



Self-Assessment Questionnaire - QAA



Secretariat of the Federal Revenue (RFB)

Self-Assessment Questionnaire

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Self-Assessment Questionnaire

IDENTIFICATION OF THE APPLICANT		
Legal Name/Trade Name:		
Individual/Corporate	Website:	
Taxpayer ID [CNJP/CPF]:		
Check the supply chain roles for which AEO Certification is requested:		
<input type="checkbox"/> Importer	<input type="checkbox"/> Exporter	<input type="checkbox"/> Customs Warehouse
<input type="checkbox"/> Port Operator	<input type="checkbox"/> Airport Operator	<input type="checkbox"/> Carrier
<input type="checkbox"/> Customs Broker	<input type="checkbox"/> Freight Forwarder	<input type="checkbox"/>
AEO Certification Modality:		
<input type="checkbox"/> AEO - Security	<input type="checkbox"/> AEO-Compliance Level 1	
<input type="checkbox"/> AEO-Compliance Level 2	<input type="checkbox"/> AEO - Full	

GUIDELINES FOR THE APPLICANT
<u>COMPLETING THE SELF-ASSESSMENT QUESTIONNAIRE (QAA)</u>
The Self-Assessment Questionnaire (QAA) has the purposes of allowing the party concerned to review the adequacy of its business to the requirements and criteria determined by the Brazilian AEO Program and to serve as a tool for the Brazilian Secretariat of the Federal Revenue to review certification requests at the AEO Center.
As such, it is essential that said review be carried out critically, completely and effectively, with realistic and reasoned responses that result from a true self-assessment. The self-assessment aims to identify vulnerabilities regarding the security of the international supply chain and any gaps in relation to compliance with tax and customs obligations. Thus, after detection of these issues, the operator must make the necessary adjustments before submitting the application for AEO certification to the Secretariat of the Federal Revenue.
The review of the application for certification by the AEO Center will be conducted under risk management criteria, and will also respect the proportionality of the criteria according to the type of operator certification requested and the operator's area of operation in the logistics chain.
All items must be properly answered and justified by attaching documentation or evidence to support the implementation of the measures/procedures informed. <u>If an item does not apply to your reality, it is necessary to justify.</u>
For each of the questions, documentation or evidence must be attached in addition to the stated answer proving the implementation of the measures/procedures reported.
<u>NOMENCLATURE FOR THE QAA FILE</u>
The completed QAA should be saved following the naming standard below: QAA_Name of the Applicant - Example: "QAA_CompanyABC.pdf"
<u>NOMENCLATURE FOR THE DOCUMENTS ATTACHED TO THE QAA</u>
The documents attached to the QAA must be referenced in the question to which they apply, at the appropriate location, preferably in PDF format , according to the following nomenclature: Name of Applicant_Item Number_Name of Document - Example: "CompanyABC_1.1_Articles of Incorporation.pdf"
In case it is necessary to attach the <u>document more than once for different questions</u> , attach it only once and reference the name of the document already attached, maintaining the first nomenclature used.
<u>Example:</u>
- The Articles of Incorporation have been attached to question 1.1 with the following name: "CompanyABC_1.1_Articles of Incorporation.pdf"
- If the articles of incorporation are also supporting documentation for question 1.4, repeat the name already used in question 1.1 and DO NOT attach the document again.
When attaching the electronic files to be collected by the e-CAC system, exercise care with the "Title" field: it must use THE SAME nomenclature used for the identification of attachments related to the QAA questions.

Self-Assessment Questionnaire

SELF-ASSESSMENT QUESTIONNAIRE STRUCTURE

CRITERIA	AEO-S	AEO-C		AEO-F
		Level 1	Level 2	
1.1 Registration up-to-date in the RFB systems	QAA	QAA	QAA	QAA
1.2 Compliance with admissibility requirements	QAA	QAA	QAA	QAA
1.3 Economic activity in Brazil	QAA	QAA	QAA	QAA
1.4 Operational units	QAA	QAA	QAA	QAA
1.5 Organizational chart	QAA	QAA	QAA	QAA
1.6 Outsourcing of services	QAA	QAA	QAA	QAA
1.7 Certifications in security and customs compliance	QAA	QAA	QAA	QAA
1.8 Audit Frequency	QAA	QAA	QAA	QAA
2.1 - Satisfactory history of compliance with customs legislation	QAA	QAA	QAA	QAA
2.2 - Satisfactory and computerized system for managements of business, accounting, financial and operational records	QAA	QAA	QAA	QAA
2.3 - Financial, equity and economic conditions	QAA	QAA	QAA	QAA
2.4. Business partners and service providers	QAA	QAA	QAA	QAA
2.5. Human resources policy	QAA	QAA	QAA	QAA
3.1. Cargo unit control	QAA	-	-	QAA
3.2. Physical access control	QAA	-	-	QAA
3.3. Security procedures for goods	QAA	-	-	QAA
3.4. Security and threat awareness training	QAA	-	-	QAA
3.5. Physical security of facilities	QAA	-	-	QAA
4.1 Accounting and tax registration system	-	QAA	QAA/SVR	QAA/SVR
4.2 Inventory control	-	QAA	QAA/SVR	QAA/SVR
4.3 Full and uniform description of goods	-	QAA	QAA/SVR	QAA/SVR
4.4 Capacity building and training	-	QAA	QAA/SVR	QAA/SVR
4.5 Tax classification	-	QAA	QAA/SVR	QAA/SVR
4.6 Indirect operations	-	QAA	QAA/SVR	QAA/SVR
4.7 Foreign exchange operations	-	QAA	QAA/SVR	QAA/SVR
4.8 Review of quantifications	-	QAA	QAA/SVR	QAA/SVR
4.9 Assessment of the amount of taxes	-	QAA	QAA/SVR	QAA/SVR
4.10 Compliance with rules for special regimes	-	QAA	QAA/SVR	QAA/SVR
4.11 Rules of origin	-	QAA	QAA/SVR	QAA/SVR

¹SVR = SUPPLEMENTARY VALIDATION REPORT

Self-Assessment Questionnaire

BLOCK 1 - GENERAL INFORMATION

1.1. Registration up-to-date in the RFB systems

State whether the applicant's registration data is up to date in the RFB's systems, as per date of the last change to its articles of incorporation.

Attached documentation/evidence?	Names of Electronic Attachments that support the answer:
<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes, total number of attachments:	

1.2. Compliance with admissibility requirements

State whether the applicant meets all eligibility requirements of the AEO program.

Attached documentation/evidence?	Names of Electronic Attachments that support the answer:
<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes, total number of attachments:	

1.3. Economic activity in Brazil

Briefly describe the economic activities developed in Brazil, indicating all role(s) exercised in the international supply chain.

Attached documentation/evidence?	Names of Electronic Attachments that support the answer:
<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes, total number of attachments:	

Self-Assessment Questionnaire

1.4. Operational units

List all operating units of the applicant.

Identify all of those which operate in the international supply chain and inform if there is uniformity in the security policy throughout all these units. If not, state the reason.

Also specify the five most relevant units in the international supply chain.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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1.5. Organizational chart

Describe the organizational structure of the applicant and provide information on the heads of each department.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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1.6. Outsourcing of services

State the nature and extent of outsourced services.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

1.7. Certifications in security and customs compliance

State whether the applicant and/or other units belonging to the same group have any supply chain security certification in Brazil or abroad, or any customs compliance certification issued by an international customs administration.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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1.8. Audit Frequency

State whether the applicant adopts a periodic audit policy of its internal procedures, including accounting, commercial, operational and financial audits.

If so, indicate the frequency of these audits and submit copies of the conclusive reports for the last three audits.

If audits are not carried out regularly, briefly describe how the applicant ensures quality in the implementation of internal procedures.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

BLOCK 2 - ELIGIBILITY CRITERIA

2.1. Satisfactory history of compliance with customs legislation.

2.1.1. Violation Detection and Prevention

State whether there are specific procedures to detect violations of customs legislation, briefly describing them.

Report violations detected over the last three years, briefly describing them, and indicate what internal measures (corrective and preventive) were adopted, both in cases of violations detected by internal procedures as well as for those identified by the customs authority.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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2.1.2. Special Oversight Regime

State whether the applicant for AEO certification was submitted to the special oversight regime created pursuant to Article 33, Law 9,430, 27 December 1996, during the last three years.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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2.1.3. Customs Enforcement Requirements

State whether there are specific structures and procedures in place to handle demands from the customs authority so that those can be responded to in a timely and effective manner.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

2.2. Satisfactory and computerized system for managements of business, accounting, financial and operational records.

2.2.1. Specifics of the computerized systems

State what computerized systems are used to manage business, accounting, financial and operational records, briefly describing their features.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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2.2.2. Identification of goods in the computerized systems

State whether the computerized systems used have procedures capable of differentiating goods and cargo units intended for export from those meant for the domestic market.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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2.2.3. Confidentiality and integrity of information

State whether the computerized systems used by the applicant are secure regarding information confidentiality and integrity, reporting also if such systems allow for traceability of goods and monitoring of customs activities.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

2.2.4. Integrity of information systems

Briefly describe the procedures adopted to ensure the integrity of information systems. State also which tests are performed to ensure the integrity of these systems.

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

2.2.5. Unauthorized access to computer systems

Briefly describe the procedures adopted to identify and prevent undue access to IT systems.

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

2.2.6. Physical security of computer equipment

Briefly describe the procedures adopted to ensure the physical security of computer equipment and the facilities in which they are placed.

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

Self-Assessment Questionnaire

2.3. Financial, equity and economic conditions.

2.3.1. Bankruptcy, judicial/extrajudicial bankruptcy protection or tax injunction

State whether the applicant for certification was subject to bankruptcy, judicial/extrajudicial bankruptcy protection or tax injunction procedures in the last three years.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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2.3.2. Access to bank accounts

State whether the applicant has a formalized procedure in place to ensure that access to its bank accounts is given exclusively to persons belonging to the corporate structure, administrators or authorized personnel.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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2.3.3. Sound financial position

State whether the applicant is in a sufficiently strong financial position to meet its financial commitments.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

2.3.4. Impact on financial solvency

State whether the applicant foresees any event for the next 24 months that may impact its financial solvency. If so, describe the scenario foreseen.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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2.4. Business partner selection policy

2.4.1. Business partner selection

Briefly describe the procedures adopted for the selection of business partners and service providers, indicating how compliance with these procedures is verified.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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2.4.2. Hiring of transport services

Describe the means of transport normally used by the applicant, indicating whether it uses owned or outsourced fleets. If this service is outsourced, describe the procedures adopted to verify whether the contracted carrier meets the agreed security standards.

If the carrier hired subcontracts these services, describe the measures adopted by the applicant for AEO certification to ensure that these subcontractor carriers follow the security standards agreed with the contracted carrier.

Also report the percentage of operations carried out by the applicant's own fleet, by subcontractors and by independent carriers.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

2.4.3. Signing of contracts and partnership agreements

Describe the procedures adopted by the applicant to ensure that former business partners and service providers do not have access to its facilities and systems after contracts/agreements with them expire. Also inform what measures are taken to prevent these former partners from continuing to perform operations on behalf of the applicant.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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2.4.4. Noncompliance with trade agreements and service agreements

State whether breaches of trade agreements and service agreements have been identified, reporting the measures taken.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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2.5. Human resources policy.

2.5.1. Employee hiring

Describe, briefly and within legal limits, the human resources policy adopted in order to minimize potential risks that newly hired employees may pose to the security of the supply chain and to tax and customs compliance.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

2.5.2. Post-employment monitoring

State whether the applicant submits its employees to monitoring in view of the inherent risk of the position they hold. If so, describe the procedures adopted, stating whether they occur continuously or only when there are relevant reasons.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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2.5.3. Dismissal of staff

Describe the procedures adopted by the applicant to prevent former employees from continuing to have access to facilities or computerized systems.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

BLOCK 3 - SECURITY CRITERIA

3.1. Cargo unit control.

3.1.1. Integrity of cargo units

Briefly describe the procedures adopted to ensure the integrity of cargo units against illicit introduction of materials or access by unauthorized persons.

Attached documentation/evidence?	Names of Electronic Attachments that support the answer:
<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes, total number of attachments:	

3.1.2. Identification of high-risk cargo

Briefly describe the procedures adopted by the applicant to identify cargo that may pose risks to supply chain security.

Attached documentation/evidence?	Names of Electronic Attachments that support the answer:
<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes, total number of attachments:	

3.3.1. Prior inspection of cargo units

Briefly describe the procedures adopted by the applicant to inspect cargo units before loading.

Attached documentation/evidence?	Names of Electronic Attachments that support the answer:
<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes, total number of attachments:	

Self-Assessment Questionnaire

3.1.4. Seals and security seals

State whether the applicant uses seals and security seals to ensure the integrity of cargo units. If so, inform the procedures adopted for the storage, application and registration of incidents involving disruption of these seals and security seals. If those are not used, justify it.

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

3.1.5. Integrity of seals and security seals

Describe the procedures adopted by the applicant to verify the integrity of seals and security seals and of cargo units in order to identify unauthorized manipulations.

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

3.1.6. Monitoring of cargo transportation

State whether the applicant adopts procedures to monitor cargo transport vehicles and the activities of their drivers during the route in order to identify and/or prevent incidents.

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

Self-Assessment Questionnaire

3.1.7. Physical security of cargo units in storage

Describe the procedures adopted to ensure the physical security of cargo units during storage in the applicant's facilities in order to prevent alterations that compromise their integrity.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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3.2. Physical Access Control.

3.2.1. Facility access control

Briefly describe the procedures adopted for access control of employees, service providers, visitors and vehicles to the applicant's facilities.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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3.2.2. ID badges

Describe the procedures in place to control the issuance and revocation of ID badges for employees and visitors, as well as the procedures adopted to ensure that these persons only have access to the areas for which they have been previously authorized. Also describe if there is visual differentiation between employee and visitor badges.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

3.2.3. Identification of unauthorized persons or vehicles

Briefly describe the procedure adopted by the applicant in cases of identification of unauthorized persons or vehicles within their facilities, informing also how these events are logged.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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3.2.4. Access to cargo handling and storage locations

Briefly describe how control and monitoring is effected to ensure restricted access to storage and cargo handling facilities.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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3.3. Security procedures for Goods.

3.3.1. Flow of goods

Briefly describe the internal flow of goods (reception, handling, storage and shipment), indicating whether there are documented standards for the procedures to be followed in each of the steps.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

3.3.2. Entry of goods

Briefly describe how the applicant performs control of goods at entry, i.e. how it ensures that the goods entering the facilities correspond to those described in the documents.

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

3.3.3. Production of goods

Briefly describe the procedures adopted to ensure security during the production process of goods.

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

3.3.4. Storage of goods

Describe the procedures adopted in goods storage areas, indicating the work routines established to ensure the inviolability of said goods. If there is storage outside of the applicant's facilities, briefly describe it.

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

Self-Assessment Questionnaire

3.3.5. Freight forwarding

Briefly describe the procedures adopted to ensure the safety of the goods at the time of forwarding.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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3.3.6. Specific treatment of goods

State whether the applicant adopts specific procedures to ensure the integrity of goods according to their level of risk (dangerous goods, valuable goods, chemicals, weapons/goods subject to authorization by the army, or sensitive goods included in UN Security Council Resolution 1,540/2004).

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
--	--

3.4. Security and Threat Awareness Training.

3.4.1. Threat awareness and vulnerability detection

State whether the applicant has programs related to:

- Awareness of threats that may affect the integrity of the supply chain;
- Identification of points of vulnerability in the supply chain;
- Adoption of preventive and corrective actions.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

3.4.2. Training related to physical security of cargo

Describe how and how often the training program of the applicant's staff includes training related to physical security of cargo. Present records of said training sessions.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
--	--

3.5. Physical Safety of Facilities.

3.5.1. Perimeter fences

State whether the applicant's facilities have perimeter fencing.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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3.5.2. Monitoring of facilities

Briefly describe how the applicant monitors its external perimeter and ensures the security of its internal facilities, in particular of access points (major and minor). State also whether physical access structures are regularly inspected for integrity.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

3.5.3. Parking within facilities

Indicate the location of parking lots, including with indication in the accompanying documentation (floor plan, basic design etc.) and whether there are separate procedures for visitor and employee vehicles. If so, describe the procedures adopted to ensure such segregation.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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3.5.4. Key control and locking devices

Describe the procedures adopted by the applicant to control the issuance of keys and/or other locking devices.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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3.5.5. Lighting of facilities

State whether the applicant's facilities are sufficiently illuminated in order to ensure security, even in the absence of natural light.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

3.5.6. Alarm Systems

State whether the applicant has alarm systems in place in its facilities and what procedures are adopted in case they are triggered.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

BLOCK 4 - COMPLIANCE CRITERIA

4.1. Accounting and tax registration system.

4.1.1. Accounting, tax and business bookkeeping

Describe the procedures adopted to ensure that the bookkeeping of accounting, tax and business records adequately reflect the operations of the applicant. Also inform what mechanisms are in place for error detection and correction.

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

4.1.2. Chart of accounts and accounting entries

Describe how the adequacy of the applicant's Chart of Accounts and its models for accounting entries are permanently ensured to reflect its foreign trade operations.

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

4.1.3. Accounting, tax and business records

Describe how and when accounting, tax and business records related to foreign trade operations are generated.

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

Self-Assessment Questionnaire

4.1.4. Safekeeping of accounting books and documents

Describe the procedures adopted to safeguard:

- Accounting, tax and business documents that are not submitted in the SPED system;
- Documents intended to support foreign trade statements and records, including those indicating the intervening parties involved and corresponding financial transactions.

Attached documentation/evidence?	Names of Electronic Attachments that support the answer:
<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes, total number of attachments:	

4.1.5. Technical qualification of accountants

Describe how the applicant ensures the technical qualification of its accounting staff (technicians and accountants).

Attached documentation/evidence?	Names of Electronic Attachments that support the answer:
<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes, total number of attachments:	

4.2. Document verification and inventory control policy.

4.2.1. Permanent inventory control

Describe the system used for permanent control of existing inventory in the applicant's establishments or in the custody of third parties.

Attached documentation/evidence?	Names of Electronic Attachments that support the answer:
<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes, total number of attachments:	

Self-Assessment Questionnaire

4.2.2. Customs declaration inspection

Describe how the applicant verifies whether the information presented in customs declarations match the information in the documentation that supports the shipment (invoices, bills of lading, packing lists, certificates of origin, tonnage certificates etc.).

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

4.3. Full description of goods.

4.3.1. Description of goods in customs declarations

Describe the procedures adopted to ensure that the descriptions included in customs declarations and invoices issued by the applicant contain the necessary information for the correct classification of goods and corresponding definition of applicable tariffs under the Mercosur Common Nomenclature (NCM), pursuant to current legislation.

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

4.4. Capacity building and training policy.

4.4.1. Foreign trade training of employees

Describe the capacity building and training policy in the area of foreign trade offered to operational, technical and managerial employees, indicating the annual workload and content covered by the training sessions.

Attached documentation/evidence? Names of Electronic Attachments that support the answer:
 No
 Yes, total number of attachments:

Self-Assessment Questionnaire

4.5. Tax classification.

4.5.1. Technical qualification in tax classification

Describe how the applicant ensures the technical qualification of those responsible for the tax classification of goods.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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4.5.2. Tax classification procedures

Describe the procedures used to ensure correct tax classification in accordance with applicable law and the eligibility for other attributes.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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4.5.3. Procedure after resolution of inquiry or litigation

Describe the procedures adopted by the applicant after it becomes aware of a decision issued regarding the correct classification of goods, be it as a result of an inquiry process, an administrative proceeding or judicial litigation, also stating how proceedings for the classification of goods are monitored for progress.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

4.5.4. Procedure after issuance of a diverging technical report

Describe the procedures adopted by the applicant in cases in which the customs authority requests that a technical report be prepared for the correct classification of goods and said report indicates the existence of classifications that diverge from those adopted by the company.

Attached documentation/evidence?	Names of Electronic Attachments that support the answer:
<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes, total number of attachments:	

4.6. Indirect operations.

4.6.1. Policy for acquisition of goods of foreign origin

Describe the policy adopted to choose between indirect or direct import for the acquisition of goods of foreign origin.

Attached documentation/evidence?	Names of Electronic Attachments that support the answer:
<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes, total number of attachments:	

4.6.2. Import of goods to third parties

State the procedures adopted by the applicant to ensure compliance with applicable legislation in cases of import of goods to third parties.

Attached documentation/evidence?	Names of Electronic Attachments that support the answer:
<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes, total number of attachments:	

Self-Assessment Questionnaire

4.6.3. Import of goods through third parties

State the procedures adopted by the applicant to ensure compliance with applicable legislation in cases of acquisition of goods of foreign origin imported by third parties.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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4.7. Foreign exchange operations.

4.7.1. Selection of exchange modality

Briefly describe how the applicant determines the appropriate exchange rate modality for its operations. Also inform how often it performs reviews in order to examine the exchange modality reported.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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4.8. Assessment of the amount of customs tax and duties.

4.8.1 Methods of customs valuation

Describe the procedures adopted by the applicant for the determination of the customs valuation method to be used in order to ensure the correct calculation basis for taxes to be levied on imports of goods.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

4.8.2. Adjustments of the 1st customs valuation method

In case the 1st customs valuation method is adopted, describe how the applicant considers the issue of adjustments in customs valuations established under Article 8 of the AVA/GATT.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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4.8.3. Technical expertise in customs valuation

Describe how the applicant ensures the technical qualification of those responsible for customs valuation procedures in order to ensure compliance with the AVA-GATT.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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4.8.4. Determination of export price

Describe the procedures adopted by the applicant to determine the price of goods described in export declarations in order to ensure compliance with relevant legislation.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

4.9. Compliance with rules concerning customs tax benefits.

4.9.1. Systematic and tax control of tax benefits

Describe the procedures adopted for the systematic and tax control and monitoring of transactions subject to the following tax applicability categories:

- 1) Special Customs Regimes;
- 2) Custom Regimes Applied to Special Areas;
- 3) Waivers; and
- 4) Other tax benefits in the customs area.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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4.9.2. Audits of tax benefits

State if the applicant submits to audits (internal or external) to verify proper application of and compliance with onerous conditions related to tax benefits granted for foreign trade operations.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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4.10. Rules of origin.

4.10.1. Control of Preferential Origin Agreements in imports

Describe the procedures for systematic monitoring and control of import operations carried out under Preferential Origin Agreements, considering the onerous conditions attached to this type of operation.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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Self-Assessment Questionnaire

4.10.2. Control of Preferential Origin Agreements in export

Describe the control procedures used to ensure adequacy to the rules of origin of goods exported under the terms of International Trade Preference Agreements.

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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4.11. Traceability of goods and supplies.

4.11.1. Traceability procedures

Describe the procedures adopted to ensure the traceability of goods and supplies of foreign or domestic origin intended for the domestic or foreign markets (with the exception of goods of national origin intended for the national market).

Attached documentation/evidence? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, total number of attachments:	Names of Electronic Attachments that support the answer:
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