

# RFB IN 1937/2020

## CHANGES TO INDIRECT IMPORT RULES

RFB Normative Instruction 1937, of April 15, 2020, brought relevant changes for those who carry out import transactions by order (*Importação por encomenda*) or on account and order (*por conta e ordem*).

### ➤ Import by Order

It will not be characterized as an import on account and order the payment made by the ordering party, in whole or in part, of the price agreed for the purchase of the imported goods before the import transaction or the internal resale is carried out by the importer. The amounts received from the ordering party in this way are considered to be the importer's own resources.

### ➤ Ancillary Obligations

The provisions of SRF Normative Instruction 1861/2018 stating the ICMS information on the invoice issued by the importer when the goods left its establishment or the customs area where the customs clearance was carried out were revoked, on both imports by order and imports on account and order.

We emphasize that the measure does not mean the levy or non-levy of ICMS, but that the compliance with the ancillary obligations related to this tax must be regulated in a rule issued by the National Council of Fiscal Policy (Confaz), in which representatives of the Ministry of Economy and States or Federal District Finance Departments participate.

Our team is available to answer questions regarding indirect imports, from the terms of contracts between the parties involved to the controversial questions about the levy of ICMS and the state competent to demand it.

**For more information, please contact:**

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