



MINISTÉRIO DA
ECONOMIA



Diexp/Coana Note nº 0.120, of November 26, 2021.

Subject: Closure of operations with ATA Carnet in Brazil

Of the Context

1. After more than 5 years of use in the Brazilian territory, the ATA Carnet will no longer be used as a customs document able to support temporary admission and export operations of goods in the country due to the lack of expression of interest by any national organization to take place of guaranteeing and issuing association, essential for the continuity of the program.
2. The commitment to use the ATA Carnet as a customs document in Brazil results from the country's adhesion, in 2011, to the Convention on Temporary Admission, known as the Istanbul Convention, whose objectives are to simplify and harmonize procedures related to the temporary admission and export of goods and, thus, facilitating and fostering international trade.
3. Due to the adhesion to the agreement, the Brazilian Customs carried out, in 2014, a selection process to choose the organization that would act as the issuing association of the ATA Carnet in the temporary export of national goods and guaranteeing association of the amounts due (import duties and taxes and any other sums) in the temporary admission of foreign goods supported by ATA Carnets issued in other contracting parties of the Istanbul Convention.
4. The process resulted in the choice of the National Confederation of Industry (CNI), with which a contract was signed on June 28, 2016, for a term of 5 (five) years.
5. Once this period was over, on June 30, 2021 and considering the impossibility of completing the new selection process in time, an amendment was entered into between Brazilian Customs and CNI, so that the role of this organization was extended until December 31, 2021.
6. The new selection process held two public sessions, the first on September 17th and the second on November 5th, 2021, to receive proposals from organizations interested in acting as issuer and guarantor of ATA Carnet. However, both were deserted.
7. Regarding that the guaranteeing and issuing association is a fundamental figure of the Istanbul Convention for the maintenance of the ATA Carnet system and that there will be no organization exercising this role in Brazil thereafter January 1, 2022, operations supported by the ATA Carnet will be discontinued from this date.

Results

8. From the date that the contract was signed with the CNI, the temporary admissions supported by the ATA Carnet effectively entered into operation, whose procedures were already regulated by Normative Instruction RFB nº 1,639, of May 10, 2016. Then, from the publication of Normative Instruction RFB nº 1,657, of August 29, 2016, was the moment of temporary exports. More recently, these standards were replaced by Normative Instruction RFB nº 2,036, of June 24, 2021.

9. In the period between May 2016 and September 2021, 1,017 (one thousand and seventeen) ATA Carnets were issued, supporting operations of approximately US\$ 39,880,993.62 (thirty-nine million, eight hundred and eighty thousand, nine hundred and ninety-three dollars and sixty-two cents), according to data obtained from the CNI ATA Carnet issuing system.

10. On the other hand, between September 2019 and September 2021, a period in which transaction data became available in the Brazilian Customs' internal system, approximately 1,085 (one thousand and eighty-five) ATA Carnets were admitted in the country, which served as the basis for the temporary admission of 84,470 (eighty-four thousand, four hundred and seventy) goods.

11. The operations were carried out with the most diverse countries, such as Germany, Portugal, France, Chile and the United States, and mainly involved professional materials (49%), goods for display or use at fairs, exhibitions and conferences (23.6%), and commercial samples (15.8%), these only in temporary exports.

12. It should be noted that ATA Carnet was mostly used by travelers, with little expression for goods transported in cargo condition.

Of the Consequences

13. From January 1, 2022, there will no longer be a national guaranteeing association responsible for the amount of due obligations (import duties and taxes and any other sums) in case of non-compliance with the conditions of temporary admission. Therefore, the following guidelines are necessary:

Temporary Admissions: the goods admitted in the country until 12/31/2021 will remain in temporary admission as agreed and the amount of due obligations (import duties and taxes and any other sums) will remain ensured by the national guaranteeing association in case of non-compliance with the conditions of temporary admission.

Temporary Exports: Goods supported by ATA Carnets issued by the CNI must have the temporary admission granted into other contracting party of Istanbul Convention until 12/31/2021 so that the guaranteeing association can ensure the amount of due obligations). The issue of the ATA Carnet and the concession of the temporary export Brazil are not enough to ensure the amount of due

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obligations, therefore is essential that the goods have the temporary admission granted into other contracting party of the Istanbul Convention until that date.

Termination of temporary admissions or temporary exports: ATA Carnets relating to temporary admissions and temporary exports granted until 12/31/2021 will remain accepted for regular termination of operations, subject to the period of validity initially granted and the procedures established in the specific rule.

Extension of the period of validity of temporary admissions: in the hypothesis that it is necessary to extend the period of validity of the temporary admission, this must be carried out in the country of admission of the good, with the appropriate annotations in the Replacement ATA Carnet until 12/31/2021 so that the guarantee of the amounts owed by the guarantor association is guaranteed.

Replacement ATA Carnet in case of the destruction, loss or theft: the issue of Replacement ATA Carnet after 12/31/2021 is valid, when necessary, but must refer to temporary admissions or temporary exports granted until that date and during the period of its validity, observing the procedures established in the specific rule.

After 12/31/2021: it is no longer possible to grant temporary admissions and temporary exports under the ATA Carnet. As a result, after 12/31/2021, the national guaranteeing association is no longer liable for import duties and taxes or any other sums due in case of non-compliance with the conditions of the temporary admission granted in Brazil or in another contracting party of Istanbul Convention, even if the temporary export was granted before that deadline.

Digital Signature

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Ministério da Fazenda

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