



FINANCIAL AND TAX IMPACT OF TTD 409, SANTA CATARINA TAX BENEFIT

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INTRODUCTION

This file aims to present an example of a complete article, which may be useful in clarifying any doubts (Describe the study in a clear and objective way, highlighting the relevance of the problem investigated, based on the literature, and the main objectives of the work).

In a country where the tax burden (33.5, 2021) is close to the world average of 34.1% by the OECD (2021), according to Machry; Orth (2023) and Vieira; Antunes (2023), and tax management in companies has become increasingly crucial due to its influence on the pricing of products and services (LOPES TAVARES, et al., 2023; DA SILVA, et al., 2022). The tax management of the Tax on Transactions relating to the Circulation of Goods and on the Provision of Interstate and Intermunicipal Transport and Communication Services (ICMS) is highlighted (GONÇALVES JÚNIOR; de ALMEIDA FEHR; da SILVA RODRIGUES, 2021; SOUZA, 2004).

With the emergence of new companies, competitiveness in the national business scenario becomes increasingly challenging, leading many administrators to seek ways to reduce costs through imports of technologies, equipment and products, but for this to occur in an intelligent and effective way, tax planning is necessary. (LOPES TAVARES, et al., 2023; DA SILVA, et al., 2022; DAGOSTIN, 2011).

According to the authors Gouvêa (2022); Co, (2022) Pignatel (2015) the competitiveness in the Brazilian economic market and the growing expansion of international trade in recent years have led organizations to consider the import of goods as a strategy to diversify their range of products and stand out in relation to competitors within the national market. In this context, in order to promote the importation of goods through their ports, some states have adopted tax incentive measures, which, in turn, results in an increase in ICMS collection by these states (SILVA; SILVA, 2023; GONÇALVES JÚNIOR; ALMEIDA FEHR; SILVA RODRIGUES, 2021; OLIVEIRA REZENDE, 2020).



Still on the high tax burden, specifically in the present work on the ICMS, the tax benefits arise with the objective of reducing this burden on taxpayers, (COELHO; LOLI, 2023; SILVA, et al 2019). The authors Coelho and Loli (2023) and da Silva (2019) highlight that the benefits end up not being used significantly and that the wide range of taxes in force in the country constitutes a solid reason for tax incentives to be taken advantage of and evaluated by taxpayers.

According to the authors Goularti (2020) and (2021) and ; Oliveira Rezende, (2020), the relative autonomy and fiscal independence granted to the states, the ICMS tax waiver strategy began to be adopted by governors as a tool to promote regional development or to stimulate specific economic activities. Also according to the authors, a part of the process of transformation of social wealth involves the various incentive tax structures, such as amnesties, remissions, subsidies, presumed credits, non-general exemption concessions, changes in rates or adjustments in the calculation bases. At the level of state governments, this dynamic stands out especially through the ICMS (OLIVEIRA REZENDE, 2020).

The state of Santa Catarina, in order to encourage companies that are already established within the territory of Santa Catarina and those that intend to settle there, instituted the ICMS Differentiated Tax Treatments (TTDs) (SEF, 2023; KAUFMANN; BY ANTÓNIO ULISSES, 2020).

In this way, Santa Catarina, with its strategic location and favorable ports, grants tax incentives to attract companies that import into its territory, aiming to increase tax collection and boost regional economic development (PIGNATEL, 2015, BEILER, 2021), as in the case of TTD 409 that is the object of this work.

The state of Santa Catarina has three Differentiated Tax Treatments (TTDs) in force, namely: TTD 409, TTD 410 and TTD 411 (SEF, 2023). These incentives cover the entire cycle of importation of goods, from entry into the country to exit from the importing establishment (POZZETT; MILK; LUCENA, 2019). When companies apply for tax benefits, they need to opt for only one of the three available TTDs (VALLE, 2020). The distinction between them lies in the requirement to present real or fiduciary guarantees and the need to make ICMS prepayments at the time of customs clearance. (COSTA, PETRI, 2022).

With the implementation of TTDs, the state of Santa Catarina seeks to achieve several objectives, including increasing ICMS collection, stimulating the local economy, and increasing port activities (COELHO, 2020). These incentives have attracted many companies to the Santa Catarina territory, boosting the movement of goods and contributing to regional economic growth. (COSTA; PETRI, 2022)



Thus, the research raises the following question as its problem: What is the financial impact through the use of TTD 409, Santa Catarina's tax benefit, in operations carried out by taxpayers established in the state? Using this research problem, the general objective of this work is to analyze the financial impact of TTD 409 on operations carried out by taxpayers established in the state. And as specific objectives: (i) Describe what TTD 409 is about; (ii) Define the necessary requirements to join the benefit.; (iii) Identify the impact from a financial and tax point of view, generated by the tax benefit on the company.

In the context of a country with a significantly high tax burden (GONÇALVES JÚNIOR; de ALMEIDA FEHR; da SILVA RODRIGUES, 2021; SOUZA, 2004) and competitiveness in the national business scenario is increasingly challenging (DA SILVA ARAÚJO; NAZÁRIO, 2021; MARTINS, M.; CONCEIÇÃO, 2021; DAGOSTIN, 2011), the research on the impact of TTD 409 on commercial operations in Santa Catarina is justified by the need to understand how this tax benefit affects companies established in the state and how it can be better used (COSTA; PETRI, 2022). In addition, this research will contribute to a broader understanding of the financial and tax implications of tax benefits in the Santa Catarina context.

With these goals in mind, the next chapter will provide a detailed review of the existing literature, further framing the setting for this research and outlining the key issues to investigate.

The present research will consist of an introduction, where we contextualize the theme and present our justification and objectives to be fulfilled. Through the theoretical framework where concepts of tax management and tax benefits will be introduced, we will address the ICMS and its relevance in Santa Catarina, we will explain the details about the TTD 409 and what differs from the TTDS 410 and 411, as well as its requirements for obtaining the benefit. The third part will deal with the methodology adopted, including excel spreadsheets for data analysis. The fourth part will be dedicated to the presentation of data analysis. And finally, in the fifth part, the conclusions of the research will be presented.

THEORETICAL FRAMEWORK

NATIONAL TAX SYSTEM

States formulate fiscal policies to manage their economies and the effectiveness of these policies enables economic progress, improves citizens' income and stimulates the growth of exports, contributing to the economic development of nations. These policies are essential to boost the purchasing power of the population. (GOULARTI, 2021 and GOUVÊA, 2022).



The Tax System is the set of constitutional rules that govern users and taxpayers, providing guidance according to principles, legal bases and specific rules. It plays a key role in structuring public finances and economic growth, contributing to the well-being of society. (COSTA, 2022, GOUVÊA, 2022 and SILVA, SANTOS, RIEGER and GONZALES, 2019).

The Brazilian Tax System is known for its complexity, affecting both domestic companies and international business operations. This tax complexity requires business owners to adopt tax planning strategies to avoid unnecessary financial losses. (COSTA, 2022, GOUVÊA, 2022).

The high tax burden is a central concern, impacting the viability and management of companies, regardless of their size or sector. In addition, the strict penalties related to late payment of taxes and ancillary obligations are a reality faced by companies. (GOUVÊA, 2022 and SILVA, SANTOS, RIEGER and GONZALES, 2019).

In this challenging environment, with varying deadlines, different rates, and a range of municipal, state, and federal taxes applied to various operational activities, the tax issue becomes even more important. (GOUVÊA, 2022 and SILVA, SANTOS, RIEGER and GONZALES, 2019). In view of the above, Brazil has three tax regimes: Simples Nacional, Lucro Presumido and Lucro Real.

Simples Nacional is a tax regime for micro and small companies where taxes are collected together and in a simplified way, where the rate is progressive on the company's annual gross revenue. (COSTA, 2022, GOUVÊA, 2022, MACHRY, ORTH, 2023). It is also worth noting here the reduction of tax routines of the Simples Nacional. (GOUVÊA, 2022, MACHRY, ORTH, 2023).

In the Presumed Profit, for the proper calculation of taxes, it is necessary to apply the presumption established by Decree No. 9,580, of November 22, 2018, on the company's quarterly revenue. (COSTA, 2022, GOUVÊA, 2022). Thus, the tax will be calculated even if the company makes a loss during the fiscal year. (GOUVÊA, 2022).

In the taxation regimes based on the Actual Profit, taxes are calculated based on the effective profit obtained by the company at the end of the financial year. According to Decree No. 9,580, of November 22, 2018, Actual Profit is defined as the net income of the calculation period adjusted for additions, exclusions or offsets as established in the regulation. (COSTA, 2022, GOUVÊA, 2022).

INTEGRATED FOREIGN TRADE SYSTEM (SISCOMEX)

The evolution of international trade since the 1980s has brought significant changes in Brazilian customs procedures, moving from physical processes to digital systems, such



as SISCOMEX. (FARIAS, 2020). This has occurred in a context of technological advancement that is revolutionizing communication and accelerating the exchange of information, regardless of geographical distance. These changes have a profound impact on the entire production chain and global trade, highlighting the need to adapt to the new realities of international trade (LUZ, 2019).

According to Farias (2020, p.15):

Imports can collaborate with the economic structure of a country through the complementation of products available to the population, or capital goods necessary for companies, in addition to playing a fundamental role in the process of modernization of the economy, since it stimulates internal competition and allows the comparison of processes and products.

When it comes to importing and exporting goods, SISCOMEX currently plays the most important control role, regulating the processes of import and export of products. It performs an efficient integration of all agencies involved in foreign trade, offering a unified process for generating information. This makes it possible for companies to track and control in real-time the business operations that are in progress. (COSTA, 2022, FARIAS, 2020, LUZ, 2019).

SISCOMEX represents a computerized technology system that plays an essential role in the monitoring of Foreign Trade operations in Brazil, being the fundamental tool for government control in this context. (COSTA, 2022, FARIAS, 2020, LUZ, 2019).

In order for the company or individual to be able to operate in foreign trade importing or exporting goods, it must be duly qualified in SISCOMEX, where access to the portal will be through the e-CPF digital certificate of the legal representative of the company or the individual who decides to carry out operations. (BRAZIL, 2023, COSTA, 2022, FARIAS, 2020, LUZ, 2019). For the import procedures to occur, it is necessary to provide its Registration and Tracking of the Performance of Customs Agents (RADAR) issued by the Federal Revenue. (Farias, 2022).

It is observed that SISCOMEX represents a remarkable innovation in the context of Brazilian international trade. It is an exclusive tool in Brazil that has revolutionized import and export operations, allowing for more agile communication, in real time and with fewer bureaucratic obstacles. This system plays a crucial role in integrating, monitoring, and controlling business operations, meeting the needs of Brazilian society and the dynamics of the globalized economy. Additionally, its continuous adaptability makes it a valuable resource for addressing ever-evolving changes and challenges in both domestic and international business landscapes. (COSTA, 2022, FARIAS, 2020, LUZ, 2019).



DIFFERENTIATED TAX TREATMENT (TTD) 409

For the author Dagostin (2011), foreign trade is a great way to reduce costs and increase a company's profits, but this must be combined with excellent tax management, since the ICMS on importation is the most onerous tax. We can conclude this through article 9, IV, of RICMS/SC-01, where the regulation determines that the ICMS calculation basis in clearance will be:

- a) the value of the merchandise or good contained in the import documents;
- b) the import tax;
- c) the tax on industrialized products;
- d) the tax on foreign exchange transactions;
- e) any other taxes, fees, contributions and expenses due to customs offices (MP 108/02);
- f) the amount of the tax itself (Law No. 12,498/02).

Also according to the author Dagostin (2011), costs can be reduced even more when the import occurs by companies with tax benefits granted by the state of Santa Catarina, where the ICMS tax burden is reduced. One of the tax benefits for importing companies is TTDs 409, 410 and 411 (RC COSTA, 2022).

The TTD is a tax benefit granted in foreign trade operations, whether in the import or export of goods. Currently, the main TTDs applied in the sector are numbers 409, 410 and 411, differing mainly by the guarantees required. The company can choose only one. In this way:

- TTD 409: offers waiver of guarantee and requires the advance payment of ICMS. It is the most common, as it ensures a tax benefit applicable only to imports of goods intended for resale.
- TTD 410: also waives the guarantee, but goes further, exempting the advance payment of ICMS in each customs clearance process.
- TTD 411: similar to TTD 410, however, it requires the deposit of a guarantee to enjoy the benefits.

The company, when deciding to make the request, must observe the tax requirements that are required by the State of Santa Catarina, they are: the company must be duly registered in the State's taxpayer register; the company must be qualified in the Environment System for Registration and Tracking of the Performance of Customs Agents (Radar); the company must present the negative certificate of federal and state debts; The organization must recognize that the TTD will be granted only to those taxpayers who voluntarily choose to support the Special Funds established by the State of Santa Catarina, respecting the established rate of 0.4% on the value of the tax exemption; and finally, the



taxpayer must be accredited in the taxpayer's electronic tax domicile – DTEC/SC, which is the Taxpayer's Mailbox (RICMS/SC, 2023, COSTA, 2022).

PREVIOUS STUDIES

Chart 1 presents a summary of several academic studies conducted by different authors in different years, each with its own objective, method and results:

Frame 1: Previous Studies

Author(s)	Year	Goal	Method	Result
Coast	2022	To identify, in a comparative way, the tax incidence in the import process on behalf of third parties with the tax benefit of TTD 409 (SEF 2022 and 2021), through the values calculated in the outbound invoices to suppliers, comparing to the values calculated in the same invoices if the company did not have this tax benefit.	Quantitative and descriptive analysis. Documentary Method and Case Study.	it was possible to verify that the import and sale for commercialization with the use of TTD 409 within the state of Santa Catarina and in interstate sales is more advantageous, when compared to the sale outside the state with or without the tax benefit
Dagostin	2011	Analyze whether the benefits of ICMS through imports on account and third-party orders are capable of reducing a company's tax burden located in Santa Catarina	Quantitative, Case Study.	Thus, it is concluded how important and positive the pro-Employment and DIAT in the State of Santa Catarina, both for companies that are no longer paying a certain amount of ICMS and being able to invest in their own structure, and for the State, which despite renouncing a higher collection in favor of the benefit made available, has been attracting companies from other states to open branches in Santa Catarina, aiming at the use of these special regimes, and consequently increasing the collection of taxes for the State.
Would	2020	Investigate changes in import procedures and documents Brazilian women from 1997 onwards and its consequences	Documentary and bibliographic research	The need to update the Brazilian import system is demonstrated, with the implementation of the NEW IMPORT PROCESS, which has been in the testing phase since 2018, and can bring economic benefits and less bureaucracy to the importer.
Goularti	2021	Analyze the tax incentive policy of the Carlos Moisés government	Quantitative and qualitative research	The granting of tax benefits without any criterion of counterpart to the increase in the company's revenue, presentation of an investment plan and the impacts on the generation or maintenance of employment, income



				distribution, economic, regional and social development and environmental sustainability, is nothing but fiscal and social irresponsibility.
Gouvêa	2022	To analyze the trade relations between China and Brazil in the field of textile clothing products, namely in the production and marketing of these articles	The type of this research was quantitative and qualitative. Hypothetical-deductive method	Imports of Chinese textile products to Brazil have generated several consequences. These include the high risk of deindustrialization in the sector, the possible loss of jobs in the domestic apparel industry, and the increasing difficulty in maintaining positive profit margins due to direct competition with Chinese products. On the other hand, the opening of the Brazilian market to Chinese products has brought advantages to consumers, such as cheaper and reasonably qualified products, increased competition in the sector, a greater supply of better quality products, thanks to investments by clothing manufacturers in new products and the improvement of the quality of clothing to differentiate itself from Chinese articles manufactured on a large scale.
Machry and Orth	2023	The study seeks to describe the main similarities and differences between the recommendations proposed by ANFIP for the Simples Nacional and the recommendations of the OECD and CPEE.	This is a qualitative, descriptive and documentary study, whose documents were analyzed with the technique of content analysis	By identifying the main international recommendations, it is possible to advance in a proposal for adequate national tax reform for the development of an environment of protection and incentive for micro and small companies.
Silva, Santos, Rieger and Gonzales	2019	This study is dedicated to analyzing the Tax Default Bonus, a tax benefit that legally provides tax savings. The focus of the research is on the lack of adequate disclosure by the competent authorities. The objective is to investigate whether this absence or deficient disclosure is a reality in relation to this tax benefit.	Explanatory descriptive research	It is concluded that the hypotheses raised were validated for insufficient disclosure. Such insufficiency indicates greater specifically to the delimiting item of the study in question, the Bonus of Tax Compliance.
Light	2019	To highlight the evolution of SISCOMEX (Integrated Foreign Trade System) in export and import operations and its integration with other systems.	Qualitative Research	It was possible to verify the excellence of the System and its evolution continues to make foreign trade processes fast and less bureaucratic.

Overall, the studies in Chart 1 reflect the growing interest in the area of international trade and taxation in Brazil, highlighting the complexity of this scenario. The authors



address economic, political, fiscal and commercial issues, showing how these factors interact with and impact the Brazilian economy. In addition, the evolution of the themes reflects the continuous need for research and analysis in this ever-changing field. Consequently, these studies demonstrate the commitment to understanding and improving the business environment in Brazil and the implications of international trade for the country.

METHODOLOGY

To achieve the specific objectives established in this study, it is essential to apply an appropriate methodology for the treatment and analysis of the data that will be used. In this work, the data analysis will be conducted based on a quantitative approach. The methodology used will follow the inductive comparative method.

The data used in this research will be simulated considering a company located in Santa Catarina that operates under the Lucro Real tax regime and is dedicated to the commercialization of imported goods on its own account. To assess the impact of the TTD 409 tax benefit, recalculations of the amounts will be carried out, using both the normal ICMS rates and the TTD 409 benefit rates. All analyses will be conducted through electronic spreadsheets in Excel.

For interstate exits with products listed in Camex intended for taxpayers or non-taxpayers, the effective taxation will be 1%, with a highlighted ICMS rate of 4%. In the internal exits of goods, for products not included in the Camex list, the effective rate will be 1% for normal taxpayers, with a highlighted ICMS rate of 4%. For products listed on Camex intended for all types of recipients, the effective rate will be 3.6%, with a detached ICMS rate of 12% for normal taxpayers, and the application of the internal ICMS rate for Simples Nacional taxpayers and the rate of 17% for non-taxpayers. Operations to individuals in SC will be disregarded, since TTD 409 does not cover such operations.

In order to make comparisons, the ICMS amounts that would be paid if the company did not benefit from the TTD 409 benefit will be calculated. For these calculations, the full ICMS rates of the State of Santa Catarina will be used, which are 12% for resales and 17% for final consumers, both rates for state recipients. For interstate recipients, we will consider the rate of 7%, since most of the company's operations are destined for the states of the northeast region. For this research, the legislation in force in the year 2023 was considered, since the study focuses mainly on financial and tax issues of this period.



DEVELOPMENT

The analysis will be based on a real import process of the company that took place in 2023, where the object of study is the NCM 85171300, smartphone cell phones. The amounts disbursed with the use of the tax benefit will be presented and compared with the costs if the operation were carried out without the benefit of TTD 409. The outbound operations considered will be restricted to the main operations carried out by the company, sales to taxpayers under the normal regime in SC and interstate sales to taxpayers. For this, the research will be conducted through a case study, where we will fix the final value used by the company, thus comparing the impact of the benefit on the chain.

Table 2: Importation without the tax benefit (sale to a taxpayer in SC)

Customs Value	53.900,00	303.925,93
Merchandise + international freight	USD 53,900.00	303.925,93
Clearance taxes	Subtotal	180.069,89
I.I.	12,80%	38.902,52
PIS	2,10%	6.382,44
COFINS	9,65%	29.328,85
I.P.I.	15,00%	51.424,27
SISCOMEX		254,49
ICMS	12%	53.777,31
Customs expenses	Subtotal	12.698,29
DAI - Florianópolis		696,82
Shipping - CLIA		3.459,57
DTA warehouse		3.016,05
Freight Forwarding		4.075,85
S.D.A.		350,00
Customs Clearance		1.100,00
Total NF Output		1.659.600,00
Product		1.443.130,43
ICMS	12,00%	173.175,65
I.P.I.	15,00%	216.469,57
ICMS calculation		119.398,34
ICMS Debit		173.175,65
ICMS credit IMP entry		53.777,31
Total		119.398,34

Source: Prepared by the authors based on the company's data (2023).

Above was detailed the expenses incurred in the process of importing goods, as well as the sale to the customer. The customer in the described operation is from the normal regime and taxpayer in the state of Santa Catarina, so it is a state sale.

As can be seen in table 2, the company had to pay R\$53,777.31 in ICMS in the clearance of the goods. One of the main differences for companies that enjoy the TTD 409 tax benefit is in the advance payment.

The total value of the outflows to taxpayers in SC amounted to the amount of R\$1,659,600.00, deducting the IPI in the amount of R\$216,469.57, we arrived at the calculation basis of R\$1,443,130.43.



Applying the ICMS exit rate of 12% on sales for resale to a taxpayer in domestic sales, we obtain the value of R\$173,175.65 of ICMS highlight.

At the end of the calculation, crediting the amount paid in the clearance and debiting the ICMS value of the output, we arrive at the result of R\$119,398.34. However, it is observed that the total disbursement as ICMS in this operation was R\$173,175.65.

Table 3: Imports with the tax benefit (sale to taxpayers under the normal regime in SC and interstate)

Customs Value	53.900,00	303.925,93
Merchandise + international freight	USD 53,900.00	303.925,93
Clearance taxes	Subtotal	130.774,02
I.I.	12,80%	38.902,52
PIS	2,10%	6.382,44
COFINS	9,65%	29.328,85
I.P.I.	15,00%	51.424,27
SISCOMEX		254,49
ICMS	1%	4.481,44
Customs expenses	Subtotal	12.698,29
DAI - Florianópolis		696,82
Shipping - CLIA		3.459,57
DTA warehouse		3.016,05
Freight Forwarding		4.075,85
S.D.A.		350,00
Customs Clearance		1.100,00
Total NF Output		1.659.600,00
Product		1.443.130,43
ICMS	4,00%	57.725,22
I.P.I.	15,00%	216.469,57
ICMS calculation		9.949,86
ICMS Debit		57.725,22
Presumed Credit		43.293,91
Effective Taxation		14.431,30
ICMS credit IMP entry		4.481,44
Total		9.949,86

Source: Prepared by the authors based on the company's data (2023).

As mentioned in Table 2, the main difference between the company that enjoys the tax benefit of TTD 409 and the one that does not is in the anticipation.

The amount paid as ICMS in Table 1 was R\$53,777.31, while in the process with the benefit it was R\$4,481.44, presenting a significant difference of R\$49,295.87. This amount portrays an expense that the company did not have to make, generating savings in the import process.

With the benefit of TTD 409, internal exits in SC of goods in the operation subsequent to customs clearance and destined for companies under the normal regime, and interstate exits, use a rate of 4% for ICMS. As a result, the value of the ICMS debt on the sale decreases, generating a cost reduction compared to the operation without the TTD.



Looking at the ICMS calculation, the effective taxation is 1%, generating the amount of R\$14,431.30 in debit, taking advantage of the ICMS credit paid as an advance, the final value of the calculation is R\$9,949.86.

The difference in the disbursement of the operation that has the tax benefit of TTD 409 to the one that does not resulted in savings of R\$158,744.35 for the company.

Table 4: Imports without the tax benefit (interstate sale)

Customs Value	53.900,00	303.925,93
Commodity	USD 53,900.00	303.925,93
Clearance taxes	Subtotal	180.069,89
I.I.	12,80%	38.902,52
PIS	2,10%	6.382,44
COFINS	9,65%	29.328,85
I.P.I.	15,00%	51.424,27
SISCOMEX		254,49
ICMS	12%	53.777,31
Customs expenses	Subtotal	12.698,29
DAI - Florianópolis		696,82
Shipping - CLIA		3.459,57
DTA warehouse		3.016,05
Freight Forwarding		4.075,85
S.D.A.		350,00
Customs Clearance		1.100,00
Total da NF		1.659.600,00
PRODUCT		1.443.130,43
ICMS	4,00%	57.725,22
I.P.I.	15,00%	216.469,57
ICMS calculation		3.947,90
ICMS Debit		57.725,22
ICMS credit IMP entry		53.777,31
Total		3.947,90

Source: Prepared by the authors based on the company's data (2023).

In Chart 4, customs clearance without the tax benefit is observed, so the value presented for ICMS will be the same as that reported in Chart 2. Thus, the largest difference in the value of ICMS in clearance presented in Table 3 is R\$49,295.87.

The value of the ICMS highlight on the sales invoice in an interstate exit will be the same as shown in table 3, in the amount of R\$57,725.22, as the ICMS rate on interstate exits of imported goods is also 4% on the value of the product.

After calculating ICMS on interstate sales and imports without the benefit, it is observed that there is a saving of R\$43,293.91 when the company uses the TTD 409 tax benefit.

In addition to the need to pay the ICMS in advance at clearance, operating without the benefit of TTD 409 makes clearance more expensive, with the company having to pay a high amount to clear the goods. Based on this analysis, it is concluded that the best alternative is for the company to maintain the TTD 409 and carry out interstate and state



sales of the NCM studied for taxpayers of the normal regime, as this results in lower tax costs. Making the company have a better cash flow to make other investments.

FINAL CONSIDERATIONS

With the emergence of new companies, competitiveness in the national business scenario becomes increasingly challenging, leading many managers to seek ways to reduce costs through imports.

In this way, Santa Catarina grants tax incentives to attract companies that import into its territory, aiming to increase tax collection and boost regional economic development, as in the case of TTD 409 that is the object of this work.

Based on the above, this work sought to identify the financial impacts provided to companies importing goods that operate under the Real Profit tax regime with the use of the ICMS credit TTD 409.

For this, it was demonstrated how the tax regimes present in the Brazilian tax system work, how imports from COMEX work in the state of Santa Catarina, as well as the tax benefits linked to imports present in this state.

To carry out the work, an analysis was carried out on a real direct import process of the company from NCM 8517.13.00. The main difference between the company that enjoys the tax benefit of TTD 409 and the one that does not is in the anticipation, as shown in the analyzes made, the difference was R\$49,295.87 minus the amount disbursed as ICMS at the time of clearance, thus reducing the company's import costs.

The analyses on the company's sales were made on a fixed amount, so it was possible to observe that in the sale to taxpayers of the normal regime within the state of Santa Catarina generated savings of R\$158,744.35 when using the benefit. This amount can be used to invest in a new import of products or even reduce prices to generate more competitiveness for the company.

It was possible to verify that in interstate sales to taxpayers there is also a saving of R\$43,293.91. In this way, the company can use the benefit to expand its operations to other states and become even more competitive.

Thus, the study demonstrated that the Differentiated Tax Treatment (TTD) 409, applied to direct import operations of goods in the state of Santa Catarina, offers significant advantages for companies in terms of reducing the tax burden.



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