

ATA CARNET

RFB NORMATIVE INSTRUCTION N° 2036, JUNE 24TH, 2021

On June 25th, 2021, the Federal Revenue of Brazil published Normative Instruction n° 2036, which provides for the application of the special customs regime for the admission and temporary export of goods under the terms of ATA Carnet

See the most important changes:

- ✓ It consolidated the guidelines for the admission and temporary export of goods covered by ATA Carnet in just one legislation.
- ✓ It clarified texts that allowed for multiple interpretations, such as those involving the beneficiary of the regime, the representative of the Carnet and the holder of the document. **Art. 2**
- ✓ It eliminated articles that only replicated what is already provided for in the Istanbul Convention, such as the goods to which the regime applies, described in the Annexes of the convention. **Art. 3**
- ✓ It included that, if the ATA Carnet is issued in a foreign language other than English, French, or Spanish, a translation into Portuguese must be provided. **Par. 2°
Art. 5**
- ✓ It included that, at the discretion of the customs authority, a translation of the information contained in the ATA Carnet may be requested if it has been filled out in a language other than Portuguese. **Par. 3°
Art. 5**
- ✓ It included that, , the customs officer, if deemed necessary, may request other documents (without being any other international customs document with customs declaration value) that prove compliance with the conditions for granting and application of the regime. **Par. 3°
Art. 11**
- ✓ It included that, it is not necessary to demonstrate the occurrence of force majeure to justify the appropriateness of the regime extension (replacement ATA Carnet). **Par. 5°
Art. 21**
- ✓ It included that, if the brazilian customs has opened a claim for an ATA Carnet and during the 6 months for the presentation of proof, the goods leave Brazil, the holder will be subject to penalties. **Art. 27**
- ✓ It simplified and standardized claims procedures (claims opening, proof analysis, anticipation of payment of duties to the Federal Revenue of Brazil, among others). **Art. 26
a 30)**



This Normative Instruction will come into force on August 1st, 2021.