

# Special customs drawback regime: Opportunity to improve competitiveness

*Regime aduaneiro especial de drawback: Oportunidade de melhorar a competitividade*  
*Régimen especial de devolución de aduanas: Oportunidad para mejorar la competitividad*

**Beatriz Rosa Battara Marques**<sup>1</sup>

[beatriz.marques7@fatec.sp.gov.br](mailto:beatriz.marques7@fatec.sp.gov.br)

**Nelson Luis de Souza Correa**<sup>1</sup>

[nelson.correa@fatec.sp.gov.br](mailto:nelson.correa@fatec.sp.gov.br)

1 – Fatec Americana

Received

June 2024

Accepted

Nov. 2024

Published  
Jan./Mar. 2025

<https://git.fateczl.edu.br>

e\_ISSN  
2965-3339

DOI  
10.29327/2384439.3.2-7

São Paulo  
v. 3 | n. 2  
v. 3 | i. 2  
e32231  
January-March  
2025



## Abstract :

This article presents how a company identified an opportunity to reduce export tax costs through the Drawback special customs regime in the Exemption and Intermediate modalities. In the Exemption Drawback modality, the study company uses the benefit of replenishing its stock with imported commodities. In the Intermediate Drawback modality, the company uses the benefit in partnership with one of its national clients who will export their final product to other countries. Through analyses carried out with the company, its tax savings will be presented, which improves its competitiveness in the international market. The methodology used is qualitative research, with bibliographical research and presentation of the study carried out with the company.

**Keywords:** *Drawback; Exemption; Intermediary; Import; Export.*

## Resumo:

O presente artigo tem o objetivo de apresentar como uma empresa identificou uma oportunidade de reduzir os custos tributários da exportação através do regime aduaneiro especial Drawback, sendo nas modalidades de Isenção e Intermediário. Na modalidade de Drawback Isenção a empresa de estudo utiliza o benefício quando repõem o seu estoque com commodities importadas e na modalidade de Drawback Intermediário a empresa utiliza o benefício em parceria com um de seus clientes nacionais que irá exportar o seu produto final para outros países. Através de análises feitas junto a empresa, serão apresentadas as suas economias tributárias, o que melhora a sua competitividade no mercado internacional. A metodologia utilizada é a pesquisa qualitativa, com pesquisa bibliográfica e apresentação do estudo realizado junto a empresa.

**Palavras-chave:** Drawback; Isenção; Intermediário; Importação; Exportação.

## Resumen:

El presente artículo tiene como objetivo presentar cómo una empresa identificó una oportunidad para reducir los costos del impuesto a la exportación a través del régimen aduanero especial de Drawback, estando en las modalidades de Exención e Intercambio. En la modalidad de Exención de Reintegro, la empresa de estudio utiliza el beneficio cuando repone su stock con productos importados y en la modalidad de Reintegro Intermedio, la empresa utiliza el beneficio en asociación con uno de sus clientes nacionales que exportará su producto final a otros países. A través de análisis realizados con la empresa, se presentará su ahorro fiscal, lo que mejora su

competitividad en el mercado internacional. La metodología utilizada es la investigación cualitativa, con investigación bibliográfica y presentación del estudio realizado con la empresa.

**Palabras clave:** *Inconveniente; Exención; Intermediario; Importación; Exportar.*

## 1. INTRODUCTION

International trade is expanding worldwide and has been increasing rapidly in recent years. The search for competitiveness and cost reduction leads the governments of countries involved in international trade to create benefits that provide competitiveness to companies based in the country and that operate in the export and import of products.

The special Drawback customs regime, regulated by Decree-Law No. 37 of November 18, 1966, allows the suspension or elimination of taxes on imported inputs used in products to be exported. The mechanism provides an incentive to exports, as it allows, through the reduction/suspension/exemption of taxes, to reduce the production costs of products to be exported, making them more competitive in the world market.

Thus, this article aims to show how the special Drawback customs regime allows for increased competitiveness of Brazilian companies operating in international trade, taking as a basis a company located in the interior of the state of São Paulo. The methodology used is qualitative research, with bibliographical research and presentation of the study carried out with the company.

## 2. THEORETICAL BASIS

### 2.1 Logistics

Logistics plays a major role in companies where it plans everything from the receiving process to the production flow.

For Ballou (2007), logistics can be understood as "the process of planning the flow of materials aiming at the delivery of needs of the desired quality and at the right time, in order to optimize resources and increase the quality of services."

According to Christopher (2011), logistics aims to "plan and coordinate all activities necessary to achieve the desired levels of service and quality at the lowest possible cost."

According to Abreu, Armond - De-Melo and Leopoldino (2011, p. 87), logistics optimizes the "flow of products from the point of acquisition of raw materials to the point of final consumption, as well as the flow of information that puts the products in motion, to provide adequate service levels to customers at a reasonable cost."

Both authors highlight how logistics is essential to maintaining a company's processes and promoting an efficient and quality flow.

### 2.2 Import

Imports have become an important part of international trade. They play a crucial role in the economies of many countries, allowing the acquisition of materials that may be unavailable locally.

Importation is the entry followed by internalization of foreign goods into the customs territory. (PORTAL GOV.BR, 2022).

According to the Aurélio Online Dictionary, 2024, import is "to bring goods from foreign countries into a country."

Importation is an important part of foreign trade. It is the procedure by which a country purchases inputs, services, or goods from another country. This process is not limited to purchasing finished inputs; it encompasses a variety of operations (BUENO, 2024).

However, importing offers great opportunities for companies, as they can purchase products at more affordable prices and have access to a wide variety.

### **2.3 Special and Atypical Customs Regimes**

Special customs regimes consist of rules that allow companies to import and export with tax benefits, such as exemption from certain taxes. (NARWAL, 2023).

Special customs regimes are so-called because they consist of a series of tax procedures, each characterizing itself according to its purpose (VASQUEZ, 2007).

Some examples of special customs regimes are:

- **Customs Transit:** This regime allows the transportation of goods under customs control from one point to another in the Customs Territory, with the suspension of taxes (PORTAL GOV.BR, 2022).
- **Drawback:** It works as an incentive for Brazilian exports, reducing the production costs of exportable products and making them more competitive in the international market. (PORTAL GOV.BR, 2022).
- **Temporary Export:** The departure from the country of national or nationalized goods, subject to reimportation within a specific period, in the same condition or after a repair, repair or restoration process. (PORTAL GOV.BR, 2022).
- **Customs Warehouse:** This is the regime that allows, in imports and exports, the storage of goods in a specific location, with suspension of tax payments and under fiscal control. (PORTAL GOV.BR, 2022).
- **Certified Customs Warehouse—DAC:** This allows national merchandise deposited in a customs warehouse to be considered exported for all tax, credit and exchange purposes (PORTAL GOV.BR, 2022).
- **Customs Warehouse for Export:** Only exporting commercial companies may benefit from the regime concerning goods they acquire for the specific purpose of export. (PORTAL GOV.BR, 2022).

### **2.4 Drawback**

The Drawback is that a special customs regime is used in several countries. "It allows the suspension or elimination of taxes on the acquisition of inputs used in the industrialization of exported products." (PORTAL GOV.BR, 2022).

The benefit acts mainly as an incentive to export goods manufactured in Brazil.

This reduces the production costs of exported goods, making them more competitive in the international market.

In the Drawback regime, the taxes that are exempted and suspended are the import Tax (II), the tax on Industrialized Products (IPI), Social Integration Advertising (PIS), the contribution to the Financing of Social Security (COFINS), the tax on the Circulation of Goods and Services (ICMS), and the Additional Freight for Renewal of the Merchant Navy (AFRMM).

The special Drawback customs regime was created by Decree-Law No. 37 of November 18, 1966, as an export incentive. It allows, through the reduction/suspension/exemption of taxes, to reduce the production costs of products to be exported, making them more competitive in the world market.

## 2.5 Drawback Modality

Currently, there are three types of modalities in the Drawback regime, which are:

- **Exemption:** In this modality, the company must have made some purchases abroad, using the purchased goods to manufacture its product and later export them. It exempts import taxes when the company is replenishing its stock;
- **Suspension:** This is used when the company has not made any purchases abroad and, therefore, suspends import taxes on materials used to manufacture products for export. It is important for the company to ensure that the item is exported so that there is no risk of losing benefits or even suffering penalties;
- **Intermediate:** It is applied when one or more companies import materials that, when supplied to a company, will be used for the industrialization and export of the final product. In this modality, both the importing and exporting companies benefit.

## 3. METHOD

The methodology used to prepare this work is qualitative research, with bibliographic research and presentation of the study carried out in a company in the State of São Paulo.

Marconi and Lakatos (1996) argue that the qualitative approach can be defined as research that aims to analyze and tabulate deeper aspects, addressing the complexity of human behavior and providing detailed analyses of searches, attitudes and behavioral trends.

According to Gil (2010), bibliographic research is formulated based on previously published material, with the aim of analyzing different positions on a given subject.

An automotive company located in the interior of São Paulo uses the Drawback benefit in the Exemption and Intermediary modalities to export components to international assemblers and in sales to national assemblers who subsequently

export the vehicles.

This article will refer to the study company as company A to maintain its confidentiality.

Company A currently imports inputs to assemble its products. There are twenty different suppliers located abroad. Company A does not have any employees who can conduct the stage of requesting the benefit of the concession act with the departments responsible for granting the benefit. This stage consists of surveying the consumption of the imported items used in the exported equipment, reports, and technical documentation required to request the Drawback Concession Act. The legislation allows the import of inputs that were used in goods exported with tax exemption in the last 24 months. This will be the basis for requesting the Drawback Exemption.

To choose the company that will provide the service for opening the Drawback Concession Act, a BID (competition) is conducted with at least two companies, considering the price and the deadline for carrying out the process. After the analysis, a document containing all the information used for the decision-making process is prepared, which the import analyst, the controller, the buyer, the purchasing manager and the director of company A must sign to be authorized to open the Drawback Act.

The chosen company, named company B, was chosen because it has a 10-day deadline to open the act, the shortest among the others. It carries out an analysis of the claim for the last two years regarding the import of commodities to confirm that the items that will be imported will replenish the stock of company A, ensuring that the act that will be opened falls within the Exemption modality.

After confirmation, company A provides Company B with all the documents required to open the transaction, including the technical specifications for its final product, which identifies all the commodities used and the quantities required to manufacture the product to be exported. Company B issues a document with all the information mentioned for Company A's engineer to sign, assuming responsibility for the information provided.

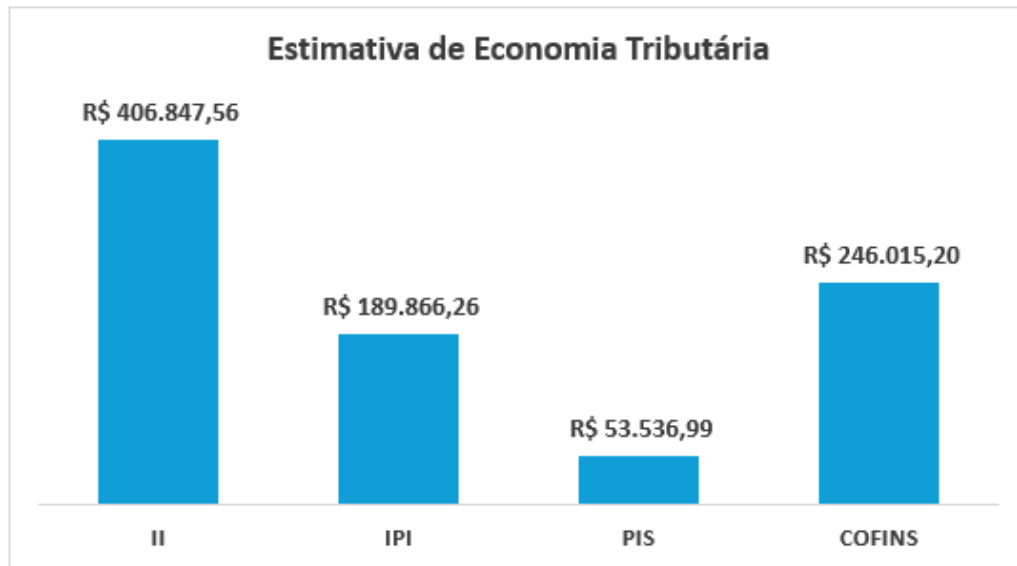
The documentation is sent to DECEX (Department of Foreign Trade Operations), the federal agency that issues the concession act. After issuing the act, company B sends confirmation along with the issued concession act. It contains all relevant information, including company A's data, tax amounts and rates, the parties involved, commodity numbers with descriptions, quantities per kilo and values.

The Drawback Exemption benefit has a 2-year term and can be extended for another year. Company B monitors the benefit, identifying the amount used and the balance available.

#### **4. RESULTS AND DISCUSSION**

The import sector estimated, based on the stock replenishment schedule, that the new opening of Drawback Exemption would bring tax savings of approximately R\$896,267.00, which can be better understood in Graph 1.

Chart 1 – Estimated Tax Savings.



Source: Company A (Adapted by the author).

In Graph 1, we can see that the types of taxes separated the estimates.

The first tax is the import tax. This tax is charged on the CIF value of the goods and is not recoverable through a graphic account. Using Drawback exempts the import tax and provides savings of R\$406,847.56, which is an amount that would be paid when the company was to import the commodities, an amount that would not be returned.

In other taxes, it is possible to identify savings of R\$489,418.45, an amount that would be disbursed for payment when importing products, which, since the company uses the Drawback Exemption, it no longer collects when registering the import process in the Siscomex system. This amount could be used for another purpose or investment.

Company A exports its components to a client in Mexico and obtained a significant reduction in import costs by using the Drawback Exemption benefit.

Company A also uses Intermediate Drawback, which was requested by one of its national customers who purchase components to assemble cars and engines that will be exported.

Client X sought out company A to implement Intermediate Drawback, as it saw an opportunity to implement this modality when exporting its product.

The Intermediate Drawback is done by a third-party company named Company C. In this modality, it is mandatory to have a third-party company that will intermediate the information since company A and client X cannot access each other's information for confidentiality reasons.

This modality can only be implemented when client X provides proof that its product is exported. Company A imports the commodities used to manufacture components, which are sold nationally to client X, who uses the components to

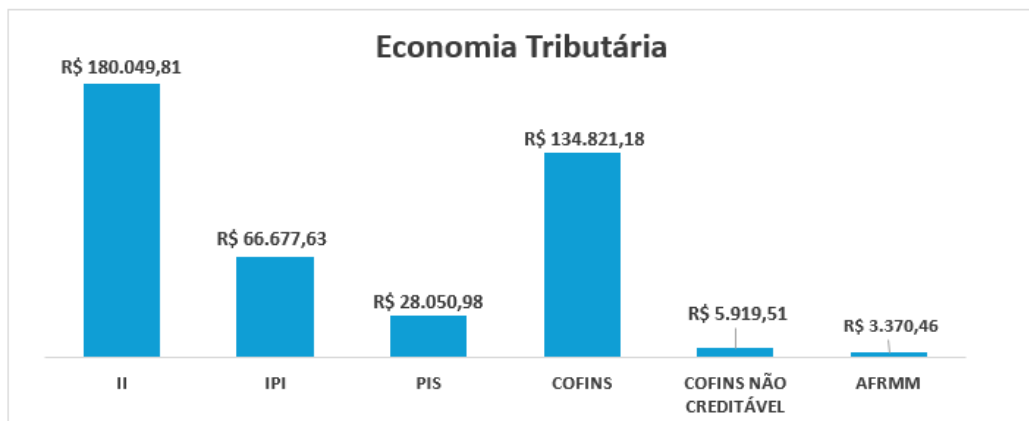
assemble the cars and engines that will be exported.

Client X and Company A must provide all documentation and technical sheets of their products to Company C, which will forward the documentation to DECEX (Department of Foreign Trade Operations). After the agency issues the concession act, Company C passes on to Company A and Client X confirmation of the act's opening, also carrying out balance control and the transfer of information.

As shown in graph 2, the Intermediate Drawback modality saved R\$418,889.57 in 2023.

Graph 2 shows that company A saved R\$180,049.81 on import tax alone, which corresponds to 42.98% of the amount saved. The other 57.02% represents amounts the company could apply to investments, generating additional profit.

Graph 2 – Tax Savings.



Source: Company A (Adapted by the author).

The companies' savings were considered a big step towards maintaining the partnership, as both companies share the profit of 50% for each party.

Company A made good savings by using both types of Drawbacks.

## 5. CONCLUSION

With the growth of the international market and its expansion worldwide, companies need to seek alternatives and opportunities to reduce costs and become more competitive.

Many people are unaware of t

he special drawback customs regime or say it is difficult to use because it has several rules. However, the benefit offers great opportunities for national companies by suspending and eliminating import taxes, making companies more competitive in the international market when exporting their products.

The study company can obtain tax savings of approximately R\$1,315,156.57 by using the Drawback Exemption and Intermediate modalities, an amount that it



could have lost if it had not used the benefit.

However, if company A could use the Drawback Suspension modality, it could increase its savings considerably, as it is the benefit that exempts the ICMS on imported products.

Therefore, it is extremely important that companies are guided and aware of the advantages of using this mechanism, which works mainly by providing an incentive for exports.

## REFERENCES

ABRACOMEX. **Drawback e as Vantagens Para Exportar**. Disponível em: <https://abracomex.org/drawback-e-as-vantagens-para-exportar/>. Acesso em 21 abril 2024, às 08h18min.

ABREU, J. C. A.; MELO, D. R. A.; LEOPOLDINO, C. B. Entre fluxos e contra-fluxos: um estudo de caso sobre logística e sua aplicação na responsabilidade socioambiental. *Revista Eletrônica de Ciência Administrativa*, v. 10, n. 1, p. 87, maio 2011.

BALLOU, R. H. **Gerenciamento da cadeia de suprimentos/logística empresarial**. 5. ed. Porto Alegre: Bookman, 2007.

BRASIL, Governo Federal. Definição de Importação. In.: **Portal Gov.br**, 11 jul 2022. Disponível em: <https://www.gov.br/empresas-e-negocios/pt-br/invest-export-brasil/importar/entenda-o-processo-de-importacao/definicao-de-importacao-1>. Acesso em 07 maio 2024, às 17h45min.

BRASIL, Governo Federal. Drawback. In.: **Portal Gov.br**, 01 dez 2014. Disponível em: <https://www.gov.br/receitafederal/pt-br/assuntos/aduana-e-comercio-exterior/regimes-e-controles-especiais/regimes-aduaneiros-especiais/drawback>. Acesso em: 14 abril 2024, às 12h03min.

BRASIL, Governo Federal. Drawback. In.: **Portal Gov.br**, 08 mar 2022. Disponível em: <https://www.gov.br/siscomex/pt-br/informacoes/drawback>. Acesso em: 14 abril 2024, às 11h55min.

BRASIL, Governo Federal. Exportação Temporária. In.: **Portal Gov.br**, 08 março 2022. Disponível em: <https://www.gov.br/siscomex/pt-br/servicos/aprendendo-a-exportar/conhecendo-temas-importantes-1/exportacao-temporaria>. Acesso em 07 maio 2024, às 23h04min.

BRASIL, Governo Federal. LEI Nº 12.350. In.: **Planalto Gov.br**, 20 dez 2010. Disponível em: [https://www.planalto.gov.br/ccivil\\_03/ato2007-2010/2010/Lei/L12350.htm#:~:text=Disp%C3%B5e%20sobre%20medidas%20tribut%C3%A1rias%20referentes,inova%C3%A7%C3%A3o%20tecnol%C3%B3gica%20nas%20empresas%3B%20altera](https://www.planalto.gov.br/ccivil_03/ato2007-2010/2010/Lei/L12350.htm#:~:text=Disp%C3%B5e%20sobre%20medidas%20tribut%C3%A1rias%20referentes,inova%C3%A7%C3%A3o%20tecnol%C3%B3gica%20nas%20empresas%3B%20altera). Acesso em 10 maio, às 20h43min.

BRASIL, Governo Federal. Trânsito Aduaneiro. In.: **Portal Gov.br**, 08 março 2022. Disponível em: <https://www.gov.br/siscomex/pt-br/servicos/aprendendo-a-exportar/conhecendo-temas-importantes-1/transito-aduaneiro/>. Acesso em 07 maio 2024, às 22h55min.

BUENO, G. Importações: O que são? Guia Completo **ESRI**. 2024. Disponível em: <https://esri.net.br/importacoes-guia-completo/>. Acesso em 07 maio 2024, às 23h00min.

BUENO, Sinara. Entenda mais sobre o Drawback Intermediário. **Fazcomex**, 03 maio 2024. Disponível em: <https://www.fazcomex.com.br/drawback/drawback-intermediario/>. Acesso em 05 maio 2024, às 16h50min.

BUENO, Sinara. Importação: Saiba o que é. **Fazcomex**, 30 abril 2024. Disponível em: <https://www.fazcomex.com.br/importacao/>. Acesso em 07 maio 2024, às 22h10min.

BUENO, Sinara. Saiba mais sobre o que é o Drawback Suspensão. **Fazcomex**, 05 março 2024. Disponível em: <https://www.fazcomex.com.br/drawback/drawback-suspensao/>. Acesso em 21 abril 2024, às 08h42min.

CHRISTOPHER, M. **Logística e Gerenciamento da Cadeia de Suprimentos**. São Paulo: Cengage Learning, 2011.

GIL, Antônio Carlos. **Como Elaborar Projetos de Pesquisa**. 5. ed. São Paulo: Atlas, 2010.

IMPORTEX, Brasil. **Importação**. Disponível em: <https://brasilimportex.com.br/importacao/>. Acesso em 10 maio 2024, às 22h06min.

LAKATOS, Eva Maria e MARCONI, Marina de Andrade. **Técnicas de pesquisa: planejamento e execução de pesquisas, amostragens e técnicas de pesquisas, elaboração, análise e interpretação de dados**. 3. ed. São Paulo: Atlas, 1996.

MILIÃO, Isabella. Importação: entenda como funciona o processo e quais são os tipos de importação. **Conexos**, 03 jan 2024. Disponível em: <https://www.conexos.com.br/tipos-de-importacao-comercio-exterior/>. Acesso em 07 maio 2024, às 21h53min.

NARWAL. **Regimes Aduaneiros Especiais: o que são, tipos e importância [Guia]**. 17 out 2023. Disponível em: <https://www.narwalsistemas.com.br/blog/regimes-aduaneiros-especiais/>. Acesso em 07 maio 2024, às 22h40min.

VAZQUEZ, J.L. **Comércio exterior brasileiro**. Atlas, 2007.

"The contents expressed in the work, as well as its spelling review and ABNT standards, are the sole responsibility of the author(s)."

«Statement on Generative AI and AI-Assisted Technologies in the Drafting Process»

"The authors declare that during the preparation of this work, ChatGPT was used to consult definitions. After using this tool/service, the authors edited and revised the content as necessary and assume full responsibility for the publication's content."