

Normative Instruction nº 1.415/13 - REPETRO

Normative Instruction Brazil Federal Revenue (RFB) nº1.415, from December, 4, 2013

Disposes about the qualification and application of the customs special regime for export and import of assets intended for the activities of research and plowing of petroleum and natural gas deposits (Repetro)

[Altered by the Coana Ordinance number 3, of February, 3rd, 2014](#)

The **SECRETARY OF THE BRASIL FEDERAL REVENUE**, using the powers conferred upon him by the attachments III and XXVI of the article 280 of the Internal Rules of Brazil Federal Revenue Secretariat, approved by the [MF Ordinance number 203, from May, 14th, 2012](#) in view of the disposed in the sole paragraph of the Article 79 of the [Law number 9.430, from December, 27, 1996](#), the 6th Article of the Law number 9.478 of August, 6, 1997, in the 6th article of the Law 12.351 of December, 22nd, 2010, and in the articles number 377 and 462 of the [Decree number 6.759, of February, 5th, 2009](#), decides:

CHAPTER I

ABOUT THE PRELIMINARY DISPOSITIONS

1st Article – The Customs Special Regime for exportation and importation of assets intended for the activities of research and plowing of petroleum and natural gas deposits (Repetro), settled in the 6th article of the Law number 9.478 of August, 6, 1997, shall be applied according to the settled in the Customs Law, and, specially, in this Normative Instruction.

Sole Paragraph - The regime applies either in the export and import of assets intended to activities of research and plowing dealt in the Law number 12.276, of June, 30, 2010, and to the activities of exploration, evaluation, development and production mentioned in the Law number 12.351, of December, 22, 2010.

2nd Article – Repetro admits the possibility, as appropriate, of using the following customs treatments:

I – exportation, without the occurrence of the exit of the asset from customs territory, and posterior concession of the special regime of temporary admission in the case of domestic manufactured assets, sold to legal entity based abroad.

II – exportation, without the occurrence of the exit of the asset of customs territory, of pieces and spare parts intended to assets already admitted in the temporary admission regime as in the subsection I.

III – Importation, under the **drawback** regime, in the suspension mode, of raw materials, semi-elaborated or finished products and of parts or pieces due the use in manufacturing of assets to be exported in the terms of the subsection I and II; and

IV – importation, under the temporary admission regime of denationalized assets proceeding from abroad or foreigner ones with total suspension of the taxes payment.

3rd Article – Applies to Repetro only:

I – to the assets related in the [Appendix I](#) of this Normative Instruction; and

II – to the machines and equipments, including spares, to the tools and to the devices and other parts and pieces, including those aimed to environment protection, rescue, accident prevention and firefighting, since they are used to ensure the operability of the assets referred in the subsection I or necessary to the accomplishment of other normative demanding for the activities foreseen in the 1st article.

1st paragraph – in the hypothesis foreseen in the subsection II, it is vetoed the appliance of the regime to the assets:

I – of unitary customs value under US25.000,00 (twenty five thousand USA dollars);

II – which main function is the transportation of people, transportation of petroleum, gas and other fluid hydrocarbons; or

III – for personal use.

2nd paragraph – For the purpose of the disposed in the subsection II of the 1st paragraph, shall be considered transportation of petroleum, gas and fluid hydrocarbons its movement in area or route considered of general interest, according to the disposed in the subsection VII of the 6th article of the Law 9.478 of 1997.

3rd paragraph – The assets under the temporary admission at Repetro shall have financial utilization exclusively in the locations given in the contracts of concession, authorization, assignment or partition of manufacture.

4th paragraph – Repetro does not applies to the income in the customs territory of assets under contract of financial merchant leasing, according to the rules of the Brasil Central Bank.

CHAPTER II ABOUT THE QUALIFICATION TO REPETRO

4th Article – Repetro shall be used exclusively by legal entity qualified by the Secretariat of the Brasil Federal Revenue (RFB)

Sole paragraph – are not allowed to be qualified to Repetro:

I – the service provider, so understood, for the effects of this Normative Instruction, as the holder of concession, authorization or assignment, or the one hired under the partition of the

production regime, due to the assignment in the country of the activities dealt in the 1st article; and

II – the following legal entities with headquarters in the country, since nominated by the service provider:

- a) The contracted entity, in time affreightment or providing services, for the execution of the activities foreseen in the 1st article.
- b) The outsourced of the legal entity mentioned in the subheading “a”; and
- c) The entity designated to promote the import of the assets in the terms of the subheading “a”, in case the contracted is not headquartered in the country.

5th article – The qualification to Repetro shall be demanded front to the attendance digital dossier, according to the prescribed form in the 4th article of the Normative Instruction [RFB Normative Instruction number 1.412, of November, 22, 2013](#).

6th article – Are requisites for the qualification to Repetro:

I – the presentation of the own computerized control of the regime, in the terms of the 7th article ;

II – proof that the service provider is hired by the Union under the regime of concession, authorization, assignment or partition of the production process, including when referring to the requirement formulated for the qualification of the legal entity referred in the subheading II of the sole paragraph of the 4th article.

III – previous adhesion to the Electronic Domicile Tax (DTE), in the terms of the [SRF Normative Instruction number 664, of July, 21, 2006](#);

IV – presentation of the Qualification Requirement, according to the model presented in the [Subsection II](#) of this Normative Instruction;

V – fiscal regularity of the legal entity head office regarding the taxes ruled by the RFB and to the Union Active Debt ruled by de National Revenue General Attorneyship (PGFN); and

VI – regularity of the collecting to the Working Time Warranty Fund (FGTS).

1st paragraph – The requirement referred in the subsection V of the **caput** shall be proven front to previous inquiry, in the RFB systems, by the administrative authority responsible for the analysis of the qualification requirement, for the existence of the Debt Clearance Certification (CND) or for the valid Debt Positive Certification with Clearance Effects (CPD-EN), in the terms of the sole paragraph of the article 18 of the [Law number 12.844, of July, 19, 2013](#)

2nd paragraph - The requirement referred in the subsection VI of the **caput** shall be proven front to previous inquiry, by the administrative authority responsible for the analysis of the qualification requirement, in the Caixa Economica Federal Bank system.

3rd paragraph – The qualification to Repetro is dismissed for the manufacturer or trading exporter company referred in the **caput** of the 10th article.

7th Article – The own computerized control system shall enable the attendance of the application of Repetro, as well as the utilization of the assets in the activity for which they have been admitted.

1st paragraph – The qualified legal entity shall assure the direct and unrestricted access of the RFB to the control system referred in the **caput**.

2nd paragraph – The features, the information, the technical documentation of the control system dealt in this article and the form of identification of the assets to be admitted in the regime shall fulfill the specifications established in the Common act of the General-Coordination of Customs Administration (Coana) and of the Information Technology General-Coordination (Cotec).

8th Article – The Qualification Requirement shall be instructed combined with the documentation that prove the attendance to the requirements established in the 6th article.

1st paragraph – The contracts related to the qualification of legal entity referred in the subsection II of the sole paragraph of the 4th article shall be archived by the interested entity and kept available for the revenue for, at least, 5 (five) years after the end of the validity term of the qualification being possible to be requested and analyzed in a fiscal procedure of the RFB.

2nd paragraph – The interested entity shall require the joint of the Qualification Requirement and of the documentation which instructs to the digital attendance dossier in the term of 30 (thirty) days after its generation.

3rd paragraph – The extension of the qualification shall be required through joint to the same digital attendance dossier in which has been granted the qualification, dismissed the presentation of instruction documents that have not suffered change and that remain valid, even in the hypothesis of the original qualification have been granted by a different administrative authority

9th Article – The qualification to Repetro shall be granted by means of the Executive Declaratory Act (ADE) from the holder of the RFB unity of the petitioner jurisdiction and shall be nationally valid.

1st paragraph – The qualification dealt in the **caput** shall be granted to the headquarters office of the legal entity, extending to all its branch offices for the foreseen term.

I – in the concession, authorization, assignment or manufacture partition contract, extendable in the same measure of the extent of any of them, when dealing with service provider, observed the term disposed in the subheading “a” of the subsection I of the 376th article of the [Decree number 6.759, of 2009](#); and

II – In the Qualification Requirement, when relating to legal entity dealt in the subsection II of the sole paragraph of the 4th article, limited the mentioned term in the subsection I of this paragraph.

2nd Paragraph – The qualification granted to a legal entity referred in the subsection II of sole paragraph of the 4th article will be restricted to the sustenance of the customs attendance s foreseen in the 2nd article relating to the services providing to the operator which have requested it

3rd paragraph – The qualification shall not be transferred to other company or consortium, including in case of merge, division or incorporation.

4th Paragraph – The qualification of consortium to Repetro shall be granted since observed the dispositions of the [RFB Normative Instruction number 1.199, dof October, 14, 2011](#).

CHAPTER III

ABOUT THE EXPORTATION WITHOUT EXIT OF THE CUSTOMS TERRITORY

9th Article – The exportation without occurring the departure from the customs territory of the assets referred in the **caput** and in the 3rd paragraph, manufactured in the Country, including with the utilization of merchants imported in accordance with the subsection III of the 2nd article, shall be provided by the respective manufacturer or by commercial exporter company dealt in the Law-Decree number 1248, of November 29, 1972, to the company headquartered abroad, front to payment in national or foreign currency in free convertibility.

Sole paragraph – The assets exported in the form of this article shall be delivered in the national territory, submitted to the customs control, to the foreigner purchaser or, under his order, to the legal entity qualified to Repetro.

11th Article – The customs dispatch for exportation of the assets referred in the 10th article shall be executed with basis in the Export Declaration (DE) formulated in the Integrated System of the Foreign Trade (Siscomex).

1st paragraph – The exportation will be considered effective, for all the fiscal and exchange effects, on the corresponding date of the customs disembarrassment, dismissed the shipment of the assets bound abroad.

2nd paragraph – The exportation customs disembarrassment shall only be accomplished after the checking of the attendance of the requirements established for the qualification to Repetro.

3rd paragraph – The customs dispatches for export and temporary admission, must be processed in the same RFB unit, in a sequential and combined mode.

12th Article – The exports submitted to a customs dispatch in the terms of the 11th article will be accepted for purposes of proving the accomplishment of the obligations due to the application of the **drawback** regime.

Sole paragraph – The disposed in the **caput** shall be applied, still, in the case of obligations due to the suspension of payment of the tax over industrialized products relatively to national raw materials, semi-elaborated or finished products and parts or pieces used in the manufacture of exported product, in the terms of the specific legislation.

13th Article – The tributary treatment granted by law for the exportations incentive remains ensured to the national manufacturer, after the conclusion:

I – of the operation of products purchase of its own manufacture, by the trader exporter company, in the form of the Decree-Law number 1.248, of 1972; or

II – of the customs export dispatch, in the case of direct sell to the entity headquartered abroad.

14th Article - The tributary responsibility laid on the trading exporter company, relatively to purchases accomplished from national producer, shall be settled with the conclusion of the customs exportation dispatch, in the terms and conditions established in the 5th article of the Decree-Law number 1.248, of 1972.

CHAPTER IV

ABOUT THE TEMPORARY ADMISSION IN REPETRO

Section I

About the granting of the regime

15th Article – The fiscal analysis and the granting of the temporary admission regime shall be processed in the course of the customs dispatch, observed the following requirements:

I – Importation in temporary term;

II – Importation without currency hedging;

III - Adequacy of the assets to the purpose for which they have been imported;

IV – utilization of the assets according to the term of permanence contained in the concession; and

V – identification of the assets.

Sole paragraph – It Competes to the fiscal authority, assigned for the customs conference of the dispatch, to proceed the analysis of the documentation joint to the attendance digital dossier referred in the 16th article, and to grant the temporary admission.

16th Article – The temporary admission to Repetro shall be required front to the the attendance digital dossier, in the form foreseen in the 4th article of the [RFB Normative Instruction number 1.412, of 2013](#).

17th Article – The customs dispatch for admission of the assets in the regime shall be processed with basis on the Import Declaration (DI) registered at Siscomex.

1st paragraph – The importer entity must inform, in the correct field of the DI, the number of the dossier created to accept the Requirement of Temporary Admission (RAT), according to the model contained in the [Appendix III](#) of this Normative Instruction .

2nd paragraph – The DI will be cancelled in the hypothesis of rejection of the concession of the regime.

18th article – For the start of the fiscal analysis referred in the 15th article, after the DI registration, the importer shall request the joint to the respective attendance digital dossier, of the RAT and of the following instructive documents:

I – bill of cargo or equivalent document, when applicable;

II – cargo packing list, when applicable;

III – Supporting document of the respective warranty, when mandatory;

IV – Export Declaration, when dealing with nationally manufactured assets, exported, without having occurred its exit of the customs territory.

V – affreightment contract, operational leasing, rental or loan of the assets about to be admitted in the regime, or **pro forma** invoice in the hypothesis of operation performed between controller and controlled company or with a subsidiary, with the respective nomination of the nature of the grant.

VI – Summary of the contract, according to the defined in the 22nd article; and

VII – ADE of qualification to Repetro.

Sole paragraph – The fiscal authority assigned for the customs conference of the dispatch will be able to authorize, face to the substantiated request from the beneficiary, the application of the regime to the assets referred in the subsection II of the **caput** of the 3rd article previously to the admission of the assets to which will be linked, in the hypothesis that the previous admission of those comes to be essential to the mounting of that.

19th article – the customs dispatch of the assets contained in the DI configures the granting of the regime and the start of the count of the validity term for its application.

Section II

About the Responsibility and the Warrant

20th Article – The amount of taxes incident over the importation with suspended payment due to the application of the temporary admission regime will be embodied in Term of Responsibility (TR).

1st paragraph – The Term of Responsibility will be formed on the own DI .

2nd paragraph – On the Term of Responsibility will not be set pecuniary penalty values stemming from the appliance of occupation fines, which will be object of specific launch, face to a noncompliance of the regime by the beneficiary.

3rd paragraph – The taxes credit generated in the Term of Responsibility will be demanded in the hypothesis defined in the 369th article of the [Decree number 6.759, of 2009](#), in the form foreseen in the 370th article of the same Decree.

21st Article – Will be demanded the warranty provision in equivalent value to the amount of taxes with suspended payment in the terms of the article 20.

1st paragraph – The warranty foreseen in the **caput** must be constituted on the form of cash deposit, reputable bail, customs insurance in favor of the Union, or of temporary admission title (ATA carnet), at the discretion of the beneficiary, observed the disposed in the specific legislation.

2nd paragraph – It is considered reputable the bail paid by

I – Financial Institution;

II – Any legal entity which owns net worth of, leastwise, 5 (five) times the amount of the warranty to be paid or over R\$5.000.000,00 (five million Reais); or

III - Individual, whose positive difference amongst his goods and duties and his debts and real onus is, leastwise, 5 (five) times the value of the warrant to be paid.

3rd paragraph – For effects of assessment of the conditions established in the subsection II and III of the 2nd paragraph, shall be considered the financial situation on December, 31st of the calendar year immediately before the warranty presentation.

4th paragraph – Will be dismissed the warranty when the amount of taxes with suspended payment is inferior to R\$100.000,00 (One hundred thousand Reais), or related to importation performed by legal entity qualified to the Express Customs Dispatch (Blue Line).

Section III

About the summary of the Contract

22nd Article – The summary of the contract shall concentrate the main informations contained in the contract for service provision or affreightment by a time a settled between the service provider and the legal entity referred in the subheading “a” of the subsection II of the sole paragraph of the 4th article, or between this and the sub contracted referred in the subheading “b” of the subsection II of the sole paragraph of the 4th article, and must be filled according to the model contained in the [Appendix IV](#) of this Normative Instruction.

Sole paragraph – The document referred in the **caput** must be registered in the Tiltles and Documents Register (RTD)

Section IV

About the Validity Term of the Regime

23rd Article – The regime will be granted by the term foreseen in the affreightment, operational leasing, rental or loan contract, or in the **pro forma** invoice, in the cases listed in the subsection V of the **caput** of the 18th article.

1st paragraph – The final validity term of the regime shall not be posterior to the date stated in the Summary of the Contract.

2nd paragraph – the assets referred in the subsection II of the **caput** of the 3rd article will be admitted in the regime for the same validity term of the regime applied to the assets that link.

Section V

About the Extension of the Validity Term of the Regime

24th article – The extension of the validity term of the regime will be granted, by solicitation of the interested entity, with basis in the RAT, according to the model contained in the Appendix III of this Normative Instruction presented by the beneficiary before expired the term already granted.

1st paragraph – The beneficiary must request the joint in the same Temporary Admission same digital dossier where the regime has been granted, of the RAT and of the following instruction documents:

I – Document of renovation, replacement or complementation of the warrant, when chargeable.

II – ADE of Qualification to Repetro valid on the date of the formalization of the solicitation of extension.

III – Addictive or new contract for affreightment, operational leasing, rental or loan, every time an alteration is performed on the presented contract on the concession of the regime, or a new **pro forma** invoice, in the situations listed in the the subsection V of the **caput** of the 18th article; and

IV – new Summary of the Contract, every time there is a change in the contract for services provision or affreightment by a time that implies in the modification of fields of the form already presented.

2nd paragraph – The validity term of the regime to the assets referred in the subsection II of the **caput** of the 3rd article will be extended in the same measure of the extension of the validity term of the regime applied to the assets they are linked to, dismissed any formality.

Section VI

About the Extinction of the Application of the Regime

25th article – The application of the temporary admission regime in Repetro extincts with the adoption of one of the following arrangements, by the beneficiary, which must be requested in the term settled for the permanence of the asset in the country:

I – Reexportation, inclusive on the casos listed in the subsections II and II of the **caput** of the 2nd article .

II – Deliver to the National Treasure, free of any expenses, since the customs authority agrees to receive it.

II - entrega à Fazenda Nacional, livre de quaisquer despesas, desde que a autoridade aduaneira concorde em recebê-lo;

III – destruction, under customs supervision, at the expenses of the interested;

IV – transference to another special customs regime, observed the disposed in the specific Law, and

V – dispatch for consumption.

1st paragraph – The reexportation of assets may be performed in stallments.

2nd paragraph – The adoption of providences for the extinction of the application of the regime shall processed by the RFB unit which controls the bonded location or the place where the assets are, face to the presentation of the assets.

3rd paragraph – In the hypothesis of adoption of the providence foreseen in the subsection III of the **caput**, the extinction of application of the to assets which removal of the site is impracticable for regulatory or enviromental matters can be attested by means of technical report that attests its destruction or disablement.

4th paragraph – The presentation of the assets for dispatch will be dismissed when referring to the extinction of the application of the front to the form referred in the subsection V of the **caput**.

5th paragraph – It is considered as untimely the measure for the extinction of the application of the regime when, during the validity term, the beneficiary :

I – In the case foreseen in the subsection I of the **caput**;

- a) register the DE and posses cargo of the assets in a bonded site; or
- b) register the DE and request the conference in the site where the asset remains, in situations of proved impossibility of its storage in bonded site or, yet, in other justified cases, front to the nature of the merchant or specific circumstances of the operation;

II – In the case foreseen in the subsection V of the **caput**:

- a) register the declaration of dispatch for consumption, when the importation is dismissed of license; or
- b) register the request of license for importation, in the terms of the specific norm, when the importation is subjected to licensing;

III – in all other cases, docketing the requirement for adoption of measure and indicate the location of the assets

6th paragraph – Eventual waste of the distruction, if economically usable, must be reexported or dispatched for consume, front to the DI, as if it had been imported in the state in which it is, without currency hedging.

7th paragraph – The application of the regime will be extinguished, still, in the hypothesis of reversal of the assets on behalf of the Union due to concession contract or partition of production in the terms of the 1st paragraph of the 28th article of the Law 9.478 of 1997, in the form of the subsection VI of the **caput** of the 43rd article of the same law, and in the terms of the subsection XV of the **caput** of the 29th article of the law number 12.351, of 2010, in the form of the 2nd paragraph of the 32nd article of the same law.

26th article – When dealing with vessel or platform, after formalized the re exportation dealt in the subsection I of the **caput** of the 25th article, while authorized to remain over territorial Brazilian sea by the competent department of the Marine of Brazil, will be considered in temporary admission, in the terms of the 95th article of the RFB Normative Instruction number 1.361, of May, 21, 2013, **not** being mandatory its exit of the customs territory.

Sole paragraph – In the hypothesis dealt in the **caput**:

I – the vessel or platform will not be able to be used for any activity, even when in unpaid mode;

II – the beneficiary must provide, for purpose of customs control:

- a) copy of the authorization from the competent department of Marine of Brazil, including its postponements; and

- b) previous notification of the destination site, in case of displacement of the asset, to the RFB unit responsible for the concession of the regime and to the unit that rules the new site where it will be at anchor;

III – the recordal of the re exportation shall be given automatically, with the customs resourcefulness of the asset; and

IV – the concession of the new regime for the same asset can be authorized, in the hypothesis of formalization of a new contract, without demand of its exit from the customs territory.

Section VII

About the New Admission to the Regime

27th Article – A new admission to the regime dealt in this chapter shall be granted, without demand of exit of the customs territory, since complied the requirements and formalities for its concession, dismissed the physical verification of the asset, in the hypothesis of:

I – replacement of the beneficiary of the regime, relatively to the totality or part of the assets temporarily admitted; or

II – the expiration of the permanence term of the asset in the country, in case its adjournment or one of the arrangements foreseen in the 25th article for the extinction of the application of the regime have not been required.

1st paragraph – In the hypothesis foreseen in the subsection I of the **caput**, the new beneficiary must comply with all the requirements and formalities for the concession of the regime, including the presentation of warranty and formalization of the TR, when demanded, and those related to the control prosecuted by other organs, dismissed the register of a new declaration.

2nd paragraph – The deferring of replacement of the beneficiary extinguishes the responsibility of the previous beneficiary, due to the application of the regime, except for the cases of fraud or simulation.

3rd paragraph – The concession of new admission dealt in the subsection II of the **caput** is conditioned to the payment of the fine referred in the 33rd article.

Section VIII

About the Simplified Procedures

28th Article – The assets listed in the [Appendix I](#) of this Normative Instruction, admitted in Repetro may, be used in a shared mode, by the same beneficiary, for attendance to more than one services providing contract for the same or with other contracting operators, front to communication to the RFB.

1st paragraph – The communication referred in the **caput** must be presented in the same attendance digital dossier in which has been granted the temporary admission of the asset to be shared, attached with the following instructive documents:

I – Summary of the contract relative to the new contract to be attended; and

II – Qualification ADE, when referring to attendance by the other operator.

2nd paragraph – The initially granted validity term of the regime must be respected.

3rd paragraph – The communication of sharing must foresee the site of the utilization of the asset .

29th Article – The asset referred in the subsection II of the **caput** of the 3rd article, front to the communication to the RFB, may be transferred to linking to main asset other than the one it was originally admitted, since this is also under validity of Repetro and has been admitted by the same beneficiary.

1st paragraph – The communication of transference of the asset referred in the **caput** shall be presented in the same attendance digital dossier in which have been granted the temporary admission of the asset to be transferred, and shall be instructed with renewal, replacement or complementation of the warranty document .

2nd paragraph – In case of transference of the asset from the inventory of one vessel or platform to incorporation to another, the beneficiary must inform also the data of the new vessel or platform to which the asset will be linked.

3rd paragraph – The communication of transference of the asset referred in the **caput** must be formalized previously to its moving, without prejudice to the register of the data in the control computerized system dealt in the 7th article.

4th paragraph – The regime applied to the transferred assets shall have the same validity term granted to the new main asset to which it has been linked to.

30th article – The assets dealt in the **caput** of the 3rd article, admitted to Repetro in temporary admission regime may be transferred for the temporary admission regime for economical utilization with proportional payment front to the simplified procedure.

1st paragraph – In the case of transference of the temporary admission regime to Repetro for temporary admission for the economical utilization with proportional payment, must be presented the R A T, according to the model constant in the [Appendix III](#) of this Normative Instruction

2nd paragraph – In the case foreseen in the 1st paragraph, after the presentation of the document referred in it, must be registered a new DI, with the proportional collecting of fees calculated since its registration until the final term requested, in the terms of the 2nd paragraph of the article 373 of the [Decree number 6.759, of 2009](#) .

3rd paragraph – The customs clearance of the DI, in the hypothesis foreseen in the 2nd paragraph, will produce the same effects foreseen in the 19th article .

4th paragraph – In the case of transference of the temporary admission regime for economical utilization with proportional payment for the temporary admission in Repetro, must be adopted the procedures established in the articles 15 to 19.

31st article – The assets admitted in the temporary admission regime in Repetro, including those referred in the subsection II of the **caput** of the 3rd article, may be destined test, repair, maintenance, restoration, processing, assembling, refurbishment or reconditioning, in the Country or abroad, without the suspension or interruption of the counting of the validity term.

1st paragraph – The moving of the assets admitted in the regime, performed in according with this article:

I – will be authorized by the customs authority responsible for the RFB unity with jurisdiction over the exit, entrance, or where the asset is located site; and

II – do not generate entitlement to restitution of fees which have been paid proportionally by the occasion of the concession of the temporary admission regime or the extension of its term validity.

2nd paragraph – The customs dispatch of the assets, in the remittance abroad or return from the abroad, may be processed with basis in the Simplified Declaration of Export (DSE) and Simplified Declaration of Importation (DSI), in paper form, according to the SRF Normative Instruction number 611 of January, 18, 2006.

3rd paragraph – The authorization dealt in the subsection I of the 1st paragraph shall be configured by the customs disbarment of the declarations mentioned in the 2nd paragraph.

4th paragraph – Whether the assets submitted to the procedures foreseen in this article do not return to the country during the validity term of the regime, whether in pursuance of a decision of the interested entity or for a fortuitous or of force majeure event, the shipment performed in the form of the 2nd paragraph will substantiate the requirement of the beneficiary for the extinction of the reexportation regime.

5th paragraph – In the operations of processing or assembly, case there is an increase of features, accessories or parts to the asset bounded to abroad, must be registered, by the time of the return to the Country, a DI for admission in the regime of the part added to it.

6th paragraph – In case the activities foreseen in the **caput** to be performed in the Country, the asset must be attached to the Auxiliar Document of Electronic Invoice (DANFE), without prejudice of the actualization in the computerized control system dealt in the 7th article.

Section IX

About de Rejection and Noncompliance of the Regime

32nd article - In the hypothesis of Rejection or non recognition of the requirement of extension, of new admission in the regime, or of one of the requirements referred in the subsection II to V of the 25th article, the beneficiary must adopt a different procedure than one of the previously requested for the extinction of the regime within 30 (thirty) days from the date of knowledge of the decision, except if it is longer than the remaining settled period for the permanence in the Country.

Sole paragraph – It shall not be recognized the requests or requirements referred in the **caput** which are not instructed, until the end of the validity term of the regime, with all the mandatory documents established in this Normative Instruction.

33rd article – In case of noncompliance of the regime dealt in this Normative Instruction, the disposed in the 311th article of the [Decree 6.759, of 2009](#) and the fee foreseen in the subsection I of the 72nd article of the [Law number 10.833, of December, 29, 2003](#), without prejudice of other applicable penalties.

Section X

About the Control of Repetro

34th article – The assets submitted to the regime, when not being used in the activities referred in the 1st article, may remain in not bounded site, for the term necessary to its return to activities, or to the adoption of procedures for its incorporation to the activity or the extinction of the appliance of the regime.

1st paragraph – The site must be provided of fiscal safety conditions, observed the circumstances and the nature of the stored asset.

2nd paragraph – The assets will remain submitted to the regime, forbidden its use, except when referring to operations of test, repair, maintenance, restoration, processing, assembling, refurbishment or reconditioning of the assets.

3rd article – The legal entity dealt in the subsection I of the sole paragraph of the 4th article will be allowed to admit assets in Repetro for storage in the site dealt in the **caput**, when the exploration block or production field for where they will be sent is still not defined by the time of the customs dispatch, since:

- I – the importation is performed directly by the operator;
- II – the assets are accordingly informed in the system dealt in the 7th article;
- III – the disposed in the 2nd paragraph is observed; and
- IV – keep in this situation for the utmost term of 3 (three) years.

CHAPTER V

ABOUT THE RECOURSE

35th article – About the rejective decisions related to the qualification to Repetro, the concession or to the extension of the custom procedures foreseen in the 2nd article shall fit, in the maximum term of 10 (ten) days counted after the knowledge of the decision, the presentation of voluntary recourse, directed to the authority who pronounced the decision.

1st paragraph – The apellant shall request the attachment of the recourse, and of the documentation that instructs it, to the attendance digital dossier in which the has been pronounced.

2nd paragraph – The authority referred in the **caput**, in case the decision is not reconsidered in the term of 5 (five) days, shall refer the resource:

I – to the holder of the unit where the decision was pronounced, in the case of request related to the concession or extension of validity term of the customs treatments foreseen in the 2nd article.

II – to the Regional Superintendent Brazil Federal Revenue from the fiscal region of the unit of the RFB where the decision was pronounced, in final last level, in case of request related to the qualification to Repetro or its extension.

3rd paragraph – From the rejective decisions issued by the holder of the RFB unit, to the situation foreseen in the subsection I of the 1st paragraph, it will fit recourse in final level to the Regional Superintendent Brazil Federal Revenue from the corresponding fiscal region.

CHAPTER VI

ABOUT THE FINAL AND TRANSITORY DISPOSALS

36th Article – The temporary admission regime granted with basis in the standards in force until the publishing date of this Normative Instruction shall remain current until the final term settled by the fiscal authority.

1st paragraph – The requirements for concession of the regime, for extension of its validity term or of the application of the simplified procedures foreseen in the Section VIII, protocolled previously to the publishing of this Normative Instruction and which are pending decision, shall be analyzed and judged in the terms of this Normative Instruction.

2nd paragraph - The limitation foreseen in the subsection I of the 3rd article do not apply to the requirement protocolled in the terms of the 1st paragraph of this article.

37th article – The licenses granted before the publishing of this Normative Instruction shall keep valid only for the specific contracts referred in the respective ADE.

38th article – The interested legal entity who owns requirement for qualification protocolled before the publishing of this Normative Instruction will be able to provide the complementation of the documents that prove the attendance of the requirements foreseen in the 6th article.

Sole paragraph – In case the interested entity do not present in the term of 60 (sixty) days, counted from the publishing of this Normative Instruction, the missing documents referred in the **caput**, the qualification shall be granted specifically for the contract presented and for the duration term foreseen in it.

39th Article – The Superintendents of Brazil Federal Revenue can, in the scope of the respective fiscal regions, despatch activities determining that the concession, extension or the extinction of the customs treatments foreseen in the 2nd article be performed by specialized staff or by a different RFB unit from the one established in this Normative Instruction.

40th article – The forms, annoucements, requirements, recourses and other documents foreseen in this Normative Instruction shall be presented in a digital form, in the terms and in the form established in the RFB Normative Instruction number 1.412, of 2013

41st article – Coana will be able to establish guidance and complementar procedures for the application of the disposed in this Normative Instruction, with the possibility to change its Apendix.

41st article – This Normative Instruction enters into force in the date of its publishing.

43rd article – Is revoked the [RFB Normative Instruction number 844, of May, 9, 2008](#).

CARLOS ALBERTO FREITAS BARRETO

Appendix

[Appendix I](#)

[Appendix II – Words given by the sole Appendix of the Coana Ordinance number 3, of February, 3, 2014.](#)

[Anexo II – \(Redação dada pelo Anexo Único da Portaria Coana nº 3, de 3 de fevereiro de 2014\)](#)

[Appendix III](#)

[Appendix IV](#)