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BRAZIL – CERTAIN MEASURES CONCERNING TAXATION AND CHARGES

REQUEST FOR CONSULTATIONS BY JAPAN

The following communication, dated 2 July 2015, from the delegation of Japan to the delegation of Brazil and to the Chairperson of the Dispute Settlement Body, is circulated in accordance with Article 4.4 of the DSU.

My authorities have instructed me to request consultations with the Government of the Federative Republic of Brazil ("Brazil"), pursuant to Articles 1 and 4 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes* (the DSU), Article XXII:1 of the *General Agreement on Tariffs and Trade 1994* (the GATT 1994), Article 8 of the *Agreement on Trade-Related Investment Measures* (the TRIMs Agreement) and Articles 4 and 30 of the *Agreement on Subsidies and Countervailing Measures* (the SCM Agreement) with respect to certain measures concerning taxation and charges which appear to be inconsistent with Brazil's obligations under several provisions of the covered agreements.

Such measures affect several economic sectors and, in some cases, they apply horizontally to all goods or to broad categories of goods. These measures, taken as a whole and individually, increase the effective level of protection of the domestic industry in Brazil by providing preferences and support to producers, investors and exporters in Brazil, by *inter alia* (1) imposing a higher tax burden on imported goods than on domestically produced goods, (2) conditioning tax advantages to certain expenditures in Brazil, including on domestically produced goods, and (3) providing export contingent subsidies.

Whereas some of the specific measures at issue have existed for some years, the overall framework of tax advantages to producers, investors and exporters in Brazil, in relation to taxation, has been markedly strengthened in recent years with the adoption of new specific tax schemes and the revision or completion of existing ones, thus following a consistent pattern.

This request for consultations focuses on the following matters:

1. MEASURES IN THE AUTOMOTIVE SECTOR

Brazil's *Programa de Incentivo à Inovação Tecnológica e Adensamento da Cadeia Produtiva de Veículos Automotores* ("Incentive Programme for Technological Innovation and Consolidation of the Automotive Vehicle Supply Chain") or "INOVAR-Auto" is a programme that lowers taxes on domestic automobiles.

Brazil administers a tax on industrial products known as the IPI (*i.e.*, *Imposto sobre Produtos Industrializados*). In September 2011, Brazil raised the IPI tax rates applicable to automobiles by 30%, and in 2012, it introduced the new tax advantage scheme named INOVAR-Auto along with the increased IPI tax rates. INOVAR-Auto provides the advantage of lower IPI tax rates with respect to automobiles covered by the programme that are manufactured or imported by companies with INOVAR-Auto accreditation (*habilitações*). INOVAR-Auto accreditation (*habilitação*) is granted, under certain conditions, for companies that manufacture automobiles in Brazil; for companies that obtain official approval from the relevant Brazilian authorities for their plans to invest in production facilities or industrial projects in Brazil; and for companies that market

automobiles in Brazil without manufacturing activities. To be accredited, depending on the type of accreditation, companies must satisfy a set of requirements, including certain domestic production requirements (in the case of companies that manufacture automobiles in Brazil), domestic research and development (R&D) spending requirements, domestic engineering spending requirements, and/or domestic regulatory requirements.

Once accredited, companies can obtain IPI tax credits which can be used, under certain conditions, to offset the IPI otherwise due on the domestic sale of automobiles covered by the programme. IPI tax credits can be used to offset up to 30 percentage points of the IPI tax due on the sale of automobiles. Any remaining tax credits can be used to offset up to 30 percentage points of the IPI due on the importation of automobiles imported by the company, but only up to a specific number of automobiles.

The IPI tax credits used to offset the IPI are linked to the level of certain expenditures in Brazil, including (*inter alia*) on so called strategic inputs (i.e., raw materials and automotive components), tooling (*ferramentaria*), research and development, and capacity-building of automotive suppliers. Moreover, Brazil recently introduced certain additional criteria designed to further encourage the use of locally produced auto parts in manufacturing automobiles.

In addition, automobiles imported by accredited companies from a limited number of WTO Members (i.e. Mercosur countries and Mexico) benefit from a special automatic reduction in the applicable IPI tax rate. For automobiles imported from other WTO Members, the IPI tax rate reduction is only available for a limited number of automobiles.

Without necessarily being exhaustive, Japan understands that INOVAR-Auto and related measures are established and administered through the following legal instruments in particular:

- *Lei* n°12,546 of 14 December 2011;
- *Lei* n° 12,715 of 17 September 2012;
- *Lei* n° 12,844 of 19 July 2013;
- *Lei* n° 12,996 of 18 June 2014;
- *Decreto* n° 7,819 of 3 October 2012;
- *Decreto* n° 8,015 of 17 May 2013;
- *Decreto* n° 8,294 of 12 August 2014;
- *Portaria MCTI* n° 296 of 1 April 2013;
- *Portaria MDIC* n° 106 of 11 April 2013;
- *Portaria MDIC* n° 113 of 15 April 2013;
- *Portaria Interministerial MCTI/MDIC* n° 772 of 12 August 2013;
- *Portaria MDIC* n° 280 of 4 September 2013;
- *Portaria MDIC* n° 297 of 30 September 2013;
- *Portaria MDIC* n° 257 of 23 September 2014;
- *Portaria MDIC* n° 318 of 26 December 2014;
- *Convênio ICMS* 38 of 22 May 2013;
- accreditations (*habilitações*) granted pursuant to INOVAR-Auto;
- as well as any amendments or extensions, any replacement measures, any renewal measures, any implementing measures, and any other measures related to those listed above.

Japan is concerned that both the INOVAR-Auto accreditation conditions and the conditions for receiving and using IPI tax credits – coupled with the increased IPI tax rates – operate in a manner that favours domestic-origin automobiles and auto parts over like imported products, and that discriminates against automobiles and auto parts originating in foreign countries. In addition,

the INOVAR-Auto accreditation conditions and the conditions for receiving and using IPI tax credits provide subsidies contingent on the use of domestic over imported auto parts. INOVAR-Auto also reduces IPI tax rates in a manner that favours automobiles imported from certain WTO Members over those from others and that discriminates against the latter.

In light of these facts, Japan is concerned that INOVAR-Auto and Brazil's IPI tax regime, as well as each of their constituent measures individually and/or in combination, both as such and as applied, are inconsistent with Brazil's obligations under the following provisions of the covered agreements:

- Article I:1 of the GATT 1994;
- Article III:2 of the GATT 1994;
- Article III:4 of the GATT 1994;
- Article III:5 of the GATT 1994;
- Article 2.1 of the TRIMs Agreement, separately and in conjunction with Article 2.2 and the Illustrative List in the Annex to the TRIMs Agreement; and
- Articles 3.1(b) and 3.2 of the SCM Agreement.

Article 4.2 of the SCM Agreement requires that requests for consultations under Article 4.1 of the SCM Agreement include a statement of available evidence with regard to the existence of and nature of the subsidy in question. The available evidence is listed in Annex A to this request.

2. MEASURES RELATING TO INFORMATION AND COMMUNICATION TECHNOLOGY, AUTOMATION AND RELATED GOODS

a. Measures

In an effort to develop its information and communication technology (ICT), automation and related sectors, the Brazilian government has established several programmes that provide economic incentives, including but not necessarily limited to exemption from and/or reduction in taxes, duties, contributions and charges, to domestic entities engaged in the production, import, and export of goods and services in these sectors. Since 1991, Brazil has implemented a comprehensive system of certain tax advantages embodied in and applied through the following programmes : (1) the Informatics Programme, created under the *Lei de Informatica*¹ ("Informatics Law"), decreed in 1991 and later amended in 2001; (2) *Programa de Inclusão Digital*² ("Digital Inclusion Programme"), 2005; (3) *Programa de Incentivos ao Setor de Semicondutores*, PADIS³ (Programme of Incentives for the Semiconductors Sector"), 2007; and (4) *Programa de Apoio ao Desenvolvimento Tecnológico da Indústria de Equipamentos para TV Digital*, PATVD⁴ ("Programme of Support to the Technological Developments of the Industry of Digital TV Equipment"), 2007.

Only those companies that engage in manufacturing activities in Brazil and comply with the *Processo Produtivo Básico* ("PPB", translated as Basic Production Processes) requirement may enjoy the advantages available under the aforementioned programmes for a given product. The PPB is a set of standards for the performance of certain manufacturing steps in Brazil issued by the executive branch for "the minimum set of operations in the manufacturing facility, which characterizes the effective industrialization of a product".⁵

i. Informatics Programme

Brazil's Informatics Programme is set up and implemented through the Informatics Law⁶ and related legal instruments. The programme reduces the Industrial Products Tax (or IPI) obligation for companies that develop or produce information technology and automation goods and services, and also invest in information technology research and development activities in Brazil. To benefit

¹ *Lei* n° 8,248 of 23 October 1991, as amended by *Lei* n° 10,176 of 11 January 2001.

² *Lei* n° 11,196 of 21 November 2005.

³ *Lei* n° 11,484 of 31 May 2007.

⁴ *Lei* n° 11,484 of 31 May 2007.

⁵ *Lei* n° 8,387 of 30 December 1991.

⁶ *Lei* n° 8,248 of 23 October 1991.

from the tax advantages under the Informatics Programme, companies must be qualified, or "accredited" (*habilitadas*), by means of an administrative decision (*Portaria*) granted by relevant ministries. They must also demonstrate that they produce relevant products in Brazil in accordance with the terms of the PPBs.

For accredited companies, the Informatics Programme reduces IPI tax obligations otherwise due on the sale of the manufactured products. The Informatics Programme also provides for a tax credit against IPI tax obligations for raw materials, intermediate products, and packing materials used in manufacturing the relevant products. In addition, products that are considered as "developed" in Brazil benefit from greater tax advantages.

Without necessarily being exhaustive, Japan understands that the Informatics Law is established and administered through the following legal instruments in particular:

- *Lei* n° 8,248 of 23 October 1991;
- *Lei* n° 10,176 of 11 January 2001;
- *Lei* n° 13, 023 of 8 August 2014;
- *Decreto* n° 5,906 of 26 September 2006;
- *Decreto* n° 6,759 of 5 February 2009 (final and transitional provisions), as amended by subsequent acts;
- *Decreto* n° 7,212 of 15 June 2010 (especially Chapter VI, Section II);
- Portaria Interministerial MDIC/MCTI n° 177 of 18 October 2002;
- *Portaria MCT* n° 950 of 12 December 2006;
- Portaria Interministerial MCTI/MDIC/MF n° 148 of 19 March 2007;
- Portaria Interministerial MCTI/MDIC n° 685 of 25 October 2007;
- Portaria Interministerial MDIC/MCT n° 170 of 4 August 2010;
- *Portaria MDIC* n° 267 of 30 August 2013;
- *Portaria SDP/MDIC* n° 1 of 18 September 2013;
- *Portaria MCT* n° 1,309 of 19 December 2013;
- Portaria Interministerial MCTI/MDIC n° 202 of 13 February 2014;
- *Portarias* adopting PPBs pursuant to the provisions of the above mentioned instruments
- accreditations (*habilitações*) granted pursuant to the Informatics Programme;
- as well as any amendments or extensions, any replacement measures, any renewal measures, any implementing measures, and any other measures related to those listed above.

ii. Digital Inclusion Programme

Under the provisions of *Lei* n° 11,196 (21 November 2005), as amended, and associated regulations, the so-called "Digital Inclusion Programme" exempts producers of "digital products" (such as computers, routers, smartphones and other hardware) from payment of PIS/PASEP⁷ and COFINS⁸ contributions otherwise due on sales of goods and services. In particular, contributions to PIS/PASEP and COFINS on the gross revenue of retail sales are reduced to zero. This reduction is applicable to products including: digital processing units, portable digital automatic machines for data processing that weigh less than 3.5 Kg, automatic data processing machines, keyboards and mice, modems, portable automatic data processing machines, portable telephones, and customer's terminal equipment (digital routers). The Digital Inclusion Programme requires that the

⁷ PIS/PASEP is a regime that collects contributions to fund insurance for employees of private companies (*Programa de Integração Social*, or PIS) and civil servants (*Programa de Formação do Patrimônio do Servidor Público*, or PASEP).

⁸ COFINS, the Contribution for Social Security Financing, requires contributions to fund social security.

goods in question be produced in Brazil in accordance with PPBs in order to benefit from the tax advantages.

Without necessarily being exhaustive, Japan understands that the Digital Inclusion Programme is established and administered through the following legal instruments in particular:

- *Lei* n° 11,196 of 21 November 2005;
- *Decreto* n° 5,602 of 6 December 2005;
- *Portaria* MC n° 87 of 10 April 2013;
- *Portaria* STE n° 2 of 26 August 2013;
- as well as any amendments or extensions, any replacement measures, any renewal measures, any implementing measures, and any other measures related to those listed above.

iii. PADIS and PATVD

Both PADIS and PATVD were established by *Lei* n° 11,484 (31 May 2007). These programmes are implemented through a number of related regulations and instructions. Companies active in the manufacture in Brazil of semiconductors and related goods, information displays or equipment for digital televisions are eligible for tax advantages. In order to benefit under the both programmes, companies must be qualified, or "accredited" (*habilitadas*), by the relevant ministries. For the accredited companies, both PADIS and PATVD eliminate certain taxes and charges, including the IPI tax and contributions to PIS/PASEP, COFINS, PIS/PASEP-*Importação*, COFINS-*Importação*⁹ due on the domestic sale or importation of machines, appliances, instruments and equipment as well as software and supplies to be used for the development and production activities of the products mentioned above. In addition, PADIS and PATVD exempt the accredited companies from the payment of PIS/PASEP, COFINS and IPI upon the sale of the above-mentioned products.

Manufacturing pursuant to PPBs and/or other criteria defined by relevant ministries is required in order to benefit from at least some of the advantages. These requirements and criteria include certain domestic production requirements as well as other criteria that would require and/or encourage the use of domestically sourced components. The beneficiaries of these programmes must invest annually in research and development, etc., certain minimum amounts of money calculated based on their gross sales of the relevant products.

Without necessarily being exhaustive, Japan understands that PADIS is established and administered through the following legal instruments in particular:

- *Lei* n° 11,484 of 31 May 2007;
- *Decreto* n° 6,233 of 11 October 2007;
- *Instrução Normativa RFB* n° 852 of 13 June 2008;
- *Decreto* n° 7,212 of 15 June 2010 (especially Chapter VI, Section III);
- *Decreto* n° 6,759 of 5 February 2009 (especially *Livro* III, Title II, Chapter VII, Section VII), as amended by subsequent acts;
- accreditations (*habilitações*) granted pursuant to the PADIS programme;
- as well as any amendments or extensions, any replacement measures, any renewal measures, any implementing measures, and any other measures related to those listed above.

Without necessarily being exhaustive, Japan understands that PATVD is established and administered through the following legal instruments in particular:

- *Lei* n° 11,484 of 31 May 2007;

⁹ PIS/PASEP *Importação* and COFINS *Importação* impose contribution requirements to the respective funds on imports of goods and services.

- *Decreto* n° 6,234 of 11 October 2007;
- *Instrução Normativa RFB* n° 853 of 13 June 2008;
- *Decreto* n° 7,212 of 15 June 2010 (especially Chapter VI, Section IV);
- *Decreto* n° 6,759 of 5 February 2009 (especially Livro III, Title II, Chapter VII, Section VIII);
- accreditations (*habilitações*) granted pursuant to the PATVD programme;
- as well as any amendments or extensions, any replacement measures, any renewal measures, any implementing measures, and any other measures related to those listed above.

b. Legal Basis

Japan is concerned that the Informatics Programme, the Digital Inclusion Programme, PADIS and PATVD operate to reduce tax liability in a manner that favours domestic-origin information and communication technology, automation and related products over like imported products, and that discriminates against information and communication technology, automation and related products originating in foreign countries. In addition, the exemptions or reductions of taxes granted by the Informatics Programmes, the Digital Inclusion Programme, PADIS and PATVD constitute subsidies contingent on the use of domestic over imported goods.

In light of these facts, Japan considers that the Informatics Programme, the Digital Inclusion Programme, PADIS and PATVD, both as such and as applied, are respectively inconsistent with Brazil's obligations under the following provisions of the covered agreements:

- Article I:1 of the GATT 1994;
- Article II:1(b) of the GATT 1994;
- Article III:2 of the GATT 1994;
- Article III:4 of the GATT 1994;
- Article III:5 of the GATT 1994;
- Article 2.1 of the TRIMs Agreement, separately and in conjunction with Article 2.2 and the Illustrative List in the Annex to the TRIMs Agreement; and
- Articles 3.1 (b) and 3.2 of the SCM Agreement.

Article 4.2 of the SCM Agreement requires that requests for consultations under Article 4.1 of the SCM Agreement include a statement of available evidence with regard to the existence of and nature of the subsidy in question. The available evidence is listed in Annex B to this request.

3. MEASURES PROVIDING TAX ADVANTAGES TO EXPORTERS

a. RECAP

RECAP is Brazil's "Special Regime for the Purchase of Capital Goods for Exporting Enterprises" (*Regime Especial de Aquisição de Bens de Capital para Empresas Exportadoras*), established under *Lei* n° 11,196 of 25 November 2005 and *Decreto* n° 5,649 of 29 December 2005, and implemented through a number of related regulations. Under this programme, Brazil suspends the application of several taxes and charges including PIS/PASEP, COFINS, PIS/PASEP-*Importação* and COFINS-*Importação* for "predominantly exporting companies",¹⁰ generally including companies that obtained at least 50 percent of their gross turnover from exports in the preceding calendar year as well as companies that did not meet such a 50 percent export threshold but commit to do so over the next three years, as regards the domestic purchase or importation by such companies of machinery, tools, instruments and other equipment. The suspension ultimately becomes a zero rate when certain conditions are met.

¹⁰ *Lei* n° 11,196 of 25 November 2005.

In order to benefit from RECAP, "predominantly exporting companies" must obtain "accreditation" (*habilitação*) from the Secretariat of the Federal Revenue in the Ministry of Finance (*Secretaria da Receita Federal of the Ministério de Fazenda*). They may enjoy the benefits under RECAP on condition that they undertake to maintain for the following two or three years (as the case may be) a level of exports equal to or higher than 50 percent of their annual gross turnover and then fulfil those undertakings.

Without necessarily being exhaustive, Japan understands that RECAP is established and administered through the following legal instruments in particular:

- *Lei* n° 11,196 of 25 November 2005;
- *Lei* n° 12,715 of 17 September 2012;
- *Decreto* n° 5,649 of 29 December 2005;
- *Decreto* n° 5,789 of 25 May 2006;
- *Decreto* n° 6,759 of 5 February 2009 (especially Livro III, Title II, Chapter VII, Section IV;
- *Instrução normativa SRF* n° 605 of 4 January 2006;
- accreditations (*habilitações*) granted pursuant to the RECAP programme;
- as well as any amendments or extensions, any replacement measures, any renewal measures, any implementing measures, and any other measures related to those listed above.

The RECAP programme, as established and administered by the above-mentioned instruments and also as applied by the relevant Brazilian authorities, is inconsistent with Brazil's obligations under Articles 3.1(a) and 3.2 of the SCM Agreement.

Article 4.2 of the SCM Agreement requires that requests for consultations under Article 4.1 of the SCM Agreement include a statement of available evidence with regard to the existence of and nature of the subsidy in question. The available evidence is listed in Annex C to this request.

b. Export Contingent Subsidies Concerning the Purchase of Raw Materials, Intermediate Goods and Packaging Materials

Brazil also provides IPI, PIS/PASEP, COFINS, PIS/PASEP-*Importação* and COFINS-*Importação* tax suspensions and exemptions for predominantly exporting entities with regard to their purchases of raw materials, intermediate goods and packaging materials. Under *Lei* n° 10,637 (30 December 2002), as amended, and *Lei* n° 10,865 (30 April 2004), as amended, Brazil suspends the application of IPI, PIS/PASEP, PIS/PASEP-*Importação*, COFINS and COFINS-*Importação* for the benefit of those entities that received at least 50 percent of their gross turnover from exports in the preceding year. The suspension of the PIS/PASEP, PIS/PASEP-*Importação*, COFINS and COFINS-*Importação* contributions becomes a zero rate upon exportation or sale of the final goods incorporating the raw materials, intermediate goods and packaging materials for which the application of these taxes is suspended.¹¹ A similar rule applies to the IPI.¹²

Without necessarily being exhaustive, Japan understands that these export-contingent subsidies are established and administered through the following legal instruments in particular:

- *Lei* n° 10,637 of 30 December 2002;
- *Lei* n° 10,865 of 30 April 2004;
- *Lei* n° 12,715 of 17 September 2012;

¹¹ *Instrução Normativa SRF* n° 595 of 27 December 2005.

¹² *Instrução Normativa RFB* n° 948 of 15 June 2009.

- *Decreto* n° 6,759 of 5 February 2009 (especially *Livro* III, Title I, Chapter VII, and *Livro* III, Title II, Chapter VII, Section V);
- *Instrução Normativa SRF* n° 595 of 27 December 2005;
- *Instrução Normativa RFB* n° 948 of 15 June 2009;
- accreditations (*habilitações*) or registration (*registro*) of individual predominantly exporting entities pursuant to the scheme;
- as well as any amendments or extensions, any replacement measures, any renewal measures, any implementing measures, and any other measures related to those listed above.

This scheme, as established and administered by the above-mentioned instruments and also as applied by the relevant Brazilian authorities, is inconsistent with Brazil's obligations under Articles 3.1(a) and 3.2 of the SCM Agreement.

Article 4.2 of the SCM Agreement requires that requests for consultations under Article 4.1 of the SCM Agreement include a statement of available evidence with regard to the existence of and nature of the subsidy in question. The available evidence is listed in Annex C to this request.

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Japan reserves the right to raise additional measures and claims regarding these matters in the course of the consultations.

Japan looks forward to receiving Brazil's reply to this request for consultations in due course. Japan is ready to consider with Brazil mutually convenient dates for consultations.

ANNEX A — AUTOMOTIVE SECTOR

- *Lei* n° 12,546 of 14 December 2011 as amended by subsequent acts
- *Lei* n° 12,715 of 17 September 2012 as amended by subsequent acts
- *Lei* n° 12,844 of 19 July 2013 as amended by subsequent acts
- *Lei* n° 12,996 of 18 June 2014 as amended by subsequent acts
- *Decreto* n° 7,819 of 3 October 2012 as amended by subsequent acts
- *Decreto* n° 8,015 of 17 May 2013;
- *Decreto* n° 8,294 of 12 August 2014
- *Portaria MCTI* n° 296 of 1 April 2013
- *Portaria MDIC* n° 106 of 11 April 2013
- *Portaria MDIC* n° 113 of 15 April 2013
- *Portaria Interministerial MCTI/MDIC* n° 772 of 12 August 2013
- *Portaria MDIC* n° 280 of 4 September 2013
- *Portaria MDIC* n° 297 of 30 September 2013
- *Portaria MDIC* n° 257 of 23 September 2014
- *Portaria MDIC* n° 318 of 26 December 2014
- *Convênio ICMS* 38 of 22 May 2013
- List of known accredited entities available on the website of Brazil's Ministry of Development, Industry and External Trade: see <http://www.mdic.gov.br/sitio/interna/interna.php?area=2&menu=4217&refr=4205>

**ANNEX B — INFORMATION AND COMMUNICATION TECHNOLOGY,
AUTOMATION, AND RELATED GOODS**

Informatics Programme:

- *Lei* n° 8,248 of 23 October 1991 as amended by subsequent acts
- *Lei* n° 10,176 of 11 January 2001 as amended by subsequent acts
- *Lei* n° 13,023 of 8 August 2014 as amended by subsequent acts
- *Decreto* n° 5,906 of 26 September 2006 as amended by subsequent acts
- *Decreto* n° 6,759 of 5 February 2009, as amended by subsequent acts
- *Decreto* n° 7,212 of 15 June 2010 as amended by subsequent acts
- Portaria Interministerial MDIC/MCTI n° 177 of 18 October 2002
- *Portaria MCT* n° 950 of 12 December 2006
- Portaria Interministerial MCTI/MDIC/MF n° 148 of 19 March 2007
- Portaria Interministerial MCTI/MDIC n° 685 of 25 October 2007
- Portaria Interministerial MDIC/MCT n° 170 of 4 August 2010
- *Portaria MDIC* n° 267 of 30 August 2013
- *Portaria SDP/MDIC* n° 1 of 18 September 2013
- *Portaria MCT* n° 1,309 of 19 December 2013
- Portaria Interministerial MCTI/MDIC n° 202 of 13 February 2014
- All PPBs adopted pursuant to the provisions of the above mentioned instruments (available at http://www.suframa.gov.br/zfm_legislacao.cfm?idTopico=5)

Digital Inclusion Programme:

- *Lei* n° 11,196 of 21 November 2005 as amended by subsequent acts
- *Decreto* n° 5,602 of 6 December 2005 as amended by subsequent acts
- *Portaria MC* n° 87 of 10 April 2013
- *Portaria STE* n° 2 of 26 August 2013

PADIS:

- *Lei* n° 11,484 of 31 May 2007 as amended by subsequent acts
- *Decreto* n° 6,233 of 11 October 2007 as amended by subsequent acts
- *Instrução Normativa RFB* n° 852 of 13 June 2008
- *Decreto* n° 7,212 of 15 June 2010 as amended by subsequent acts
- *Decreto* n° 6,759 of 5 February 2009, as amended by subsequent acts

PATVD:

- *Lei* n° 11,484 of 31 May 2007 as amended by subsequent acts
- *Decreto* n° 6,234 of 11 October 2007 as amended by subsequent acts
- *Instrução Normativa RFB* n° 853 of 13 June 2008
- *Decreto* n° 7,212 of 15 June 2010 as amended by subsequent acts
- *Decreto* n° 6,759 of 5 February 2009 as amended by subsequent acts

ANNEX C — TAX ADVANTAGES FOR EXPORTERS

RECAP:

- *Lei* n° 11,196 of 25 November 2005 as amended by subsequent acts
- *Lei* n° 12,715 of 17 September 2012 as amended by subsequent acts
- *Decreto* n° 5,649 of 29 December 2005 as amended by subsequent acts
- *Decreto* n° 5,789 of 25 May 2006 as amended by subsequent acts
- *Decreto* n° 6,759 of 5 February 2009 as amended by subsequent acts
- *Instrução normativa SRF* n° 605 of 4 January 2006
- List of beneficiaries available at:
<http://www.receita.fazenda.gov.br/Legislacao/RegimeAquisicao/RelacaodasPJIN605.htm>

Export Contingent Subsidies Concerning the Purchase of Raw Materials, Intermediate Goods and Packaging Materials:

- *Lei* n° 10,637 of 30 December 2002 as amended by subsequent acts
 - *Lei* n° 10,865 of 30 April 2004 as amended by subsequent acts
 - *Lei* n° 12,715 of 17 September 2012 as amended by subsequent acts
 - *Decreto* n° 6,759 of 5 February 2009 as amended by subsequent acts
 - *Instrução Normativa SRF* n° 595 of 27 December 2005
 - *Instrução Normativa RFB* n° 948 of 15 June 2009
-