

**NORMATIVE INSTRUCTION OF THE FEDERAL REVENUE OF BRAZIL (RFB) No. 1,639,
OF MAY 10, 2016**

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Provides for the application of the special customs regime for temporary admission of goods under the terms of the ATA Carnet provided for in the Istanbul Convention, promulgated by Decree No. 7,545, of August 2, 2011.

The SECRETARY OF THE FEDERAL REVENUE OF BRAZIL, in exercise of its powers under item III of Article 280 of the Internal Regulation of the Federal Revenue of Brazil, as approved by Ordinance No. 203, of May 14, 2012 issued by the Ministry of Finance of Brazil, and in view of the provisions of Article 355, of the sole paragraph of Article 363, of the sole paragraph of Article 364, of paragraph 2 of Article 368; and of Article 372 of Decree No. 6,759, of February 5, 2009 (Customs Regulation); and of Article 15 of the Convention on Temporary Admission (Istanbul Convention), promulgated by Decree No. 7,545, of August 2, 2011, hereby RESOLVES:

Article 1. The special customs regime of temporary admission of goods, under the terms of the ATA Carnet provided for in Decree No. 7,545, of August 2, 2011, which promulgated the Istanbul Convention, should be applied in accordance with the provisions of this Normative Instruction.

Sole paragraph. The provisions of this Normative Instruction should apply only to goods accompanied by a bill of lading.

CHAPTER I

DEFINITIONS

Article 2. For the purposes of this Normative Instruction, the following definitions should apply:

I - title of temporary admission: international Customs document accepted as a Customs declaration, which enables the identification of goods and incorporates an internationally valid guarantee to cover import duties and taxes;

II - ATA Carnet: title for temporary admission of goods;

III- guaranteeing system: a guaranteeing chain administered by an international organization to which guaranteeing associations are affiliated;

IV- international organization: an organization to which national associations enabled to guarantee and issue temporary admission titles are affiliated;

V - guaranteeing association: an association qualified by the Customs authorities of a contracting party to guarantee the amount of import duties and taxes, that is, the amount of the duties and taxes levied on imports and of other sums payable in the territory of that contracting party, affiliated to a guaranteeing system;

VI - issuing association: an association enabled by the Customs authorities to issue temporary admission titles, affiliated directly or indirectly to a guaranteeing chain.

CHAPTER II

GOODS TO WHICH THE TEMPORARY ADMISSION REGIME APPLIES

Article 3. The temporary admission regime provided for in this Normative Instruction, according to the terms set out in Annexes B.1, B.2, B.5 and B.6 of the Istanbul Convention, should apply to the following goods supported by the ATA Carnet and respective guarantee:

I - goods intended for display or use at exhibitions, fairs, congresses or similar events;

II - goods related to professional equipment;

III - goods imported for educational, scientific or cultural purposes; and

IV - goods imported for sports purposes.

Section I

I - Goods Intended for Display or Use at Exhibitions, Fairs, Conferences or Similar Events

Article 4. For the purposes of this Normative Instruction, the term “events” refers to:

I - exhibitions, fairs or similar exhibits or displays of trade, industry, agriculture and crafts;

II - exhibitions or events organized mainly for charitable purposes;

III - exhibitions or conferences organized primarily to disseminate scientific, technical, handicraft, artistic, educational, cultural, sports or religious knowledge or to promote tourism or friendship among peoples;

IV - meetings of representatives of international organizations, associations or groupings;
and

V - ceremonies or meetings of official or commemorative character.

Sole paragraph. The events referred in the chapeau do not comprise private exhibitions organized in shops or business premises, whose purpose is the sale of foreign goods.

Article 5. The granting of the regime, for the purpose of holding the events referred in Article 4, is restricted to the following:

I - goods intended for exhibition or demonstration, including the materials of the Annexes to the Agreement on the importation of educational, scientific or cultural materials, concluded within the framework of UNESCO and adopted in New York on November 22, 1950, and its Protocol adopted in Nairobi on November 26, 1976;

II - goods intended for use in connection with the display of foreign products at an event, including:

a) goods necessary to the demonstration of foreign machinery or apparatus displayed;

b) construction and decoration material for the temporary stands of foreign exhibitors;
and

c) publicity and demonstration materials evidently intended to be used for advertising the foreign goods displayed, as well as the necessary apparatus for use therewith;

III - equipment, as well as films of an educational, scientific or cultural character, intended for use at international meetings, conferences or congresses; and

IV - small samples which are representative of the foreign goods to be displayed at an event.

Paragraph 1 - The goods of this Article should only be admitted to the regime if they are compatible in number or quantity with the purpose of the importation.

Paragraph 2 - Alcoholic beverages, tobacco and fuels might not be admitted to the regime for the purposes referred in:

I - item II of the chapeau; and

II - item IV of the chapeau, when the samples are permitted in order to be distributed for consumption.

Article 6. Goods imported under the temporary admission regime might not, during its validity period, be supplied free of charge, rented or used in exchange for payment, unless otherwise provided in this Normative Instruction.

Section II

Goods Related to Professional Equipment

Article 7. For the purposes of this Normative Instruction, the expression “professional equipment’ refers to:

I - equipment for the press or for radio or television broadcasting;

II - cinematographic equipment;

III - other professional equipment; and

IV - ancillary apparatus for the equipment mentioned in this Article and accessories thereof.

Paragraph 1 - The professional equipment mentioned in this Article comprises the following, among others:

I - personal computers, film and electronic cameras, tools, equipment for transmission, recording, editing, playback, communication, metering, lighting, technical control, assembly, assay, operation, testing, verification, maintenance or repair of machinery, facilities and transportation equipment;

II - equipment necessary for experts; and

III - vehicles designed or specially adapted for professional purposes.

Paragraph 2 - The event referred in item III of the chapeau does not contemplate equipment used for:

- I - industrial manufacture or packaging of goods; or
- II - exploitation of natural resources, construction, repair or maintenance of buildings or for earth-moving and similar activities, unless they are manual tools.

Article 8. The temporary admission granted to the professional equipment referred in Article 7 should be limited to goods complying with the following conditions:

- I - be imported by the holder of the ATA Carnet or his representative; and
- II - be exclusively used by the persons mentioned in item I or under their own responsibility.

Paragraph 1 - The provisions of item II of the chapeau should not apply to equipment imported for the production of a film, television program or audiovisual works under a co-production contract concluded by a person established in the country and approved by the competent authorities of the country under an inter-governmental co-production agreement.

Paragraph 2 - For the purposes of the temporary admission regime, cinematographic equipment for the press or for radio or television broadcasting should not be the subject of a hire contract or similar arrangement entered by a person established in the country, except in the case of joint radio or television broadcasting programs.

Paragraph 3 - The temporary admission regime should also apply to spare parts imported for repairing the admitted professional equipment.

Paragraph 4 - The temporary admission regime should not apply to the vehicles mentioned in item III of paragraph 1 of Article 7, if they are used to transport people or goods upon payment, even on an occasional basis.

Section III

Goods Imported for Educational, Scientific or Cultural Purposes

Article 9. For the purposes of this Normative Instruction, the expression “goods imported for educational, scientific or cultural purposes” refers to:

- I - scientific equipment;
- II - didactic material;
- III - welfare material for seafarers; or
- IV - any other goods imported in connection with educational, scientific or cultural activities.

Paragraph 1 - The scientific equipment and didactic materials referred in items I and II of the chapeau comprise all models, instruments, apparatus, machines and accessories thereof, used for the purposes of scientific research and of education or of professional qualification.

Paragraph 2 - The welfare material for seafarers mentioned in item III comprises equipment intended for activities of cultural, educational, recreational, religious or sporting nature, by persons charged with duties in connection with the operation or marine service of a foreign vessel used in international maritime traffic.

Article 10. The conditions for the granting of the temporary admission regime to the goods referred to in this Section are:

I - goods imported for educational, scientific or cultural purposes should be imported in quantities consistent with their intended aim, by organizations set up in the country; and

II - the welfare material for seafarers should:

- a) be used on board of foreign vessels engaged in international maritime traffic;
- b) be unloaded from the ship to be temporarily used ashore by the crew; or
- c) be imported for use:

1. in hotels, clubs or recreation centers for seafarers, managed either by official organizations or by religious or other non-profit organizations; or

2. in places of worship where services are regularly held for seafarers.

Sole paragraph. The temporary admission regime also applies to spare parts and tools specially designed for the maintenance, checking, calibration or repair of the equipment referred in this Article.

Article 11. Goods and equipment imported under the temporary admission regime might not be used for commercial purposes.

Section IV

Goods Imported for Sports Purposes

Article 12. For the purposes of the provisions of this Normative Instruction, goods imported for sports purposes refer to all sports goods and other materials intended for use by athletes in sports contests or demonstrations or for training in the country.

Sole paragraph. The goods mentioned in the chapeau include, among others, canoes, sail and rowboats, automobiles, motorcycles, sports shooting arms and hang-gliders.

Article 13. The granting of the regime for the goods referred in Article 12 is restricted to those imported in a quantity compatible with their intended use.

CHAPTER III

GOODS TO WHICH THE TEMPORARY ADMISSION REGIME NOT APPLY

Article 14. The temporary admission regime referred in this Normative Instruction should not apply to the following goods:

I - containers, pallets, packings and other goods imported in connection with a commercial operation, referred to in Annex B.3 to the Istanbul Convention;

II - goods imported in connection with a commercial operation, mentioned in Annex B.4 to the Istanbul Convention;

III - tourist publicity material, mentioned in Annex B.7 to the Istanbul Convention;

IV- goods imported as border traffic, mentioned in Annex B.8 to the Istanbul Convention;

V - goods imported for humanitarian purposes mentioned in Annex B.9 to the Istanbul Convention;

- VI - means of transport referred in Annex C to the Istanbul Convention;
- VII - animals referred in Annex D of the Istanbul Convention;
- VIII - goods imported with partial exemption from import duties and taxes, mentioned in referred in Annex E to the Istanbul Convention;
- IX - goods that entered the country for:
 - a) undergoing a processing or repair operation;
 - b) economic use; or
 - c) use in inward processing; and

- X - other goods not contemplated in the provisions of Chapter II.

Paragraph 1 - The goods referred in this Chapter might enter the country temporarily or permanently at the discretion of the beneficiary of the temporary admission regime, based on the provisions laid down in the general import standards.

Paragraph 2 - The expression “means of transport” referred in item VI of the chapeau, whether for commercial or private use, comprises ship, hovercraft, aircraft, motor road vehicle and rolling railway equipment, as well as the respective spare parts, accessories and normal equipment carried on board of the means of transport, including special equipment designed for loading, unloading, handling and protecting the merchandise or goods.

Paragraph 3 - For the purposes of paragraph 2, the following definitions apply:

I - commercial use: transport of persons against payment or the industrial or commercial transportation of goods, against payment or not; and

II - private use: use of the means of transport by the person concerned, solely for personal use, excluding any commercial use;

Paragraph 4 - The prohibition provided in item VII of the chapeau covers the admission into the country, under the ATA Carnet, of any live animals, regardless of the purpose for which they are used.

CHAPTER IV

BENEFICIARY, CONDITIONS AND VALIDITY PERIOD OF THE TEMPORARY

ADMISSION REGIME

Article 15. The beneficiary of the temporary admission regime is a natural or legal person, whose name appears in the ATA Carnet as its holder.

Article 16. For the granting and application of the temporary admission regime, the following conditions should be met:

- I – presentation of a valid ATA Carnet;
- II – presentation of the granting instrument, where applicable;
- III - presentation of an ID document or passport:
 - a) of the holder or his representative indicated in the ATA Carnet; or
 - b) of the person authorized by the holder or his representative by means of a granting instrument; and
- IV- the goods must be used in the intended way and purposes, taking into account the expiry date of the regime.

Paragraph 1 – In order to be considered a valid title, as provided for in item I of the chapeau, the ATA Carnet should:

- I - contain the name, stamp and signature of the issuing association;
- II - contain the name of the international guaranteeing chain;
- III- contain the name of the countries or customs territories in which the paper is valid;
- IV- contain the name of the guaranteeing associations of the said countries or customs territories;
- V - contain the name of the holder and of his representative, as appropriate;
- VI- contain a description of the goods with information such as their brand, model and serial number, where appropriate, to allow for their proper identification;
- VII - be within the period of validity;
- VIII - provide a correct valuation of the goods; and
- IX - have been issued by a contracting country to the Istanbul Convention.

Paragraph 2 - If the ATA Carnet is issued in a foreign language other than English, French and Spanish, it should be presented its translation into Portuguese.

Paragraph 3 - The ATA Carnet be valid for one (1) year, set by the issuer of the title of security.

Paragraph 4 - In case of goods whose importation is subject to prior approval by other public administration agencies, the granting of temporary admission in the country is conditional on meeting this requirement.

Paragraph 5 - The ATA Carnet does not replace or exempt its holders from the requirement of submitting the licenses, permits, authorizations and international certificates required by Brazil for imports of goods, remaining the imports, albeit on temporary admission, subject to the restrictions, prohibitions and controls exercised by other public administration agencies.

Article 17. The validity period of the temporary admission regime should be the period between the date on which a good is submitted to the Federal Revenue (RFB) unit of entry and the end of the validity period of the ATA Carnet.

Paragraph 1 - The period of validity referred to in the chapeau of this Article might be extended when the beneficiary presents a ATA Carnet of replacement in accordance with the event referred to in item II of the chapeau of Article 27.

Paragraph 2 - The validity period of the temporary admission regime should be extended for a period equal to the one indicated as the validity period of the ATA Carnet of replacement.

Paragraph 3 – The granting of the extension referred to in paragraph 1 of this Article should be subject to acceptance of the ATA Carnet of replacement by the Customs authority, as provided for in paragraph 1 of Article 27.

Article 18. During the validity period of the temporary admission regime, replacement

may be authorized for the beneficiary by the RFB unit in charge of granting the admission or by the one exercising Customs jurisdiction over the place in which the good is located, upon submission of an application signed both by the original and the new beneficiary, provided that the latter:

I - meets the conditions set out in this Normative Instruction and in the Istanbul Convention; and

II - accepts the obligations of the initial beneficiary of the temporary admission.

Sole paragraph. Once the replacement is approved, the new beneficiary becomes fully responsible for complying with the conditions established for the temporary admission regime.

CHAPTER V TEMPORARY ADMISSION TITLE AND GUARANTEE

Article 19. The ATA Carnet is a temporary admission title offering an internationally valid guarantee and its use eliminates the need for any additional Customs document, guarantee and Liability Term.

Article 20. The guaranteeing association shall be jointly and severally liable with the beneficiary of the temporary admission regime for providing a guarantee corresponding to the amount of import duties and taxes, i.e., to the amount of taxes due on the imports and of any other amount collectable in the event of failure to comply with the provisions established for the regime.

Article 21. The guaranteeing association should not be liable for payment of any amount exceeding the value of import duties and taxes due on the imports, i.e., the amount of taxes on imports and other sums payable, more than ten percent (10%).

CHAPTER VI GRANTING AND APPLICATION OF THE TEMPORARY ADMISSION REGIME

Article 22. Customs clearance for temporary admission of goods as provided for in this Normative Instruction should be performed by the Tax Auditor of the RFB, based solely on the title that constitutes the ATA Carnet.

Paragraph 1 - The ATA Carnet should be presented by the holder or his representative, together with the goods, so that the Tax Auditor of the RFB in charge of the customs clearance procedure might carry out the evaluation of the appropriateness of the regime, according to Article 16.

Paragraph 2 - A physical inspection of the goods should be carried out at the discretion of the Tax Auditor of the RFB in charge of the customs clearance procedure.

Paragraph 3 - Once confirmed the compliance with the conditions for granting the temporary admission, the Tax Auditor of the RFB should clear the goods by apposing his signature and stamp on the appropriate field in the ATA Carnet.

Paragraph 4 - The beneficiary might bring to the country all the items contained in the General List of Goods of the ATA Carnet or only some of them.

Paragraph 5 - Granting of the temporary admission regime should cover all goods brought into the country by the beneficiary under the ATA Carnet.

Article 23. After the temporary admission regime is granted, any changes to the ATA Carnet should only be made with the consent of the entry Customs service unit .

Sole paragraph. The General List of Goods contained in the cover of the ATA Carnet might not be changed after the issue of such security.

Article 24. In cases where the analysis with a view to granting the temporary admission regime is carried out at an unit of the RFB other than the entry Customs service unit in the country, the beneficiary must apply for the customs transit regime through the Transit Module of the Integrated Foreign Trade System (Siscomex Trânsito), according to the procedure provided in specific rule.

Article 25. Products obtained incidentally from goods mentioned in subclause "a" of item II of Article 5 should be considered automatically admitted under the temporary admission regime of this Normative Instruction.

Article 26. Goods admitted under the temporary admission regime, or its parts and pieces, might undergo maintenance or repair in the country without changes in their classification and without suspension or interruption of the validity period of the regime.

Section I

Acceptance of the Replacement Title

Article 27. The issuing entity may emit an ATA Carnet of replacement if:

- I - the original carnet is destroyed, lost or stolen; or
- II - there is a need to extend the duration of the regime, due to the inability of the beneficiary to re-export the goods in question within the fixed deadline.

Paragraph 1 - In any of the cases referred in the chapeau, the beneficiary of the temporary admission regime should present the replacement ATA Carnet title to the RFB unit in charge of granting the regime or to the one with Customs jurisdiction over the place where the goods are located, pursuant to Article 22, before the expiration of the validity period of the replacement title.

Paragraph 2 - In case of destruction, loss or theft, the end date of validity of the replacement ATA Carnet title should be the same as that of the expiration date of the replaced title.

Paragraph 3 – In the event of extension of the validity period of the regime, the guarantee accompanying the replacement ATA Carnet title should cover the taxes due from the date of release of the replaced title.

Paragraph 4 - In case the request for extension referred to in item II of the chapeau is refused, the beneficiary should, within thirty (30) days from being notified of the final

decision, unless the period allowed for the goods to remain in the country is longer, apply for one of the procedures for termination of the application of the regime provided for in items I to V of the chapeau of Article 29.

CHAPTER VII

REJECTION OF THE TEMPORARY ADMISSION REGIME

Article 28. Rejection of the temporary admission regime, with the use of the ATA Carnet, might occur in the following events:

I - when an invalid ATA Carnet is presented, whether it is an original copy or an ATA Carnet title of replacement;

II - when a good is presented for a purpose for which its admission by means of the ATA Carnet is not allowed in the country;

III - when a consent for admission of the good is not given, in cases where it becomes necessary; or

IV - when presented a good that is incompatible with the description disposed in the ATA Carnet.

Paragraph 1 - In cases where temporary admission is refused, the holder of the ATA Carnet or his representative might, within ten (10) days from being notified of the decision:

I - submit a voluntary petition addressed to the Tax Auditor of the RFB that issued the decision, which, if does not reconsider it within five (5) days, will forward the appeal to the head of the RFB unit;

II - request that the good is admitted into the country, temporarily or permanently, based on the provisions set out in a general rule on importation; or

III - arrange for the departure of the good from the country.

Paragraph 2 - If the request referred to in items I and II of paragraph 1 is rejected, the beneficiary should, within thirty (30) days from the notification of such rejection, provide the departure of the good from the country.

Paragraph 3 - Rejection of the temporary admission regime might comprise all or part of the goods brought into the country by the beneficiary.

CHAPTER VIII TERMINATION OF THE TEMPORARY ADMISSION REGIME

Article 29. The termination of the temporary admission regime should be effected through one of the following measures in relation to the goods:

- I - re-exportation;
- II - delivery of the goods to the RFB, free of charge, provided that the head of the unit agrees to receive them;
- III - destruction of the goods under customs control, at the expenses of the beneficiary;
- IV - transfer of the goods to another special customs regime, according to the provisions of the specific law; or
- V - clearance for home use.

Paragraph 1 - In the events of termination referred to in sections II to V of the chapeau, the procedure laid down by specific rules should be followed.

Paragraph 2 - The temporary admission regime may be terminated in a piecemeal manner.

Article 30. Customs clearance for re-exportation of goods admitted into the country under the temporary admission regime referred in this Normative Instruction should be granted based on the ATA Carnet used for the admittance of the same goods into the country.

Paragraph 1 - For the purposes of the provisions of the chapeau, the ATA Carnet should be presented by the holder, or his representative, accompanied by the goods.

Paragraph 2 - A physical inspection of the goods should be carried out at the discretion of the Tax Auditor of the Federal Revenue of Brazil, incumbent of the customs clearance procedure.

Paragraph 3 - Once fulfillment of conditions for the termination of the temporary admission regime is confirmed, the Tax Auditor of the Federal Revenue of Brazil should effect the customs release of re-exportation of the goods, by apposition of his signature and stamp on the appropriate field of the ATA Carnet.

Article 31. In cases where the customs release of re-exportation of the goods carried out in a RFB unit other than the RFB unit where the good leaves the Country, the outbound transit for its re-export should be granted and controlled by means of the transit voucher contained in the ATA Carnet.

Article 32. The termination of the temporary admission regime granted under the provisions of Article 22 should occur without registration of import declaration and be processed with exemption of the federal import duties and taxes due on imports, subject to the provisions of Article 5 of Annex B.1 to the Istanbul Convention, in the following cases:

I - small samples representative of foreign goods displayed at an event, including samples of food products and beverages, imported as such or produced at the event from goods imported in bulk, provided that:

1) they are foreign goods supplied free of charge and are used solely for distribution, free of charge, to the visiting public at the event, for individual use or consumption by the persons to whom they are distributed;

2) these products are identifiable as advertising samples and are of little unitary value; they are unsuitable for commercial purposes and are, if appropriate, packed in quantities evidently smaller than the smallest retail package;

c) samples of foods and beverages that are not distributed in packages, as provided for item "c", which are consumed at the event; and

d) the overall value and the quantity of the goods are compatible with the nature of the event and the number of visitors;

II - goods imported solely for demonstration or for demonstrating foreign machines or apparatus displayed at the event, which are consumed or destroyed on the course of such demonstrations, provided that the overall value and quantity of such goods are consistent with the nature of the event and the number of visitors;

III - products of low value used for construction and decoration of the temporary stands of foreign exhibitors at the event and destroyed by the mere fact of their use;

IV - printed matter, catalogues, leaflets, price lists, advertising posters, calendars, and unframed photographs, which are demonstrably publicity material for the goods, provided that:

a) they are foreign goods supplied free of and are used solely for distribution free of charge to the visiting public at the event; and

b) the overall value and quantity of the goods are compatible with the nature of the event and the number of visitors; or

V - files, records, forms and other documents for use as such in the course or on the occasion of international meetings, conferences or congresses.

Article 33. Termination of the temporary admission regime under the provisions of Article 25 may occur by any of the modalities provided for in this Normative Instruction.

Article 34. The termination of the temporary admission regime for replacement parts and pieces should be effected in conjunction with the good they were intended, according to the procedures of the ATA Carnet.

Sole paragraph. In the case referred to in the chapeau, replacement parts and pieces admitted into the country should take the place of the ones originally admitted under the temporary admission regime, for the purposes of continuity of its application.

Article 35. The competence to implementing the termination of the regime should be of the Customs unit with jurisdiction over the place where the good is located, except in the case provided for in item I of the chapeau of Article 29, whose powers should be of the Customs unit where the re-export clearance occurs.

Article 36. Termination of the temporary admission regime as provided for in items I to IV of the caput of article 29 does not impose an obligation of payment of suspended taxes.

Article 37. If a timely request for the measures referred to in items II to V of the chapeau of Article 29 is denied, the beneficiary, within thirty (30) days from being notified of such final decision, unless the period allowed for the goods to remain in the country is longer, shall:

I - start the re-export clearance; or

II - request one of the modalities of termination of the temporary admission regime provided for in items II to V of the chapeau of Article 29, different from those previously requested.

CHAPTER IX

NON-COMPLIANCE WITH THE TEMPORARY ADMISSION REGIME

Article 38. Non-compliance with the temporary admission regime might take place in the following circumstances:

I - expiration of the validity period of the regime, without being required its extension under Article 17 or adopted one of the measures for its termination in accordance with Article 29;

II - expiration of the thirty-day period from the date of refusal of the timely request for extension or termination provided in items II to V of Article 29 or expiry of the remaining period allowed for the goods to stay in the country referred to in Article 37, without having been started the re-export clearance of the goods or requested a mode for terminating the regime other than those previously requested;

III - failure to perform the required and authorized action to the termination of the temporary admission regime, in the form or within the deadline fixed by the Customs authority;

IV - presentation of goods that do not correspond to those admitted into the country for the terminating measures of the regime referred to in Article 29;

V - use of the goods for a purpose and in a way different from those that justified the granting of temporary admission; and

VI - destruction or perishing of goods, by negligence or willful misconduct of the holder, of his representative, or of a person authorized by the holder.

Paragraph 1 - Once non-compliance with the temporary admission regime is confirmed, the Customs authority should require the guaranteeing association to pay all taxes due plus interest on arrears from the date of release of the temporary importation of the goods.

Paragraph 2 - The requirement referred to in paragraph 1 should be complied with within one (1) year after the expiration of the validity period of the ATA Carnet.

Paragraph 3 - After receiving the request, the guaranteeing association should have a deadline of six (6) months to provide the Customs authority with a proof of re-exportation of the good, in the events of non-compliance provided for in items I to III of the chapeau.

Paragraph 4 - The re-export operation of the good should be confirmed in the event referred in paragraph 3 through the re-export voucher contained in the title, ever since that is duly filled out, stamped and signed by the Customs authority.

Paragraph 5 - When the re-exportation is not confirmed as set out in paragraph 4, its implementation may be checked through:

- I - a certificate issued by the customs authorities of another country where the good was temporarily admitted after the re-exportation that needs to be confirmed; or
- II - any documentary evidence confirming that the good is outside the country.

Paragraph 6 - The guaranteeing association should pay to the RFB the amount corresponding to taxes due plus interest on arrears, from the date of release for temporary admission of the goods, when:

- I - it receives the requirement mentioned in paragraph 1, in the events of non-compliance contemplated in items IV to VI of the chapeau; or
- II - the period of 6 (six) months, provided for in paragraph 3, expires without the re-exportation of the goods having been confirmed, in the events of non-compliance contemplated in items I to III of the chapeau.

Paragraph 7 - The guaranteeing association might still confirm the re-exportation of the goods within a period of three (3) months following the payment of the amount referred to in paragraph 6.

Paragraph 8 - Once the payment referred to in paragraph 6 is made by the guaranteeing

association, the Tax Auditor of the Federal Revenue of Brazil should undertake 'ex officio' the termination of the temporary admission regime by informing on the ATA Carnet about the conversion of the temporary admission into definitive importation.

Paragraph 9 - The exit from the country of goods cleared for home use in accordance with the provisions of paragraph 8 should be subject to the formalization of the relevant export procedures.

Article 39. The provisions of this Chapter should not preclude the imposition of other chargeable penalties and the fiscal representation for criminal purposes, where applicable.

CHAPTER X

GENERAL PROVISIONS

Article 40. The Coordination-General of Customs Administration (Coana) might, within its competence, establish the necessary procedures to implement the provisions of this Normative Instruction.

Article 41. The goods contemplated in this Normative Instruction might also enter the country temporarily at the discretion of the beneficiary of the temporary admission regime based on the provisions set out in a general import standard.

Article 42. The goods contemplated in this Normative Instruction, while they are in the country, might not:

I - undergo any change, except normal depreciation resulting from use, maintenance or repair; or

II - be consumed, except for those goods referred in Article 32.

Article 43. In order to remove the goods from the bonded warehouse, the importer should present to the depositary a document issued by the competent tax department of the State of the Federation in question confirming that the ICMS (Value-Added Tax on Sales and

Services) has been duly paid, when the importer is not expressly waived from such obligation.

Article 44. This Normative Instruction should enter into force on the date of its publication in the Official Gazette.

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* This text does not replace the officially published one.