IOSR Journal Of Humanities And Social Science (IOSR-JHSS)
Volume 29, Issue 9, Series 4 (September, 2024) 47-53
e-ISSN: 2279-0837, p-ISSN: 2279-0845.
www.iosrjournals.org

Drawback And Its Contributions To Exports: Analysis Of The Special Regime In Brazilian Companies In The Piracicaba/Sp Region

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Abstract:
Background*: The drawback is a special customs regime designed to allow companies to exempt or defer taxes and fees on imported raw materials, inputs, packaging materials, and intermediate products that are used in the production of goods intended for export. This mechanism helps lower the cost of finished products, thereby enhancing their competitiveness in the global market. As an export incentive, the drawback plays a significant role in alleviating the tax burden on manufacturers. This study sought to explore the concept of drawback, its different modalities, and the key benefits it offers.*
Materials and Methods*: The research methodology included a literature review and a case study involving two companies located in the Piracicaba/SP region that utilize this customs regime. Data was gathered through a questionnaire with open-ended questions directed at the Foreign Trade managers of these companies.*
Results*: The findings reveal that the companies studied leverage the drawback regime to significantly reduce the prices of their export products, taking advantage of the tax benefits to lower costs and enhance product competitiveness*
Conclusion: *Both theory and practice show that this special customs regime serves as a stimulus to imports and exports, thus enabling the growth of companies in the international market. It can be said that it is an important mechanism for promoting the internationalization process of companies.*
Key Word*: Import; Incentives; Taxes; Competitive Market.*

Date of Submission: 28-08-2024 Date of Acceptance: 08-09-2024

I. Introduction

International trade has seen a significant increase in recent decades, which has contributed to the economic development of countries. With the opening of trade, starting in the 1990s, Brazil had a greater insertion in international trade, which led the country to have a new production and consumption structure, with an increase in imports and exports.

Exports represent the inflow of foreign currency, which is reflected in the trade balance and GDP (Gross Domestic Product), which is why they are so important for the countries' economies. Furthermore, they provide competitive advantages for companies, such as productivity growth, increased sales, access to technological innovations, less dependence on the domestic market and strengthening the brand.

In the first half of 2023, Brazilian exports represented US$165.7 billion, an increase of 1% compared to the same period of the previous year. In 2022, Brazil ranked 26th among world exporters of goods, with a share of 1.3%[1].

Several factors can directly affect the competitiveness of products and make sales abroad difficult or even impossible, including exchange rate variations, logistics, infrastructure and taxation. Given these risks, it is essential that countries look for ways to stimulate exports.

Tax incentive can be defined as a tax relief that aims to encourage the taxpayer to carry out an activity considered to be in the public interest[2]. It also points out that it is a bilateral legal relationship of reciprocal rights and duties between the taxpayer and the Public Power, that is, the taxpayer carries out the activity of public interest and, in light of this, the Public Power grants tax relief [...] the production of goods intended for export is an activity of public interest, as it generates jobs and gains foreign exchange for the country. In order to stimulate this activity, the Public Authorities no longer tax the acquisition of inputs used in the manufacture of exported products.

Brazil also has a structure of tax incentives for exports, granted in accordance with the technical standards defined in the past by Gatt (General Agreement on Tariffs and Trade), and confirmed at present by the entity that replaced it, the WTO (World Trade Organization)[3].

In Brazil, there are no taxes on exported products, however, throughout the entire production process, raw materials and goods are used on which taxes are levied, which generates costs for the exporting company, making it difficult to compete in selling these products abroad. from the country. The Brazilian government created some special customs regimes to encourage exports. The aim of these regimes is to relieve exported products of taxes, so that they are more competitive on the international market. The special customs regime addressed in this work is drawback, which comprises the exemption and suspension of various taxes and fees levied on raw materials or inputs used in the industrialization or packaging of products intended for the foreign market. This incentive is very important, especially considering that Brazil is one of the countries with the highest tax burdens in the world, which makes the product more expensive. The objective of drawback is to provide a reduction in the costs of products sold abroad, enabling Brazilian exporters to compete on equal terms with their counterparts in other countries[3].

Based on this information, this work intends to study the special customs drawback regime, its application and contributions to exports. This work was based on a literature review with bibliographical research and a case study focused on two companies in the Piracicaba/SP region that use this special customs regime. This research aims to identify the challenges faced by these companies from implementation to maintenance of drawback and the advantages arising from its use.

II. Theoretical Review

Drawback: concepts and contributions

Drawback is considered a special customs regime, these are those in which, as a rule, the tax credit has its enforceability suspended. Fiscal customs regimes are so called because there are a series of fiscal procedures, characterizing them according to the purpose of each one[4].

According to Siscomex[5], drawback, a special customs regime, was established by Decree-Law No. 37 of 1966 and later improved by other standards. It allows the suspension or elimination of taxes that apply to the acquisition of inputs used in the industrialization of exported products. It works as an incentive for Brazilian exports and aims to reduce the production costs of products offered on the international market, making them more competitive.

According to Maia[6], drawback is an English word widely used in international trade, and consists of the purchase of raw materials by the exporter to manufacture goods that will be exported. This raw material does not pay due customs taxes, and, therefore, takes advantage of a tax exemption for the purpose of promoting exports.

In this sense, this mechanism reduces the costs of producing exportable products, making them more competitive on the international market. It is used by several countries as a way of stimulating exports. In some countries, such as the United States, the drawback mechanism has existed since 1789, which demonstrates that the intention to encourage exports by lowering the prices of inputs used in them is not recent[7].

Drawback as a special customs system designed to encourage exports. Its characteristic is the import of parts, pieces, accessories, packaging material, intermediate products and inputs in general intended for industrialization for export. Thus, it consists of the suspension, or exemption, or refund of taxes levied on goods imported for use in products to be exported. Exemptions and/or suspensions affect import tax, IPI (Tax on Industrialized Products), PIS (Social Integration Program), Cofins (Contribution for Social Security Financing), ICMS (Tax on Circulation of Goods and Services) except the exemption modality and AFRMM (Additional to Freight for Renewal of the Marking Navy)[8].

Various taxes are levied on imports, including Import Tax, IPI, ICMS, PIS, COFINS, AFRMM, Foremanship Fees, Storage Fees, Ataero (Additional Airport Tariff) and Siscomex Usage Fee. IPI, ICMS, PIS and COFINS apply to materials purchased domestically for the manufacture of products. When purchasing imported and/or national materials to manufacture products, these taxes must be paid, and are directly reflected in the cost of the finished product, making them more expensive. Given this, drawback appears as a source of assistance to companies, as it exempts and/or suspends some of these taxes for products intended for export. In the case of tax relief, the Integrated Drawback Booklet reports that “the use of drawback can result in a reduction of up to 71.6% of the value of the import operation and up to 36.6% of the purchase of the same product on the domestic market [...]”.

Therefore, it can be said that drawback is defined as a special customs regime that aims to encourage exports and occurs at the time of acquisition of materials intended for the formation of the product that will be exported. Its function is to reduce product costs while maintaining the quality standards required by international buyers. Thus, many companies will be able to improve and modernize their products, so that they become more competitive in the foreign market, by benefiting themselves through this incentive.

According to Castro[3], from the end of the 1980s onwards, companies that export had to look for drawback as an alternative to maintain the external competitiveness of their products, a basic condition to guarantee the maintenance of conquered markets and enable the opening of new markets. new international markets. It is important to highlight that the use of this benefit is conditioned on the export commitment that the user of this regime assumes, having to control the stocks of imported materials, the production process and storage of finished products.

Drawback beneficiaries apply to industrial, producing and commercial companies that export, and also to trading companies. The regime has a general scope from small to large industries and multinationals, they can import and/or purchase on the domestic market under this regime, materials intended for the manufacture of finished products that will be exported.

From Laws No. 11,945 of 2009 and No. 12,350 of 2010, the integrated drawback was created, which includes both imported inputs and those purchased on the domestic market. For a product, raw material or input to be included in the drawback regime, it needs to go through some industrial processes: transformation, processing, assembly, renovation or reconditioning and packaging[3].

According to art. 72 of Ordinance No. 23, of July 14, 2011, the items subject to import or internal acquisition under the drawback regime are: i) merchandise imported for processing in the country and subsequent export; ii) raw material, semi-finished or finished product, used in the manufacture of exported goods, or to be exported; iii) piece, part, apparatus and complementary machine of an apparatus, machine, vehicle or equipment exported or to be exported; iv) goods intended for packaging, packaging or presentation of exported or to be exported products, provided that they demonstrably provide added value to the final product; v) and animals intended for slaughter and subsequent export[11].

The literature, in general, presents drawback as an important form of encouraging exports, reducing expenses in the manufacture of products to be sold abroad and, thus, providing more competitiveness of national products in the face of international trade. By exempting taxes on the acquisition of inputs, companies' cash flow can be improved and capital directed towards investments in technology that makes it possible to improve the quality of manufactured products.

When analyzing drawback data relating to 106 Brazilian industrial sectors, from 2005 to 2011, verified with the results obtained that purchases of imported inputs via drawback positively influenced the value of national foreign sales made in the same year occurrence of imports[7].

A study was conducted on drawback operations at Cooperativa Central Oeste Catarinense - Aurora, located in the city of Chapecó/SC. It was found that its use significantly reduced the company's tax burden. In 2012, the value of suspended taxes was around R$ 3,513,711.52[9].

Analyzed the use of drawback as a strategic competitiveness instrument and highlighted the importance of, in the face of a competitive market, becoming aware of mechanisms that enable cost reduction and improved competitiveness. They also highlighted that accounting professionals involved in foreign trade will have to be aware of changes in the national and international market, not only to operate more quickly, but also to ensure that they do not miss out on benefits such as drawback[10].

Types of drawback

The special customs drawback regime is applied in three modalities, according to SECEX Ordinance nº 23, of 07/14/2011: exemption, suspension and refund, each one has its own particularities and control. The granting of benefits for the exemption and suspension modalities is the responsibility of the Foreign Trade Secretariat (SECEX). The RFB (Federal Revenue of Brazil) is responsible for the refund modality.

The Suspension Regime is based on the suspension of payment of taxes levied on products imported and/or purchased on the domestic market, intended for the manufacture of finished products that will later be exported. It is considered that the company has not yet exported any item, so it needs to provide guarantees that the product will be exported, without this, loss of benefits and penalties may occur.

Qualification in this modality is carried out after approval of the Concession Act that the company must present to SISCOMEX. Concession Act is the document that proves that the beneficiary is able to operate under the exemption and suspension modalities[8]. This authorization is issued in the name of the beneficiary company, and it will contain all the products to be imported, their description, quantity, weight and values requested by the importer. In this modality, II, IPI, PIS, COFINS, ICMS and AFRMM are not collected upon import. In the national market, IPI, PIS and COFINS are suspended.

As specified by the Federal Revenue Service, the suspension modality has some particularities and DECEX Announcement Nº 21/97, amended by DECEX Announcement Nº 2 (from the current Foreign Trade Secretariat - SECEX), extends the benefit to some special operations. Thus, the suspension modality is applied to the following operations: i) Generic Drawback – characterized by the generic breakdown of the merchandise to be imported and its respective value; ii) Drawback Without Exchange Coverage - when there is no exchange coverage, partial or total, on imports; iii) Solidarity Drawback - when there is joint participation of two or more industrial companies in the import; iv) Drawback for Supply in the Domestic Market - which deals with the import of raw materials, intermediate products and components intended for the industrialization of machinery and equipment in the country, to be supplied in the domestic market as a result of international bidding - sale equivalent to export (Law nº 8,402, of 01/08/92).

The Exemption Regime, is characterized by the exemption from taxes levied on the import of merchandise, in equivalent quantity and quality, intended to replace another previously imported, with payment of taxes, and used in the industrialization of exported product. In this case, the company has already imported, using the inputs to manufacture its articles, later exporting them. Inputs, in similar quantity and quality, that have already been obtained with the aim of replenishing stocks, may be exempt from taxes[8].

The taxes not collected in this modality when importing products are Import Tax, IPI, PIS and COFINS. IPI, PIS and COFINS are exempt from purchases made on the national market[3].

In the Refund Regime, taxes paid when importing imported inputs used in exported products[8]. It is the only modality managed by the Federal Revenue of Brazil. It can be used by companies that imported raw materials for industrialization and paid the taxes due, but do not intend to replace their stock. Then, you can ask the competent bodies to refund the taxes paid in the input import stage. The Restitution drawback offers limited fiscal, commercial and economic attractions, which makes its use by exporting companies practically non-existent[3].

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As a result of the evolution of international trade, some submodalities of drawback suspension and exemption were developed, namely: intermediate drawback and drawback for vessels. The intermediate drawback represents an industrial integration between two or more companies, with the aim of making the final product to be exported more competitive, in terms of price, allowing the conquest of new markets, the expansion of current ones. exported volumes and/or increased export profit margins[3].

According to art. 69 of Ordinance No. 23, of July 14, 2011, drawback for vessels is granted in suspension mode, in accordance with item II of art. 82 of this ordinance (blue module), and exemption. It is characterized by the import of merchandise used in the vessel industrialization process, destined for the domestic market, in accordance with the provisions of § 2 of art. 1st of Law No. 8,402, of January 8, 1992, under the conditions set out in Annex VI of this Ordinance.

The drawback for vessels establishes the possibility of importing a product to be used in the industrialization of the vessel to be sold on the domestic market. This creates an incentive for naval production[3].

Requirements for joining the scheme

According to SECEX Ordinance nº 23, of 07/14/2011, drawback may be granted to industrial and commercial companies. Companies interested in operating under this regime must be qualified to operate in foreign trade under the terms, limits and conditions established in the relevant legislation.

According to art. 82 of Ordinance No. 23, of July 14, 2011, authorization for the drawback regime must be made upon request from the interested company, being: i) in the integrated suspension modality – through the specific integrated drawback module of Siscomex; ii) in the exemption modality – through a specific form, as provided in art.83[11].

In the Suspension and Exemption modalities, administered by Secex, the regime is granted through a document called Concession Act, which will set out all established conditions, such as deadlines and imported and exported, in quality, quantities and values, which may be modified through Additives, as long as the regime is in force. In the refund modality, administered by the SRF, there will be no Concession Act, but another document called a Tax Credit Certificate[10].

In general, the percentage of drawback use in total exports is low, due to the little knowledge there is about this mechanism and also due to the bureaucracy in its operationalization. According to Siscomex[5], in 2019 exports via drawback totaled US$49.1 billion, corresponding to 21.8% of total exports (US$225.4 billion).

III. Material And Methods

The methodology is the application of procedures and techniques that must be observed to build knowledge, with the purpose of proving its validity and usefulness in different areas of society [13].

To achieve the objectives of this research, the methodology used was exploratory bibliographic research, followed by a case study. Regarding the case study[12], states that it is characterized by the in-depth and exhaustive study of one or a few objects, in a way that allows for broad and detailed knowledge. The case study was carried out in two companies in the Piracicaba/SP region. Company A is national and has been operating in the Hydraulic and Foundry Division since 1967 and is one of the only companies in this segment with ISO 9001 – Quality Management, ISO 14001 – Environmental Management and OHSAS 18001 – Occupational Health and Safety Management certification. Company B is a multinational developer and manufacturer of chemical intermediates, special resins and solutions that are essential for the quality and performance of various industrial and consumer goods.

Data collection was carried out through the application of a questionnaire consisting of 12 open questions sent by email to those responsible for the Foreign Trade areas of the companies, from whom information about the company was obtained, focusing on the use of drawback.

IV. Result

Company A

National company specializing in the manufacture of pumps, cylinders and hydraulic controls, hydraulic kits, power take-offs and hydraulic valves; and in the foundry division. It has been operating in the market since 1967 and has established itself as a reference in the national market in the supply of products for the hydraulic segment and in the offering of castings for various market segments. In 2001, it shipped its first shipment of hydraulic pumps to the USA, and in 2009 it opened its first branch in the state of Rio Grande do Sul. It is currently a consolidated company in the field in which it operates.

The person responsible for answering the questionnaire was the purchasing supervisor, who is in charge of the import process in the company. Exports are the responsibility of the commercial department. The main products manufactured by the company are hydraulic pumps and hydraulic cylinders. The company exports hydraulic pumps, power take-offs and hydraulic cylinders to Mexico, Chile, USA, Bolivia and Paraguay.

The main products that are imported under the drawback regime are hydraulic tubes, valves and bearings, and imports are carried out directly from the following countries: China, USA, Italy, Korea and India. They have used the special drawback customs regime since 2010, however not all imports are made under this regime. On average, drawback is used every two years and the modality they use is suspension and exemption.

Not many organizational changes were made in the company with the use of drawback, but it was necessary to hire a foreign trade consultancy company that was responsible for the legal procedures for using this regime and also for advising on exports. The purchasing supervisor did not find any difficulties in using drawback, precisely because of this, the bureaucratic part of the process was handled by this consultancy company. Therefore, he develops the supplier, makes the purchase and the rest of the process is not within his competence. In the period from 2018 to 2020, the company considers that it imported approximately 15% of the total volume of imports via drawback. The respective values are confidential, therefore it was not possible to access them in this research.

Drawback is considered in the formation of prices for exported products, and this contributes to the company's competitiveness in the international market. They consider this regime important because using it results in a significant reduction in costs, which provides investment in improvements in processes and consequently in the quality of manufactured products.

Company B

Multinational founded in 1906 and headquartered in Schenectady, New York, USA, company B is family-owned and has more than 2,700 employees worldwide. It operates 20 manufacturing facilities on five continents, with more than $1 billion in annual sales. In 2016, it won the silver medal in corporate social responsibility from EcoVadis and is part of the 13% of the best companies out of a universe of 25,000 worldwide. He arrived in Brazil, in the region of Piracicaba/SP in 1974.

It is one of the world's leading developers and manufacturers of performance additives, process solutions, pharmaceuticals and chemical intermediates, with strong market positions in the areas of plastics, oilfield, rubber, fuels and lubricants, active pharmaceutical ingredients and industrial resins. At the Brazil unit, its main activity is the manufacture of phenolic resins, which are exported to countries in South America, North America, Europe and some in Asia.

The person responsible for imports in the company is the Import Analyst and for exports is the Export Analyst. They import raw materials for industrialization from several countries in North and South America. The company began using drawback approximately thirteen years ago, however not all imports are carried out under this regime, as they also import items that do not apply to the product finished. The volume of imports via drawback cannot be exposed in this research due to company confidentiality. The modalities used are exemption and suspension.

As it is a well-structured company, no organizational changes were made or the hiring of a foreign trade consultancy company. The import department employee himself carries out the entire bureaucratic process regarding drawback. According to him, the process itself is not complex, but somewhat bureaucratic in terms of system and release. He highlighted that the benefits that the company obtains using this regime surpass any bureaucracy they deal with, the tax reduction is very significant and impacts the formation of prices for exported products. Drawback is considered very advantageous for this company.

V. Discussion Of Results

Based on the answers obtained from the questionnaire applied, it is concluded that the two companies analyzed, although they have completely different profiles, benefit from the use of drawback. Both have been importing under the drawback regime for over ten years and use exemption and suspension modalities.

Those responsible for imports and exports in companies already have knowledge in the area in which they work, but in company A it hired a specialized consultancy company to deal with matters related to the aforementioned activities.

Companies maintain commercial relations with countries on various continents, both in import and export, a reflection of the expansion of foreign trade between countries, with technological advances and innovations.

In relation to the organization, it was found that both are well structured, taking into account that no changes were made to the organizational structure with the beginning of the use of drawback. This indicates that the processes are monitored and controlled in order to guarantee the legitimacy of the information necessary for the process, as it is necessary to control the stocks of imported materials, the production process and storage of imported products. In addition, forms must be completed with information proving the use of these products in the industrialization of the finished product that will be exported.

Regarding the use of drawback, companies do not consider it a difficult and complicated process, only company B considers it bureaucratic, but this does not discourage it from using it in imports.

Therefore, analyzing the interviews, to the detriment of what was researched in this work, it is clear that drawback is actually important for Brazilian companies to become competitive in the foreign market, and has a positive impact on the country's economy, through the entry of foreign currency and the stimulus to employment and income provided by business growth.

VI. Conclusion

The main objective of this study was to understand the special customs drawback regime and its specificities, and to highlight the effective reduction in costs it provides. Having demonstrated its significance, it is clear that drawback is extremely important and current, as this tool acts as a determining factor in the competitiveness of exporting companies.

The theoretical framework researched in this work shows that drawback is a cost reduction instrument for companies, and the importance of understanding and applying it correctly. The case study reflects the theory, that is, in practice the companies studied benefit from the use of this customs regime and apply these savings in training of the prices of exportable products.

The cost reduction obtained with the use of drawback can be reversed into improved technologies, more efficient use of production capacity and better product quality, increasing the potential of the products that will be exported.

The case study carried out with the two companies showed that they consider drawback as a stimulus to exports. Both are consolidated in the market in which they operate, one is a small national company and the other is a large multinational. This shows that drawback can be used by small, medium and large companies, without exception, as long as they meet the standards established by the competent authorities.

It is concluded that the use of the drawback regime allows Brazilian companies to reduce their tax costs, thus the government is encouraging exports and enabling the country to participate more in the world economy. Both theory and practice show that this special customs regime serves as a stimulus to imports and exports, thus enabling the growth of companies in the international market. It can be said that it is an important mechanism for promoting the internationalization process of companies.

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