7401
www.dpf.gov.br

Airport Authorities

Infraero – Empresa Brasileira de Infra-Estrutura
Aeroportuária
SCS Quadra 04 Bloco A no. 58
Edifício Infraero
70304-902 Brasília – DF
Tel.: +55 61 3312-3222
Fax: +55 61 3321-0512
www.infraero.gov.br

Brazilian Business Links:

Federation of Industries of the State of São Paulo

Federação das Indústrias do Estado de São Paulo
Av. Paulista, 1313
01311-923 São Paulo SP
Tel.: +55 11 3549-4499
www.fiesp.com.br/

Association of Electro Electronics Industries

Associação Brasileira da Indústria Eletro Eletrônica
Av. Paulista 1313, 7º andar
01311-923 – São Paulo – SP
Tel.: +55 11 2175-0000
www.abinee.org.br/

Brazilian Federation of Banks

Av. Brig. Faria Lima, 1.485 - 14º andar
01452-921 - São Paulo - SP
Tel.: +55 11 3244-9800
Fax.: + 55 11 3031-4106
www.febraban.org.br

Brazilian Association of Importers of Medical-Hospital

Equipment, Products and Supplies - ABIMED
Associação Brasileira dos Importadores de Equipamentos,
Produtos e Suprimentos Médico-Hospitalares - ABIMED
Av. Iraí, 79 - cj 92/93B - Moema
04082-000 - São Paulo – SP
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www.abimed.org.br

Brazilian Association of Vehicle Manufacturers

ANFAVEA Associação Nacional dos Fabricantes de Veículos
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Dialing Codes:

Brazilian international dialing code +55

Major cities within Brazil:

011 São Paulo
021 Rio de Janeiro
031 Belo Horizonte
041 Curitiba
051 Porto Alegre
061 Brasília
071 Salvador
081 Recife