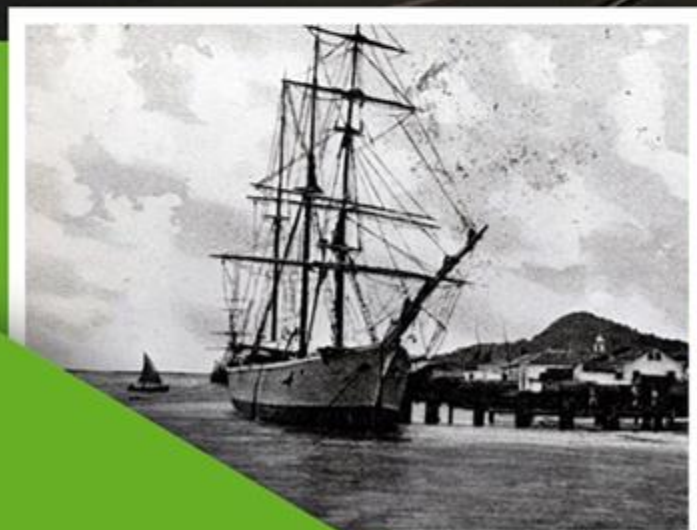




# Time Release Study EXPORT

October 2023



## BRAZIL



# CONDUCTING THE STUDY

## Participating Government Bodies:



## Support:



# WHAT IS THE TIME RELEASE STUDY?

1 **What is TRS?**



2 **TRS objective**



3 **Results**



# TRS DEFINITION

Scope:  
**Export**



Collection of data  
automatically

Data collection period:  
**March and April 2023**



**Three modes: Air, Sea  
and Road**

Operations with Brazilian  
electronic invoice

**No customs transit**



QUANTITY OF DU-E  
INCLUDED IN THE  
STUDY

Regular exports

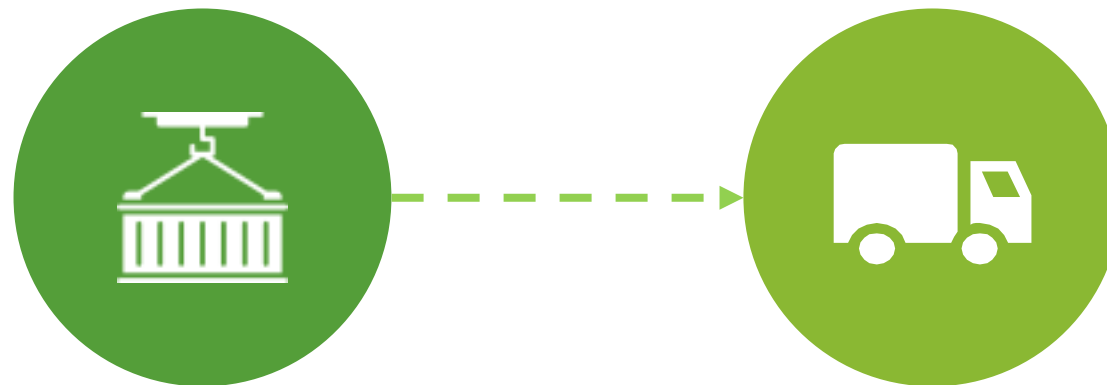
275,216

With advanced loading

7,218



MAIN TIME INTERVAL

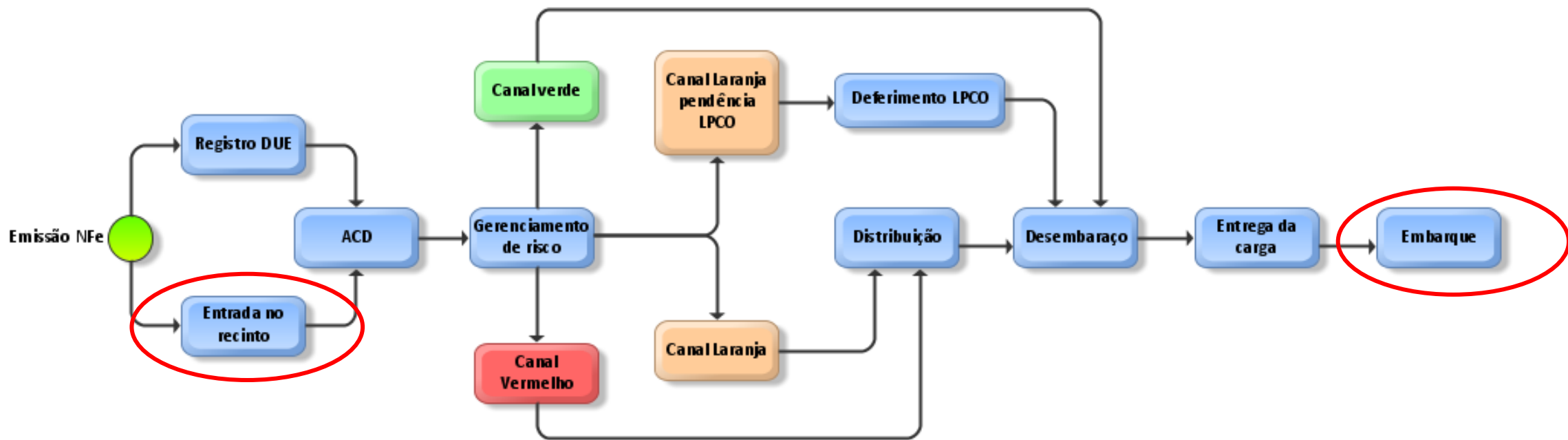


**The cargo enters the  
customs warehouse**

**Loading**



# EXPORT PROCESS FLOW



## Study results

01

Export operations without special clearance status

02

Export operations with early shipment

03

Export operations carried out by AEO operators

04

Export operations with analysis by productive activity and NCM chapter

05

Export operations with mandatory LPCO





ORDINARY EXPORT  
OPERATIONS



AVERAGE TIMES  
NATIONAL AND BY MODE -  
ORDINARY EXPORT



**National export**  
**107.87 hours**



**Air mode**  
**34.72 hours**



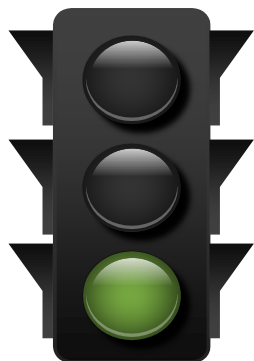
**Sea mode**  
**193.36 hours**



**Road mode**  
**5.34 hours**

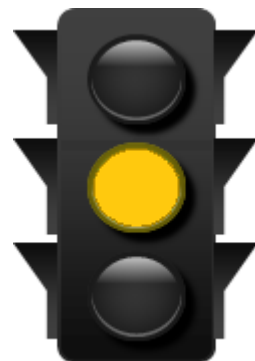


AVERAGE TIMES  
NATIONAL AND BY  
CHANNEL –  
ORDINARY EXPORT



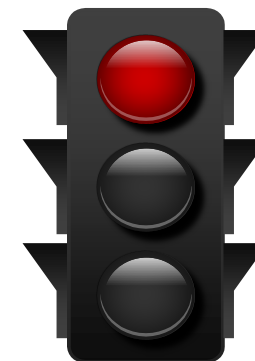
**92.29 hours**

**87.95%\***



**223 hours**

**11.34%\***



**198.41 hours**

**0.71%\***

- This percentage covers the selection of the RFB and the administrative control bodies.
- The percentage of the RFB for the orange channel is 0.21%.



EXPORT  
OPERATIONS -  
WITH ADVANCED  
LOADING



AVERAGE TIMES  
NATIONAL - WITH  
ADVANCED LOADING



**Advanced loading**  
**459 hours**



# MAIN FINDINGS



## MAIN FINDINGS

01

### LOGISTICS:

- 85% of the total export time is consumed in the stage between clearance and loading
- The stage in which exporters present the cargo to be cleared consumed around 12% of the total export time



02

## ADMINISTRATIVE CONTROL

- Delay in linking the LPCO to the DU-E by the exporter
- 5% of the LPCOs with the characteristic of use for multiple shipments were effectively employed in more than one shipment

03

## CUSTOMS CONTROL

- Local RFB units presented discrepancies in their performance
- Need for automation of steps in the customs control process





## RISK MANAGEMENT

- All exports are subject to RM and **88%** of cargoes undergo minimal state intervention
- The selection of the RFB represents about **0.92%** of all export operations
- The percentage of selection by the administrative control bodies reaches **11%** of exports



## MAIN FINDINGS

05

### AEO

- **19%** of ordinary exports are carried out by AEO certified companies
- The selection for conference was **16%** for AEO, against 11% for non-AEO
- The average time for operations carried out by AEOs is slightly shorter than the average time for exports carried out by other operators



## MAIN FINDINGS

06

### ADVANCED LOADING OPERATIONS

- Endorsing of DU-Es has an average time of more than **76 hours** after loading



MAIN  
RECOMMENDATIONS



## MAIN RECOMMENDATIONS

01

### LOGÍSTICA:

- This study should be submitted to CONFAC, Conaportos, Conaero and Secretariat of Ports, aiming to stimulate dialogue with all the sectors involved in air and sea cargo logistics
- Exporters should seek to register the DU-E in advance



## MAIN RECOMMENDATIONS

02

### ADMINISTRATIVE CONTROL BODIES

- Exporters are recommended to be more agile in linking LPCO to DU-Es, thus reducing the total time required to carry out export operations
- Review regulatory frameworks and international agreements with a view to increasing the percentage of LPCO for multiple shipments
- Invest in campaigns to publicize the ease of reuse of licenses to reduce costs and time for companies and consenting parties



## CUSTOMS CONTROL

- Automate the distribution activity, for tax analysis purposes, of DU-Es in orange and red channels, in order to ensure their execution immediately after the parameterization
- Evaluate procedures adopted by the RFB units and proceed with the necessary adjustments, including in the manuals

## MAIN RECOMMENDATIONS

04

### RISK MANAGEMENT

- It is recommended that the administrative control bodies expand the use of risk management as an appropriate measure to rationalize the use of State resources, as well as to focus on operations that, in fact, offer risks





## MAIN RECOMMENDATIONS

### **AEO**

- Encouragement for the AEO Program to be expanded to the administrative control bodies, in order to make it a State program and guarantor of real benefits for certified operators
- It is recommended that the National Center of Authorized Economic Operators (CeOEA) interact with the private sector in order to identify elements to be more attractive to the exporters of the Program itself



## MAIN RECOMMENDATIONS

06

### ADVANCED LOADING OPERATIONS

- The timeframe specified in Article 30 of IN RFB 800/2007 should be reevaluated, together with the private sector, to align this timeframe with the current reality, where technology plays a significant role in all segments of international trade





# Obrigado!

**José Carlos de Araujo**

Auditor Fiscal da RFB

Secretaria Especial da Receita Federal do Brasil