



International Trade Security and Facilitation



Receita Federal

Brazilian Customs





Brazilian AEO Program



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Authorized Economic Operator

A party involved in the international trade and approved by Customs Administration who complies with:

- ✓ Supply Chain Security Standards
- ✓ Customs and Tax Legislation



AEO Program Principles

- ✓ Facilitation
- ✓ Fast track
- ✓ Simplification
- ✓ Transparency
- ✓ Trust
- ✓ Voluntary
- ✓ Customs-Trade Partnership
- ✓ Risk Management
- ✓ International Standards
- ✓ Compliance
- ✓ Electronic communication mechanisms



Implementation Stages

AEO Security (AEO-S)	Certification based on SECURITY requirements	Focus on EXPORT Flow	Dec/2014 ✓
AEO Compliance (AEO-C)	Certification based on compliance with TAX and CUSTOMS legislation	Focus on IMPORT Flow	Dec/2015 ✓
AEO Integrated	Customs to other Government Agencies COOPERATION	Focus on IMPORT and EXPORT Flows	2017



Strategic Planning

2015	2016	2017	2018	2019
AEO-S	AEO-S and AEO-C	Full Operation	Full Operation	Full Operation
Target: 20% of ED	Target : 22% of ED +ID	Target: 30% of ED +ID	Target: 40% of ED +ID	Target 50% of ED +ID

PROGRAM VISION:

In 2019, Brazil will be acknowledged as one of the world leaders in the control and management of foreign trade flows due to its AEO Program.



500 major
importers and
exporters



Who can apply for AEO?

**Importers
Exporters
Carriers
Freight Forwarders**



**Certification granted
for
all branches**

**Customs Warehouses
Port and Airport
Operators**



**Certification granted
for each branch**

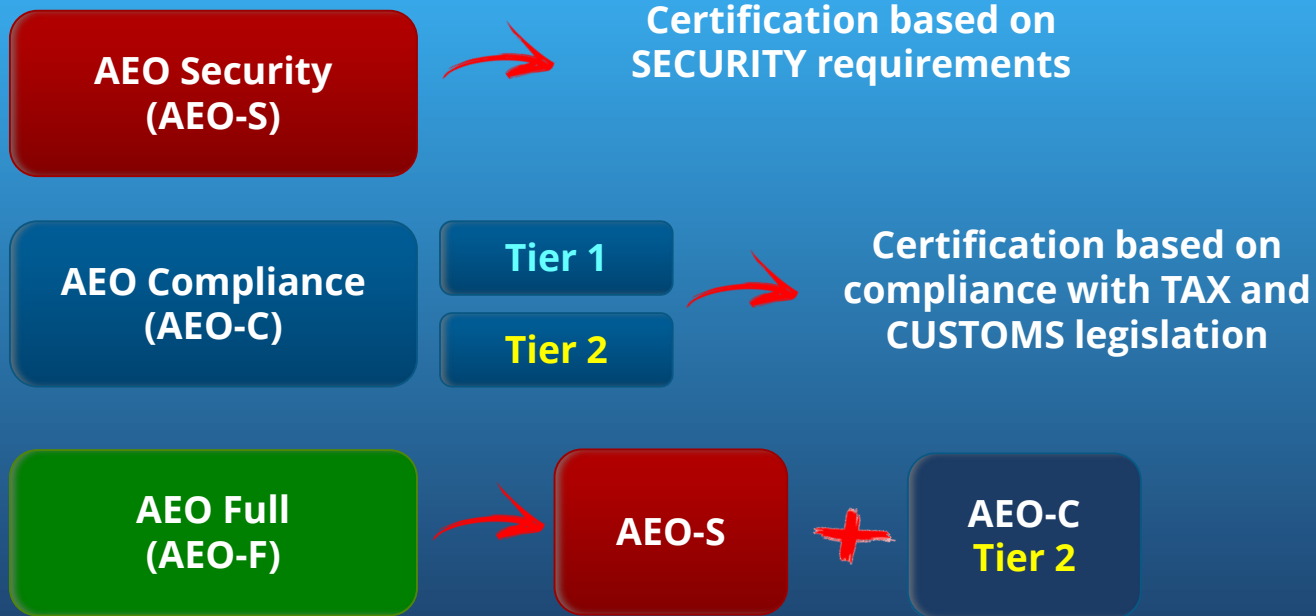
Customs Brokers



**Certification granted
personally**



Brazilian AEO Model



General Benefits



- ✓ Specially appointed AEO Customs Support Officer
- ✓ List on RFB Website
- ✓ Use of the AEO Program Logo
- ✓ Priority when applying for a different AEO Type or Tier



General Benefits



- ✓ Mutual Recognition Agreement Benefits (MRA)
- ✓ Active participation in updating laws and customs procedures related to AEO (Consultive Group)
- ✓ Requirement waiver when asking for special customs regimes
- ✓ RFB and AEO certified members joint workshops and trainings



Benefits to **AEO-S**



- ✓ Lower rate of document and physical controls in EXPORT operations
- ✓ Real time channel definition
- ✓ Priority on document and physical controls
- ✓ Guarantee waiver for transit



Benefits to AEO-C Tier 1



- ✓ Priority on AEO Classification of Goods Decision (maximum of 40 days)
- ✓ Guarantee waiver for temporary admission



Benefits to AEO-C Tier 2



- ✓ Permission to submit import declaration before the goods arrival
- ✓ Green channel for Temporary Admission (document and physical controls waiver)



Benefits to AEO-C Tier 2



- ✓ Lower rate of document and physical control in IMPORT operations
- ✓ Real time channel definition
- ✓ Priority on document and physical controls



Requirements and Criteria

**Admissibility
Requirements**

→ Eligible to take part

**Maximum of
15 days**

**Elegibility
Criteria**

→ Reliability of Operators

**Maximum of
90 days**

**Specific
Criteria**

→ Security Criteria
Compliance Criteria

**OEA-F
Maximum of
180 days**



Admissibility Requirements

Eletronic Application

**Tax ID Number and Tax collection
for at least 24 months**

Eletronic Tax Domicile

Minimum of 24 months operation

Digital Bookkeeping

**Specific Authorization , if
necessary**

Tax Compliance

**Minimum of 3 years of experience
and exam approval (only for
customs brokers)**

**No AEO certification denial in the
last 6 months**



Elegibility Criteria

**Customs Records
Compliance Historical**

Financial Solvency

**Computer-based system
to manage commercial,
tax, financial and
operational records**

Commercial Partners

Human Resources Policy



Security Criteria

Control of Cargo Units

**Control of Physical
Access**

Security Procedures

**Security and Threat
Awareness Training**

**Facilities Physical
Security**



Compliance Criteria

**Accounting and
Registration System**

**Complete and Uniform
Description of Goods**

**Customs Tax Valuation for
Customs Duties**

Stock Control

Capacity Building

**Special Regimes, Tax
Waivers and Tax Benefits
Compliance**

Tax Classification

Indirect Operations

Rules of Origin

**Foreign Exchange
Operations**

Goods Traceability



Certification Review

**3
years**

Applied to all types

May be extended for **2 more years**, based on risk assessment or increase of security or compliance



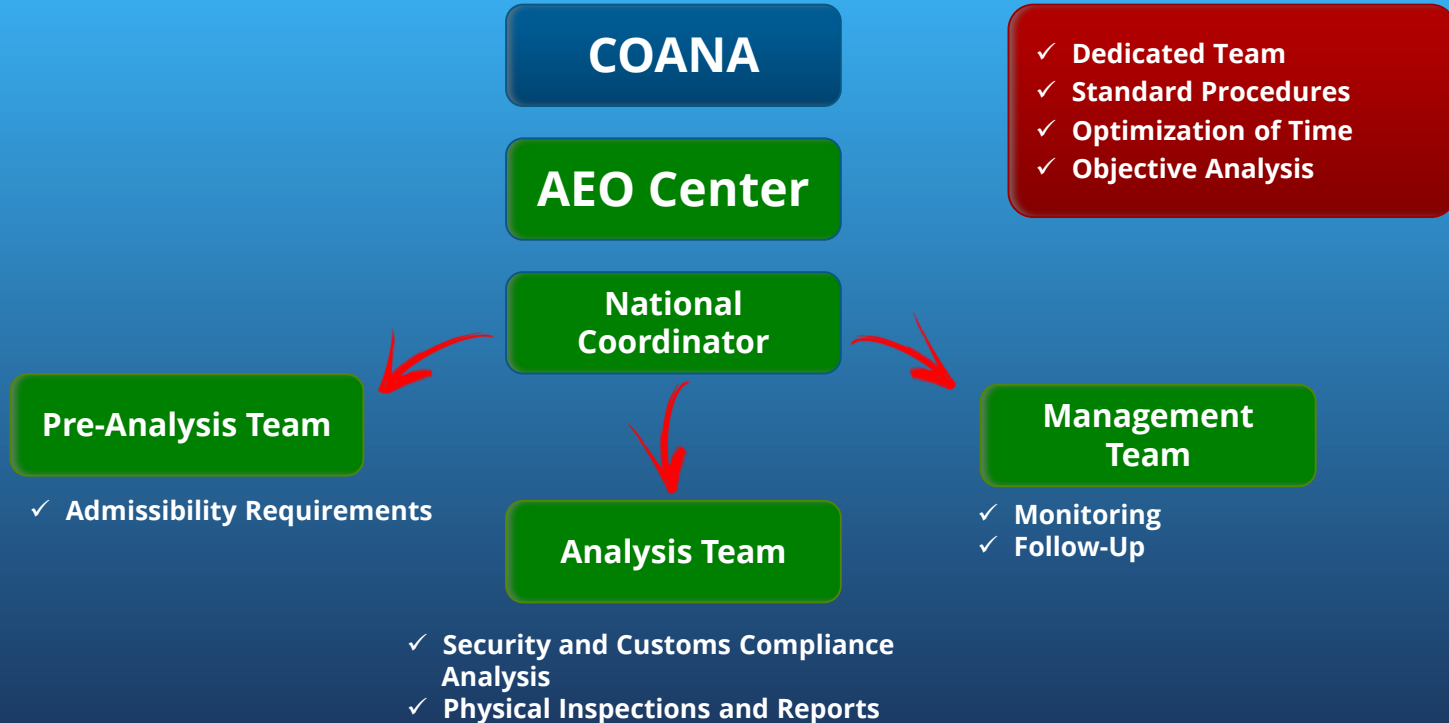


AEO National Center



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AEO National Center



AEO-S Certified Companies

Exporter:



Customs Warehouse:



Carrier, Freight
Forwarder and Customs
Warehouse:



Airport Operator and
Customs Warehouse:



Freight Forwarder:



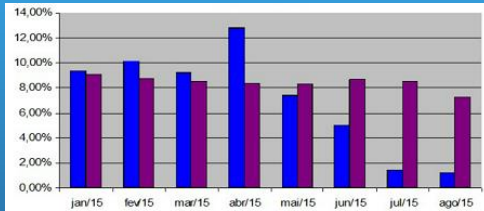
+ more than 30
companies under analysis



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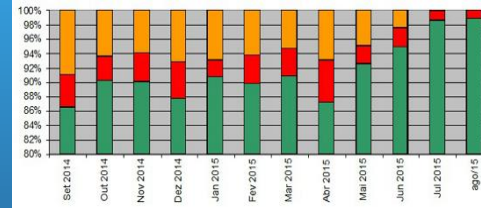
AEO-S Results

- ✓ Number of document and physical controls: AEO x non-AEO



83% of Controls Reduction

- ✓ Percentage of document and physical controls for AEO-S



More than 98% of Green Channel to AEO-S

**Cargo Release Predictability
and Cost Reduction**



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AEO-C Certified Companies

Importers:



AEO-Full Certified Companies

Exporters + Importers:



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Mutual Recognition Agreements



United States of America



Argentina



Uruguay



Mexico



China



South Korea



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AEO Portal at RFB Website



Portais



Operadores que podem ser OEA  Conheça os operadores que podem ser OEA.	Benefícios do Programa OEA  Verifique quais são os benefícios do Programa OEA.	Requisitos e Critérios  Atente aos critérios exigidos para a Certificação OEA.
Passos para a Certificação OEA  Conheça os 5 passos para solicitar sua Certificação OEA!	Documentos da Certificação OEA  Verifique a documentação necessária para o OEA.	Perguntas & Respostas  Verifique se suas dúvidas já foram respondidas pela Equipe OEA.
Informações Úteis aos OEA  Obtenha folhetos, traduções e outras informações sobre o OEA.	Operadores já Certificados  Conheça quais operadores já certificados como OEA!	Estatísticas do Programa OEA  Verifique como anda o status do Programa OEA.



Questions and Suggestions



oea.df@rfb.gov.br



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