

IMPORT AND EXPORT PROCESS: THE IMPACT OF BUREAUCRATIC SIMPLIFICATION IN CUSTOMS CLEARANCE

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ABSTRACT

The procedures for importing and exporting merchandise in Brazil involve many bureaucratic matters, including federal and international laws. When something overseas arrives, along with its property certificate documents, the owner or company should proceed to the customs clearance to free its entrance. The updating of import and export declarations resulted in redesigning many dispatch companies' internal operation processes. This study aims to analyze the impacts on customs clearance and the advantages and disadvantages caused by simplifying the Brazilian bureaucratic process of importing and exporting. The opportunity was identified to carry out an empirical evaluation of the Brazilian policy of bureaucratic simplification in the import and export processes and its impact on a company's activities. This work has qualitative and descriptive research and presents a case study that sought to analyze the scenario faced by Brasiliense Comissária de Despachos company, located in the city of Campinas in São Paulo, Brazil. The results show that international trade became shorter, more centralized, and transparent with simplifying the import and export process. There was a saving of time and money reported by the company under study by applying DU-E and the possibility of attending more processes in the same period. This article intends to impact society practically through the case study, giving other international trade companies a perspective on the mapping of operations that have been restructured to meet the new simplifications. As for the theory, the impact will be realized by exposing the functioning and existing information on Brazil's import and export system to future researchers.

Keywords: Foreign Trade; Bureaucracy; Logistics; Customs clearance

1. INTRODUCTION

Brazil, with all its diversity, is essential for foreign trade. There is a vast amount of raw material being exported, and in exchange, industrialized products - such as cars and electronic devices – are also imported. Consequently, this exchange movement results in social and economic development, increasing the GDP (gross domestic product) and causing both growth and appreciation in a whole matter. In other words, foreign trade could be seen as an advantageous exchange (Luz, 2019).

According to Ianez and Cunha (2006), the information systems evolution itself was significant for outsourcing logistic services development, helping the exchange and distributing the required information to facilitate the course of supply chain operations and decreasing lead-time.

The sector's expressive growth is notorious with this advancement of business logistics, adding vital elements to build competition between companies (Guarnieri et al., 2008).

About global efficiency, when it comes to the vast area of export logistics infrastructure, it has been playing an essential role in microeconomic reforms and, thus, boosting the economy based on international commerce (Fleury & Hajar, 2008).

The procedures for importing and exporting merchandise in Brazil involve many bureaucratic matters, including federal and international laws. When something overseas arrives, along with its property certificate documents, the owner or company should proceed to the customs clearance to free its entrance. After that, a government area (the federal revenue office, "Secretaria da Receita Federal do Ministerio da Fazenda") investigates the authenticity of the declared information (Kume et al., 2011).

Previously, the import clearance was effected through the import declaration (DI), registered in the integrated foreign trade system (Siscomex). This import clearance presented: invoice (by the exporting company), bill of lading and freight forwarding (from the transport company), and registered information about the product packed (its single price, quantity, weight, and total cost) (Kume et al., 2011).

However, Siscomex data was not enough to supply the government impositions – and new system designs and structures were created to assist those already there. This methodology also originated a significant repetition of information from exporters and importers and increased both costs and processing time (Siscomex, n.d.a)

According to Ianez e Cunha (2006), this dispute over the global market makes companies redesign themselves, prioritizing quality, productivity, and low costs.

To answer all these problems, slowing down the bureaucracy and costs in both processes – exportation and importation – Brazil's Government released a "Portal Único do Comercio Exterior" program on July, 17th 2017. In this program, there is an intersection point of communication between the Government and the commercial agents. The project presents new lines in all processes (imp/exp) by stoning and making them more effective and appropriate. Its main line is to optimize the integration of private companies operating in foreign trade with the public sector (Siscomex, n.d.a).

It's pointed out by Siscomex (n.d.b) that the new import processes are carried out with only one document for exports - “Declaração Única de Exportação” (DU-E) and one for imports “Declaração Única de Importação” (DUIMP). These two declarations centralize fiscal, administrative, financial, tax, commercial and customs informations.

After globalization, the competitive environment was strengthened, forcing companies to make constant changes in their production systems and customer service. This scenario resulted in improved the level of logistical service and the speed of returns to their clients.

Foreign trade deals with a global environment so that we can observe two contradictory thoughts: on the one hand, globalization with the uniformity of trade rules; on the other hand, the exaltation of local particularities of each country and their traditions, associating the sector with the old doctrines of international trade (Werneck, 2008).

The updating of import and export declarations resulted in redesigning many dispatch companies' internal operation processes since they had been based on the previous declaration system of products for years. Therefore, the following question arises: Which are the impacts for customs clearance caused by the changes and simplifications of import and export declarations?

Therefore, this work's main objective is to analyze the impacts caused in customs clearance by the bureaucratic simplification of the import and export through a customs clearance company (dispatch commissioner) located in the region of Campinas - São Paulo.

1.1. The Customs Broker

The customs broker's profession assumes buying and selling operations between Brazilians and foreigners, so Customs exercises its empire's power. According to Werneck (2003), there are Customs because there is trade between nations. According to Ferreira (2008), two kinds of functions are born for the customs broker from the customs facts, one of particular interest, as the importing/exporting companies, grant powers of representation of the professional before the Public Administration. Another one is the civil service of this participant, which ensures that the perfect and legal administrative act contributes to the Customs in import and export processes.

It is possible to see the dispatch commissioner as a legal company, which provides advisory and consulting services in foreign trade. Some services are: customarily performs tax classification analysis services, documental conference, project evaluation, and customs regimes, works on monitoring of international transport, monitors the normative changes on the foreign trade, and makes cost estimates. Therefore, its nature is typical of providing services (Ferreira, 2008).

According to Ferreira (2008), the customs broker is every natural person listed in the Federal Revenue Service's register of customs brokers. Through a mandate, that person legally represents the importer/exporter before the Federal Revenue in customs clearance processes.

Ferreira (2008) states that the profession of dispatcher customs arises from state interventionism in Brazil. The Brazilian Federal Revenue is the institution responsible for registering the interested party in the dispatchers' customs register. Therefore, it is configured that this professional's performance is public delegation, which will condition the exercise of its public function. For this public frontier, autonomy is imperative, so most professionals are inserted in the classification as self-employed and, therefore, receive its remuneration as presented.

1.2. International Logistics

When selling goods and services in international markets, a country can improve its economy, thus practicing its export. In order to achieve this, there must be the development of strategies by the companies, which makes it possible to supply the right product, at the right place, in the appropriate time according to the buyer's need, with the excellent price, to in exchange, receive the due payment (Segalis et al., 2012).

The term Logistics is defined as planning, practicing, and effectively monitoring goods' flow and storage. Besides, Logistics is related to functions and knowledge, involving the point of origin to the final one, with fulfilling intentions for the consumer's conditions. The logistic is fundamental to achieve good results within the organization, consequently carrying benefits for the final consumer (Novaes, 2007).

According to Segalis et al. (2012), it is possible to state that the principles applied to international sales are equal to those used in national sales, despite that the distance between the supplier and the final consumer makes them complex. Export operations can be performed directly or indirectly. The first ones are characterized by the fact that the manufacturing company sends its products without intervention in its internal market: its manufacturers and exports.

In the second case, the manufacturing companies do not export their products. They sell on the domestic market and other companies, including commercial exporters (Segalis et al., 2012).

Importation is defined as the international purchases made by a country, whether carried out by public or private legal entities or persons physical. There are similarities between the commercial aspects of an import and an export. However, it is not possible to make the same statement for the import process because, in these operations, the number of norms that the importer must support is higher than the number of standards to be fulfilled by the exporter (Segalis et al., 2012).

1.3. Single Portal - " Portal Único"

The Single Portal is seen as the Government's main action aiming at de-bureaucratization and simplifying international trade in Brazil. It puts the term "single window" in practice, allowing the interaction between the government and trade agents through a single interface. A recent work conducted by the Ministry of Industry, Foreign Trade and Services (MDIC), together with the Organization for Economic Cooperation and Development (OECD), shows that changes regarding the bureaucracy of international trade in Brazil can diminish until 14,5% of the costs of the Brazilian trade agents (MDIC, 2020).

The Unique Foreign Trade Portal enables the exporter to effect real-time research on the position's export and import processes. The portal also allows the on-line documents' attachment, causing a 99% reduction in paper use in operations (MDIC, 2020).

In September 2019, the Ministry of Economic instituted the new website of the Siscomex (the official source of the Brazilian Government before the World Organization of Trade - WTO - for the information's provision on standards, requirements, and procedures to foreign trade). This change occurred to facilitate the search for the commerce exterior's information and public services, with a current layout and intuitive navigation (Siscomex, n.d.a).

The Siscomex website is the access point to the Unique Trade Portal Exterior and other government systems necessary for import and export. This website can find news about foreign trade, legislation, manuals, and other international market services, and is centralized information interesting for the importer and exporter updated regularly (SISCOMEX, n.d.a).

1.4. The Simplification in Importation

With the massive growth in foreign trade, the Brazilian customs, to facilitate countries' trade, found solutions to suit this demand, emerging the Single Trade Portal Program Abroad, developed by the Brazilian Government (Oliveira, 2019).

It refers to a web platform that, according to Oliveira (2019), concentrates on communication between foreign trade actors and the Government, restructuring the import and export processes. Thus, making the processes more simplified and unbureaucratic, in addition to reducing costs and deadlines.

In 2017, the Brazilian Federal Revenue Service exhibited the new import's process project agreed through the Single Portal. The project will origin in the Single Declaration of Import (DUIMP), succeeding the DI (Import Declaration) and DSI (Simplified Import Declaration), adding references of nature customs, administrative, financial, commercial, logistic, tax, and fiscal, relative to the control of imports by the control organs. The DUIMP will tie administrative information of imports, LI, cargo control, conference customs, risk management, customs transit, and centralized payment of tributes (Oliveira, 2019).

Through the Single Portal, Oliveira (2019) states that the importer will provide the necessary importation information to the control organs, discarding the providing information and submitting documents continuously to various organs, increasing efficiency and lowering costs and deadlines of Brazilian exterior's trade. This informations will be available to all government agencies that need them to exercise their legal competence to control the import, eliminating repetitive actions.

For Oliveira (2019), employing the new procedure is possible to importers register the declaration even before the arrival of the goods in the country along with the import license (LI), allowing risk management in advance and consequently the speed in checking the goods. The new process requires creating a single window for verification and inspection of goods that will need to be used by the intervening agencies.

The modifications made are intended to ensure benefits for the import process: the application's centralization in the same place and LI's obtaining, removing the need for multiple fills in systems or forms, automatic validation between the operation authorized in the LI and the one carried out in the DUIMP, flexibility in LI's concession about the number of operations covered, time's reduction that the load remains in the primary zone, consequently lowering the cost of imports, decreasing time and bureaucracy on imports subject to licensing, harmonization of procedures between the various organs of the Public Administration, predictability and transparency in operations and more legitimate imports' control (Oliveira, 2019).

As Oliveira (2019) mentioned, this process's insertion began in October 2018, and to this day on is in constant development. The simplification, the de-bureaucratization, cost and time reduction, and the single window of verification and inspection of goods are advantages of this new process, besides seeking that the Public Administration is prepared to practice form control with the best conduct, favoring international trade.

1.5. Export Simplification

The Single Export Declaration and all its processes are substitutes for the Export Register, the Credit Register, the Simplified Declaration of Export (SDR), and Export Declaration (DE) (SISCOMEX, n.d.a).

The DU-E is an electronic document that contains information of nature customs, administrative, commercial, financial, tax, fiscal, and logistics, which characterize the export operation of the goods supported by it and define the framing of this operation (SISCOMEX, n.d.a.).

With the cutting of documents and stages and the requirements' reduction, the initiative provides adequate simplification for Brazilian products' sales abroad. It will be possible to reach around 5 million export operations per year from simpler processes, encompassing more than 25,500 companies (MDIC, 2020).

The new export process's main advantages for exporters are the extinction of Export Registration, Export Declaration and Simplified Export Declaration (the DU-E will replace them), and duplicate authorizations in separate documents, with the possibility of comprehensive authorizations for more than one operation. Other advantages are: attachment with the electronic invoice, 60% reduction in data filling, automation information verification, the single window between exporters and Government, parallel process flows (the customs clearance, cargo handling, licensing, and certification are no longer sequential and will have reduced time), and the expectation of reducing 40% of the average export term (MDIC, 2020).

2. METHOD

This qualitative and descriptive research presents a case study that sought to analyze the Brasiliense company Commissioner of Dispatches' scenario, located in Campinas, a city in São Paulo state, before and after the bureaucratic simplification in customs clearance imposed by the Government.

The need for simplification is becoming more and more essential for foreign trade companies. Therefore, the Government's many measures are being adopted to de-bureaucratize and simplify the import and export processes to stimulate globalization and economic development.

One of the measures addressed in this work is implementing DU-E (Single Export Declaration), a single document containing all information necessary for the export of goods or products. Besides DU-E, DUIMP (Single Import Declaration) was implemented to contain all the information necessary for the import process, including everything in only one document.

When studying the Brasiliense company, many steps for the import and export process' achievement were observed. This process was divided into four groups. The first group was responsible for the entry of the process in the IRS system, the second responsible for the process digitalization, the third for the scanning verification (because an error at this stage would be highly harmful), and the fourth group responsible for the process monitoring.

With the implementation of DU-E and DUIMP, the Brasiliense company also simplified the whole process, nowadays is divided into two stages, done by two groups. The first group makes the entry of the process in the IRS system and simultaneously makes the scan and register. The second group makes the verification and monitoring of the process.

Brasiliense company, within this new scenario, has already pointed out a reduction in average terms of around 35% of the processing time. Thus, a comparative analysis will be carried out between the two scenarios described, emphasizing the advantages and disadvantages of the current import and export process.

Therefore, as a result of understanding the subject concerning the study case, data collection will be performed to obtain access and refinement from an investigation of the previously highlighted points. This data collection will be given using interviews with the Brasiliense company's employees, responsible for import and export, and documentary research.

3. RESULTS

By analyzing and observing the company's documents and guidelines Brasiliense Dispatch Commissioner, regarding the previous scenario, it can be noted that it was complex, lengthy, and arduous. It involved extensive bureaucracy, consequently requiring a large workforce and increasing the export and import process cost. The old methodology becomes a harmful barrier to the company's economic growth that operates in the sector. Through the Single Portal, export and import processes have become more effective, agile, and awake, centralizing foreign trade operators and the Government's communication. The previous scenario had different and numerous communication channels with the exporter/importer (Figure 1).

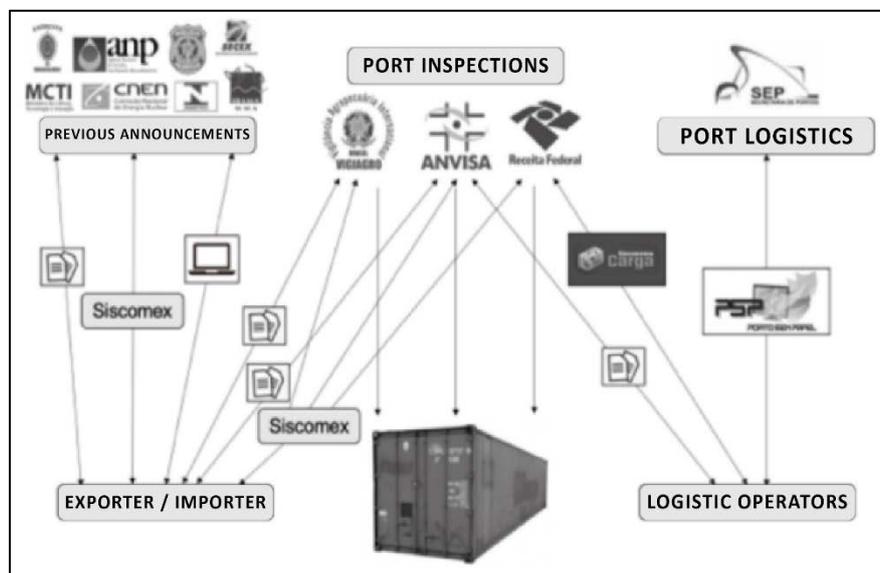


Figure 1: Previous scenario: complex and bureaucratic.
 Source: Adapted to Siscomex (2021).

In the new scenario, all information is available and concentrated in a database (Figure 2), thus facilitating the communication between the importer/exporter and the other organs that are part of the process.

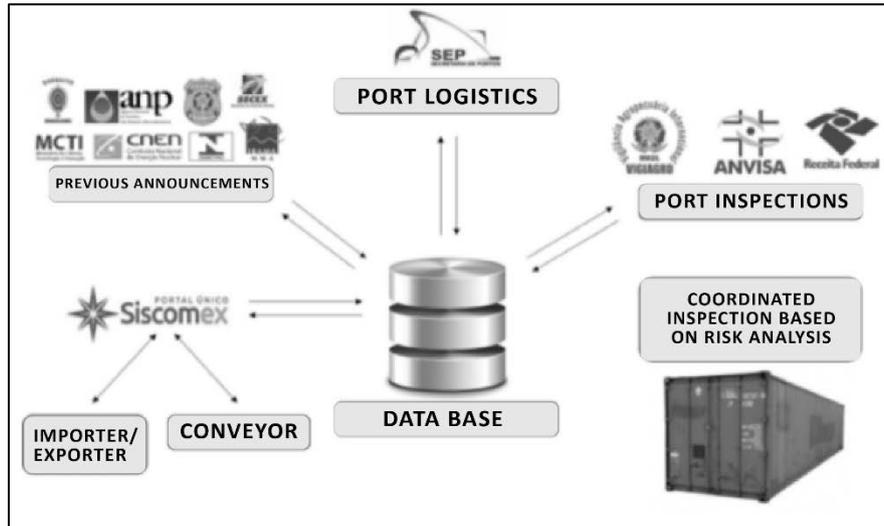


Figure 2. New scenario: efficient and straightforward
 Source: Adapted to Siscomex (2021).

Figure 3 shows the environment before the Single Portal and how it harmed the country's commercial activities. The main points that were portrayed in the old scenario include the difficulty of communication between the organs of the Government, the difficulty of finding and accessing information regarding the processes, the need to fulfill the same information several times, the high number of steps, and the great use of printed documents.

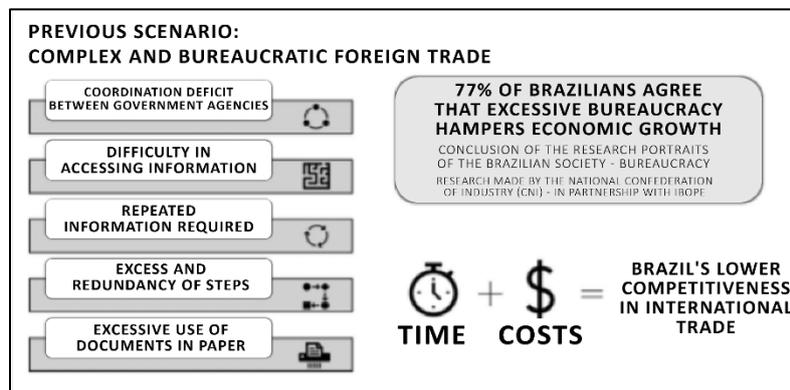


Figure 3: Previous scenario
 Source: Adapted to Siscomex (2021).

In Figure 4, it is possible to observe the improvements and objectives of the Single Portal. The difficulty of conversation between government agencies does not exist anymore, as they are all integrated through the Single Portal. The unnecessary steps were excluded,

diminishing the repeated insertion of information, more straightforward and more explicit access to government requirements, and increased digital documents and activities.

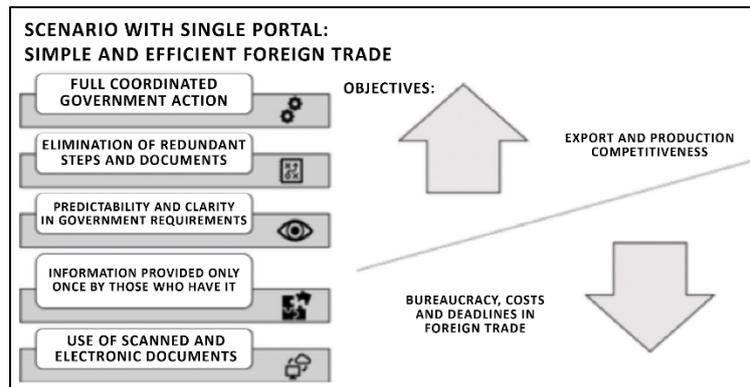


Figure 4: Objectives of the Single Portal
 Source: Adapted to Siscomex (2021).

The implementation of DU-E and DUIMP were designed to happen gradually, to respect the time and adaptation of all who participate in foreign trade. This implementation phase was called the Pilot Project.

DU-E was established first, implemented at the beginning of 2017 its test phase, allowing private companies to test the system. This test period lasted until July 2018, when DU-E effectively replaces RE, and its use has become mandatory. DUIMP had its pilot version released in October 2018, only for importers certified and can register as Authorized Economic Operators (AEO). According to the plan, in 2019, it would be released for other companies that are not certified.

The schedule prepared by the Government stipulated the forecast of DUIMP's entire operation in 2019, but delays in the project itself have been postponed to the second half of 2020. However, nobody expected a pandemic appearance, caused by the new Coronavirus hindering and further delaying the complete implementation of the DUIMP.

The Government has not yet released a new schedule and does not have a forecast for that. What is known is that DUIMP will not enter into force this year. However, the Brasiliense company is already planning to receive the New Project of Imports, adapting to suit their customers in the best possible way.

3.1. Single Export Declaration

Table 1 shows the interview with the employees of the company under study. The question seeks to identify what was the impact of simplification in the routine of the export processes.

Table 1: Interview with the employees of the company Brasiliense Comissária de Despachos

Question	What is the simplification that the New Export Process (DU-E) provides in day-to-day operation?
Interviewee 1	"Thanks to DU-E the daily operation here in the company has become more practical because it brought a 60% reduction in data filling."
Interviewee 2	"We gained incredible agility in the process. Through the integration of the consenting agencies, the stages of the process used to be independent are now performed simultaneously."
Interviewee 3	"We had a very expressive reduction of errors, due to the integration of DU-E with the electronic invoice, filling the data automatically and with fewer margins for human errors."

The Single Foreign Trade Portal Program was created to restructure the export processes, to become more efficient, and generate a unique counter to centralize the information exchanged between trade operators abroad and the Government. The figures below were obtained from the Brasiliense company to position the collaborators regarding its changes. In the sequence, Figure 5 and Figure 6 show the positive results generated after applying the pilot project, where DU-E was implemented in some companies to carry out tests regarding their viability and efficiency.

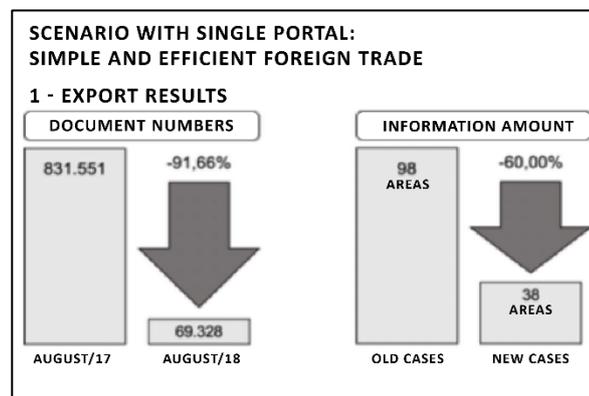


Figure 5: Results (I) of the scenario with the Single Portal.
 Source: Adapted to Siscomex (2021).

By analyzing the number of documents involved in the export, there was a reduction of 91.66% after the simplification. As for the amount of information necessary for the operation's completion, there was a reduction of 60%, significantly impacting all activity efficiency.

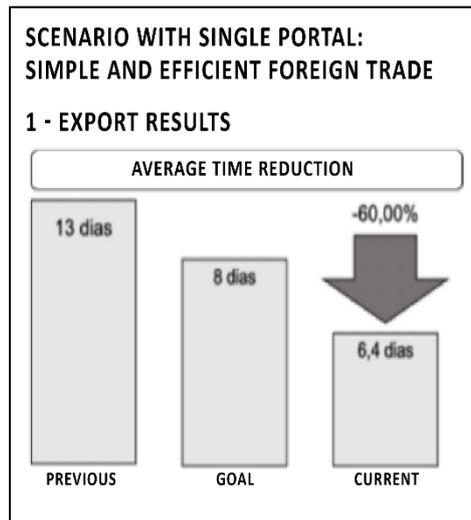


Figure 6: Results (II) of the scenario with the Single Portal.
 Source: Adapted to Siscomex (2021)

The average time to carry out the complete export process has exceeded the goal, with a reduction of 60% compared to the scene before the export simplification. The following materials (Figure 7 and Figure 8) were compiled through the Brasiliense company's data and report the before and after DU-E implementation (Single Export Declaration).

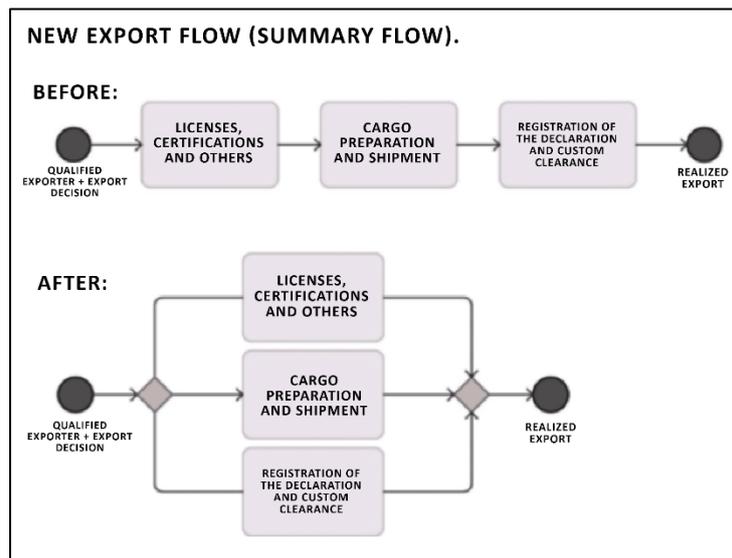


Figure 7: Comparison between the two scenarios

As shown in Figure 7, the export process was done sequentially in the previous scenario, and one step depended on the other. When the exporter decided to export, it needed to enter the documentation of licenses and certifications. After the return of these documents, the load would be prepared and sent, and only then would the process of registration of the declaration and customs clearance.

After the simplification, all the process steps are performed simultaneously. As soon as the exporter's decided to export, the part of licenses and certificates, preparation and shipment of cargo, and the registration of the declaration and customs clearance would be developed together, significantly reducing the entire process time.

Therefore, Figure 8 shows the main changes of both processes, reinforcing the idea of saving time and unnecessary efforts, simultaneous execution of tasks, and simplification/reduction of documents. To contextualize and complete this Figure, Dornier et al. (2007) stresses the importance of saving time and punctuality in the operation to maintain international competitiveness.

The author states that punctuality is a planning factor because the logistic process stages require deadlines for achieving their goals. To improve countries' performance, Dornier et al. (2007) refers to the relevance of including tools to avoid the risks of bottlenecks caused by delays and thus avoiding the slow release of cargoes.

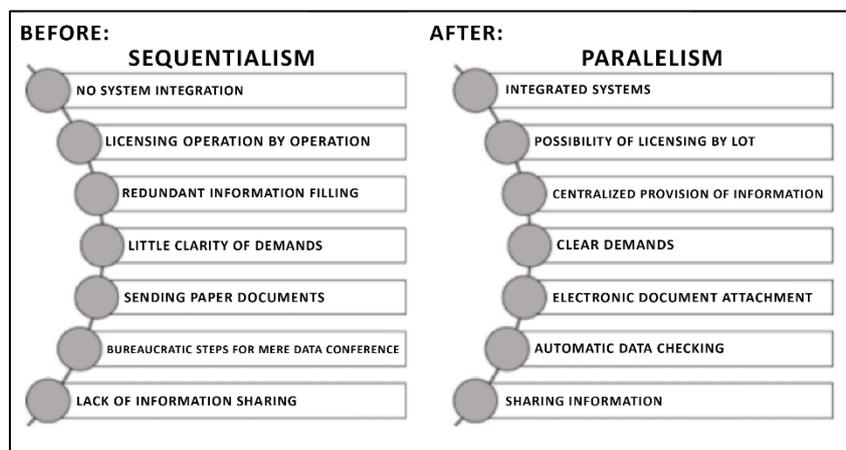


Figure 8: The methodology of each scenario.

In Figure 9, the basic export flow is detailed, where you can observe the step-by-step process, including the development of the three stages at the same time, which would be the issuance of licenses and certifications, the preparation and shipment of the cargo, and the registration of the declaration and customs clearance.

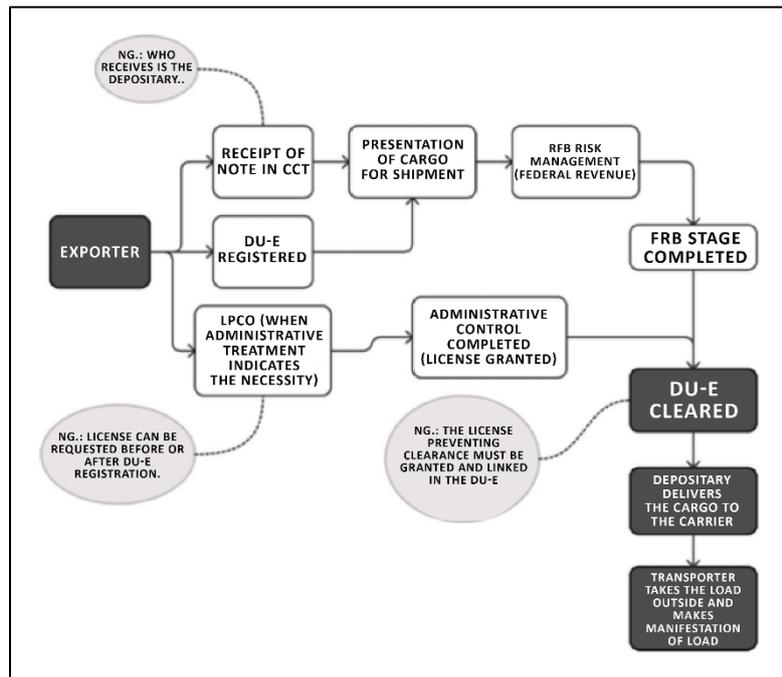


Figure 9: The basic flow of export

The simplification proposal is structured and organized, providing several necessary training for the company's response team to reproduce the same in practice. In Table 2, there is a real example of a client of the Brasiliense company, showing the procedure flow before and after the DU-E deployment. The client was active in the company both in the old scenario and in the export process's current scenario, making it possible to observe and analyze during the processes.

Table 2: A real example of the export procedure

Old Flow	New Flow with DU-E
---	Obtaining reserve of the Loading Agent in order to confirm the consolidation;
---	Obtaining the codes of the shipping and shipping areas;
---	Obtaining the NF issued and checked
---	Summation of the processes that already have an automatic discount;
Generation of RE in eComex;	---
DDE generation;	DDE generation;
Save XML file for RE transmission;	Data update in DU-E;
Transmission from RE to Novoex;	DU-E transmission;

Generate file to return the batch of RE;	---
Return batch loading on eComex;	---
Receiving instruction clearance;	Receiving the instruction of clearance with DU-E already issued;
Issue of DDE;	---
BL draft emission;	BL draft emission;
Receipt of transport invoice;	---
Conference;	---
Sending documents (e-mail/physically) to the terminal to give a presence of cargo;	Sending documents (e-mail/physically) to the terminal to give a presence of cargo in cases where the DU-E does not automatically parametrize;
DDE dispatch;	---
Delivery of DDE cleared for Terminals and Cargo Agents;	Delivery from DU-E cleared to all terminals except Santos Brasil Delivery from DU-E to all cargo agents in LCL cases;
Follow-up resourcefulness.	Follow-up resourcefulness.

3.2. Single Import Declaration

The New Import Process (DUIMP) allows predictability, efficiency, simplification, and cost reduction. Besides making it possible to register the declaration and management of anticipated risks, with the merchandise still in transit, anticipating the procedures carried out to it, the New Process still makes the only inspection window for all agencies and only place to apply for import licenses.

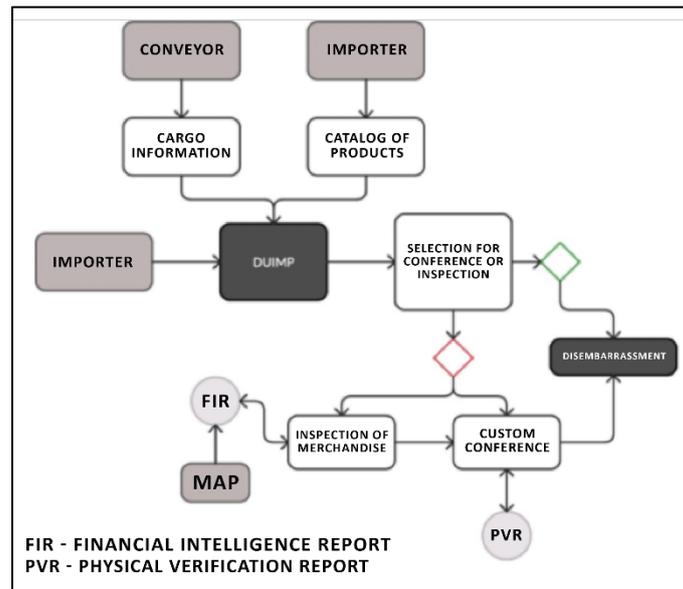


Figure 10. Complete import process
 Source: Adapted to Siscomex (2021)

Figure 10 shows the complete import process and shows how the DUIMP is at the heart of the procedure, thus being a document of extreme importance. The following step-by-step was reported from observing the company's employees' understudy conducting a training course to complete an import declaration (Pilot Project).

The DUIMP elaboration interface in the single portal has five tabs: Identification, Load, Documents, Items, and Summary.

First, on the Identification tab, the information must be filled with the importer, such as type (legal or natural person), CNPJ (EIN in the USA), name, and address. After that, one should proceed to the load manifestation to enter the load information and data.

The third step is the Documents tab. It will find details of the information from the dispatch's instructive documents, such as the certificate of origin, the commercial invoice, and others. The product catalog must be filled out in the sequence, previously to fill in the Items tab. Thus, all product information will be standardized for all importer operations, regardless of its legal representative. The product catalog also allows information reuse previously registered and eliminates the errors in filling out the DUIMP, an important and helpful advance compared to the previous process.

The next step is the Items tab, where the data is filled in of the goods, the individualization of the goods into items, and the grouping automatic of the items in additions.

In this tab, there is a need to use the catalog of products. Inside the Items tab is where the taxation data is inserted.

After all these steps, the Summary tab is obtained. It contains tax data and data for the debt of taxes such as bank, agency, account, and others.

As previously mentioned, DUIMP has not yet passed the testing phase; however, in the Brasiliense company, the planning and preparation for the full implementation of DUIMP take place according to the following steps:

- Adjustments in internal processes;
- Designation of professionals to follow DUIMP;
- Monitoring of Public Consultations;
- Integration between product catalog and company catalog;
- Discussion of the subject at management levels;
- Implementation of special schemes (Drawback and RECOF) as a strategy of increasing competitiveness for the operations;
- Time optimization before the obligation;
- Decrease of the impacts with the import modules attending the updates as they occur;
- Work with efficient systemic solutions;
- Counting on reliable partnerships.

4. DISCUSSION OF RESULTS

After analyzing the collected materials displayed in the previous chapter and observing import and export activities in the studied company, it was possible to find several relevant and beneficial points regarding the advance of foreign trade in Brazil.

In bureaucratic simplification, DUIMP has shown itself to be highly efficient, replacing four documents previously required for the process of Import: Import Declaration (DI), Simplified Declaration of Import (DSI), Import License (LI), and Simplified Import License (LSI).

Another advantage of DUIMP was elaborating the Product Catalog, creating an information repository to improve the description of the goods transacted. It serves as an

information source for decision making by trade abroad organs, allowing a permanent on-line record of the transactions history of associated operations, information that used to be conglomerates and filed in numerous printed documents. The catalog also allows standardization of product information for importer operations, independent of its legal representative or the recipient, the reuse of the information previously registered, and the elimination of the errors in the filling of the DUIMP.

The concern about the implementation of DUIMP is built around its main challenges, to guarantee the permanent engagement of the 22 Government agencies involved and the completion of the process in the expected time; to guarantee human and financial resources in all these agencies; to develop computerized systems promptly and with quality.

When it comes to DU-E, it has also replaced four documents required for the export process: the Export Register, the Credit Register, the Simplified Export Declaration (SDR), and the Export Declaration (DE). It is believed that DU-E is the action that brings greater advantages because it eliminated many redundant and error-prone steps and all repetitive documents, transforming the process into a centralized digital environment.

On the other hand, the new import and export process's contradictory point is the obligation and adoption of a closed system and full of impositions. Companies do not have freedom of action over their mode to carry out their activities. Thus, the problem of foreign trade bureaucracy would be the lack of openness and feedback from the responsible agencies. The companies in the sector now face a more agile process, but without the possibility of innovating, of developing new projects aiming at greater efficiency. There is no flexibility regarding customs, and companies can hardly change their monetization form to keep up with changes in the market.

For comparison, in Chitén et al. (2015), it was possible to identify the lack of agility in Angola's release customs. The release time shows a significant increase when physical and digital inspection becomes necessary because there is no unique place where the information is registered and stored, such as the Unique Portal in Brazil. Consequently, the information is not simple and accessible, generating this delay for the loading release, besides exposure and unnecessary storage costs. With the delay of the whole process, the load is stored for a long time.

The logistic infrastructure with the integration of the transport modes is extremely important for the country's performance. There are no public programs in Angola nor private initiatives to help and favor the chain logistics. Agility, shortage, excessive bureaucracy, precariousness, and logistics costs in process management are the most critical points. There is no portal prepared by the agencies relating to the foreign trade with the information on such subject, such as the existing portals in Brazil, the MDIC, the MRE, and the RFB gathering all the information necessary for the study and control of foreign trade (Chitén et al., 2015).

According to Junior et al. (2000), the key to changing the foreign trade scenario in Brazil is the Government's capacity to maintain the appropriate alignment of its policies with the world strategic objectives of major trade associations, in addition to international trade fluctuations. It means that the idea of the importance of organizing Government agencies and their transparency is strengthened.

5. FINAL CONSIDERATIONS

At the end of this case study research, it was possible to understand and show the importance of new Brazilian import and export processes and update and modernize the sector.

The evolution of the simplification process in importation and exportation predicts that it is becoming less complicated and more practicable trade between countries. Government measures are essential to stimulate trade and make the country more competitive.

By comparing Brazil's old import and export process with the Angolan foreign trade scenario, we see many similarities, such as the excessive bureaucracy, redundant jobs, disorganization, lack of a centralized platform, high costs, and delays in load release. After this analysis, we see how vital the sector's updating and creating the Unique Portal are.

With the simplification, Brazil is positioned in front of countries like Angola, but it is still far from the ideal foreign trade scenario, as found in developed countries. It will be necessary to increase the freedom of companies from government agencies.

It is likely and certainly favorable that many countries, with the same bureaucratic environment found in Angola, are moving towards simplifying import and export processes. Information technologies (IT) and the internet will be catalysts and facilitators for countries to offer better conditions for companies that participate in international trade.

Among the limitations of this research, we can mention the lack of more information on the Government's simplification. This subject is recent and is still in the process of implementation (In Brazil, the export simplification was implemented only two years ago, and import simplification is still ongoing in its pilot project). That is why it is suggested that new research will assess the impacts of the new import process (DUIMP) in the future.

Another limitation was the lack of scientific publications related to the foreign trade processes and the bureaucracy found in the countries. For this reason, it is essential to carry out research that evaluates, at the national and global levels, the evolution of bureaucratic processes present in international trade.

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