



Presidency of the Republic
Civil House
Subchefia for Legal Affairs

DECREE No. 8304, OF 12 2014 SEPTEMBER

[duration](#)

[Revoked by Decree No. 8415, 2015](#)

[Text impressão](#)

~~The PRESIDENT OF THE REPUBLIC, using the powers conferred upon him by art. 84, caput, item I, Measure No. 651, of July 9, 2014,~~

DECREES:-

CHAPTER I

OF THE OBJECT-

~~Art. 1º This Decree regulates the application of the Special Regime of Reinstatement of Tax Amounts for Exporting Companies - Reintegra, reinstated by [art. 21 to Art. 29 of Provisional Measure No. 651, of July 9, 2014](#).~~

~~Single paragraph. The Reintegra aims to return part or in full the remaining tax residue in the chain of production of exported goods.~~

CHAPTER II

CREDIT-

~~Art. 2º The legal person exporting the goods referred to in art. 3º can establish credit by applying the percentage established by act of the State Minister of Finance, on the income earned from the export of those goods abroad.~~

~~§ 1º The percentage mentioned in the caput may vary between 0.1% (one tenth percent) and 3% (three percent), assuming differentiation for good.~~

~~§ 2º It is also considered export sales to trading companies - ECE with the specific purpose of export to abroad.~~

~~§ 3º In the event that the export is carried out by ECE, the right to credit is conditional on the information of the legal entity producing the Export Log.~~

~~§ 4º For the purposes of the caput, it is understood as export revenue:~~

~~I - the value of the asset at the embarkation, in the case of direct export; or~~

~~II - the value of the bill of sale for ECE, in the case of export via ECE.~~

~~§ 5 th - The credit in this article:~~

~~I - 17.84% (seventeen point eighty four per cent) will be returned by way of contribution to the Social Integration Program and Civil Service Asset Formation - Contribution to PIS / PASEP; and~~

~~II - 82.16% (eighty two and sixteen per cent) will be returned under the Contribution to Social Security Financing - Cofins.~~

~~§ 6 th - The credit amount determined pursuant to this article shall not be counted in the contribution calculation base for PIS / PASEP, Cofins, the Income Tax of - IRPJ and Social Contribution on Net Income - CSLL.~~

CHAPTER III

OF GOODS CONSIDERED

~~Art. 3º The credit calculation under Reintegra be allowed in export and cumulatively:~~

~~I - has been industrialized in the country;~~

~~II - is classified in code Tax Incidence Table on Industrialized Products - [Tipi, approved by Decree No. 7.660, of December 23, 2011](#), and listed in the Annex to this Decree; and~~

~~III - has total cost of imported inputs not exceeding the limit percentage of the export price, this limit set out in Annex.~~

~~§ 1º For the purposes of item I of the caput, it is considered industrialization under the tax legislation on Industrialized Products - IPI, the operations of:~~

~~I - transformation;~~

~~II - processing;~~

~~III - assembly; and~~

~~IV - renovation or reconditioning.~~

~~§ 2º For the purposes of sections II and III of the caput, act of Ministers of Finance and of Development, Industry and Foreign Trade may provide for the establishment of working group in order to evaluate proposed changes in the assets of the list contemplated the annex to this Decree.~~

~~§ 3º For the purposes of Part III of caput:~~

Submitted by Québec Silicon Limited Partnership
and QSP Canada ULC

~~Regulates the application of the Special Regime of Reinstatement of Tax Amounts for Exporting Companies - Reintegra~~



Original text

Regulamenta a aplicação do Regime Especial de Reintegração de Valores Tributários para as Empresas Exportadoras - Reintegra.

[Contribute a better translation](#)

| CODE TIPI | CODES TIPI excepted | PERCENTAGE OF IMPORTED INPUTS |
|-----------|--|-------------------------------|
| I | Inputs originating from other member countries of the Southern Common Market | Limit |
| II | the cost of imported input correspond to their customs value plus any amounts paid import tax and the Additional Freight for Renewal of the Merchant Marine, if any; | |

III - in the case of imported inputs purchased from importing company, the cost of input will correspond to the final cost of purchase of the product placed in the warehouse of the manufacturer exporter; and

IV - the export price will be the price of goods at the embarkation, or the sale of the ECE hypothesis for the specific purpose of export to the outside, will be the value of the sales invoice;

CHAPTER IV

CREDIT USE

Art. 4 ° The claim referred to in art. 2 ° may only be:

I - compensated with own debts due or falling due, related to taxes and contributions administered by the Federal Revenue of Brazil; or

II - repaid in kind.

§ 1 ° Declaring compensation or apply for credit reimbursement, the legal entity must state that the total cost of imported inputs did not exceed the limit referred to in item III of the caput of art. 3 °.

§ 2 ° The compensation statement or request for reimbursement may be made only after the end of the calendar quarter in which there occurred the export and registration of shipment.

§ 3 ° The statement of compensation or request for compensation inherent to the credits related to September 2014 will be made from the same date for the compensation statement or request for compensation inherent in loans for the fourth quarter 2014.

CHAPTER V

EXPORT TRADE COMPANY

Art. 5 ° The ECE is obliged to pay the amount corresponding to the credit assigned to the production company is selling:

I - resell on the domestic market, products purchased for export; or

II - within one hundred and eighty days from the date of issue of the bill of sale by the production company, there is not made the export of products abroad.

Single paragraph. The payment of the amount referred to in the caput shall be made:

I - plus a fine for late payment or craft and interest equivalent to the Special System reference rate for Settlement and Custody - Selic for federal securities, accumulated monthly, calculated from the first day of the month following the issuance of the invoice sale of products for the ECE until the last day of the month prior to the payment, and one percent in the month of payment;

II - under the PIS / PASEP and Cofins, in the proportions defined in § 5 ° of art. 2 °; and

III - until the tenth day following:

a) to the resale on the internal market; or

b) to the expiration of the period mentioned in item II of the caput.

Art. 6 ° The Reintegra does not apply to ECE.

CHAPTER VI

FINAL DISPOSITIONS

Art. 7 th may also enjoy the Reintegra legal entities that treat the [art. 11a and Art. 11b of Law No. 0.440, of March 14, 1997](#), and [art. 1 ° of Law No. 0.826, of August 23, 1999](#).

Art. 8 ° In a tolling case only the legal entity ordering party can enjoy the Reintegra.

Art. 9 ° The Federal Revenue Service of the Ministry of Brazil and the Department of Foreign Trade of the Ministry of Development, Industry and Foreign Trade may regulate, within their competence, the provisions of this Decree.

Art. 10. This Decree shall enter into force from the act of the publication date referred to in [art. 2 °](#).

Brasilia, September 12, 2014; 193 th year of Independence and 126 th of the Republic.

Dilma Rousseff-

Guido Mantega Mauro Borges Lemos-

This text does not replace the one published in the Official Gazette of 09.15.2014, amended on 09.16.2014 and republished partially 10/17/2014

ATTACHMENT

| CODE TIPI | CODES TIPI excepted | LIMIT PERCENTAGE OF IMPORTED INPUTS |
|------------|--|-------------------------------------|
| 04 | 0401.10; 0401.20; 0401.40.10; 0401.50.10; 0407; 0408; 0409; 0410.00.00 | 40% |
| 0801.32.00 | - | 40% |
| 0801.21 | - | 40% |
| 0801.22 | - | 40% |

Submitted by Québec Silicon Limited Partnership
and QSIP Canada ULC

| Silicon Metal | | |
|----------------------|--|--|
| CODE TIPI | CODES TIPI excepted | LIMIT PERCENTAGE OF IMPORTED INPUTS |
| 41 | 41.03; 4104.22; 4104.23; 4104.29 | 40% |
| 42:08 | - | 40% |
| 4214.10.00 | - | 40% |
| 40/40/4604 | - | 40% |
| 45:05 | - | 40% |
| 4607.00 | - | 40% |
| 4608.00 | - | 40% |
| 4600.00 | - | 40% |
| 4611.00.00 | - | 40% |
| 4612.10 | - | 40% |
| 40/20/4612 | - | 40% |
| 4612.20.00 | - | 40% |
| 4613.10.00 | - | 40% |
| 4613.20 | - | 40% |
| 4614.10 | - | 40% |
| 4614.00 | - | 40% |
| 4615.10.00 | - | 40% |
| 4615.20 | - | 40% |
| 4615.00.22 | - | 40% |
| 46:16 | - | 40% |
| 46:17 | - | 40% |
| 46:18 | - | 40% |
| 46:20 | - | 40% |
| 46.21.10.00 | - | 40% |
| 46 | - | 40% |
| 47 | 4702.20.00; 47.03 | 40% |
| 48:06 | - | 40% |
| 49 | - | 40% |
| 20 | - | 40% |
| 21 | - | 40% |
| 22 | 22.04; 2207.20.20 | 40% |
| 23:04 | - | 40% |
| 23:09 | - | 40% |
| 25.23 | - | 40% |
| 28 | 2844 | 40% |
| 29 | 2930.11.51; 2930.01.11 | 40% |
| 30 | 3006.02.00 | 65% |
| 32 | 3201.10.00; 3201.20.00; 3201.00.10; 3201.00.20; 3201.00.00; 3201.00.11; 3201.00.12 | 40% |
| 33 | 3301.00.40 | 40% |
| 34 | - | 40% |
| 35 | - | 40% |
| 36 | - | 40% |
| 37 | - | 40% |
| 38 | 38.25 | 40% |
| 39 | 39.15 | 40% |
| 40 | 40.04; 4004.00.00; 4012.20.00 | 40% |
| 41-07 | - | 40% |
| 41-12 | - | 40% |
| 41-13 | - | 40% |
| 41-14 | - | 40% |
| 4115.10.00 | - | 40% |
| 42 | - | 40% |
| 4302.10.10 | - | 40% |
| 4302.10.00 | - | 40% |
| 4302.20.00 | - | 40% |
| 4302.30.00 | - | 40% |
| 4303.10.00 | - | 40% |
| 4303.00.00 | - | 40% |
| 4304.00.00 | - | 40% |
| 44 | 44.04; 44.02; 44.03; 44.04; 44.05; 44.06; 44.07; 44.09 | 40% |
| 45 | 45.04 | 40% |
| 46 | - | 40% |
| 47 | - | 40% |
| 48 | - | 40% |
| 49 | 4906.00.00 | 40% |
| 50 | 5001.00.00; 5002.00.00; 5003.00.10; 5003.00.00 | 40% |
| 51 | 51.04; 51.02; 51.03; 51.04; 51.05 | 40% |
| 52 | 52.04; 52.02 | 40% |
| 53 | 5301; 5302; 5303; 5305 | 40% |
| 54 | - | 40% |
| 55 | 55.05 | 40% |
| 56 | - | 40% |
| 57 | - | 40% |
| 58 | - | 40% |
| 59 | - | 40% |
| 60 | - | 40% |
| 61 | - | 40% |
| 62 | - | 40% |
| 63 | 63.09; 63.10 | 40% |
| 64 | - | 40% |

| Silicon Metal | | |
|---------------|--|-------------------------------------|
| CODE TIPI | CODES TIPI excepted | LIMIT PERCENTAGE OF IMPORTED INPUTS |
| 65 | - | 40% |
| 66 | - | 40% |
| 67 | - | 40% |
| 68 | 6801.00.00 | 40% |
| 69 | - | 40% |
| 70 | 7001.00.00 | 40% |
| 71 | 7101.10.00; 7101.21.00; 71.02; 7103.10.00; 71.06; 71.06; 71.07; 71.08; 71.09; 71.10.11.00; 71.11; 71.12; 7118.10.00; 7118.90.00 | 40% |
| 72 | 72.04 | 40% |
| 73 | - | 40% |
| 74 | 7404.00.00 | 40% |
| 75 | 7503.00.00 | 40% |
| 76 | 76.02 | 40% |
| 78 | 7802.00.00 | 40% |
| 79 | 7902.00.00 | 40% |
| 80 | 8002.00.00 | 40% |
| 81 | 8101.07.00; 8102.07.00; 8103.30.00; 8104.20.00; 8104.30.00; 8105.30.00; 8107.20.20; 8107.30.00; 8108.30.00; 8109.30.00; 8110.20.00; 8112.13.00; 8112.22.00; 8112.52.00; 8112.59.00; 8112.92.00 | 40% |
| 82 | - | 40% |
| 83 | - | 40% |
| 84 | 8401.30.00 | 40% |
| 85 | 8548.10 | 65% |
| 86 | - | 40% |
| 87 | - | 40% |
| 88 | - | 65% |
| 89 | 8908.00.00 | 40% |
| 90 | - | 65% |
| 91 | - | 65% |
| 92 | - | 40% |
| 93 | - | 40% |
| 94 | - | 40% |
| 95 | - | 40% |
| 96 | - | 40% |

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