

Export Processing Zone

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Ceará EPZ – Ceará Export Processing Zone

What is an EPZ:

It is an incentivized industrial district, in which industries located within operate with tax, foreign exchange and administrative benefits. On the other hand, the Brazilian legislation states that at least 80% of its revenue must come from its exports from abroad.

The Ceará EPZ occupies a total area of 6,182 hectares within the Pecém Industrial and Port Complex (CIPP S/A), covering the municipalities of São Gonçalo do Amarante and Caucaia, which are part of the Metropolitan Region of Fortaleza, 56 km away from the capital.

Ceará EPZ – Tax Benefits

Federal	<p>Incidents in the acquisition of goods, inputs and services coming from the National Market:</p> <ul style="list-style-type: none"> – Suspension of: <ul style="list-style-type: none"> · IPI (Tax on Industrialized Products); · COFINS (Social Contribution to Social Security Financing); · PIS/PASEP (Social Integration and Public Servant Heritage Formation Programs) 	<p>Incidents in the acquisition of goods, inputs and services coming from the Foreign Market:</p> <ul style="list-style-type: none"> – Suspension of: <ul style="list-style-type: none"> · II (Import Tax); · AFRMM (Additional to Freight for the Renewal of the Merchant Navy); · IPI (Tax on Industrialized Products); · COFINS Import (Social Contribution for Social Security Financing on the Import of Foreign Products or Services from Abroad); · PIS/PASEP Import (Social Integration and Public Servant Heritage Formation Programs on the Import of Foreign Products or Services)
Regional	Reduction of up to 75% of the IRPJ (SUDENE)	

State	<ul style="list-style-type: none"> · Exemption from ICMS (Tax on Transactions Related to the Circulation of Goods and on Interstate and Inter-municipal Transport and Communication Services) levied on goods and merchandise for use in the industrialization process of products to be exported; · Exemption from ICMS levied on the provision of inter-municipal and interstate transport services; · Exemption from ICMS on the differential rates in the interstate acquisitions of goods destined for fixed assets.
Municipal	Possibility of reducing the ISS up to 2%

Law 11.508/2007

Fixed Assets	The suspension applies when it is related to machinery, apparatus, instruments and equipment, also applies to goods, new or used, for incorporation into the fixed assets of the company authorized to operate in the EPZ.
Production Process	The suspension applies to raw materials, intermediary products and packaging materials, imported or purchased in the domestic market by a company authorized to operate in the EPZ, provided that they are fully used in the production process of the final product.

Ceará EPZ – Foreign Exchange and Administrative Benefits

Companies enjoy “**EXCHANGE FREEDOM**” (they can permanently keep 100% of the currency earned in their exports outside of the EPZs, this option is not guaranteed by law, depending on a

resolution of the National Monetary Council);

In their imports and exports, companies are exempt from licenses or authorizations of federal agencies, which are not associated with sanitary order controls, in the interest of national security or of the environmental protection.

Sources:

- Ceará State Government
- [Ceará EPZ](#)