



# Regulatory news alerts & updates

## **RegAlert: Brazil new import control customs procedures**

October 2, 2026

### **Background**

On September 28, 2026, the Brazilian Customs Administration (COANA) published Importação nº 101/2026, announcing new validation requirements for import declarations processed through Siscomex Remessa (customs entry system). The system will validate the NCM (Mercosur Common Nomenclature) and cClassTrib (Tax Classification Code) fields during submission of the Import Declaration (DIR). Declarations that do not comply with the new validation criteria will be rejected and will not be registered in the system. The new validations support Brazil's Consumption Tax Reform requirements and are intended to improve data consistency and compliance with customs information requirements.

### **What has changed?**

Siscomex Remessa will implement the following validations for DIR submissions:

1. NCM validation: the Nomenclatura Comum do Mercosul (NCM) field must contain at least the first six digits of a valid NCM classification code.
2. cClassTrib validation: the cClassTrib (Tax Classification Code) field must contain a valid six-digit tax classification code.
3. Declaration rejection: DIR transmissions that do not contain valid NCM and cClassTrib information according to the new validation rules will be rejected by Siscomex Remessa and will not result in the registration of the declaration.

Failure to provide the required information may prevent successful registration of the DIR and could delay customs clearance of imported express shipments.

### **Q&A**

Q1: When do the new validation requirements become effective?

A1: The new validations take effect on October 1, 2026.

Q2: What NCM information is required?

A2: The NCM field must contain at least the first six to eight digits of a valid NCM classification code. The first six digits of the HS code are equivalent to the NCM.

Q3: What cClassTrib information is required?

A3: The cClassTrib field must contain a valid six-digit classification code. FedEx will assign this code based on the shipment information provided by the customer.

Q4: What happens if the required information is missing or invalid?

A4: Siscomex Remessa will reject the transmission, and the DIR will not be registered.

Q5: Does this requirement apply to all DIR submissions?

A5: The Customs announcement states that Siscomex Remessa will validate both NCM and cClassTrib fields for DIR transmissions beginning October 1, 2026, and non-compliant submissions will be rejected.

### **Customer action required**

To support timely customs clearance and help avoid delays, customers should ensure that their Commercial Invoice and Air Waybill (AWB) include the following information for each shipment item:

- NCM code (6 or 8 digits)
- Detailed product description, including commercial name, brand, model, and clear specifications
- Exact quantity and unit of measure
- Weight
- Unit value and total value
- Currency

Generic or incomplete product descriptions may result in customs processing delays.

Important: FedEx will assign the required cClassTrib code based on the information provided by the customer. To enable accurate classification, customers must provide a valid NCM and a complete, detailed description for each item shipped.

Customers may consult the Portal Único Siscomex public classification database to identify the appropriate NCM code.

**Timeline for implementation:** October 1, 2026

### **Resource**

Importação nº 101/2026 — Siscomex: [Official Siscomex Announcement](https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.gov.br%2Fsisc%2Fpt-br%2Fnoticias%2Fnoticias-siscomex-importacao%2FComunicados%2Fimportacao-no-2026-101&data=05%7C02%7Cscarlos%40fedex.com%7C429928dadb4240bff9ee08df1ff78750%7Cbn945c813dce641f884575a12c2fe15bf%7C0%7C0%7C639264820117524051%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMlslkFOljoitTWfPbClldUljoyfQ%3D%3D%7C0%7C%7C%7C&sdata=KnnMrHWWWWPLcnPZCXnyYyFmQMvBjpiYScG5th47SSko%3D&reserved=0) (in Portuguese)  
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