

ACTIVITY OF SERVICE RENDERED TO OIL & GAS INDUSTRY IN BRAZIL

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RESUMO

O presente trabalho visar levantar de modo geral todas as atividades que envolvem a prestação de serviços a Indústria do Petróleo no Brasil, com objetivo de sumarizar em um único documento as principais atividades e rotinas no dia a dia das empresas, para que se tenha uma visão geral daqueles que pretendem atuar nesta área.

PALAVRA CHAVE: Prestação de Services, Afretamento, Conteúdo Local, Tributação e Regulamentações.

ABSTRACT

This paper aims to raise generally all activities involving the provision of services to the Petroleum industry in Brazil, in order to summarize in one document the main activities and routines in the day to day business, in order to have a vision generally those who intend to work in this area.

KEYWORDS: Provision of Services, Chartering, Local Content, Taxation and Regulations

SUMMARY

- Introduction
- Regulation of Oil Activity in Brazil According to the Law 2 004/1953 and the ANP Rules dictated by Law 9.478 / 1997;
- Local Content Policy (Acquisitions and Number of Employees);
- Special Regime Customs Taxation (REPETRO);
- Temporary Admission and Siscomex;
- Process on the Port Authority (DPC Norman 004/2003);
- Working National offshore Personnel Regime (Law 5,811 / 72);
- Taxation of expatriates;
- Corporate Taxation (Decree 3,000 / 1999);
- Price Transfer, in Brasil "Transfer Price" (Law 9.430 / 1996);
- Current Account Intercompany used in Brazil;

- Division Percentage of Charter and Service Agreements, and understanding the Supervision of Revenues and the Board of Directors (CARF);
- Taxation of Remittances Revenue from the Charter Contracts (Law 13,043 / 2014).
- Final considerations
- References
- Legal Basis
- Abbreviations

INTRODUCTION

We know that the Industry of Petroleum and Natural Gas through the worst crisis in its history, with drastic reductions in projected investments by Petrobras in the coming years, due to several factors such as the fall of the price of oil in the international market, problems Petrobras box, due to the long freeze on prices of petroleum products in the last two years combined with higher corruption and evasion scandal. Currency of the country under investigation called Operation Lava Federal Police spray, prosecutors and Federal Court of Curitiba.

We also know that the crisis is not only economical it has great impact caused by the policy of the Federal Government crisis with uncertainties in Camara and Senate regarding the urgent adoption of measures that may determine the economic adjustment of the country to allow the return of economic development.

For sure it will be a matter of time and political will for the Industry of Petroleum and Gas Natural Brazilian re-grow and leverage the development of the nation.

Based on this belief is we're trying to clearly and directly provide generally all routine involving companies providing services to the oil activity in Brazil and the oil multinationals who want in the near future return to work and invest in this sector large return potential

Thus the main intention is to provide practical information relevant for achieving a cyclical view of routines that are subject on a daily basis of their activities.

We have no intention to exhaust all topics that will be raised, but give a preliminary and rational view of the complexity of the routine involved.

REGULATION OF OIL ACTIVITY IN BRAZIL ACCORDING TO THE LAW 2 004/1953 AND THE ANP RULES DICTATED BY LAW 9.478 / 1997

The state monopoly of oil was set up in Brazil in 1953, through Law No. 2004, which established the monopoly of union in exploration, production, refining and transportation of oil and created Petrobras. Through the constitutional amendment No. 9 of 1995, the government determined the end of the state monopoly and after a trial of constitutional amendment No. 9/1995, the executive branch sent to Congress on July 5, 1996 the message 639. That became the Bill No. 2142/1996, proposing that Petrobras ceased to be the sole executor of the state oil monopoly and created the National Petroleum Agency - ANP, responsible for the monopoly management. From proposal from the Executive was presented substitute bill, voted on an emergency basis in Camara and Senate was converted into Law 9,478 / 97, called oil law, which

provides for a national energy policy, activities related to the oil monopoly, establishing the National Energy Policy Council and the National Petroleum Agency and other measures.

The law's main objectives of national policy for the rational use of energy sources achieve the following objectives:

- preserving the national interests;
- promoting development, expanding the labor market and enhance energy resources;
- protect consumer interests with regard to price, quality and availability of products;
- protects the environment and promote energy conservation;
- Guaranteeing the supply of petroleum products throughout the national territory, in accordance with § 2 of art. 177 of the Constitution;
- increase, on an economic basis, the use of natural gas;
- identifying the most appropriate solutions for the supply of electricity in the different regions of the country;
- utilizing alternative energy sources through the economic use of available resources and applicable technologies;
- promoting free competition;
- Attracting investments in energy production;
- Increase the country's competitiveness in the international market.
- Increase in economic, social and environmental grounds, the share of biofuels in the national energy matrix.
(Writing amended by Law No. 11,097, 2005)

LOCAL CONTENT POLICY (ACQUISITIONS AND NUMBER OF EMPLOYEES)

The concept of local content is nothing more than the proportion of national investment applied in a particular good or service, corresponding to the share of participation of domestic industry in the production of that good or service. So when a platform or refinery, for example, has a high level of local content, it means that the goods and services used in their construction are to a large extent, national origin rather than importing them.

Since the first Bidding Round, which took place in 1999, the ANP (National Agency of Petroleum, Natural Gas and Biofuels) establishes minimum requirements for local content in their concession contracts with the operators for investments in the stages of exploration and development production.

The Local Content term of these contracts states that preference is given to contracting Brazilian suppliers whenever their offerings present price, delivery time and quality when compared to other suppliers invited to submit proposals, thereby increasing the participation of the national industry, competitive basis, in exploration projects and development of oil and natural gas production.

The minimum local content requirement in the concession agreements for exploratory blocks of ANP led to the need to create a unique way of measuring that would ensure uniformity, transparency and credibility to the various agents

operating in the oil and gas sector in Brazil.

In this context it was created in 2004, the Local Content Primer Prominp. This booklet sets a content calculation methodology location of assets, systems, subsystems and related services sector and seeks to identify the origin of manufacture of the components that make up each device, ponders the value of imported inputs in comparison to the value of the property and consolidate the local content index.

Is required demonstrate professional experience abroad of at least two (2) years in activity he held in Brazil, in this case have the third degree diploma. Having no diploma, you must prove at least three (3) years of experience. The Brazilian company must comply with the "2/3 rule", which states that 2/3 of the number of positions of employees and the company's payroll value to be owned by Brazilian citizens, and should also present information concerning your salary structure, as well as set the remuneration of the foreigner abroad and in Brazil. It is necessary that the candidate for this type of visa receive at least part of their compensation in Brazil, and the compensation in the country should be approximately 25% higher than the last salary of the professional abroad "(BOILER, 2011).

Proportionality hand in the hiring of foreign labor, biggest question is on proportionality between national and foreign workers. The "Law of 2/3" consists of the Labor Code itself, (Law 5.472 / 1949), which incorporated previous law, turning it into art... 352, et seq.

In fact, taking into account the percentage established by Law called 2/3, companies would be required to maintain a ratio of 66.66% for Brazilian labor and 33.33% for foreign labor, however, is usual practice contacts on foreign vessels operators establish in contract sliding scale services in proportion to the years of contract for the replacement of foreign labor by the hand of national work, seeking the transfer of knowhow of practices and board functions in general in this sense it is common to clause establishing labor composition loaded with a minimum percentage of national manpower in accordance with the following table

Table 1

By the end of 1 year contract	66%
Until the end of the 2nd contract year:	70%
By the end of the contract year 3	74%
By the end of the contract year 4	78%
Until the end of the 5th contract year	82%
From the sixth contract year Fixed in	85%

SPECIAL REGIME CUSTOMS TAXATION (REPETRO)

Special tax regime established to promote research activity and exploitation of oil and natural gas reserves in

Brazil.

- Activities covered:
- Exploration: set of operations or activities designed to evaluate areas, aiming at the discovery and identification of petroleum or natural gas; (item XV, art. 6 of the Petroleum Law 9.478 / 97).
- Mining or production: set of oil extraction operations coordinated or natural gas from a deposit and preparation for moving (section XVI, Article 6 of the Petroleum Act.).
- The benefit is directly related to the purpose of the goods coming into the country: its use should be linked to the research and production of petroleum.
- The benefit is conditional upon the purpose of the well during their stay in the country.
- Current legislation Base
- Decree No. 6,759 / 09 - Customs Regulation (RA) - art. The 458 462.
- Instruction 1,415 / 13 - Provides for the authorization and implementation of the special customs regime for exporting and importing assets intended for research activities and mining of petroleum and natural gas (REPETRO).
- CONFAZ No. 130/2007, as amended: Provides for the exemption and reduction of the calculation basis of ICMS in operation with goods or goods destined for research, exploration or production of oil and natural gas.
- The REPETRO consists of a combination of three different tax treatments:
- Drawback: allows the import of inputs, with suspension of II, IPI, PIS and COFINS, and reduction or exemption of VAT for the production of goods.
- Fictitious Export: admits that the sale of certain national assets to foreign legal entities is characterized as an export, even if the goods remain in the country for suspension purposes of federal taxes (and reduction or exemption of VAT) levied on imports.

TEMPORARY ADMISSION AND SISCOMEX

- Temporary Admission Board: grants temporary stay of certain foreign goods into the country, the duration of the contract period, with suspension of federal taxes (IPI, PIS and COFINS) levied on the import and reduction or exemption of the ICMS rate.
- Goods that can be submitted to REPETRO (Annex I of IN 844/08):
- Assets held for exploration, appraisal, development and production of oil, natural gas and other fluid hydrocarbons and designed to support and storage in these activities:
- Vessels.
- Machinery, appliances, instruments, tools and equipment, whose unit customs value of more than U \$\$ 25,000.00 (twenty-five thousand US dollars).

- Drilling Platform.
- Vehicles fitted with machines, apparatus, instruments, tools and equipment.
- lines, pipelines and umbilical's
- Structures specially designed to support platforms.

Usually in providing businesses the oil industry services is used for temporary admission of certain foreign goods into the country, the duration of the contract period, with suspension of federal taxes (IPI, PIS and COFINS) levied on the import and reduction or exemption of the ICMS rate, whose unit customs value of more than U \$\$ 25,000.00 (twenty-five thousand US dollars).

There is also the possibility of making the Temporary Admission to pay 1% of the amount of taxes proportional to the time of use of these goods, when there is the possibility of joining the REPETRO. Special tax regime, for lack of a contract or any other reason.

The Integrated Foreign Trade System - SISCOMEX, established by Decree No. 660 of September 25, 1992, is a computerized system responsible for integrating the registration activities, monitoring and control of foreign trade operations through a single, automated flow information.

SISCOMEX enables timely follow the exit and entry of goods into the country, as the government agencies involved in foreign trade may, at various levels of access, control and interfere with processing operations to better manage processes. Through the system itself, the exporter (or importer) exchange information with the agencies responsible for the authorization and supervision.

PROCESS ON THE PORT AUTHORITY (DPC NORMAN 004/2003)

For purposes of temporary registration of vessels in the Port, its application must be accompanied by the following documents:

- Certificate of Registration from the country of origin -.
- Tonnage Certificate.
- Load Line Certificate.
- Certificate hull classification.
- A machine classification.
- Safety Certificate radiotelegraph or radiotelephone.
- Equipment Safety Certificate.
- Safety Construction Certificate.
- License for radio station operating issued in the country of origin.
- Technical Evaluation Report, issued by two Classification Companies "Technical Evaluation Report
- Statement by the classification society on the latest anchor.

By Norman 04 / DPC 2003 the Port Authority has established administrative procedures for the operation of foreign vessels in Brazilian

WORKING NATIONAL OFFSHORE PERSONNEL REGIME (LAW 5,811 / 72)

The services of national staff on board providers vessels Shore off drilling services are regulated by Law 5.811 / 72, which provides for the working arrangements of employees in the exploration, drilling, production and oil refining, shale industrialization, petrochemical and transportation of oil and oil products through pipelines.

The law is addressed to employees working in areas where interruption of operating activity is not possible or in situations where the daily commute from home to work and vice versa is not possible.

It aims to regulate activities that cannot be interrupted in general and when realized in hard to reach places.

Guard twenty-four hours applicable to the employee with supervisory responsibility or pit geology activities or operational support (aimed at activities that may require the employee's intervention at any time to solve problems), with the following benefits:

Hazard pay;

- Maximum journey of 12 hours every 24 guard;
- Food, transportation and free accommodation;
- 24 hours of rest for every 24 hours on standby;
- Additional guard 20% of base salary to compensate for additional nightly and deletion of rest time; and Maximum of 15 consecutive days

TAXATION OF EXPATRIATES

The taxation of income of non-resident expatriates who remain to 183 days, consecutive or not, for a period of up to twelve months and work on foreign vessels is set in art.3º and 4 of Instruction No. 208 of the 2002 Internal Revenue Service, the mentioned below:

Art. 3. It is considered non-resident in Brazil, the individual:

- That does not reside in Brazil on a permanent basis and not covered by the cases provided for in art. 2;
- To withdraw permanently from the national territory, on the departure date, except as provided in item V of art. 2;
- That, subject to non-resident, joins the Brazil to provide services as an employee of a foreign government agency located in the country, except as provided in section IV of art. 2;
- that enter Brazil with a temporary visa:
 - a) And stay up to 183 days, consecutive or not, for a period of up to twelve months;
 - b) until the day prior to obtaining a permanent visa or employment, if that occurred before completing 184 days, consecutive or not, to stay in Brazil, within a period of up to twelve months;
- Which is absent from Brazil on a temporary basis, from the following day after they complete twelve consecutive

months of absence.

§ 1. For the purposes of subsection IV, "a" of the caption, if, within a period of twelve months, the individual did not complete 184 days, consecutive or not, to stay in Brazil, further period of up to twelve months shall be reckoned from the date of entry following that in which began the previous count.

§ 2. The non-resident individuals receiving income source located in Brazil must inform the source paying such a condition, in writing, to be made to withholding income tax, pursuant to the provisions of arts. 35 to 45.

Art. 4 from the moment in which the individual acquires the status of resident or non-resident in the country, will give it back to the previous condition only when any of the events set forth in arts. 2 or 3, as appropriate.

CORPORATE TAXATION (DECREE NO. 3000/1999)

Corporate Customers, by choice or by operation of law, are taxed by one of the following:

1) Simple, 2) Presumed, income, 3) Taxable income, 4) Earnings Arbitrated.

The basis for calculating the tax, determined according to the applicable law on the date of the taxable event is taxable income, presumed or arbitrated, corresponding to the calculation period.

As a rule, part of the basis for calculating all gains and investment income, whatever the name to be given, regardless of the nature of the species or title of existence or written contract, just arising out of acts or business for the purpose, has the same effects as provided in specific standard tax effect.

The tax will be determined based on taxable income, presumed or arbitrated for periods of quarterly calculation, closed on March 31st, June 30, September 30 and December 31 of each calendar year. At the option of the taxpayer, taxable income can also be calculated by annual period, in cases of merger or split, the calculation of the tax basis and the tax due shall be effected on the date of the event.

The extinction of the legal entity, the completion of the liquidation, the calculation of the tax basis and the tax due shall be effected on the date of this event.

A legal entity, whether commercial or civil its object, will pay tax at the rate of 15% (fifteen percent) of taxable income, determined in accordance with Regulation

The provisions of this section apply even to companies that explore rural activity.

The portion of taxable income that exceeds the amount resulting from the multiplication of R \$ 20,000.00 (twenty thousand reais) by the number of months in the respective calculation period, subject to the levy of additional tax at the rate of 10% (ten per percent).

Additional applies even in cases of merger, consolidation or spin-off or termination of a legal entity by the end of the liquidation.

The added that this item shall be paid together with the income tax determined by applying the general rate of 15%.

CSLL - Social Contribution on Net Income

The social contribution on net income (CSLL or social contribution) was established by Law 7,689 / 1988.

Apply the same standards for social contribution calculation and payment set out for income tax of legal persons, kept the tax basis and the rates provided for by law (Law 8981 of 1995, article 57).

Of gross income may be deducted canceled sales, unconditional discounts granted and the non-cumulative tax charged to the buyer or contractor prominently, and which the seller of goods or provider of services to be mere depositary (IPI and ICMS tax substitution).

Gross revenue may be considered on a cash basis, provided that the criterion is also adopted for the income tax, PIS and COFINS.

The following stand out; in general, incidence schemes of PIS and COFINS. We caution, however, that due to the complexity and legislative dynamics, it is imperative that the reader deepen the details of each case to facilitate its practical application.

- Incidence of Cumulative Regime

The calculation base is the gross revenue of the corporation, without deductions in relation to costs, expenses and charges. In this regime, the rates of PIS / PASEP and COFINS are respectively 0.65% and 3%.

Legal entities of private law, and that they are treated for income tax legislation that calculates income tax based on presumed income or arbitrated are subject to cumulative incidence.

This regime is allowed to discount credits calculated based on costs, charges and expenses of the corporation. In this regime, the rates of PIS / PASEP and COFINS are, respectively, 1.65% and 7.6%.

Legal entities of private law, and that you are treated for income tax legislation that calculate income tax based on taxable income are subject to non-cumulative incidence, except: financial institutions, credit unions, legal entities whose purpose is the securitization of real estate and financial credits, private health care plans, private companies operating services surveillance and cash in transit mentioned in Law 7.102 / 1983, and cooperative societies (societies except agricultural production cooperatives and societies consumer cooperatives).

PRICE TRANSFER IN BRAZIL "TRANSFER PRICE"

In Brazil the Transfer Pricing criteria, known in the outside world as Transfer Price was regulated by the 1996 Act 9430, and be summarized in Articles 240-245 THE Decree 3000/99, Regulations of the Income Tax mentioned below:

Art. 240. The income earned on transactions with related party (art. 244) are subject to arbitration when the average selling price of goods, services or rights, in export sales over the period of calculation of the tax calculation base is less than ninety percent of the average price for the sale of the same goods, services or rights in the Brazilian market during the same period, under similar payment terms (Law No. 9430/96, art.19).

§ 1. If the legal person does not make sales on the domestic market, the determination of the average prices referred to in the caput will be made with data from other companies that have the sale of goods, services or rights, whether identical or similar, the market Brazil (Law No. 9430, 1996, art. 19, § 1°).

The use of so-called transfer price has been gaining strength and being used in service providers as an alternative

to using the Account Intercompany current, in order to adequacy of costs and expenses of the Charterers to avoid any tributary disputes and minimize asset confusion between charterer and service provider that may exist with the use of current accounts.

CURRENT ACCOUNT INTERCOMPANY USED IN BRAZIL

Aimed at adapting donates costs and expenses, made in Brazil and in order to make the correct segregation of ownership of such costs and expenses, the providers of the oil industry services has adopted the Account Intercompany chain, which are expensed costs and expenses inherent in cost and expenses made by it in favor of freighting firm to streamline the operation of the business and in a way there is no confusion asset that may affect the calculation of your taxable income before the IRS. Usually within one month of such costs and expenses are passed through Debt Notes and repaid the service provider via Exchange Agreement before the Central Bank, who shall submit his bill of sale.

This practice has caused discourses in inspections of IRS, which has judged such reimbursement to be applied Revenue Service and the Service Providers, assessment notices to tax pseuds Revenue in 11.65% referring PIS & COFINS revenues (at current percentages 2.65% & 9.60% respectively) which has not prospered due to lack of legislation able to support such a claim.

It is important to mention that this fact constitutes real dilemma for local businesses, since if the service provider does not use the current account to segregate spending that does not actually belong to you and delivers them directly to the result, she had been subject to disallowance of such expenditures because they are not pertaining to their activity and not be your responsibility, and this was the reason that led the so-called current account Intercompany.

In short, if the company adopts the criterion of the Current Account, runs the risk of being taxed by PIS & COFINS revenues, if not adopted will be taxed by the disallowance of costs and expenses nondeductible in the calculation of their taxable income not they belong. In an attempt to overcome this situation is that there is the possibility of using the so-called ~Transfer Price~ with pass-through of costs and expenses as Service Delivery Abroad, where first analysis would be exempt from PIS & COFINS under Art. 14 The Provisional Measure 2158-35 / 2001, Item III Pag. 1.

For clarity in item 9 above mentioned this Brazilian law which provides for the Price Transfer ~ Transfer Price practiced in Brazil.

Also note that Provisional Measure 2158-35 / 2001, in his art. 14, section III and § 1, states that, in relation to events that occurred from 1º.02.1999 are exempt from PIS and COFINS revenues from services provided to individual or legal entity resident or domiciled abroad, whose payment represents inflow of foreign currency.

DIVISION PERCENTAGE OF CHARTER AND SERVICE AGREEMENTS, AND UNDERSTANDING THE SUPERVISION OF REVENUES AND THE BOARD OF DIRECTORS (CARF)

The judgment N° 1402001.439 from CARF then explains clearly detail the system of hiring rigs and drillship by operators in the industry sector of drilling and oil well production in Brazil, which generally is adopted signing of two contracts in parallel, one for the platform charter or drillship and the other for the provision of Serbs in these vessels.

There is a controversy between the IRS and the Service Provider regarding the Vessel denomination where the

IRS refused to recognize the zero incident rate on remittances in payment of charter revenue platform, which according to IRS the same would not slip and for this reason would be out of the zero rate of the framework established by Law 9,430 / 86.

With the enactment of Law 13,043 / 2014 this demand was remedied, since the Art, 106 defined the form of taxation of such income, as seen in the following Item 12.

TAXATION OF REMITTANCES REVENUES FROM CHARTER CONTRACTS (LAW 13,043/14)

Revenues from charter platforms and ship probes were subject to application of zero rate of income tax at source, when remittances abroad, according to Item II Paragraph 2 of Art. 1 of Law 9,481 / 1997 and section I of Article 691 of the Income Tax Regulations. - Decree 3000 of 1999.

With the enactment of Law 13,043 / 2014, such remittances have become taxed by the Income Tax Withholding in accordance with the following Art.106 mentioned.

Art 106. The Law 13043/14 -. The art. 1 of Law No. 9,481, of August 13, 1997, shall henceforth include the following §§ 2 to 8, if renumbering the current single paragraph to § 1 (Term)

§ 2 In the case of item I of this article, when there is simultaneous execution of the charter party or rent of marine vessels and provision of service contract related to the exploration and exploitation of oil or natural gas concluded with companies linked between itself, the total value of contracts the portion relating to the charter or rental may not exceed:

- 85% (eighty-five percent) in the case of floating production vessels and / or storage and discharge systems (Floating Production Systems - FPS);
- 80% (eighty percent) in the case of vessels with the probe type system for drilling, completion, maintenance of wells (ships-probe); and
- 65% (sixty five percent) in other types of boats.

§ 3. To calculate the percentage provided for in § 2, the contract concluded in foreign currency must be converted to Real at the exchange rate of the country of origin currency, scheduled for sale by the Central Bank of Brazil, corresponding to the date of submission of the proposal by supplier, which is part of the contract.

Therefore, the difference between the percentage of 90% practiced by most companies and the percentage established in Pag.6° the following Art.106 mentioned went to be taxed at 15% or 25% when the consignment aimed at the country or dependency with favored taxation, called the Tax Haven

In practice this withholding tax can be offset in the foreign company's country of origin in accordance with the rules of the so-called Tax Credit, otherwise is taxation will constitute lifting incident tax cost on earned income abroad.

Paragraph 6 of Art.106 of Law 13043/2014, provides:

"§ 6 The portion of the charter contract that exceeds the limits set out in § 2 subject to the levy of income tax at source at the rate of 15% (fifteen percent) or 25% (twenty five percent) when a consignment is intended to country or dependence with favored taxation, or when the lessor or landlord is privileged tax regime of beneficiary, pursuant to art. 00:24-A of Law 9,430 of December 27, 1996"

FINAL CONSIDERATIONS

It is vast and too complex the legislation that involves services rendered to Oil & Gas Industry in Brasil, for this reason and in order to offer a general view of activity for any foreign investors who have sure come back to operate in this industry is that this paper tries to put a simple and direct way all that important which involves routine and activity on a daily basis these companies.

The matter was all compiled and extracted with current legislation Laws, Decrees, Instructions Regulations, Resolutions, Agreements and Consultation of Sites of IRS, the Ministry of Labor, the Taxpayers' Board among others.

The general approach aimed at the practice of the routines involving the following:

Regulation of the activity of local content policy, special tax regime, temporary importation, processing permit to operate in Brazilian waters, terms of employment of people at sea, taxation of expatriates, taxation of corporations, "Transfer Price" accounting system costs and expenses, bipartite division of the charter of contacts and service and finally the tax treatment observed in revenue from remittances from charter contracts.

We hope to have contributed somewhat routine clarification in the activities relating to provision of services to industry petroliferous Brazil.

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LEGAL BASE

Table 2

CONSTITUIÇÃO FEDERAL	ART. 176 RECUSOS MINERAIS'
ART. 176	RECUSOS MINERAIS
ART.177	MONOPÓLIO DO PETRÓLEO

ART. 238	VENDA DE COMBUSTIVEL
EC 9/1995	FIM DO MONOPÓLIO ESTATAL
LEI ORDINARIA	OBJETIVO
5.452/1949	CONSOLIDAÇÃO DAS LEIS DO TRABALHOCLT
5.811/1972	REGIME DE TRABALHO EMBARCADO
6404/1976	LEI DAS S/A
6.815/1980	SITUAÇÃO DO ESTRANGEIRO NO BRASIL
7.102/1983	EMPRESAS DO LUCRO REAL E A NÃO CUMULATIVIDADE
7.689/1988	CONTRIBUIÇÃO SOCIAL - CSLL
8.981/1995	BASE DE CALCULO DO IMPOSTO DE RENDA & CSLL
9.430/1996	PREÇO DE TRANSFERENCIA
9.478/1997	POLITICA ENERGETICA NACIONAL
9.481/1997	BENEFICIARIOS RESIDENTES NO EXTERIOR
9.718/1998	CONTRIBUIÇÕES SOCIAIS (PIS COFINS ETC.)
10.637/2002	CONTRIBUIÇÃO PARA PIS/PASEP NÃO CUMULATIVIDADE
10.684/2003	BASE DE CALCULO CSLL LUCRO PRESUMIDO
10.833/2003	REGIME DE INCIDENCIA COMULATIVA
11.097/2005	MATRIZ ENERGTICA BRASILEIRA
13.043/2014	TRIBUTAÇÃO DAS REMESSAS DE RECEITA DE AFRETAMENTO
DECRETO	
660/1992	INSTITUIÇÃO DO SISCOMEX
3000/1999	REGULAMENTO DO IMPOSTO DE RENDA
6.759/2009	REGULAMENTO ADUANEIRO
MEDIDA PROVISOEIA	
2.158-35/2001	ISENÇÃO DE PIS & COFINS NA EXPORTAÇÃO DE SERVIÇOS
INSTRUÇÃO NORMATIVA	
0208/2002	TRIBUTAÇÃO DOS EXPATRIADOS
0844/2008	ADMISSÃO TEMPORARIA
1405/2013	ADMISSÃO TEMPORARIA
1415/2013	ADMISSÃO TEMPORARIA
RESOLUÇÃO NORMATIVA	
095/2011	MTP -REGULAÇÃO DE VISTOS
R4ESOLUÇÃO	
019/2007	ANP - CONTEUDO LOCAL
036/2007	ANP - CONTEUDO LOCAL
CONVENIO	
CONFAZ 130	TRIBUTAÇÃO DO ICMS NAS IMPORTAÇÕES
NORMAN	
DPC 004/2003	INSCRIÇÃO TEMPORARIA DE EMBARCAÇÕES

ATO DECLARATÓRIO	
005/2001	LUCRO PRESUMIDO
ACORDÃO CARF	1.402.001.439 - CONTRATO BIPARTITES

ABBREVIATIONS

Table 3

AG	Agência	
ADE	ATO DECLARATORIO EXECUTIVO	Executive Declaratory Act
ANP	AGENCIA NACIONAL DO PETRÓLEO	Agency National of oil
AJB	AGUAS JURIDICIONAIS BRASILEIRAS	Water Brazilian Jurisdiction
ART	ARTIGO	Article
CARF	CONSELHO ADMINISTRATIVO DA RECEITA FEDERAL	Administration Council of IRS
COANA	CORDENAÇÃO GERAL DE ADM. ADUANEIRA	General Coordination of Adm. Customs
COFINS	CONTRIBUIÇÃO PARA FINALIDADE SOCIAL	Social Contribution
COTEL	CORD GERAL DE TECNOLOGIA DA INFORMAÇÃO	General Coordination of Information & Technology
CP	CAPITANIA DOS PORTOS	Port Authority
CSLL	CONTRIBUIÇÃO SOCIAL SOBRE LUCRO LIQUIDO	Social Contribution on Net Profit
DDE	DOCUMENTO DE EXPORTAÇÃO	Export Document
DE	DECLARAÇÃO DE EXPORTAÇÃO	Export Declaration
DECEX	DEPARTAMENTO DE COMERCIO EXTERIOR	Department of Foring Trade
DI	DECLARAÇÃO DE IMPORTAÇÃO	Import Declaration
DL	DELEGACIA LEGAL	Legal Delegation
DPC	DEPARTAMENTO DE PORTOS E AVIAÇÃO CIVIL	Department of Ports & Civil Aviation
DSE	DECLARAÇÃO SIMPLES DE EXPORTAÇÃO	Declaration Export Simple
DSI	DECLARAÇÃO SIMPLES DE IMPORTAÇÃO	Declaration Import Simple
DTE	DOCUMENTO DE TRIBUTAÇÃO ELETRONICA	Taxation of Electronic Document
FGTS	FUNDO DE GARANTIA POR TEMPO DE SERVIÇO	Guarantee Fund for Service Time
ICMS	IMPOSTO SOBRE CIRCULAÇÃO DE MERCADORIAS	VAT - Circulation Tax of goods and service
II	IMPOSTO DE IMPORTAÇÃO	Import Tax
INSS	INSTITUTO NACIONAL DA SEGURIDADE SOCIAL	National institute of Social Security
IPI	IMPOSTO SOBRE PRODUTO INDUSTRIALIZADO	Industrialization Tax
IRS	SECRETARIA DA RECEITA FEDERAL	Brazil Internal Revenue Service
LI	LICENÇA DE IMPORTAÇÃO	Import License
PGFN	PROCURADORIA DA FAZENDA NACIONAL	Prosecutor's National
PIS	PROGAMA DE INTEGRIDADE SOCIAL	Social Contribution Tax
PROMINP	PROGAMA DE MOBILIZAÇÃO DA INDÚSTRIANACIONAL DE PETRÓLEO E GÁS NATURAL	Programmed of Mobilization of F National Industry of Oil and Natural Gas.

RAT	REGISTRO DE ADMISSÃO TEMPORÁRIA	Registration of Temporary Admission
RCR	REGISTRO DE CONCESSÃO DE REGIME	Register of Regime Grant
RDT	REGISTRO DE TITULOS E DOCUMENTOS	Register of Titles and Documents
RFB	RECETA FEDERAL DO BRASIL	Brazil's Federal revenue - IRS
ROF	REGISTREO DE OPERAÇÕES FINANCEIRA	Resisted of Financial Operation
RPR	REGISTRO DE PRORROGAÇÃO DE REGIME	Registration of Extension System
SCAAM	SISTEMA DE CONTROLE AMBIENTAL DO AMAZONAS	Control System of Environmental Amazon
SODEA	SOLICITAÇÃO DE DOSSIE DIGITAL DE ATENDIMENTO	Request for Digital Service
SERPRO	SERVIÇO FEDERAL DE PROCESSAMENTO DE DADOS	Federal Service Data Processing
SISCOMEX	SISTEMA INTEGRADO DE COMÉRCIO EXTERIOR	Integrated Foreign Trade System
SRF	SECRETARIA DA RECEITA FEDERAL	Department for Internal Revenue
SVA	SISTEMA DE VALIDAÇÃO	Validation of System
TR	TERMO DE RESPONSABILIDADE	Statement of Responsibility
VA	VALOR ADUANEIRO	Customs Value

