

Temporary admission with partial suspension of taxes as strategic management of cost reduction for companies

Admissão temporária com suspensão parcial de tributos como gestão estratégica de redução de custos para empresas
Ingreso temporal con suspensión parcial de impuestos como gestión estratégica de reducción de costes para las empresas

Debora Pereira Souza¹

debora.souza25@fatec.gov.sp.br

Oswaldo Esteves Sobrinho¹

osvaldo.sobrinho@fatec.gov.sp.br

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Abstract :

Imports play a crucial role in world markets, providing access to various products and resources from around the globe. However, the costs involved in import operations can significantly impact companies' cash flow. Given this scenario, the Special Customs Regime of Temporary Admission for Economic Use has emerged as a strategic option for reducing tax costs. This article analyzes how using this special regime can help reduce the tax costs inherent in the import process for companies. We examine the legal applicability and benefits of temporary admission for economic use using a qualitative methodological approach and bibliographical research. A comparative simulation of tax costs exemplifies the savings companies can achieve by opting for this customs regime. Implementing this regime requires knowledge and cooperation between the company's various departments, including the import and financial sectors. It is essential to disseminate information about this regime's advantages and legal requirements, demonstrating that its application is a strategy that brings financial benefits to interested companies.

Keywords: *Special Customs Regime; Temporary Admission; Strategic Management; Cost Reduction.*

Resumo:

A importação desempenha uma função crucial nos mercados mundiais, possibilitando acesso a diversos produtos e recursos de diferentes partes do globo. Contudo, os custos envolvidos nas operações de importação podem ter um impacto significativo no fluxo de caixa das empresas. Diante desse cenário, o Regime Aduaneiro Especial de Admissão Temporária para Utilização Econômica surge como uma opção estratégica para diminuir os custos tributários. Este artigo analisa como a utilização desse regime especial pode ajudar na redução das despesas tributárias inerentes ao processo de importação das empresas. Por meio de uma abordagem metodológica qualitativa e pesquisa bibliográfica, examinamos a aplicabilidade legal e os benefícios da admissão temporária para uso econômico. Uma simulação comparativa dos custos tributários é apresentada para exemplificar a economia que as empresas podem alcançar ao optar por esse regime aduaneiro. A implementação desse regime requer conhecimento e cooperação entre os diversos departamentos da empresa, incluindo o setor de importação e o financeiro. É essencial divulgar



informações sobre as vantagens e os requisitos legais oferecidos por esse regime, demonstrando que sua aplicação é uma estratégia que traz benefícios financeiros para as empresas interessadas.

Palavras-chave: Regime Aduaneiro Especial; Admissão Temporária; Gestão Estratégica; Redução de Custos.

Resumen:

La importación desempeña un papel crucial en los mercados mundiales, permitiendo el acceso a diversos productos y recursos de diferentes partes del mundo. Sin embargo, los costos involucrados en las operaciones de importación pueden tener un impacto significativo en el flujo de caja de las empresas. Ante este panorama, el Régimen Aduanero Especial de Admisión Temporal para Uso Económico surge como una opción estratégica para reducir los costos tributarios. En este artículo se analiza cómo el uso de este régimen especial puede ayudar a reducir los gastos fiscales inherentes al proceso de importación de las empresas. A través de un enfoque metodológico cualitativo y una búsqueda bibliográfica, examinamos la aplicabilidad legal y los beneficios de la admisión temporal para uso económico. Se presenta una simulación comparativa de los costos tributarios para ejemplificar el ahorro que las empresas pueden lograr al optar por este régimen aduanero. La implementación de este régimen requiere conocimiento y cooperación entre los diversos departamentos de la empresa, incluidos los sectores de importación y financiero. Es fundamental divulgar información sobre las ventajas y requisitos legales que ofrece este régimen, demostrando que su aplicación es una estrategia que trae beneficios financieros a las empresas interesadas.

Palabras clave: Régimen Aduanero Especial; Admisión Temporal; Gestión Estratégica; Reducción de costos.

1. INTRODUCTION

Imports play a fundamental role in global economies, allowing access to a wide range of products and resources worldwide. Strategies that optimize processes and reduce the costs involved are essential to ensure the efficiency and competitiveness of import operations. In this context, the Special Temporary Admission Regime emerges as a valuable tool, offering significant benefits to companies.

Temporary admission is a special customs regime that allows the import of goods or services. The purpose of this regime is not the acquisition or nationalization of the imported item but rather the temporary use of goods or services for a fixed period. Thus, it is a special customs modality that has some benefits, such as exemption, suspension or even refund of taxes.

This paper aims to analyze how this special regime can balance the costs inherent to a company's import process so that it becomes more competitive. One of the main challenges is to keep costs low, so knowledge of this customs regime is particularly relevant in sectors such as industry or companies operating in the commercial area, which can benefit from the use of certain goods imported for a fixed period, for the production of goods intended for sale or the provision of services to third parties, without the need to invest in resources for the definitive purchase of these goods or services.

The data for this study were collected through bibliographic research and sources of customs legislation. The aim was to analyze the applicability of temporary admission with partial suspension of taxes to companies that intend to implement this customs regime and highlight its advantages in reducing costs in their import operations.

2. THEORETICAL BASIS

2.1 Efficient Cost Management

Efficient cost management is a set of strategies for effectively controlling, monitoring and optimizing a company's resources and making it more competitive.

According to the definition proposed by the *Departamento de Estratégias de Desenvolvimento* - DEESD (1991, p. 6, our translation):

“Competitiveness is a multidimensional concept, as it results from a combination of multiple factors, and not from the action of isolated factors, including strategy, decision-making, internal and external factors.”

Therefore, for a company to be competitive, it needs to analyze the market, develop a well-developed strategy and know how to implement such strategies at a lower cost or better than its competitors.

According to Shank and Govindarajan (1997), strategic cost management is a cost analysis viewed in a broader context, in which strategic elements become more conscious, explicit and formal. Cost data are used to develop superior strategies

in order to gain a competitive advantage.

Therefore, such strategies must be used broadly, with cooperation between different departments of a company, to achieve the objective of cost reduction.

2.2 Costs

Costs are essential to a business's operation and include everything in producing a specific product or service.

According to Silvio Aparecido Crepaldi (2018, p.20, our translation), the concept of cost is that: "costs are the expenses related to goods or services used in the production of other goods or services, whether disbursed or not". Effectively managing these costs is fundamental to a company's financial health.

According to João Evangelista and Cleonice Bastos (2002):

"By knowing how to manage your company's financial health correctly, you will end up with greater profits, thus being able to achieve leadership and beat the competition in a highly competitive market." (2002, p.20, our translation)

In this context, analogously, we understand that the temporary admission for economic use, despite not being part of the production costs, is about proving that a cost reduction is applied from a tax perspective, thus enabling the importing company (which would benefit from the regime) to improve its capacity to increase the efficiency and competitiveness of import operations, allowing these companies to significantly reduce the costs related to the collection of taxes on foreign trade, which will be explained in Table 1.

2.3 Special Customs Regime: Temporary Admission for Economic Use

For lawyer and professor Solon Sehn (2022):

"[...] in a preliminary definition, special regimes must be understood as differentiated customs control procedures, applicable in situations in which legislation authorizes the acquisition of products in the domestic market, the entry or exit of foreign goods in the national territory, with reduction, without the payment of taxes [...]" (SEHN, 2022, p. 256, our translation)

Temporary Admission for Economic Use, according to the Federal Revenue Service (2018), is the special customs regime:

"which allows the import of goods intended for the provision of services to third parties or for the production of other goods intended for sale, for a fixed period, with payment of federal taxes levied on import, in proportion to their time of permanence in the customs territory" (BRAZIL, 2009, our translation)

The purpose of this customs regime is to use or improve goods without the need to acquire or nationalize the imported goods. In this regime, the objective is to remain for a period set in accordance with the Customs Regime Legislation, in particular, regulation 1,600 of December 15, 2015.

According to article 373 of the Customs Regulations, the Temporary Admission modality with partial suspension of taxes is that in which there is economic

activity, establishing the payment of taxes corresponding to the rate of 1 (one) percent on the amount of taxes originally due, for each month or fraction contained in the period of validity of the regime (BRAZIL, 2009). The same decree establishes that the maximum term of this customs regime is up to 100 (one hundred) months, counting from the date of customs clearance.

According to Decree 6,759 in article 571, customs clearance upon import

3. METHOD

The method for developing this work was qualitative, which seeks to understand the phenomenon in depth with descriptions, interpretations and comparisons.

The research is bibliographic, using recognized books, articles or websites to explain the problem addressed.

According to José Carlos Köche (2011, p 122, our translation):

“In bibliographic research, the researcher will survey the knowledge available in the area, identifying the theories produced, analyzing them and evaluating their contribution to helping understand or explain the problem that is the object of the investigation.”

The research was designed as descriptive, which, according to Köche (2011, p.124, our translation), "studies the relationships between two or more variables of a given phenomenon without manipulating them"; that is, it seeks to explain or interpret why such facts occur, without altering them.

For data collection, books on foreign trade, articles on the topic in question, customs legislation, government websites and other websites that deal with international trade and customs were used.

3.1 Temporary Admission as a Cost Reduction for Companies

In Brazil, few companies know how to use and apply Temporary Admission for Economic Use to their advantage and make this special customs regime contribute to reducing costs in their cash flow.

Table 1 presents the tax simulation in the event of a temporary admission for the import of equipment that will be used to provide services to third parties, which has already been observed to be classified as economic use. Thus, the company will import this product with the intention of prospecting for economic profit; that is, it intends to rent it to third parties and generate economic value. In our example, the equipment imported under the temporary admission regime will remain for ten months.

To prepare Table 1, we considered as the object of study: Machines and devices for unclogging pipes or cleaning, using water jets, whose NCM code is: 8424.30.10. The hypothetical customs value was US\$ 100,000.00 and the exchange rate on May 1, 2024, when the simulation was carried out was R\$ 5.1718. The converted customs value was R\$ 517,180.00. According to the Brazilian Federal Revenue Tax Simulator (2024), the Import Tax (II) has a rate of 11.20%; the Tax on Industrialized Products (IPI) has a rate of 0%; The *Programa*

de Formação do Patrimônio do Servidor Público - PIS/PASEP - Import has a rate of 2.10% and the Contribuição Instituída para Financiar a Seguridade Social - CONFINS - Import has a rate of 10.65%.

Table 1- Comparison of Taxes to be paid on Import using the Temporary Admission Regime with Partial Suspension

Federal Taxes	Amount of Taxes Due	Proportional Payment	Suspended Taxes
II: 11.20%	R\$ 57,924.16	R\$ 5,792.42	R\$ 52,131.74
IPI: 0%	R\$ 0.00	R\$ 0.00	R\$ 0.00
PIS/PASEP - Import: 2.10%	R\$ 10,860.78	R\$ 1,086.08	R\$ 9,774.70
COFINS - Import: 10.65%	R\$ 55,079.67	R\$ 5,507.97	R\$ 49,571.70
Total	R\$ 123,864.61	R\$ 12,386.47	R\$ 111,478.14

Source: Adapted from the Brazilian Federal Revenue Tax Simulator (2024)

When analyzing Table 1, it is possible to verify that in a standard import, according to the Federal Revenue simulator (2024), the amount of R\$ 123,864.61 would be disbursed for the definitive import (dispatch for consumption) of these economic goods. However, when we apply the special temporary admission regime in the form of economic use, according to article 373 of the Customs Regulations (BRAZIL, 2009), the proportional amount of R\$ 12,386.47 would be paid for these ten months.

If the importer eventually decided, under customs legislation, to change the temporary admission regime to dispatch for consumption or if at any time the requirements of this regime were not respected, the amounts of the suspended taxes of R\$111,478.14 would be charged in full.

Articles 68 to 89 of the Customs Regulations (BRAZIL, 2009), Decree 6,759 of 2009, establish that the Import Tax (II) is levied on foreign goods, having as a generating factor its entry into the customs territory and calculation basis by article 75:

"I - When the rate is ad valorem, the customs value determined by the rules of Article VII of the General Agreement on Tariffs and Trade - GATT 1994; and

II - when the rate is specific, the quantity of merchandise expressed in the established unit of measurement." (BRAZIL, 2009, our translation)

Articles 237 to 248 of the Customs Regulations (BRAZIL, 2009), Decree 6,759 of 2009, establish that the *Imposto sobre Produtos Industrializados* (IPI) is levied on industrialized products of foreign origin. The tax calculation basis, upon import,

is the value that serves or would serve as the basis for calculating the import tax at customs clearance, plus the amount of this tax and the exchange charges paid by the importer or required by him.

Based on article 251 of the Customs Regulations (BRAZIL, 2009), Decree 6,759 of 2009, the *Programa de Integração Social* (PIS), the *Programa de Formação do Patrimônio do Servidor Público* (PASEP), and CONFINS (*Contribuição Instituída para Financiar a Seguridade Social*) on imports have as a generating factor the entry into the national territory. Article 8 of Law No. 10,865/2004 regulates the rates for PIS/PASEP and COFINS on the import of foreign goods, being necessary to consult their percentage following the *Nomenclatura Comum do Mercosul* (NCM) and has as a calculation basis customs value.

According to article 11 of Normative Instruction 680 of October 2006, these taxes due upon import must be paid when registering the *Declaração de Importação* (DI) in Siscomex (BRAZIL, 2006).

The act of registering the *Declaração de Importação* (DI), according to article 545 of decree 6759/2009, is considered the beginning of the import customs clearance. The same regulation defines, in its article 542, that "import clearance is the procedure by which the accuracy of the data declared by the importer is verified concerning the imported goods, the documents presented and the specific legislation." (BRAZIL, 2009, our translation).

Therefore, the analysis presented reveals the significant difference in tax costs between definitive importation (dispatch for consumption) and the use of the Special Temporary Admission Regime for economic purposes. This substantial difference highlights the strategic importance of this special customs regime for companies seeking to reduce their inherent operational costs of import operations.

4. RESULTS AND DISCUSSION

The Special Customs Regime for Temporary Admission for Economic Use can be a valuable strategic tool for reducing costs for a company. Therefore, the company managers' knowledge of this Customs Regime and its proper applicability is of great importance for improving the company's cash flow since it is not necessary to pay taxes in full.

Comparing the data presented in Table 1, we can see a significant saving of R\$ 111,478.14 in the operation carried out by temporary admission with partial suspension of taxes. This means that when the company uses this regime as strategic management, it allows a cost reduction that, even though it is not a cost directly related to the factors allocated to the production process, can positively impact its competitiveness by reducing the costs of taxes that are levied on foreign trade operations.

In this context, Brazilian companies may temporarily import goods from abroad for economic use, based on respective service provision contracts or even economic goods intended to produce goods to be sold in the domestic market

without being subject to full taxation.

As an example of economic activity, in a hypothetical situation, if a company is hired to carry out a specific project that requires foreign equipment temporarily, it may opt for a temporary entry of these goods into the country through lease, operational lease or loan for use contracts. The import tax (II) and other federal taxes, such as IPI, PIS/PASEP – Import and COFINS – Import, are calculated proportionally to the time these goods remain in Brazil, with a rate of 1% per month.

Thus, as previously seen, companies that adhere to the Special Temporary Admission Regime for Economic Use will significantly reduce the cost of their import operations, promoting their competitiveness in the global market.

5. CONCLUSION

The strategic use of temporary admission for economic purposes is not an isolated issue for the import or finance department but rather a decision that encompasses different sectors of a company, such as foreign trade, production, sales, and tax management. Therefore, this project aimed at reducing costs must be carried out in a shared manner among departments to achieve the desired results efficiently.

In this sense, it is crucial that effective knowledge dissemination among professionals and enthusiasts in the area, not limited to foreign trade professionals but also to the financial sector and other decision-makers within companies, occurs. A clear dialogue on how to make this strategy viable, aiming at cost reduction, is necessary.

A deep understanding of temporary admission's benefits and legal requirements is the first step toward successful implementation. By disseminating information about its advantages and success stories in its application, we can encourage other companies to adopt more efficient and economical practices in their import operations.

Despite the benefits highlighted in the work, many companies still do not explore this type of temporary admission for economic use. This suggests opportunities for education and awareness about the benefits of this customs regime and the need for efficient management to ensure compliance with legal obligations and maximize financial benefits when using this special regime.

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