TRIBUTUM

PACKAGE GUIDE

Brazil Product Pilot

For physical products that need to prove demand in Brazil before a large inventory.

A real sales test, with controlled inventory and goals set in writing. At the end, you decide with numbers whether to scale, adjust or stop, without having tied up capital in inventory, staff or a subsidiary.

PILOT LENGTH	OUTCOME	DECISION
60 to 180 days	Measurement and recommendation	Scale, adjust or stop

01 What the package solves

Before you fill a container, you need to know whether the product sells in Brazil, at what price and with what margin after taxes, freight and after-sales.

The Product Pilot prepares the entry and measures a real batch sold through the chosen channel. Importing, storing, invoicing and selling are handled by the group operating company; Tributum prepares, measures and recommends.

The package fee covers the entry preparation and one pilot measurement, with a recommendation. Operations, monthly management during the pilot, taxes, freight, storage and the operating company's fee are charged separately, as the table in this guide shows.

02 How it works, step by step

01 **Product, samples and goals** CLIENT
You send the product, samples, technical documentation and the pilot goals.

02 **Entry preparation** TRIBUTUM
We choose the operating model and settle tax classification, landed cost, agency clearances, labeling and client due diligence.

03 **Contracts and insurance** LICENSED PROFESSIONAL ENGAGED SEPARATELY
The pilot contracts and insurance policies are prepared by licensed professionals, engaged separately, based on the operating design we define.

04 **Import and controlled inventory** GROUP OPERATING COMPANY
The group operating company imports the batch, with a licensed customs broker, and stores the inventory.

05 **Pilot sales and after-sales** GROUP OPERATING COMPANY
Sales through the chosen channel, with invoicing, delivery, customer service and returns.

06 **Measurement and recommendation** TRIBUTUM DELIVERABLE
We measure the pilot results and recommend: scale, adjust or stop. The decision is yours.

03 Three ways to run the inventory

The model is chosen during preparation, based on the product, demand and how much capital you are willing to tie up.

Inventory under a customs regime, where applicable

We assess customs regimes and storage structures that may lower the upfront outlay and allow customs clearance in stages.

Purchase on manufacturer terms

The operating company buys, clears and resells, with negotiated payment terms and buy-back rules.

Import for a defined buyer

When a Brazilian buyer already exists, we assess with the customs broker and licensed professionals which structure is permitted: import on order, on behalf of a third party, or another.

None of the three is automatic. A customs regime depends on the goods, the bonded facility, ownership, the contract, ICMS (state VAT), customs rules and agency authorization, and may involve facility fees, storage, transport, insurance, foreign exchange and customs valuation. Returning or re-exporting unsold stock is assessed case by case. Import on order is not a universal solution: the arrangement depends on how the operation is designed and on a technical review of the case.

04 What is included and what is separate

Each item shows who performs it and who charges for it, so you know what the package fee covers and what is paid separately.

ITEM	WHAT IT IS	WHO PERFORMS AND CHARGES
Before importing		
Choice of operating model	Among the three ways to run the inventory, based on product, demand and available capital.	Tributum · included in the package
Tax classification, landed cost and target price	Product classification, taxes across the stages of the tax reform, and the cost of bringing it to Brazil, with the selling price that sustains the margin.	Tributum · included in the package
Agency clearances and licenses, before shipment	Agencies, licenses and responsible parties for the product, and the list of what must be ready before shipping.	Tributum · included in the package
Portuguese labeling	Labeling requirements and a check of the material before import.	Tributum · included in the package

ITEM	WHAT IT IS	WHO PERFORMS AND CHARGES
Client due diligence	We get to know you, your ultimate beneficial owners and the source of funds, as anti-money-laundering rules require.	Tributum · included in the package
License and registration filings	Filing acts, technical responsibility and official fees, when the product requires them.	Licensed professional · engaged separately
Pilot contracts	Consignment, import on order or purchase on terms, drafted by a licensed professional you engage directly.	Licensed professional · engaged separately
Insurance	We point out which coverage to consider (product liability, transport and inventory); policies are purchased separately.	Licensed professional · engaged separately

Running the pilot

Registration in the Single Window Product Catalog	A prerequisite for the import declaration (DUIMP), done by the operator with the customs broker.	Group operating company · charged separately
Import of the controlled inventory	Import of the pilot batch, with a licensed customs broker. Taxes, international freight and customs fees are part of the inventory cost.	Group operating company · charged separately
Storage	A bonded facility, when the regime applies, or a warehouse.	Group operating company · charged separately
Invoicing and tax invoices	Issuing invoices and calculating the taxes on sales.	Group operating company · charged separately
Pilot sales	B2B and marketplace sales, through the chosen channel, with the operating company as the seller.	Group operating company · charged separately
Delivery and after-sales	Logistics to the buyer, customer service and returns, including the online cooling-off right.	Group operating company · charged separately

Measurement and decision

Goals, scale trigger and exit route	Set in writing before we start, including what happens to unsold inventory.	Tributum · included in the package
Pilot measurement	One measurement at the end of the pilot, with the indicators in the next section.	Tributum · included in the package

ITEM	WHAT IT IS	WHO PERFORMS AND CHARGES
Effect of ICMS on the margin	ICMS on imports and interstate sales can build up credits and weigh on cash flow; we measure that effect on the margin.	Tributum · included in the package
Channel transition toward autonomy	Brand authorization, an official store and listing migration are planned from the start, because reviews and reputation stay tied to the seller's account.	Tributum · included in the package
Recommendation: scale, adjust or stop	At the end of the pilot, based on the measurement.	Tributum · included in the package
Monthly management during the pilot	A monthly dashboard with the indicators and a monthly price and portfolio review throughout the pilot. Optional, charged per month by number of products.	Tributum · monthly management, charged separately
What happens to remaining inventory	Re-export, buy-back or return, as the contract set out before the pilot.	Group operating company · charged separately

05 What we measure

The measurement shows whether the product holds up in Brazil, not just whether it sold.

- Units sold and sell-through
- Realized price versus target price
- Margin after taxes and logistics
- Inventory turnover and coverage
- Returns, damage and warranty claims
- Conversion by channel and customer acquisition cost
- Stockouts and buyer satisfaction
- Import lead time

06 Monthly management, if you want to follow month by month

Over the 60 to 180 days of the pilot, monthly management delivers a dashboard with the indicators and a monthly price and portfolio review, across any number of channels. It is engaged separately, and the monthly fee depends on the number of products in the pilot, in tiers.

With the combos, three months of management can be added at an extra discount (“Upgrade your combo”).

07 Before you start, have at hand

- Technical specifications, composition and photos of the product
- Manufacturer details and the certifications you already hold
- Prices in other markets and expected volumes
- Pilot goals: how much you want to sell, at what price and how fast
- The channel you have in mind for Brazil, if you already have one

> Pilots that depend on registration or certification may take longer, depending on the agency. In those cases, Brazil Regulatory Route usually comes first.

08 Pairs well with

Combo 2 · Test: Brazil Entry Validation and Brazil Product Pilot together, for less than buying them separately. The validation sets the route; the pilot proves the demand.

09 Our commitments

- Published prices and a written scope before we start.
- Consulting kept separate from operations and third-party costs.
- No promise of approval, sales, licenses or distribution.
- An exit route defined before any pilot.
- Freedom to bring the operation in-house, with no exit fee.
- The importer, the regulatory holder and the party responsible for each obligation are identified.
- Due diligence on clients and partners, with anti-money-laundering controls.
- Data protection and confidentiality.

How to hire

1. Click “Hire” on the Brazil Soft Landing page, or reach us through the contact form.
2. We talk about your product, the market and where your company stands.
3. You receive a written proposal with scope, milestones, timelines, fees and the party responsible for each obligation.
4. Once you accept, you deposit the first milestone on Escrow.com, which holds the payment in escrow.
5. We deliver the milestone; payment is released after delivery and the inspection period. And so on, milestone by milestone.

The fees for each package, service and combo are in the price list on the page and are confirmed in the proposal.

This guide describes the service and does not replace the proposal: scope, timelines, fees and responsibilities are as agreed in writing. Government agency timelines do not depend on Tributum. Technical and regulated professional acts are performed by licensed professionals, engaged separately. Where legal representation is required, clients engage independent counsel of their choice directly.
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