

MEMORANDUM TO CLIENTS

07.06.2015

Companies that have “Linha Azul” benefits can be accredited by the Revenue to the Brazilian program of Authorized Economic Operator (AEO)

According to the General Coordination of Customs Administration (COANA) of the Brazilian Secretariat of Federal Revenue (SRFB), the current holders of the facilities of “Linha Azul” custom regime¹ will be accredited in the Brazilian program of Authorized Economic Operator (AEO), if they express the intention to adhere it - they will have the accreditation ensured until the maturity date of their audits, end of which they shall be in compliance with the requirements established by the law for renewing the license.

Linha Azul is a custom regime established by the Normative Instruction No. 476 of December 13, 2004, and such rule, without compromising customs monitoring control, allows the industrial companies to exercise their corporate activities more efficiently and effectively during the receipt and shipment of goods in the country. Such regime reflects the strategy of the customs administration to promote the voluntary compliance with the law that affects the foreign trade.

We also inform that the Federal Revenue will perform a public consultation with regard to the rule, for licensing of the new Special Customs Regime of Industrial Warehouse under Automated Control (RECOF)². The adjustment to RECOF regime intends to be an option to Drawback regime.

Souza, Schneider, Pugliese e Sztokfisz Advogados firm has a specialized staff qualified to support you in the licensing process to obtain the OEA certificate, and it is already at your disposal for further necessary clarifications.

¹ Linha Azul is a custom regime established by the Normative Instruction No. 476 of December 13, 2004, without compromising customs monitoring control; it allows the industrial companies to exercise their corporate activities more efficiently and effectively. It also reflects the strategy of the customs administration to promote the voluntary compliance with the law that affects the foreign trade.

² Special Customs Regime of Industrial Warehouse under Automated Control (RECOF), currently regulated by the Normative Instruction RFB No. 1,291/2012, refers to a regime that allows the beneficiary company to import or purchase within the internal market, with suspension of taxes payments, goods to be submitted to industrialization operation of products intended to export or internal market. It is also permitted that Part of the good acquired in the regime, in the state in which has been imported or after it was submitted to industrialization process is shipped for consumption. The good, in the state in which has been imported, may also be exported, re-exported or destroyed.

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