



## // MERCOSUR AND BRAZIL INTENSIVE

### Preliminary Schedule

#### SEMINAR // WEBINAR (hybrid)

| Time          | Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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| 9:00 – 10:30  | <ul style="list-style-type: none"><li>Welcome, Introduction and Overview</li></ul> <p><b>The agreement is already in force – what your company can use today</b></p> <ul style="list-style-type: none"><li>Compact opener: ITA, provisional application and ratification status (essentials only)</li><li>Which duty reductions already apply: reading the staging schedules and applying them to your own product</li><li>Quick check using the core industries (machinery, chemicals, pharma, automotive): Brazilian standard tariff vs. preferential tariff</li><li>First decisions: what exporters with Brazil business should review now</li></ul> |
| 10:30 – 10:45 | <i>Break</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 10:45 – 12:15 | <p><b>Does my product meet the rules of origin?</b></p> <ul style="list-style-type: none"><li>Rules for acquiring origin in compact form – only what matters in practice</li><li>Product-specific rules of origin using concrete calculation examples (ex-works price, value thresholds)</li><li>Cumulation, tolerances and accounting segregation as planning instruments</li><li>Supplier communication: which (long-term) supplier declarations to obtain now</li></ul>                                                                                                                                                                              |
| 12:15 – 13:15 | <i>Lunch Break</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 13:15 – 14:45 | <p><b>Preference in practice: proofs and processing</b></p> <ul style="list-style-type: none"><li>Statement on origin, REX and transitional rules: step by step to your first preferential shipment</li><li>Codes in the customs declaration and typical sources of error</li><li>Drawback prohibition and tariff quotas: practical consequences for costing and planning</li><li>Pitfalls compared with other preferential agreements – where established routines do not fit</li></ul>                                                                                                                                                                |
| 14:45 – 15:00 | <i>Break</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 15:00 – 16:15 | <p><b>Brazil's tax reform: what changes on the import bill</b></p> <ul style="list-style-type: none"><li>CBS, IBS and the Selective Tax in compact form: what the Brazilian importer pays today – and going forward</li><li>Transition phase through 2033: which rules apply when?</li><li>The credit mechanism as a negotiating argument: what your Brazilian customer recovers</li><li>Consequences for costing, pricing and the choice of Incoterms</li><li>Summary and Final Questions</li></ul>                                                                                                                                                    |
| 16:15 – 17:00 | <p><b>Total-cost view and action plan</b></p> <ul style="list-style-type: none"><li>Landed-cost case studies by industry: tariff dismantling and tax reform calculated together</li><li>Intercultural practice notes on working with Brazilian business partners, integrated into the case studies</li><li>Checklist: your company's next steps for the first 90 days</li><li>Open questions and wrap-up</li></ul>                                                                                                                                                                                                                                      |

*Schedules are always to be considered „preliminary“. Subject to change without notice.*