

SINDICATO NACIONAL DE COMISSÁRIAS DE DESPACHOS, AGENTES TRANSITÁRIOS E INTERMEDIÁRIOS DE CARGA, LOGÍSTICA E FRETES EM COMÉRCIO INTERNACIONAL







ACONTECE

ANO 39 - EDIÇÃO 323 - JANEIRO/ 2024



VICE PRESIDENT ALCKMIN RECEIVES LUIZ RAMOS IN AUDIENCE AND ADDRESSES REQUEST

SURPRISE! In the following pages, you will discover the new "Acontece"



Now, it's a monthly edition that brings you news from SINDICOMIS, ACTC, and CIMEC, as well as a variety of other sections to further support your decisions.





EDITORIAL

Advancement in international trade: SINDICOMIS and ACTC join forces with FIATA to facilitate transportation in Mercosur



LUIZ RAMOSPresident of
SINDICOMIS/
ACTC/CIMEC

n a world where the global economy is driven by international trade, the efficiency of transportation plays a crucial role.

The National Union of Commission Agents, Forwarding Agents, and Intermediaries for International Trade and Logistics Freight (SINDICOMIS), along with the National Association of Transit Companies, Air Cargo Agents, Commission Agents, and Intermodal Operators (ACTC), have joined forces with the International Federation of Freight Forwarders Associations (FIATA) in a united effort to advocate for the adoption of a unified Bill of Lading for all modes of transport in Brazil and Mercosur.

This movement's significance lies in understanding the complex challenges faced by the cargo transportation sector, especially regarding multimodal shipments or Bill of Lading (BL) practices.

The BL is a critical document in international trade, ensuring transparency, security, and trust in international business transactions.

Among the various types of BL, the Multimodal or Through Bill Of Lading and the Charter Party Bill Of Lading are particularly noteworthy. The former, more complex, facilitates cargo transport across different modes, such as water, rail, road, and air, or through multiple distribution centers. However, its use in Brazil is limited due to issues like varying ICMS rates between states. The latter is used for chartering

vessels by one or a few shippers on non-regular lines.

An efficient and standardized BL is essential for the smooth flow of international trade. It records vital information such as cargo loading, origin and destination, journey, and agreed-upon dates. Furthermore, it serves as a proof of the transportation service contract and its obligations and responsibilities, as per the agreed-upon Incoterm.

In a world of ongoing technological evolution, adapting BL issuance processes is crucial. Types like Original at origin, destination, or a third location, Express Release, and Sea Waybill reflect this change. However, it's important to consider each country's regulations and carriers' preferences to avoid mistakes and delays.

The responsibility for issuing the BL depends on negotiations between the exporter and importer, the involved countries' laws, and the document's negotiability. Typically, the international transportation provider in the country of origin issues the BL, whether it's the carrier, NVOCC, or freight agent.

In summary, the collaboration between SINDICOMIS, ACTC, and FIATA aims to promote a more efficient and transparent international trade environment. The pursuit of unified knowledge for all modes of transport will not only streamline logistical processes but also boost economic development and strengthen trade relations in Mercosur and beyond.

It's crucial for legislative and executive authorities to recognize the value of this initiative for advancing international and Brazilian communities as a whole.

The board of SINDICOMIS/ACTC meets with Geraldo Alckmin and presents demands



n January 16th, directors of SINDICOMIS/ACTC met with Geraldo Alckmin, Vice President of the Republic and Minister of Development, Industry, Commerce, and Services (MDIC), and with Tatiana Prazeres, Secretary of Foreign Trade, in Brasília (DF).

The meeting, which lasted about two hours, focused on discussing topics of interest to the economic categories represented by the entities.

Participants included Luiz Ramos, President of SINDICOMIS/ACTC; João Luiz Galvão, Secretary Director; and Oswaldo Gonçalves de Castro Neto, Technical Advisor and Legal Counsel.

Key issues discussed included:

The importance of allowing ACTC to issue certificates of origin without the need for intermediation by other entities. This demand was well received and discussed in detail during the meeting.



The need to improve the regulatory framework of the special Drawback regime, taking into account force majeure, fortuitous events, and situations beyond the control of companies. Alckmin showed interest in promoting improvements in this area.

A bill that seeks to establish the exclusivity of intermediary agents in contracting international freight, aiming to increase efficiency and transparency in the process. The project was discussed in detail and its relevance recognized.

Moreover, Ramos highlighted the significance of FIATA in Brazilian foreign trade policy and the substantial role of this sector in the national GDP. Discussions also covered regulations for import operations via e-commerce, aiming to enhance and optimize this vital trade channel, and the List of

Exceptions to the Common External Tariff (LETEC) for electric power transmission companies, evaluating its positive impact on the economy.

"The meeting was highly productive and demonstrated the authorities' commitment to meeting the needs of the represented categories," Ramos stated, emphasizing the positive understanding and commitment to advancing the proposed solutions.

It was established that Tatiana Prazeres would act as the main interlocutor in future discussions, and new meetings would be scheduled to continue addressing the topics discussed.

"We are confident that the proposals discussed will contribute to the strengthening of Brazilian international trade and the country's economic development," Ramos pointed out.





he proposal for revising the drawback regime presented by Luiz Ramos to Geraldo Alckmin and Tatiana Prazeres has been accepted.

On February 7th, SECEX Ordinance No. 295/2024 was published in the Official Gazette, amending SECEX Ordinance No. 44/2020, which addresses the special customs drawback regimes.

Key changes include:

- * Authority of the Department of Foreign Trade Operations (DECEX) to grant the drawback suspension regime, as established in Article 9 of the Ordinance.
- * New criteria for analyzing the request for a drawback suspension concessional act by DECEX, as detailed in Article 13.
- * Procedures for requesting an extension and change of ownership of the concessional act, as described in Articles 20 and 24.
- * Simplifications in the automatic licensing of goods imported under the drawback suspension regime, as anticipated in Article 26.
- * Clearer and more specific rules for excluding and modifying documents linked to the concessional act, as detailed in Articles 27 and 46.
- * Authority of DECEX to grant the drawback exemption regime, as established in Article 57.
- * New criteria for analyzing the request for a drawback exemption concessional act by DECEX, as detailed in Article 60.

These changes represent a significant advancement for the sector, providing greater agility, transparency, and legal security in foreign trade operations for companies associated with SINDICOMIS and ACTC.

The provisions of SECEX Ordinance No. 295/2024 will come into effect on March 1st, opening a new horizon of opportunities and competitiveness for the sector.

We are confident that these changes will contribute to the growth and development of importing and exporting companies, further strengthening the national economy. We will continue to closely monitor developments and work in favor of the interests and needs of associated companies.

Together, we are building a more promising future for the foreign trade sector in Brazil.

Achievement:

Geraldo Alckmin and
Tatiana Prazeres
accept proposals for
changes in the
drawback regime

Wake up, Brazil

Source: Oeste Magazine

ith 1.4 billion mouths to feed, China meets most of its domestic soy demand with Brazilian produce. However, Chinese agriculture has increased its yield, recording a record harvest in 2023.

Chinese farmers harvested about 20 million tons of soy for the year in question. This result represents a significant leap for Chinese agriculture, despite the country still heavily relying on foreign markets.

According to the United States Department of Agriculture (USDA), China's production is almost 65% higher than the harvest ten years prior, which closed at 12 million tons.

China, Brazil, and Soy

In 2023, the Chinese consumed 115 million tons of this grain, as USDA data confirms. Around 75 million tons were harvested in Brazil, meaning

Brazilian fields supplied about 65% of China's demand.

The two nations maintain a mutually beneficial relationship in this market. China's demand is a major driver of Brazil's soy crop—the largest among global harvests.

Soy is the flagship of Brazilian agribusiness. It's the most cultivated crop in the country, and its production generates raw materials and inputs used by both the livestock industry and other industries.

It leads to various oils and sauces for cooking. Besides its use in the food, hygiene, biofuel, and automotive industries, it is also a base for poultry and swine feed. And with the largest pig herd globally, the Chinese maintain a significant demand for soy, while Brazilians lead the global market in chicken meat.



COMIS/ACTC

DANGEROUS GOODS ACCEPTANCE COURSE (FORMERLY CATEGORY 3 - INITIAL COURSE)

FROM MARCH 18 TO MARCH 21

DANGEROUS GOODS ACCEPTANCE COURSE (PERIODIC UPDATE)

MARCH 6 AND 7

INFORMATION: (11) 3255-2599 | elaine.actc@sindicomis.com.br

Director of CISBRA and CESP meets with president of SINDICOMIS and ACTC for discussion of the economic and political scenario

r. Michel Abdo Alaby, Director of CISBRA (Brazil's Chamber of Commerce, Industry, and Services) and CESP (São Paulo State Chamber of Commerce and Industry), made a high-level visit to SINDICOMIS / ACTC on January 30th. The meeting's main objective was to exchange ideas on the current economic and political scenario of the country.

During the meeting, Dr. Alaby and the president of the entities, Luiz Ramos, reminisced and discussed past events that involved renowned professionals in the field of foreign trade, covering various sectors of the economy such as commerce, industry, and services.

A highlight was the discussion about potential partnership opportunities between the entities represented by both parties. It was agreed that there will be a future exchange of messages to evaluate mutual interests in specific events, with the intention of establishing cooperation agreements.

This meeting emphasized the importance of collaboration between organizations related to foreign trade and highlighted the need to maintain an open dialogue to explore cooperation opportunities in the current economic and political landscape.



First meeting of the GT-J in 2024 defines annual actions

n January 18th, the Foreign Trade and Customs Affairs Technical-Legal Group (GT-J), affiliated with the Foreign Trade and Tax Technical Committee (COMITEC) of SINDICOMIS/ACTC, held its first meeting of the year, now under the leadership of the new coordinator, Dr. Bruna Antonini.

Luiz Ramos, president of SINDICOMIS/ACTC, initiated the activities. He greeted those present, wished them a happy and prosperous new year, and congratulated Dr. Bruna on the planning that was to be officially presented during the meeting.

The previous week, Ramos was in Brasília (DF), attending meetings with authorities and leaders of foreign trade intervention bodies and regulatory agencies. "I met with people from the National Confederation of Commerce (CNC). As they are familiar with the work of this Group, they requested an opinion on the new CARF regulations, concerned about possible negative impacts on taxpayers and the advisors representing them," he said. He added that based on this opinion, the CNC would propose necessary adjustments to the regulations. This study will be prioritized by GT-J.

Ramos reported on the work meeting he had with the Vice President of the Republic and Minister of Development, Industry, Commerce, and Services, Geraldo Alckmin, and with the head of the Secretariat of Foreign Trade, Tatiana Prazeres. He revealed that the entities have a fertile ground for presenting proposals for changes even in the legislation itself. "An example is the special Drawback regime, considering the need to define force majeure cases, situations of greater force, and events beyond the companies' control. Alckmin showed interest in promoting improvements."

Furthermore, the president of SINDICOMIS /



Luiz Ramos, Bruna Antonini e Giovanni Galvão

ACTC advised those interested in joining CARF to send their resumes to Dr. Bruna. Both entities have a history of successfully recommending taxpayer advisors to the Ministry of Finance. "We want to make a significant renewal in CARF this year," Ramos emphasized.

Dr. Bruna congratulated Ramos for his close contact with the authorities, highlighting the importance of this information exchange so that GT-J can contribute and the studies produced can move forward. She then welcomed Dr. Ricardo Eidelchtein and Dr. Hanna Vieira do Carmo to GT-J.

The update of the Internal Regulations and the annual planning - with its respective calendar, deadlines, and definition of rapporteurs and reviewers - were presented and approved. The next meetings were scheduled for February 29th, March 21st, and April 25th.

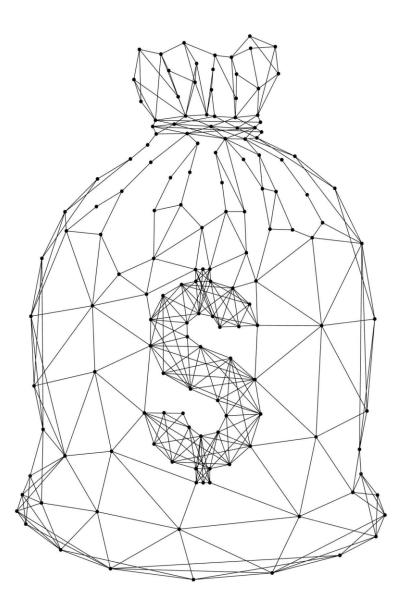
Dr. Giovanni Galvão's opinion on "Constitutional Presumption of Innocence: The Taxpayer's Prerogative in the Relationship with the Tax Authorities" will be sent to Dr. Bruna in the coming days.

Drs. Cláudio Eidelchtein and Ricardo Eidelchtein will send an opinion to reviewer Dr. Joana Guimarães, at the beginning of February, on the topic "Charging of Storage Surcharge after ANTAQ Regulations".



The Provisional Measure benefits companies represented by SINDICOMIS/ACTC with reduced

tax rates



ith the publication of Provisional Measure No. 1202/2023, companies within the economic categories represented by SINDICOMIS/ACTC are presented with a valuable opportunity to enhance their fiscal efficiency and competitiveness in the market.

The core of the Provisional Measure is the introduction of reduced social contribution rates for companies classified under certain National Classification of Economic Activities (CNAE) codes, as listed in Annexes I and II of the measure. This reduction in rates enables a decrease in operational costs. However, it is crucial to note that only the CNAE related to the company's primary activity is considered for this benefit.

Moreover, the measure stipulates that to enjoy the reduced rates, companies must maintain or exceed the number of employees they had on January 1st of each calendar year. Failure to meet this condition may result in the loss of the fiscal benefit.

Other changes introduced by the Provisional Measure include new rules regarding the compensation of credit resulting from final judicial decisions, in addition to granting authority to the Special Secretariat of the Federal Revenue of Brazil to regulate specific aspects of the text. Certain provisions of previous laws are also repealed, which may directly impact the fiscal and tax obligations of companies.

Although the Provisional Measure is effective from the date of its publication, it is important to note that some of its articles will only take effect from April 1st. Companies should, therefore, stay alert to updates and additional regulations that may be released in the coming months by the Special Secretariat of the Federal Revenue.









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Controversies surrounding the Provisional Measure that reestablishes the payroll tax burden

n a previous article, we highlighted the potential benefits brought by Provisional Measure (MP) No. 1,202, dated December 28, 2023, especially focusing on companies within the economic categories represented by SINDICOMIS/ACTC. Now, in this follow-up, we propose a differentiated analysis, casting a new light on the provisions of the MP and its broader impacts.

The MP in question has generated concerns and criticisms, not only for its legal uncertainty but also for its unconstitutionality. It introduces three main changes that affect companies in Brazil:

- --> Limitation of tax credits: the MP limits the value of tax credits that companies can use to pay other taxes, harming their ability to reduce their fiscal obligations based on previous judicial decisions.
- --> Cut in tax exemption for events: the MP removes much of the tax exemption that benefited the event sector, negatively impacting this industry that was already recovering from the effects of the Covid-19 pandemic.
- --> Reintroduction of payroll taxation: the measure reintroduces taxation on the payroll of 17 sectors that have high employability rates in the country. The rates vary from 10% to 15% and will apply only to the portion of salaries corresponding to a minimum wage, resulting in an additional amount with a 20% incidence. Moreover, these rates will gradually increase until 2028, with the measure taking effect in April.

FecomercioSP, along with other entities, argues that the MP is unconstitutional for several reasons. Firstly, it creates an environment of unpredictability for the planning of business operations and, secondly, it revokes a decision previously approved in the Legislature, violating the principle of separation of powers.

Furthermore, FecomercioSP points out that the MP was issued without any dialogue with the productive sector, which will be directly affected by the changes. This is particularly problematic since the National Congress had already approved a similar

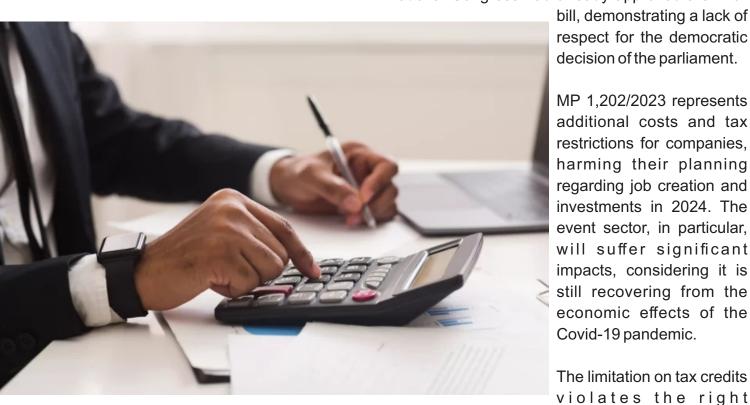
> bill, demonstrating a lack of respect for the democratic decision of the parliament.

MP 1,202/2023 represents additional costs and tax restrictions for companies, harming their planning regarding job creation and investments in 2024. The event sector, in particular, will suffer significant impacts, considering it is still recovering from the Covid-19 pandemic.

economic effects of the The limitation on tax credits

recognized by the Judiciary for companies to compensate their taxes without obstacles, which is contrary to the Federal Constitution. The Ministry of Finance's justification for the MP is related to the need to meet fiscal targets, highlighting the limitation of the government's collection base due to past decisions.

As an alternative, FecomercioSP advocates for the adoption of expense control measures and highlights the importance of a State Reform to improve the quality of public spending and ensure a fair and coherent tax system.



nunciados durante a Cúpula do Mercosul, os US\$ 10 bilhões para projetos de integração da América do Sul irão para um fundo gerido conjuntamente pelas instituições financeiras envolvidas, anunciou nesta terça-feira (12) a ministra do Planejamento, Simone Tebet. Segundo a ministra, projetos em andamento terão prioridade para acelerar as obras nos estados de fronteira.

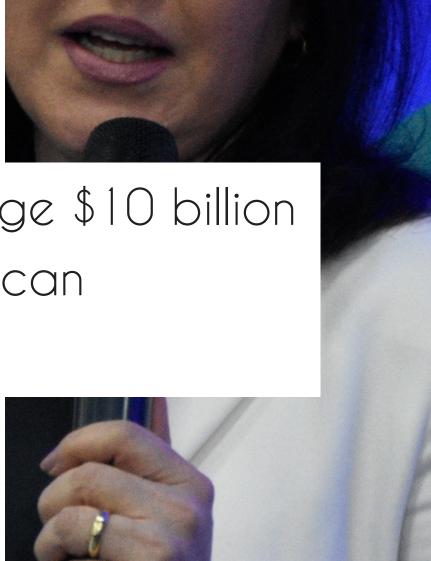
A divisão dos recursos ocorrerá da seguinte forma: US\$ 3,4 bilhões do Banco Interamericano de Desenvolvimento (BID), US\$ 3 bilhões do Banco de Desenvolvimento da América Latina (CAF), US\$ 3 bilhões do Banco Nacional de Desenvolvimento Econômicos e Social (BNDES) e US\$ 600 milhões do Fundo Financeiro para Desenvolvimento da Bacia do Prata (Fonplata). Os recursos do BNDES, esclareceu Tebet, não financiarão projetos em outros países, apenas obras de prefeituras e governos estaduais dentro do Brasil.

A maior parte das obras, explicou a ministra, está contemplada no Programa de Aceleração do Crescimento (PAC), o que não trará custos extras ao Orçamento. "Para o Orçamento de 2024, não tem um centavo a mais do que está previsto. Os projetos de médio prazo estão dentro do Orçamento do PAC, previsto até



2027", declarou a ministra. Dessa forma, o dinheiro para as obras virá tanto do fundo de US\$ 10 bilhões como do Novo PAC.

A prioridade para os projetos em andamento, explicou Tebet, também tornará factível a execução das obras dentro do prazo, à medida



que os licenciamentos ambientais estão concluídos e as licitações estão em execução. "Daqui a 20 anos, pode haver outras artérias [de integração comercial]. No caso das estradas, as obras licenciadas e liberadas. O que estamos fazendo é modernizar infraestruturas precárias, o que não exigirá novos licenciamentos", explicou.

Eixos

A ministra explica que há 124 projetos do PAC, mas o governo escolheu cerca de 10 projetos prioritários que receberão financiamento do fundo. As rotas principais estão divididas em cinco eixos: Ilha das Guianas (Norte do Brasil com Guiana, Guiana Francesa, Suriname e Venezuela); Manta-Manaus (Norte do Brasil com Colômbia, Equador e Peru); Quadrante Rondon (Acre, Mato Grosso, Rondônia, Bolívia e Peru); Capricórnio (Mato Grosso do Sul, Paraná, Santa Catarina, Argentina, Chile e Paraguai); e Porto-Alegre-Coquimbo (Rio Grande do Sul, Argentina, Chile e Uruguai).

Nos próximos meses, explicou a secretária de Assuntos Internacionais e Desenvolvimento do Ministério do Planejamento, Renata Amaral, será definido o funcionamento do fundo. Haverá uma série de reuniões para definir quem vai gerir o fundo, como ocorrerá a divisão dos valores e a internalização do crédito de cada país. "Na semana passada, foi assinada uma declaração de intenção de criar o fundo. Agora, vamos estruturar a governança", explicou.

O secretário de Articulação Institucional do Planejamento, João Villaverde, informou que as instituições financeiras que fazem parte do fundo vão ajudar as prefeituras e os estados na estruturação dos projetos. "Muitos governos locais não têm capacidade de pessoal para elaborar os projetos", disse.

Ganhos

Segundo Simone Tebet, o ganho para o comércio exterior brasileiro é incalculável quando todas as obras estiverem prontas. Só no caso das rotas que passam pela Bolívia, pelo Paraguai e pelo norte da Argentina, as mercadorias levarão 20 dias a menos, em



média, para chegar à Ásia. "Com os países com que temos comércio, daria para fazer uma estimativa, mas a integração poderá impulsionar o comércio com a China via portos chilenos, por exemplo. A gente só vai saber quando tudo estiver pronto".

A ministra citou exemplos de anomalias que ocorrem atualmente no comércio por causa da falta de integração entre os países sulamericanos. Em 2022, Rondônia comprou US\$ 2,7 milhões de azeitonas do Peru, mas a mercadoria teve de passar pelo canal do Panamá, chegar ao Brasil pelo Porto de Santos (SP) e percorrer quase todo o país pelas estradas, multiplicando por cinco a distância de 2 mil quilômetros entre o estado e as áreas produtoras no país vizinho.

No ano passado, o Amapá exportou US\$ 200 milhões em ouro, principalmente para o Canadá, por via aérea, passando pelo Aeroporto de Guarulhos (SP). Somente 1% das vendas externas do estado destinou-se à Guiana Francesa, território com o qual o Amapá tem 200 quilômetros de fronteira. Mato Grosso e Mato Grosso do Sul importaram US\$ 4 bilhões em fertilizantes no ano passado pelos Portos de Santos e de Paranaguá (PR), a maior parte deles comprados de países banhados pelo Oceano Pacífico.

"Quando as rotas estiverem funcionando, poderemos falar em um novo plano de integração sul-americana a cada quatro anos. O Brasil historicamente foi muito acostumado a olhar as rotas para a Europa via Oceano Atlântico. Com o mercado aberto da Ásia, o caminho mais fácil é pelo Pacífico", justificou a ministra.



RECORD

In light of the strike by the Federal Revenue auditors, these entities have proposed a collective action to their members and affiliates. Check out the announcement

Urgent Notice to Members and Affiliates

Dear Members and Affiliates,

We hope this message finds you all well. We are writing to inform you of a critical situation that directly affects the interests of our clients.

The Federal Revenue auditors are currently on strike, which may result in delays and complications in the clearance operations of cargo at Viracopos and Guarulhos airports, as well as at the Port of Santos, during the week of January 22nd to 26th. The customs in Salvador will also be affected starting Tuesday (23rd).

We understand the importance of keeping business operations flowing efficiently, and that is why we are taking steps to defend the interests of our clients and members during this strike period.

Our entity, through its legal advisory, is ready to act in favor of our category, and we are counting on the support of all members and affiliates to promote collective actions that minimize the impacts of this situation.

To contribute to this cause, we have established the following adherence policy:

Members: a contribution of R\$ 2.000.00.

Non-Members: a contribution of R\$ 3.500.00.

These contributions will be crucial to finance the actions we will undertake on behalf of our members and affiliates during the Federal Revenue auditors' strike.

We ask everyone to consider participating in this initiative, as together we are stronger and capable of defending our interests and those of our clients.

We are available to provide further information and clarification on how you can get involved in this joint effort. Please contact us if you have any questions or need additional assistance.

It's important to remember that during the strike, only the releases of perishable, live, dangerous goods, medications, and food will be carried out in the affected locations.

We appreciate the understanding and support of all members and affiliates during this challenging time.

Sincerely,

SINDICOMIS and ACTC

Government expands New Import

Process in the Single Foreign Trade Portal

n January 28th, the federal government announced an expansion of the New Import Process (NPI) within the Single Foreign Trade Portal, marking a significant update in the country's trade operations.

With this new version, Brazilian companies will be able to carry out import orders and take advantage of the benefits of the Drawback Suspension and Exemption regimes. These regimes offer a competitive advantage by exempting taxes on inputs used in the production of goods intended for export.

One of the main changes is the elimination of the import licensing requirement for operations covered by the mentioned customs regimes, significantly reducing the costs associated with these transactions. In 2023, over 230,000 import licenses were issued for the acquisition of inputs under the Drawback Suspension and Exemption regimes.

With this measure, the Single Foreign Trade Portal is now capable of processing up to 70% of Brazil's imports. To achieve the goal of processing 100% of operations by the end of 2024, the integration of import functionalities by air mode, land mode, and those related to the Manaus Free Trade Zone will be essential.

The launch of this update coincides with International Foreign Trade Day, making the news even more relevant to the sector's community.

Automatic debit for fee payment

Another innovation in this version is the ability for consenting bodies to charge fees through the Single Foreign Trade Portal, allowing automatic debit from checking accounts.

The National Health Surveillance Agency (ANVISA) will be the first to adopt this method, with the fee being collected directly in the Single Portal from April 2024.



This eliminates the need to access the ANVISA system to generate a Union Collection Guide (GRU), making the procedure faster.

With automated billing, the fee amount will be debited from the importer's bank account with immediate payment confirmation, eliminating the current average delay of 48 hours and allowing ANVISA to immediately start the import license analysis.

Simplifying processes and reducing costs

The Single Foreign Trade Portal is a federal government initiative aimed at reducing bureaucracy, shortening deadlines, and lowering the costs involved in export and import operations in Brazil, with the goal of more efficiently meeting the demands of foreign trade.

The program's main objectives include the redesign of export and import processes to make them more efficient and harmonized, as well as creating a single window that centralizes interaction between the government and private operators in foreign trade.



FIATA stands firm in support of ICAO and IATA's extended collaboration on setting global standards for the safe carriage of dangerous goods by air



he International Federation of Freight Forwarders Associations (FIATA) welcomes the recent agreement between the International Civil Aviation Organization (ICAO) and the International Air Transport Association (IATA) to extend their longstanding cooperation on establishing and implementing global standards for the safe carriage of dangerous goods by air. This renewed cooperation reinforces the longstanding collaboration between ICAO, FIATA and IATA to ensure the highest standards of safety in the airfreight sector, including through professional training and certification such as the well-established ICAO-FIATA Dangerous Goods by Air Training Programme.

FIATA is a longstanding partner of ICAO and active member of TRAINAIR Plus, an ICAO cooperative network of civil aviation training centres developing training courses based on a standardised methodology aimed at maintaining and monitoring high standards of training and competency for aviation personnel worldwide and in a cost-effective manner. One of FIATA's top priorities is to build capacity within the logistics and freight forwarding industry. Noting that safety is a cornerstone of the global supply chain, FIATA recognises the importance of institutional cooperation between the three organisations to ensure a globally aligned and practical approach to ensure the safe carriage of dangerous goods by air in today's evolving marketplace. The ICAO-FIATA Dangerous Goods by Air Training Programme, developed by FIATA and ICAO as the global standard-setting agency for dangerous goods, and in alignment with the ICAO technical instructions and IATA Dangerous Goods Regulations, reflects FIATA's unwavering commitment to offering an accessible programme to the industry.

The ICAO-FIATA Dangerous Goods by Air Training Programme is an official course from both ICAO and FIATA designed to comply with theICAO Technical Instructions for the Safe Transport of Dangerous Goods by Air (Doc 9284) which amplifies the basic provisions of Annex 18 to the Convention on International Civil Aviation and contains all the detailed instructions necessary for the safe international transport of dangerous goods by air. The course provides professionals with the essential knowledge and skills required to handle dangerous goods safely and in compliance with international regulations and is listed as one of the recognised dangerous goods course requirements in the IATA Cargo Agency Conference (CAC)

resolutions. The renewed cooperation between ICAO and IATA further reinforces this globally recognised training programme, paving the way for further collaboration with FIATA.

FIATA Director General Stéphane Graber said of the development: "This extended collaboration between ICAO and IATA reinforces our collective commitment to enhancing safety standards in the air transport of dangerous goods. FIATA remains dedicated to providing industry-leading training programmes that empower professionals to navigate the complexities of global logistics securely, no matter the mode of transport."

FIATA encourages individuals and organisations to explore thistraining programme, which supports and educates the industry workforce to ensure compliance with existing regulations, contributing to a safer and more efficient global supply chain. FIATA welcomes interested training centres to become accredited by ICAO and FIATA to nurture the necessary high standards and safety awareness in the logistics industry. For inquiries and applications, please contact us attraining@fiata.org.

For those seeking foundational knowledge on Dangerous Goods' regulations, FIATA recently published a comprehensive Dangerous Goods Brochure accessible here:Introduction to the Regulations for the Safe Handling and Transport of Dangerous Goods, 3rdEdition.

For more information about FIATA's training initiatives and resources, please visitwww.fiata.org.

About FIATA

FIATA International Federation of Freight Forwarders Associations is a non-governmental, membership-based organisation representing freight forwarders in some 150 countries. FIATA's membership is composed of 114 Associations Members and more than 6,000 Individual Members, overall representing an industry of 40,000 freight forwarding and logistics firms worldwide. Based in Geneva, FIATA is 'the global voice of freight logistics' and has proven expertise in vocational training with its internationally recognisedDiploma in Freight Forwarding.www.fiata.org



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SECURE DIGITAL BILL OF LADING (BL) BY FIATA
FIATA DOCUMENT VERIFICATION
FREIGHT-PAY
FIT ALLIANCE

TRAINING

FIATA DIPLOMAS
ICAO/FIATA PROGRAM
DANGEROUS GOODS
VERIFICATION OF DIPLOMAS OR CERTIFICATES
YOUNG LOGISTICS PROFESSIONALS AWARD



ith 666 million gamers and a yearly profit of US\$44 billion, China holds the most lucrative gaming market in the world.

The industry is rapidly expanding in the country and aims for internationalization, forging closer ties even with the State of São Paulo. A delegation comprising leading companies from the Chinese market visited the Palácio dos Bandeirantes on January 14.

The group, consisting of market leaders such as Kwai, NetEase Games, and Mihoyo, met with the vice-governor, Felício Ramuth, and representatives from the State Secretariats of International Business and Culture, Economy, and Creative Industries.

Thiago Nogueira, the subsecretary of

Institutional Actions and Foreign Trade at the International Business department, mentioned statistics regarding e-commerce movement in Brazil. "It is estimated that the country generates about 40 billion dollars. This translates to around 395 million electronic buying and selling transactions, with 45% of this commerce located in the State of São Paulo," he said.

Nogueira also presented the project of the Secretariat with the Inter-American Development Bank (IDB) to develop an online platform focused on increasing the participation of São Paulo companies in international trade and investment flows, especially for micro, small, and medium-sized enterprises. "Through a database, which has over 4 million users, São Paulo companies will be able to connect with new clients, suppliers, or partners," explained the subsecretary.

The Houthi attacks are beginning to reshape maritime transportation flows

Source: The Washington Post



t the moment when global supply chains had finally returned to normal, the Houthis, rebel guerrillas in Yemen, began attacking container ships and oil tankers passing through the Red Sea.

The continuous attacks by the Houthis, militants supported by Iran, have increased global shipping costs, led cargo carriers or their clients to opt for longer alternative routes from Asia to Europe and the United States, and raised alarms about the economic costs of a broader conflict.

Amid uncertainty about how long the attacks will last,



manufacturers and retailers are already feeling the economic consequences. Tesla and Volvo carmakers said in recent days they would halt factories in Germany due to a shortage of parts linked to the disruption. British oil company Shell has stopped all its shipments through the Red Sea.



Now, the worsening conflict in the Middle East threatens routine trade.

The Greek bulk carrier Zografia was hit by a missile one day after an American ship, the Gibraltar Eagle, was struck in a similar attack. In a separate incident that occurred at the same time on Tuesday, four small boats approached within 400 meters of a ship in the Red Sea, north of Eritrea, but were repelled by light firearms fire, according to a report from the United Kingdom's Maritime Trade Operations.

The Houthis began attacking ships in the Red Sea following the outbreak of war between Israel and the terrorist group Hamas in early October.

Shipping Routes

Due to recent attacks in the Red Sea by Houthi militants, ships that normally use the Suez Canal are being diverted to the southern tip of Africa for now.

The guerrillas say they target ships linked to Israel or its American and British allies. Asian shippers heading to local ports are delivering their cargoes unharmed.

Since the start of the fighting in the Middle East, the cost of shipping a standard container from China to Europe has soared to over \$4,700, up from less than \$1,000, according to the Freightos index. It's a dramatic increase but still short of the pandemic-era peak of about \$15,000 two years ago.

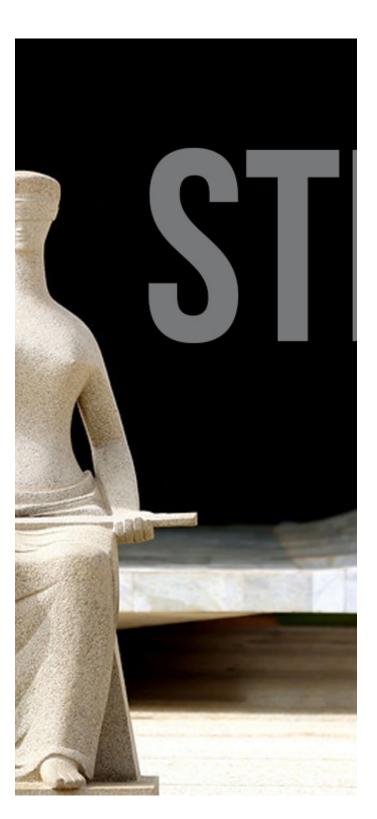
Shipping costs haven't risen further because the industry has a lot of idle capacity.

In response to supply chain hurdles during the pandemic, cargo carriers like Maersk and Hapag-Lloyd ordered dozens of new container ships. This additional capacity is allowing the industry to absorb the current disruption, reallocating ships to longer sea routes around the Cape of Good Hope.

Maersk's profits last quarter fell to \$521 million, down from \$8.9 billion in the same period last year. Quarterly revenue nearly halved. In November, Maersk said it had reduced its workforce last year by 7,000 people and planned a further 3,500 job cuts this year.

When Maersk and other container shipping companies release their next batch of financial results in a few weeks, the numbers are expected to look much better. After all, thanks to strong demand, they have managed to raise rates above any increase in their own insurance and fuel costs.

A case challenging the exclusivity in the hiring of casual port workers has reached the Supreme Court



SOURCE: STF

hree entities from the port sector are challenging, at the Federal Supreme Court, the parameters for hiring casual port workers established in the Ports Law. The issue is the subject of the Direct Action of Unconstitutionality (ADI) 7591, assigned to Justice Edson Fachin.

According to article 40, paragraph 2, of Law 12.815/2013, the hiring of workers for stevedoring, block, cargo handling, cargo checking, cargo repair, and vessel surveillance with an indefinite employment contract will be done exclusively among casual port workers registered with the Labor Management Body (Ogmo). The action against this provision was filed by the Brazilian Association of Port Terminals (ABTP), the Brazilian Association of Container Terminals (Abratec), and the National Federation of Port Operations (Fenop).

Market Reservation

According to the entities, the exclusivity criterion effectively creates a market reservation for casual workers and hampers the creation of permanent jobs as a means to preserve port jobs in the face of automation and modernization of the sector. The intention is for the provision to be interpreted in a way that assigns priority, not exclusivity, to casual workers, allowing the hiring of port workers not registered with Ogmo.

The associations and the federation argue that this would ensure the continuity of services when there are no workers registered with the managing body interested in or able to take on the employment.

For the entities, the provision of exclusivity violates the constitutional principles of freedom of profession, equality between workers with permanent employment contracts and casual workers, free enterprise, and free competition.

ANTT improves minimum freight rates

SOURCE: ANTT

he National Land Transportation Agency (ANTT) announced on Thursday (18), during the 973rd Meeting of the ANTT Board (ReDir), the completion of the process of updating the minimum freight rates, with the implementation of improvements in the current methodology. The unfolding of this process, registered under number 50500.170554/2023-13, was conducted in response to market demands and the need for adjustments in the components of Resolution No. 5,867, dated January 14, 2020.

The legislation that established the obligation of the ANTT to publish minimum freight rates was enacted in 2018 and, since then, has undergone various regulatory cycles to refine the methodology and consider the variables of the road freight transport market.

Seeking greater consistency and technical grounding, the ANTT hired the University of São Paulo (USP) to enhance the model. Between 2018 and 2020, regulatory cycles were carried out, each incorporating social participation and more in-depth studies, culminating in Resolution No. 5,867, of 2020.

In the following years, the ANTT held three public hearings, collecting subsidies and contributions from the market. This led the agency to conduct market research in 2022 and 2023 to support the review of the inputs.

"Last year, the ANTT chose to conduct a new regulatory cycle, this time entirely internal. With the opening of the Call for Submissions No. 2, we received contributions and internally consulted all our areas. The conclusion was the need to update inputs, meeting the market's demand for more comprehensive and in-depth

research," explained the ANTT's general director, Rafael Vitale.

MARKET RESEARCH

Last year, the ANTT conducted market research across the country, collecting data on the market variables that make up the cost spreadsheet, with all the Geographical Regions of the country represented. After reviewing the information, it proposed updates and opened Public Hearing No. 11, with active participation from market agents.

The new resolution resulting from this process maintains the methodology consolidated by Resolution No. 5,867, of 2020, but incorporates improvements, specific corrections, and updated values through market research. The new coefficients impact the freight value, varying from 1.03% for high-performance operations to 5.66% for cargo and full-load operations.

This process represented a broader and deeper study, involving two new processes of participation and social control. An electronic form was implemented to collect data from all transporters, and the inputs were updated through market research. The entire cycle was again submitted to a public hearing, reinforcing transparency and social participation in consolidating the methodology.

"The ANTT reaffirms its commitment to the constant evolution of the minimum freight rate policy, seeking to balance market needs with the stability and predictability necessary for the road freight transport sector," concluded Rafael Vitale.



MDIC aims to increase the number of exporting companies

SOURCE: MDIC

he Foreign Trade Secretariat of the Ministry of Development, Industry, Commerce, and Services (Secex/MDIC) aims to expand the base of Brazilian companies that sell abroad, spreading the export culture throughout Brazil.

This idea was advocated on Friday (1/19) by the Secretary of Foreign Trade, Tatiana Prazeres, during an event about "Ecommerce, small and medium enterprises in Brazil," hosted by Jota in Brasília (DF). She highlighted that the country already reached a record in 2023, with 28,500 exporting firms, but noted that this number represents only 1% of the total companies in the country and that there is still room for growth, taking advantage of public policies and foreign trade incentive measures adopted by the federal government.

The government's strategies are centered around the National Export Culture Policy (PNCE). According to Tatiana, "there are many Brazilian companies that have export potential, export maturity, and are not yet there." The goal of Secex is "to make inclusive trade" to increase the export base, diversify and add value, covering more regions of Brazil and more economic sectors in the process.

The main initiative to facilitate and streamline processes is the Single Portal of Foreign Trade, with a tripod that includes review of norms, processes, and technology systems. She mentioned measures adopted in 2023, such as the Cargo and Transit Control for Imports (CCT Importação), which expedited the clearance of air cargo, and the Flex License, which allows several operations from a single authorization — previously, each operation required specific clearance. Another delivery was the Brazil Export Platform, conceived by MDIC and operated by the Brazilian



Trade and Investment Promotion Agency (ApexBrasil).

Appreciation Abroad

The secretary emphasized that the perception of Brazilian products and services abroad is improving, thanks to the change in the country's environmental policy. "It's a huge opportunity for the country and we are working in this direction," she stressed.

In this context, she encouraged small and medium-sized enterprises, which represent

40% of Brazilian exporters, to take advantage of the benefits of ecommerce, noting that acting through the digital market means shortening the path to the foreign market. "Ecommerce allows smaller companies to be born global," she stated.

Costs and Financing

Tatiana highlighted the importance of reducing the interest rate in the economic agenda and mentioned measures such as the Tax Reform

and the spending cap. She also recalled that the National Bank for Economic and Social Development (BNDES) resumed its support for exports. Furthermore, the government increased the revenue ceiling to BRL 1.3 billion for companies to access the Export Financing Program (Proex).

"The government is aware that foreign trade requires financing. For us to be able to expand Brazil's export base, but mainly for us to be able to scale, so that companies that have already set foot abroad can grow and remain abroad, financing is fundamental," the secretary emphasized.



ANTAQ mandates tariff reductions in case of infrastructure issues in port access channels

SOURCE: ANTAQ

Transportation (ANTAQ) has directed port authorities to include provisions for tariff reductions for larger capacity ships that are unable to safely access the port's access channel due to maintenance issues with their infrastructure.

This decision is part of the process that dealt with the regulatory analysis on tariff reductions, advance notice for revisions, and user participation in port tariff reviews.

The analysis originated in response to a petition presented by representative entities that expressed concerns regarding the application of port tariffs, particularly in relation to large vessels that faced restrictions due to poor port infrastructure.

The entity requested the consideration of tariff reductions for large ships that are unable to safely access the port's access channel due to infrastructure problems. Furthermore, it defined a minimum notice period of 60 days before new tariffs take effect and increased stakeholder participation in tariff reviews.

In his vote, the rapporteur of the process, Director Wilson Lima Filho, also determined that future ANTAQ deliberations on tariff projects should adopt advance notice periods for the implementation of tariff changes. These include: Inclusion of new categories (60 days); Extraordinary tariff review (60 days); Ordinary tariff review (60 days); Periodic annual adjustment (30 days), and Modification of application norms (10 days).



Working Group

ANTAQ's board also established the creation of a Working Group (WG), composed of members from the Superintendency of Regulation, Superintendency of Supervision and Coordination of Regional Units, and Superintendency of Performance, Sustainability, and Innovation, to present, within 120 days, a report weighing the need to evaluate the investment schedules and service levels of each organized port.

The document should propose methods for data collection and analysis that enable the creation or incorporation into existing panels of graphs and tables that assist in monitoring investments and service levels.



ANAC concludes nine international agreements for the expansion of air transport

SOURCE: ANAC

he National Civil Aviation Agency (ANAC) concluded nine international agreements in Riyadh, Saudi Arabia, during the 15th Edition of the Air Services Negotiation Event (ICAN) 2023. These agreements expand the possibilities for Brazilian airlines to access the international market and for foreign companies to fly to Brazil.

During the event, held from December 3 to 7, 2023, the Brazilian delegation conducted 19 meetings with delegations from various countries, participating in negotiation rounds with the aim of expanding access to the air transport market between Brazil and the involved countries.

Six Air Services Agreements (ASAs) were initialed, including two new ones: Antigua and Barbuda and Uganda. Specifically for Uganda, the agreement meets the demand of a Brazilian company that was awaiting negotiations to offer services to the country. The agreements signed with Austria, Italy, and Iceland are intended to replace the previous ones, and the Amendment Protocol with Saudi Arabia updates the agreement previously signed.

Through these agreements, there is a significant expansion of capacity for the offer of international air transport, as well as the modernization of rules on prices, route framework (regions served by air transport), traffic rights (business opportunities for airlines), and especially airline ownership to comply with the current law in Brazil, which since 2019 allows Brazilian companies to have up to 100% foreign capital.

In addition to the negotiations concluded at the event, agreements were also signed with the Czech Republic and Oman, now moving on to the ratification stages.

Other outcomes achieved by the Brazilian delegation during the

negotiations, through Memoranda of Understanding (MoU), included:

Removal of the flight number limit that existed between Brazil and Turkey;

Elimination of limits for mixed and cargo services related to the 5th Freedom of the Air between Brazil and Qatar:

Removal of limits for mixed services related to the 5th Freedom of the Air and opening of traffic rights related to the 7th Freedom of the Air for cargo services with the United Arab Emirates.

Meetings were also held for adjustments in ASAs negotiated with Hong Kong and Malaysia, initial negotiation meetings with Pakistan and Poland, and meetings to discuss various issues with Iran, the United Kingdom, and South Africa.

For more information on the rules applicable to international air transport regarding current Agreements and MoUs, consult the links by country or through the ASA – Brazilian Bilateral Air Transport Service Agreements.

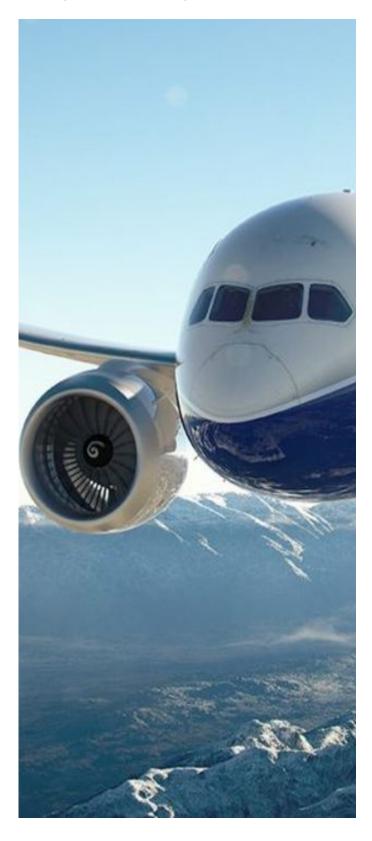
International Agreements

An Air Services Agreement (ASA) is an instrument of public international law, through which the governments of the countries establish rules that enable an airline to access the market of the other country for the provision of international air transport of passengers and cargo. These agreements are negotiated by the Aeronautical Authority (in the case of Brazil, ANAC), and have several stages.

The first is the exchange of proposals, leading to adjustments in the text of the agreement to be signed. Once the countries reach a consensus on the text of the ASA, it is initialed, making it a final version ready for signature, which is the next step. The signing of the ASA is carried out by the head of the executive branch or by someone he delegates this competence to. Once the ASA is signed, it will proceed to the ratification stages with the National Congress and the Executive Branch.

Already signed agreements are updated through Amendment Protocols, which follow the same ratification rite as the ASAs.

Memoranda of Understanding are interpretations agreed upon between aeronautical authorities and exclusively concern their competencies for the regulation of the matter. They have a smaller scope than ASAs, have immediate application, and generally do not require a ratification process.





OPINION

The innovations in mediation within the Collective Labor Agreement

ediation within the Collective Labor Agreement (CLA) has undergone significant transformations, reflecting the continuous evolution in conflict resolution practices in the workplace. The recent innovations stand out for promoting greater efficiency, transparency, and adaptability to the contemporary dynamics of civil and labor relations.

The inclusion of a mediation clause in the CLA has strengthened the use of this method. In this regard, SINDICOMIS - which has been an Institutional Partner of the São Paulo Court of Justice in the Company Friend of Justice Project since 2021 - spares no effort to provide companies in the sector with the opportunity to use this new path to resolve their conflicts.

One of the main innovations emphasizes digital mediation. With technological advancements, many mediation processes are now conducted virtually, allowing for greater scheduling flexibility and eliminating geographic barriers. It can be said that CIMEC (International Chamber of Mediation and Arbitration of Conflicts) has an extremely modern online platform and has played a crucial role in this scenario, providing a safe and effective environment for the parties involved in the negotiation.

In the current CLA (2023-2025), there is also a provision for the mandatory use of mediation at CIMEC as a prerequisite to the judicial process. Among the types of mediation are everything from termination of employment contracts to harassment mediations (moral and sexual). This allows companies to have the opportunity to negotiate any situation before initiating a judicial process (civil or labor).

Author: Carlos Savoy Coordinator of CIMEC



Another evolution within the CLA is the provision for conducting the annual settlement term (Art. 507-B of the CLT) through CIMEC.

This trend reflects the recognition of the importance of mediation as a strategic tool in building balanced collective agreements. The focus on improving communication between parties contributes to a more collaborative environment conducive to the consensual resolution of disputes, avoiding prolonged and exhausting litigation.

Transparency in mediation processes has also been valued with the goal of increasing trust in the mediation system and strengthening the credibility of the agreements reached.

Finally, the innovations in mediation in the Collective Labor Agreement reflect a modern and adaptive approach to dealing with the challenges present in labor relations. The integration of technologies, the valuation of qualified professionals, the emphasis on effective communication, and the flexibility in processes are fundamental elements that contribute to the positive evolution of this practice in the contemporary labor context.



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Using the RECOF benefit, is it allowed to perform imports on behalf of third parties or by order?

According to § 6, art. 2 of the Normative Instruction RFB No. 2,126/2022, import operations with suspension of taxes under the Special Customs Warehouse Regime under Computerized Control (RECOF) may be carried out on behalf of third parties, in accordance with Normative Instruction RFB No. 1,861/2018, with importation by order being prohibited.

In a Back to Back operation, is it possible for Brazil to buy goods from a certain country (for example, Italy) and sell them in the same country (Italy) with direct delivery?

According to auxiliary notes for the classification of foreign exchange operations, the acquisition of goods by a resident in Brazil in a foreign country with the intention of selling in that same foreign country does not fit into the Back to Back operation (12029). In this case, the classification Commerce of Goods without Customs Transit in Brazil (12823) should be used.

In an already cleared importation, covered by the Drawback Suspension regime, is it possible to unlink the original LI and link a new LI?

It is not possible to rectify an LI linked to a cleared DI or to link a new LI. See § 4, art. 18 of the Secex Ordinance No. 249/2023.

In the nationalization of goods temporarily admitted for economic use, should taxes be paid again?

As established by art. 73 of the Normative Instruction RFB 1,600/2015, amended by Normative Instruction RFB 1,989/2020, in the case of the termination of the regime through consumption dispatch, the originally due taxes, deducted from the amount already paid, should be collected with the addition of late payment interest, calculated from the date of the occurrence of the generating event until the date of actual payment.

Is it possible to prove the Drawback Suspension regime using an export made by a courier com-



pany?

Yes, as long as the DU-E is used, and:

the beneficiary of the regime appears as the exporter:

"by postal or express shipment operator" is selected as the form of export; and

the 81101 framework (Drawback Suspension) is used.

Additionally, the Concession Act data must be filled in the appropriate field, and the other conditions of the regime must be respected.

When purchasing goods (import with currency coverage) and receiving a gift (without currency coverage) together. Can they be registered in a single DI?

According to the Federal Revenue, due to system limitations, additions with different valuation methods cannot be filled in the same DI. Generally, imports with currency coverage fall under the 1st method (Price Actually Paid or Payable), and for import without currency coverage, one of the substitute methods (from 2nd to 6th, whichever applies first) must be adopted. In this case, as the import includes goods with different valuation methods, the importer must request the breakdown of the bill of lading to register two or more DIs, as necessary.

A Concession Act (AC) granted in 2020 was benefited by the exceptional extension, under the terms of Law No. 14,366/2022. The exports were carried out within the exceptional deadline, however, these DU-Es are not being counted for the purpose of the export commitment. How to send this AC for closure?

According to the Federal Government's guidelines, the system was not adapted to recognize the exceptional extensions, not considering the DU-Es shipped outside the original validity. These DU-Es are listed in tab 18: "Unlinked / Updated Exports". In this case, to send the AC for closure, this scenario must be reported in the AC's diagnostic description field itself so that the sector responsible for the closure analysis considers the DU-Es in this situation.