



**Presidency of the Republic**  
**Civil House**  
**Subchiefia for Legal Affairs**

**DECREE 8415 OF 27 OF 2015 FEBRUARY**

Production effects

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

**The PRESIDENT OF THE REPUBLIC**, using the powers conferred upon him by art. 84, caput, item IV of the Constitution, and in view of the provisions of art. 29 of Law ~~No.~~ 13043 of November 13, 2014, in § 3<sup>o</sup> of art. 195 of the Constitution and art. 60 of Law ~~No.~~ 9,069, of June 29, 1995,

**DECREES :**

CHAPTER I  
OBJECT

Art. 1<sup>o</sup> This Decree regulates the application of the Special Regime of Reinstatement of Tax Amounts for Exporting Companies - Reintegra that treat the arts. 21 to 29 of Law ~~No.~~ 13043 of November 13, 2014.

Single paragraph. The Reintegra aims to return, wholly or partially, the remaining tax residue in the chain of production of exported goods.

CHAPTER II  
CREDIT

Art. 2<sup>o</sup> The legal person exporting the goods referred to in art. 5<sup>o</sup> may establish credit by applying the percentage of 3% (three percent) on the income earned from the export of those goods abroad.

§ 1<sup>o</sup> is also considered export sales to export trading company - ECE, with the specific purpose of export to abroad.

§ 2<sup>o</sup> In the event that the export is carried out by ECE, the right to credit is conditional on the information in the export registration, the legal entity which sold the ECE the exported product.

§ 3<sup>o</sup> 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.

§ 4<sup>o</sup> 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.

§ 5<sup>o</sup> 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.

§ 6<sup>o</sup> The export assumption made by cooperative or ordering party, it is assumed that the goods are produced by the cooperative or the ordered, respectively.

§ 7<sup>o</sup> The percentage referred to in the **caput** will be:

~~I - 1% (one percent), between March 1, 2015 and December 31, 2016;~~

~~II - 2% (two percent) between January 1, 2017 and December 31, 2017; and~~

~~III - 3% (three percent) between January 1, 2018 and December 31, 2018.~~

I - 1% (one percent) from 1<sup>st</sup> March 2015 and November 30, 2015; (Wording given by Decree No. 8543, 2015)

II - 0.1% (one tenth percent) from 1<sup>st</sup> December 2015 and 31 December 2016; (Wording given by Decree No. 8543, 2015)

III - 2% (two percent), between 1<sup>st</sup> January 2017 and 31 December 2017; and (Wording given by Decree No. 8543, 2015)

IV - 3% (three percent) between 1<sup>st</sup> January 2018 and 31 December 2018. (Included by Decree No. 8,543, 2015)

§ 8<sup>o</sup> Act of the Executive Branch may review the rates mentioned in § 7, subject to macroeconomic developments in the country.

§ 9 To calculate the credit referred to in the **caput**, the percentage to be applied will be the current in the output date of the bill of sale abroad, in the case of direct export, or ECE, in the case of export via ECE.

Art. 3<sup>o</sup> may also enjoy the Reintegra legal entities that deal with the arts. 11-A and 11-B of Law No. 9,440, of March 14, 1997, and art. 1<sup>o</sup> of Law ~~No.~~ 9,826, of August 23, 1999.

Art. 4<sup>o</sup> In export assumption made by cooperative or manufacture to order, only the cooperative or legal person ordering party, respectively, can enjoy the Reintegra.

CHAPTER III  
OF GOODS CONSIDERED

Art. 5<sup>o</sup> The credit calculation under Reintegra be allowed in export and that, cumulatively:

**Silicon Metal**

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; and

III - has total cost of imported inputs not exceed the percentage limit of the export price established in the Annex.

§ 1<sup>o</sup> 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.

§ 2<sup>o</sup> The Minister of Finance may change the list of goods covered by Annex.

§ 3<sup>o</sup> For the purposes of Part III of **caput**:

I - inputs originating from other member countries of the Southern Common Market - Mercosur to meet the Mercosur Origin Regime requirements will be considered national;

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. 6<sup>o</sup> The claim referred to in art. 2<sup>o</sup>, subject to current law, can only be:

I - I compensated with own debts related to taxes administered by the Internal Revenue Service of the Ministry of Brazil; or

II - repaid in kind.

§ 1<sup>o</sup> 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. 5<sup>th</sup>.

§ 2<sup>o</sup> The compensation statement or request for reimbursement may be made only after the calendar quarter-end closing that has occurred export and registration of shipment.

#### CHAPTER V EXPORT TRADE COMPANY

Art. 7<sup>o</sup> 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 1% (one percent) in the month of payment;

II - under the PIS / PASEP and Cofins, in the proportions defined in § 4<sup>th</sup> of art. 2<sup>o</sup>; 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. 8<sup>o</sup> The Reintegra not apply to ECE.

#### CHAPTER VI FINAL PROVISIONS

Art. 9<sup>o</sup> 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 on the date of its publication, producing effect from 14 November 2014.

Art. 11 is hereby repealed [Decree No. 8304 of September 12, 2014](#).

Brasilia, February 27, 2015; 194<sup>th</sup> year of Independence and 127<sup>th</sup> of the Republic.

Rousseff  
Joaquim Vieira Ferreira Levy  
Armando Monteiro

## 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%
0901.21		40%
0901.22		40%
11	11:03; 1104.22; 1104.23; 1104.29	40%
12:08		40%
1214.10.00		40%
10/19/1504		40%
15:05		40%
1507.90		40%
1508.90		40%
1509.90		40%
1511.90.00		40%
1512.19		40%
10/29/1512		40%
1512.29.90		40%
1513.19.00		40%
1513.29		40%
1514.19		40%
1514.99		40%
1515.19.00		40%
1515.29		40%
1515.90.22		40%
15:16		40%
15:17		40%
15:18		40%
15:20		40%
15.21.10.00		40%
16		40%
17	1702.20.00; 17:03	40%
18:06		40%
19		40%
20		40%
21		40%
22	22:01; 2207.20.20	40%
23:01		40%
23:09		40%
25.23		40%
28	2844	40%
29	2939.11.51; 2939.91.11	40%
30	3006.92.00	65%
32	3201.10.00; 3201.20.00; 3201.90.19; 3201.90.20; 3201.90.90; 3201.90.11; 3201.90.12	40%
33	3301.90.40	40%
34		40%
35		40%
36		40%
37		40%
38	38.25	40%
39	39.15	40%
40	40.01; 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%
4302.19.10		40%
4302.19.90		40%
4302.20.00		40%
4302.30.00		40%
4303.10.00		40%
4303.90.00		40%
4304.00.00		40%
44	44.01; 44.02; 44.03; 44.04; 44.05; 44.06; 44.07; 44.09	40%
45	45.01	40%
46		40%
47		40%
48		40%
49	4906.00.00	40%
50	5001.00.00; 5002.00.00; 5003.00.10; 5003.00.90	40%
51	51.01; 51.02; 51.03; 51.04; 51.05	40%

**Silicon Metal****PUBLIC Attachment 52**

52	52.01; 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%
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; 71.05; 71.06; 71.07; 71.08; 71.09; 71.10.11.00; 71.11; 71.12; 7118.10.90; 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	8101.97.00; 8102.97.00; 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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