

Logistics and special customs regimes: The uses of Drawback by export companies in southern Brazil

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Abstract

Drawback is a special custom regime that allows the exemption, suspension or refunds the payment of taxes on the import of inputs (raw material) used in the production of goods for export. This study aims to analyze the use of the Drawback in logistics operations of exporting companies from Santa Catarina State, in southern Brazil. This is a descriptive study with literature review and field research (fieldwork). There was a direct contact between researchers and the international commerce professionals from the companies who use or have used the Drawback, in order to obtain primary data. The target population was defined by producing exporters of Southern Santa Catarina, represented by 44 companies participating in the survey, and only 13 are users of the Customs Drawback scheme. The companies who have used the Drawback are medium and large. They are consolidated in the international market and the majority belongs to the chemical and ceramic sectors. It was observed that despite a good ally of the user companies in increasing sales and creating new products for the international market, some companies (or departments) do not consider the Drawback as a success factor in their exports. In view of these considerations, it is suggested that the companies that do not use Drawback, could search for information about its benefits and how the system works. Moreover, for those companies that are not effectively inserted yet in foreign trade, it can be a tool for the increase of their imports or exports activities.

Key words: International Commerce, Import-Export Taxes and Duties, Drawback Integrado, Santa Catarina



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INTRODUCTION

On current market competition, the enterprises must be prepared to serve not just local and domestic markets but also all the world market. To think in global terms became an alternative to companies that intent to expand and commerce abroad.

The Brazilian government is supporting the development of exportation, promoting policies and incentives (e.g. tax break) to the export sector, in order to adjust to the exigencies and demands of international market (ARAUJO; SARTORI, 2003). The main goal of these actions is the suspension or exemption of certain taxes that end up endearing export operations.

In 1966 Em 1966, Brazilian government created a special custom regime named Drawback. This regime has suffered a series of changes as its operation, but essentially it is a customs regime that allows the exporter purchasing raw materials abroad with exemption, suspension or refund of some taxes (for the production of material that is subsequently exported) (BRAZIL, 1966). Currently it is presented in the form of "Drawback Integrado", which also allows the exemption or suspension of payment of taxes on the purchase of domestic goods intended for export. Although a small portion of 25% of Brazilian exports in 2010 were made using this system, data indicate that the use of it can cause a reduction of up to 71.6% of the value of imports (BRAZIL, 2011).

Located in southern Brazil, the state of Santa Catarina is one of the five largest importers and ranks the 10th position in exports (FIESC, 2012). Even maintaining the trade deficit over the years, Santa Catarina is seen as export potential in several sectors of Brazilian industry. Regarding this context, we aim to

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identify, in this study, the uses of Drawback as custom procedure for exporters in the state of Santa Catarina.

LITERATURE REVIEW

LOGISTICS

The use of the word "logistics", in the advent of the studies in this area, was associated to military operations because the armies around the world needed a team to take care of the "delivery" of ammunition, equipment and medical help for the battles in the right time. Sometime later, this process was adopted by private companies that wanted to stock raw materials and move their products for deposits or customers (NOVAES, 2001).

Moreover, the enterprises departments were considered as separated things, without taking into account that they take part of the same company with the same goals. Until the 1980s it was the way for corporate survival. But with the rapid evolution of technology, especially in the area of information, this process became more and more competitive (LARRAÑAGA, 2003). In that time, logistic operations were considered mere supporting activities that did not add value to the product (they were simply inevitable in the process).

According to Novaes (2001), there is a gap between industry and consumer. The author presents some elements that have become part of a supply chain in the logistics system as seen in Table 1.

Table 1 - The main elements in supply chains

ELEMENT (factor)	OBSERVATIONS
Location value	It depends on transport of the product from fabric to deposit, to store or to the final consumer
Time value	Concerns with reducing inventories and costs, according to time delivery and customer satisfaction
Quality value	Quality should be considered at the time of dispatch and in the whole process because it is a point that interferes with the company's image
Information value	As much information as possible incorporated free of charge to the customer, speed and agility tracking and prevention of possible delivery delays

Source: Novaes (2001)

Regarding this elements in a contemporary enterprise, logistics involves order processing management, transportation, inventory, warehousing and packaging, united through a network of facilities with the challenge of coordinating the action focused on customer satisfaction (BOWERSOX; CLOSS; COOPER, 2008).

LOGISTICAL OPERATIONS ON INTERNAL MARKET AND EXTERNAL MARKET

Economic development has been changing the characteristics of logistics flows around the world. Among the main trends of change, in the context of globalization, are the intensification the logistics traffic, the growth of return flows caused by sustainable concerns and a more aggressive sales technique (DORNIER *et al*, 2000). According to Ballou, 2007 this grow results in free trade, labor costs, social inequality and efficiency of the various logistics operations worldwide.

The local logistics focuses on a more limited environment, while the global logistics faces not just domestic needs, but also need to manage other factors like the distance, demand documents, different cultures and laws. This expansion requires "integration capacity" from the production department and logistical support to achieve new markets, which certainly boosts companies to enter the global market (LARRAÑAGA, 2003).

Keedi (2004) also understands the importance of logistics as a competitive advantage for companies operating on international commerce, making a set of activities that can make the organization "stand out and develop" facing worldwide challenges.

It is not possible to avoid globalization but the changes of globalized logistics operations are challenges to the emergence of efficient and effective systems from region to region. On the other hand economic growth, regionalization, technology and supply chain approach are factors that motivate logistics operations without borders (BAWERSOX; CLOSS, 2004).

Pontes, Do Carmo and Porto (2009) note that there are difficulties in the implementation of logistic quality and reliability systems in Brazil. According to the authors, the resolution of logistical problems will increase Brazil's international competitiveness, reducing inefficiency costs in the export process. They believe that is great the prospect of improved logistics because there is an expansion of demand in the productive sector.

Figueiredo, Fleury and Wanke (2003) highlights that logistics in Brazil has gone through several transformations and improvements, including aspects related to organizational structure, operational activities, customer relationships and financial matters. According to the authors "[...] the impact of logistics is important not only in corporate profitability, influenced by costs, but also in creating new market opportunities through value-added service" (FIGUEIREDO; FLEURY; WANKE, 2003 p. 49).

Ferreira and Ribeiro (2003), in his analysis of *Intercâmbio Eletrônico de Dados - Electronic Data Interchange* in logistics operations of a Brazilian automobile company - ratifies that information technology is essential to the integration of logistics activities. Moreover, it guarantees market availability of products, materials or services for consumers at the appropriate time and in the condition expected with lowest possible cost.

In the public sector, logistic operations should also be well coordinated. For Vaz and Lotta (2011) logistic decisions can impact the effectiveness of Brazilian public policy and are essential in the reform of public management for those wishing to extend rights (and public services) by offering more comprehensive and effective policies. The study clarifies that the proper role of the State in supply chain services increases the ability to intervene, not allowing the use for private interests.

DRAWBACK AS AN SPECIAL CUSTOM REGIME

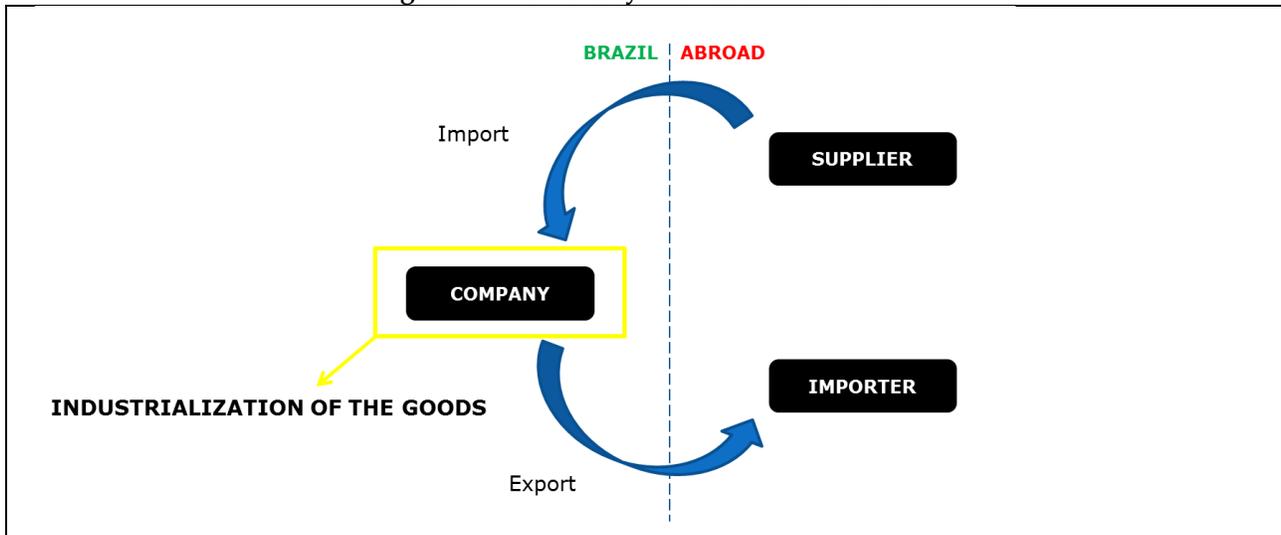
Drawback is one of the leading and oldest tax incentives for export (GARCIA, 1997; MARQUES, 1999; ARAUJO; SARTORI, 2003; ASHIKAGA, 2004). In Brazil this regime is a very important instrument for export, since the high tax burden on imports affects the cost of sale of the final product (ARAUJO; SARTORI, 2003). In addition, many companies begin their foreign trade activities using this system (MOORI; KONDA; GARDESANI, 2011). The general operation of this customs regime can be observed in Figure 1.

Araujo and Sartori (2003) point out some of the benefits of using Drawback, such as the suspension/exemption of Import duty/tax (II), the Tax on Industrialized Products (IPI), the Tax on Circulation of Goods and Services (ICMS), the Additional Freight charge for the renovation of the Merchant Navy (AFRMM); and also the exemption from the examination of similarity and transport in Brazilian flag ship. According Moori, Konda and Gardesani (2011) for small businesses the main advantage is the best quality of imported products, while for large companies using Drawback can create more jobs and allows greater participation in foreign markets.

However, a major disadvantage in using the drawback is the difficulty in having skilled people, as well as the complexity of the operation and fiscal controls. From the moment these problems are understood, they decrease in logistics operations (MOORI; BENEDETTI; KONDA, 2012).

This requires a better understanding of the methods of Integrated Drawback and its main features, as described in Table 2.

Figure 1 – Elementary Drawback framework



Source: own elaboration (2015)

Table 2 – Drawback modalities and its main features

MODALITY	MAIN FEATURES
Drawback Integrado Suspension	It allows the suspension of Import duty/tax (II), the Tax on Industrialized Products (IPI), the Contributions for Employees' Profit Participation Program (PIS) and for Public Service Employee Savings Program (PASEP) and the Contribution for Social Security Financing (COFINS) - on Import, combined or not with the purchase on domestic Market, of similar goods that are used or consumed for processing exported goods
Drawback Integrado Exemption	It allows the exemption of import tax and the reduction (to zero) of IPI, PIS/PASEP, COFINS, PIS/PASEP-Import, and COFINS-Import, combined or not with the purchase on domestic Market, of similar goods that are used or consumed for processing exported goods
Drawback Integrado Refund	It allows the full or partial refund of the taxes paid on the import of goods exported after processing, or used in the manufacture, supplementation or packaging of another exported goods

Source: Brasil (2013)

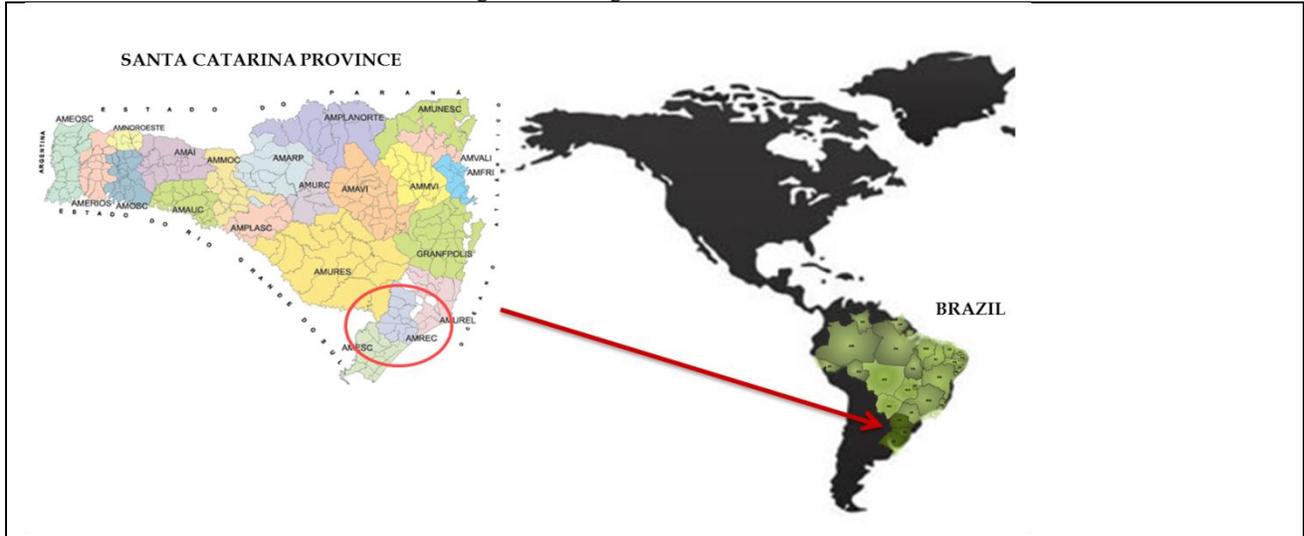
According to the Secretariat of Foreign Trade (SECEX), part of the Brazilian Ministry of Development, Industry and Foreign Trade (MDIC) the improvements in technology made possible the development of this custom regime to the current model of Integrated Drawback, from the Joint Ordinance No. 467/2010 (BRAZIL, 2011). This act allows the exemption of taxes on the purchase of inputs including the domestic market for the three existing modalities.

METHODOLOGY

This is a descriptive study with literature review and field research (fieldwork). We conducted a direct contact between researchers and the international commerce professionals from the companies who use or have used the customs procedure Drawback, in order to obtain primary data. The region of research was the southern of Santa Catarina state, more specifically the *Associação dos Municípios da Região Carbonífera - AMREC* (Association of Municipalities of the Coal Region). This micro-region comprises 12 municipalities (Fig. 2): Criciúma, Içara, Lauro Muller, Morro da Fumaça, Nova Veneza, Siderópolis,

Urussanga, Forquilha, Cocal do Sul, Treviso, Orleans and Balneário Rincão (AMREC, 2014). The companies that participated in the survey were the exporting ones in 2013, whose information was available on the website of the Brazilian Ministry of Development, Industry and Foreign Trade (MDIC). The research was applied only to producers who can import raw materials and export its products. After the exclusion of companies that did not fit the target of the research and those with branch offices at AMREC, the population of 106 exporting companies, was reduced to 90.

Figure 2 - Region of research



Source: own elaboration (2015)

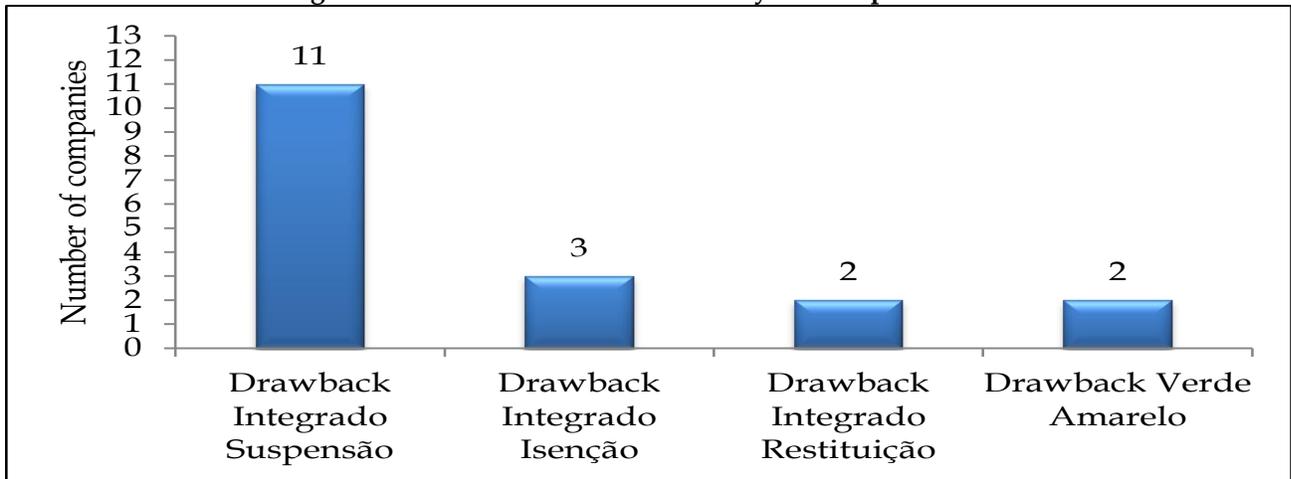
From 90 exporting companies, the questionnaire was applied to 70 companies by the criterion of availability to participate in the research and the accessibility. It is important to highlight that in the period from 08th to 30th april 2014, only 44 companies answered to the questionnaire (13 that uses Drawback and 31 that do not use the system). The data was collected through a questionnaire elaborated via GoogleDocs® and sent directed to those responsible (managers in charge) for the import and export sectors that have direct relationship with the customs procedure Drawback. The questionnaire was structured to collect data related to the use of the Drawback on exports of respondent companies and to provide right information for a qualitative analysis.

RESULTS AND DISCUSSION

The uses of drawback

In this section we present five graphics with the results of the questions asked to thirteen companies that reported the use of Drawback. It was observed that among the modalities, the largest share of companies were using the Integrated Drawback Suspension.

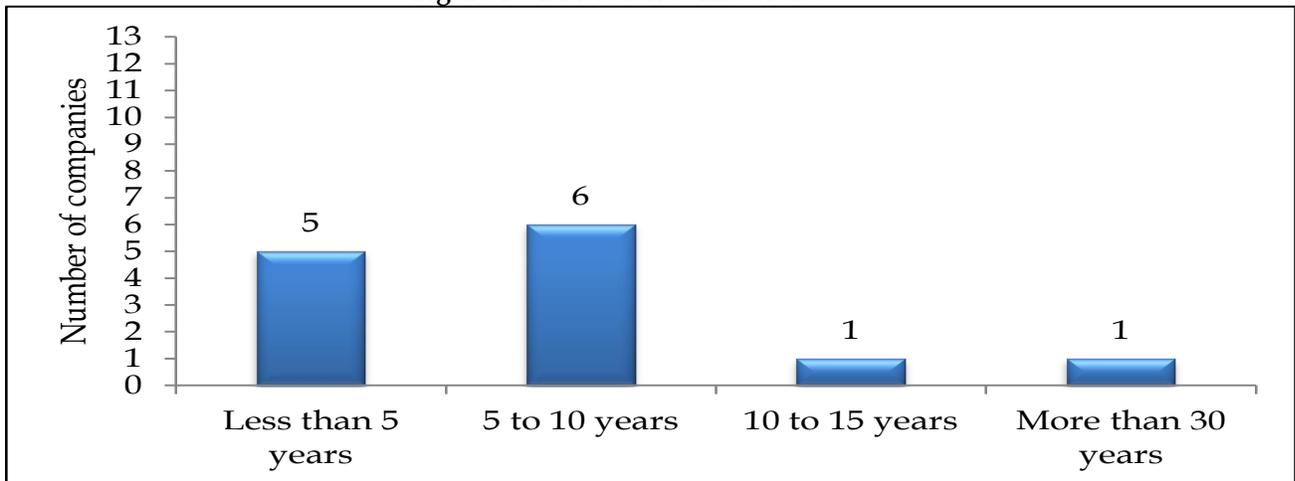
Figure 3 - Drawback modalities used by the companies.



Source: own elaboration (2015)

However, because it is a multiple choice questions, the results show more answers than the total companies. Therefore, it was found that some companies use the modalities of Drawback in combination. According to the results of Fig. 3, eleven enterprises (around 84%) were using the Integrated Drawback Suspension. This has become the most common mode among companies, as to make the Drawback, usually makes a purchase planning based on what effectively will export. Thus, it is possible to suspend the payment of taxes already on the first import act, preserving financial resources since the beginning of operation. Regarding the time of use, it was observed that the majority of companies use the Drawback regime from ten years or less (Fig. 4).

Figure 4 - Drawback's time of use.



Source: own elaboration (2015)

In other studies it was found that companies using the Drawback are already consolidated with the foreign market for over 15 years (OLIVO; ZILLI, 2014). It was observed that this is a relatively new scheme for businesses, even those that already export or import longest.

Although it was created in 1966, the government is changing the rules of Drawback to better use between companies, which has made it well known just recently. The regulation of Integrated Drawback Suspension and Exemption schemes, for example, was revised in 2010.

When companies were asked about which raw materials are often imported for the production of goods to be exported, there were different responses according to Table 3.

Table 3 - Raw materials related to import using Drawback.

SECTOR	RAW MATERIAL
Food	Inputs for animal feed
Ceramic	Nepheline-syenite and other raw materials
Machinery and equipment	Products for manufacture and assembly of equipment for poultry farming
Metallurgy	Bearings
Plastic products	Polyethylene
Chemistry	Dyes, diethylene glycol, controlled product, soda, pigments, additives and titanium
Textile	Clothing, apparel

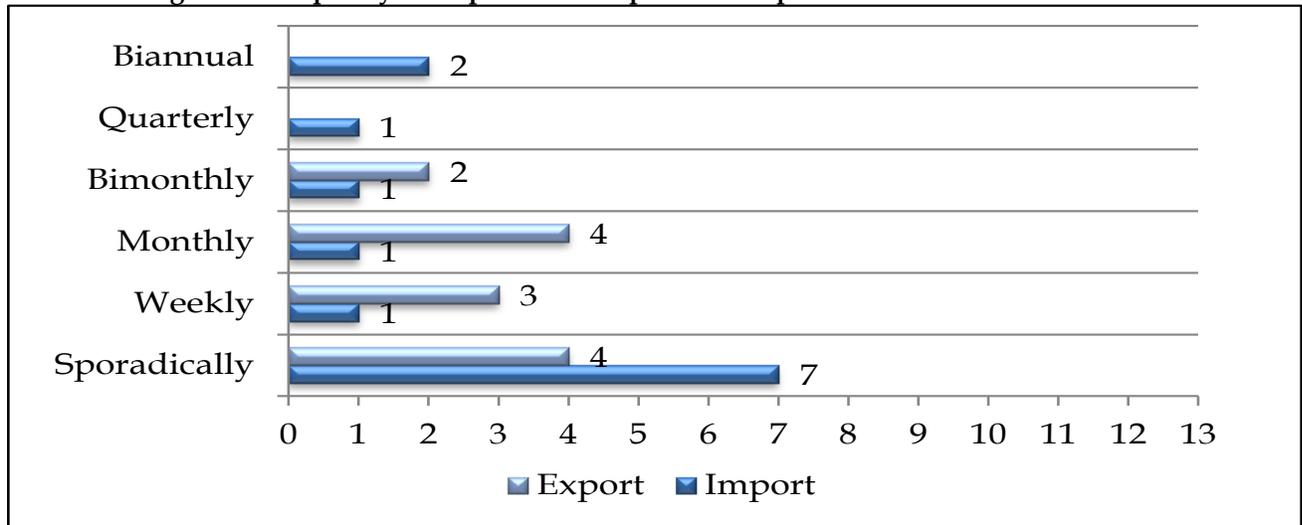
Source: own elaboration (2015)

The type of imported raw materials confirms the high percentage of companies in the ceramic and chemical industry that uses the Drawback (OLIVO; ZILLI, 2014).

These industries require special chemical products that are typically more expensive in Brazil and that is found in more variety and quality abroad. Moreover, the shipments supported under the drawback had a gap between exports and imports.

We also seek to identify what is the frequency of Drawback operations in companies. According to the results in Fig. 5, there are between companies, semi-annual, quarterly, bi-monthly, monthly, weekly and sporadic shipments. Regarding the import of raw materials linked to the operation, seven companies do it sporadically, which represents most of the answers. The export takes place somewhat different where these companies usually send the product manufactured outside the monthly and weekly.

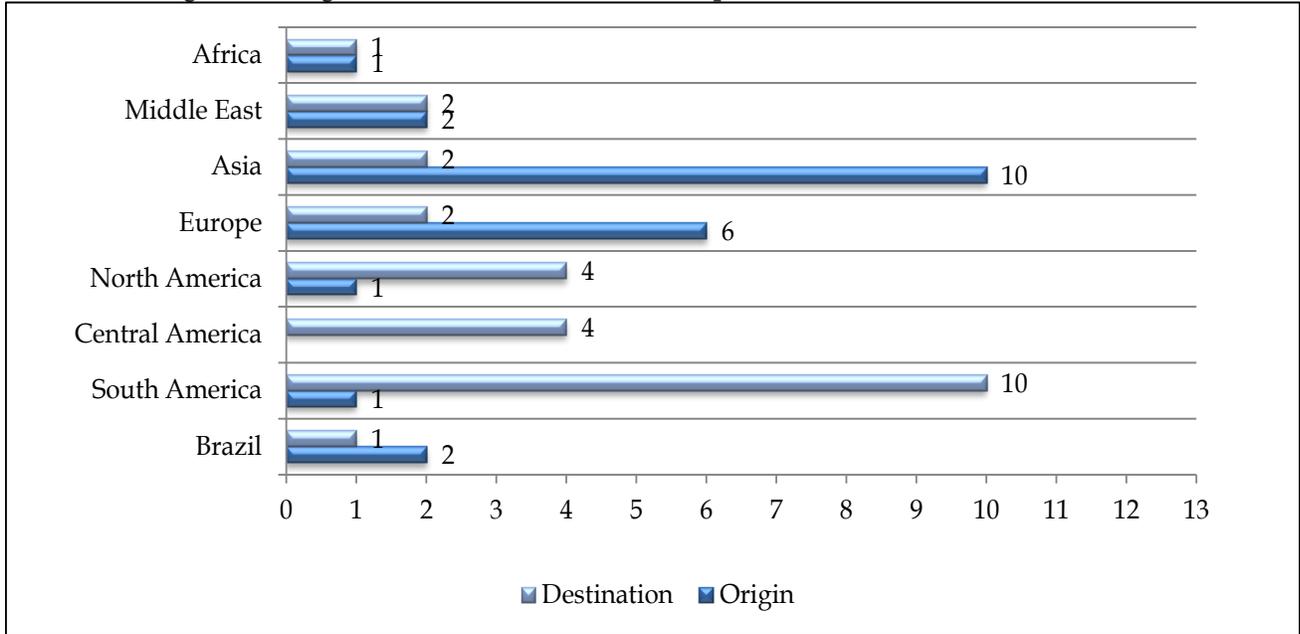
Figure 5 - Frequency of shipments of imports and exports under the Drawback.



Source: own elaboration (2015)

We have observed that companies perform a large purchase transaction of raw material a few times a year. This raw material, which is used for the manufacture of goods to be exported, but more often for a short period. It is noteworthy that some of the companies that import sporadically also sporadically export under the Drawback. It was also observed that most of the raw materials are from Asia and Europe. We need to add that imports are not usually from only of a continent, so there is a greater number of responses (Fig. 6).

Figure 6 - Origin and destination of materials purchased with the Drawback.

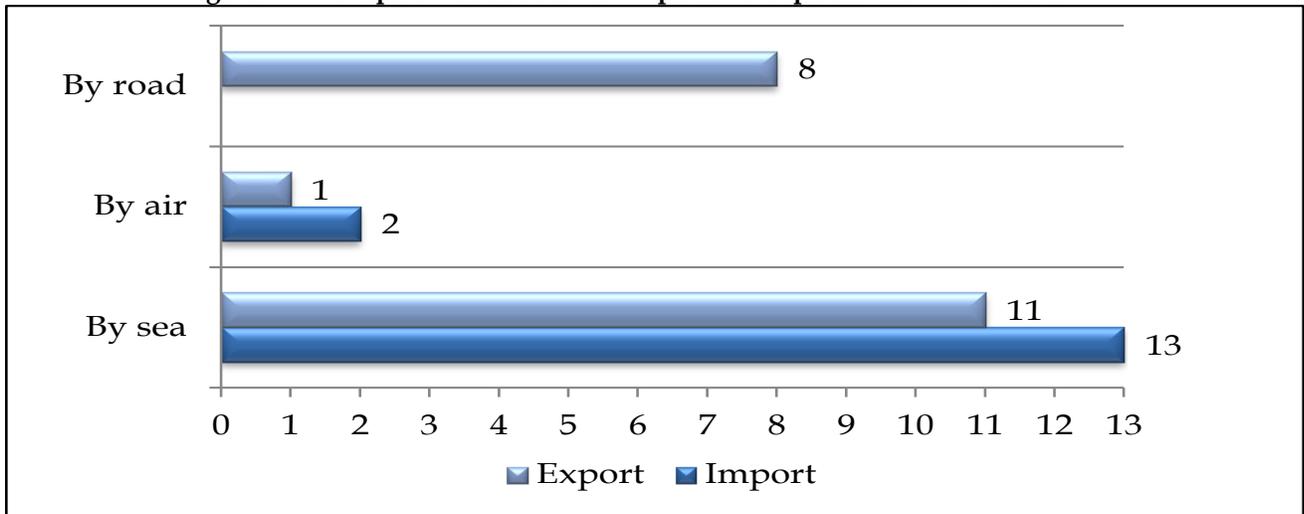


Source: own elaboration (2015)

As the highlight of Asia in imports, South America is the main destination of the goods produced under the Drawback, with 10 total companies. One of the goals of *Mercado Comum do Sul* - MERCOSUR (Common Market of the South) signed in 1991 by Brazil, Argentina, Paraguay and Uruguay, is to keep "The free movement of goods, services and factors of production between countries through, among others, the elimination of customs duties and non-tariff restrictions on the movement of goods and any other measure equivalent effect" (MERCOSUR, 2014). Thus, the MERCOSUR as the main factor in this emphasis on exports, makes it convenient for companies to export to the closest and buying potential countries. On the issue of export across America it became evident, as South and Central America are the second export destination.

In Figure 7, we observe the types of modes used in foreign trade operations. Modal employed by companies for import transactions are air and sea, and exports are air, sea and road.

Figure 7 - Transport modes used for import and export under Drawback.



Source: own elaboration (2015)

According to Fleury, Wanke and Figueiredo (2000) one of the main weaknesses of Brazil is shipping (in all modes). The infrastructure is under-performing transport system compared with other countries (especially the BRICS' partners such as Russia, China and South Africa), failing to use intermodal as a competitive factor.

All the companies carry out imports in maritime shipping (the most common) and some combine with shipments in the air mode. By contrast, export is also made by the maritime mode, but especially in road transport, which has not appeared previously in the survey, showing once again the large volume of exports to South America.

CONCLUSIONS

In this study, we reinforced the perception that in the currently competitive market scenario, many companies think to expand their business (and export their products) to other countries, in order to increase their production and, at same time, don't be restricted to domestic Market. In the Drawback case, despite the strong governmental investments/incentives, the rules are still not clear to companies that already use the system or are planning to use it. It was confirmed that just a few years ago the companies in the southern state of Santa Catarina have been using this customs procedure (a recent case). Many of the difficulties such as lack of skilled professionals and need for constant training to meet the legislation can be identified as major obstacles (OLIVO; ZILLI, 2014). This has also been observed in other Brazilian states such as São Paulo, Minas Gerais, Rio de Janeiro, Paraná and Rio Grande do Sul in companies belonging to the Capital Goods sector.

In this research, we found similar conclusion than Moori, Benedetti and Konda (2012) and Moori, Konda and Gardesani (2011). According to these studies, most companies are failing to benefit from the Drawback incentives, based on the premise that any producer can use Drawback and processing to export. These other studies also made possible to compare that there is a predominance of use of the customs procedure in medium and large companies, and consequently low level of use by small companies in several sectors.

The low use of the Drawback "*verde e amarelo*" (which allows exemption or suspension of taxes on the purchase of domestic raw material) shows the search for products imported for processing, most part from Asia. Despite being offered a benefit for raw materials within the country, in most cases the Brazilian product is not being competitive.

It becomes impracticable for a small business company (that do not have a foreign trade department), the effective application of customs procedure. The “unknown” is often considered “dismissed” because it not shows immediate financial return without investment and capacity building.

In proof of this, it was observed that despite a good ally of the user companies in increasing sales and creating new products for the international market, some companies (or departments) does not consider the Drawback as a success factor in their exports. This is a fact that can be easily observed by foreign trade professionals, but required the commitment of other stakeholders.

In view of these considerations, it is suggested that the companies that do not use Drawback, could search for information about its benefits and how the system works. Moreover, for those companies that are not effectively inserted yet in foreign trade, it can be a tool for the increase of their imports or exports activities.

The research was limited to the southern region of Santa Catarina, so we see the feasibility for study in other areas. Thus, as a proposal for future studies, a survey in other regions is recommended, as well as an overview of the situation of Santa Catarina facing the use of Drawback customs procedure.

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