

**THE EXCLUSION OF THE AUTHORIZED ECONOMIC OPERATOR FOR  
CUSTOMS BROKERS IN BRAZIL**

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**ARTICLE INFORMATION**

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Received date

[31-03-2021]

Revision

[27-07-2021]

Accepted date

[27-07-2020]

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**ABSTRACT:**

*Brazil joined the Authorized Economic Operator (AEO) program, established as a standard by the World Customs Organization, in 2014. In 2018, the change in legislation excluded the category of customs brokers from the certified entities. The purpose of this research is to address the reasons and consequences of the exclusion of the certificate to the category of customs brokers. The research questions are: What is the perception of the customs brokers of being removed from the AEO certification? Which other implications may happen with this exclusion? This analysis comes through survey type as an applied research method, considering the customs brokers who had the certificate and those who did not, from a Customs broker association from the state of Sao Paulo. Sao Paulo state is the biggest import and export state and contains the main airports and ports in Brazil. Results showed the lack of certification in the customs broker's chain may compromise the security controls in the whole international trade chain. Findings may provide that changes in the originally designed program may cause uncertainty. This paper is especially useful because we present results that come up from a service provider, as well as the effects that took place in Brazil may occur in other countries.*

**Keywords:** Authorized Economic Operator, Customs broker, Brazil

## 1. INTRODUCTION

Protecting countries was one of the main issue for international trade, due to the event of September 11, 2001, which was the watershed for border security by showing that terrorist acts, without respect for borders (Morella Jr & Souza, 2015).

Some countries, such as the United States, have implemented security methods to their logistics, such as C-TPAT (Customs Trade Partnership Against Terrorism); Brazil, the blue line (in late 1990s); Sweden, the Stairway. Regarding the World Customs Organization (WCO), its main objective was to formulate a project capable of meeting most of the security requirements, aiming to encompass the entire supply chain (Morini & Leoce, 2011).

With these objectives, the Authorized Economic Operator (AEO) emerged, whose formulation was based on the Stairway, created in Sweden, which had the closest model to what the WCO wanted (WCO, 2018). This program was implemented in 97 countries (WCO, 2020), arriving in Brazil in 2014 along with SAFE framework, adopted by Normative Instruction (IN) RFB No. 1,521 (December 4th, 2014), replaced by IN RFB No. 1,985 (2020).

At first, Brazil allowed almost all import and export operators to become AEO intervenients, such as: importers, exporters, carriers, load agents, depositary of goods under customs control in a bonded warehouse, port operators, airport operators, and customs brokers (RFB, 2015). The latter have a key role in customs clearance. According to Jazdzewska-Gutta, Grottel & Wach (2020), service providers are mainly driven to focus in gaining or maintaining their competitive advantage, and the AEO certification act as a positive quality aspect observed by customers, due to the predictability of the flow of goods for cross-borders operations.

For customs brokers, to acquire the AEO certificate, they should take an exam provided by National School of Finance Administration (ESAF) and score at least 70% of the questions, but even if they got the minimum required, the federal revenue demanded other prerequisites, such as: acting in the position of customs broker for two years, keep recorded all declarations, data warehouse in cloud, among others (Normative Instruction 1,985, 2020). However, according to the Federal Revenue Service in Brazil (RFB, an acronym for the Portuguese language), many customs brokers were demanding judicial requests to get the certificate, without taking the test, weakening the security requirements

imposed by the AEO. Thus, customs brokers were removed from these certificates in 2018 by the Brazilian Authorities, with the Normative Instruction No. 1,834 (2018). The Brazilian Revenue Service alleged that the legal disputes were not in tune with the voluntary adhesion to the AEO program. The legal disputes were motivated by those customs brokers that did not want to take an exam to get the AEO certificate. To analyze the effects of the withdrawal of the customs brokers of the certification AEO from the security chain, 10 (ten) questions were prepared to have more contact with the situation they went through.

This work aims to analyze the effect of the exclusion of the AEO certificate to customs brokers. The research questions (RQ) are: What is the perception of the customs brokers of being removed from the AEO certification? Which other implications may happen with this exclusion? This analysis comes through survey, applied to customs brokers who had the certificate and those who did not, in which they described the main impacts caused in their profession. This paper is especially useful because we present results that come up from a service provider in the global supply chain, as well as the effects that took place in Brazil that may occur in other countries.

The paper is structured as a literature review regarding the AEO Program. Then we focus on the AEO in Brazil. The next session regards the method. After this, we presented the results and analyzed them. The discussion and the references come up at the end.

## **2. LITERATURE REVIEW: SETTING UP AEO PROGRAM**

Even with the positive parts of internationalization came problems along with it, such as the risks of pests spreading worldwide and putting the lives of thousands of people at risk for various reasons, such as: food contamination, more easily transmitted diseases (as is occurring in the year 2020 with COVID-19) and even actions developed by humans that can destroy families, such as terrorist attacks.

These actions can bring serious risks to people and enable a disruption in the supply chain - an unwanted action that brings several consequences, as pointed out by Wagner and Bode (2008). Besides, logistics risks can affect the responsiveness of the international supply chain (Kwak, Rodrigues, Mason, Pettit & Beresford, 2018). Some actions between countries, such as bilateral agreements have improved the movement of

goods and people between countries, but the prevention that customs has implemented is not enough to protect the nation from certain risks.

With the need for all countries to have programs and directions to reduce the risks of drug trafficking and terrorism, and to have them all under the same standard, the World Customs Organization proposed solutions for security in the global supply chain, which resulted in the launch of the SAFE standard (Framework of Standards to Secure and Facilitate Global Trade) in 2005, at the conference in Brussels. This standard offers 3 pillars, which aims to secure and connect the public and private sectors, strengthening supply chain integration across countries (WCO, 2018).

After the launch of this standard, the International Organization for Standardization (ISO), released two standards being ISO 28000 in 2007 and ISO 31000 in 2009. ISO 28000 aims at security chain management and can be adopted in all company sizes (ISO, 2007). ISO 31000 was created to assist in the risk management of companies with 7 essential steps to be fulfilled (ISO, 2018).

In the same year that ISO 28000 was released, the AEO (Authorized Economic Operator) was introduced by the WCO, with its main goal being to boost the spirit of trade facilitation, that is about developing a regulatory environment within which transaction costs are minimized, in a perspective of mutual cooperation, in which Grainger & Morini (2019) designed an original model of analysis.

In addition to their model that refers to three levels of interaction between businesses and government agencies in cross-border logistics operations, an analysis of the friction experienced (a transaction cost that impairs logistics performance) and a scope for transaction cost reduction is provided.

The body of academic literature on the subject includes work that focuses on streamlining the interfaces between economic operators and government agencies through the use of electronic means, such as: a "single window" solution (Teo et al., 1997), port community systems (Long, 2009; Baron & Mathieu, 2013), and e-commerce, information technology, and customs systems (Appeals & Struye de Swielande, 1998; Stijn et al., 2011; Butter et al., 2012; Kassim & Bakar, 2015).

It was one of the programs that provided supply chain security, not just Customs (Karlsson, 2017). The AEO gave the freedom to countries to implement in the operators they find necessary, and Brazil was one of the countries that implemented in almost all

logistics operators. And currently all countries that have implemented the program are found in the Compendium of Authorized Economic Operator Programs, the latest release was held in 2020 having included 20 countries with the development for implementation and 97 consistent with the AEO (WCO, 2020).

### **2.1. AEO In Brazil**

With each economic cycle in Brazil, essential techniques were developed to expand the country's domestic and foreign trade. Thus, with the need to secure the borders and expand international trade, the Authorized Economic Operator (AEO) was implemented in Brazil in 2014, by Federal Revenue Service (RFB, 2018a).

The first attempt at border security aimed at trade was the implementation of the blue line, also known as express customs broker, implemented in some actors, but it did not achieve the expected success and fit more as customs regularity or in English customs compliance. It was created in 2002 with the purpose of assisting in the rapid movement of cargo, having as a consequence the reduction of time in ports by receiving the green channel in inspection and help in reducing logistics costs (Morini & Leoce, 2011).

After this implementation came SAFE, as a standard adopted by the WCO. It was placed in Brazil to facilitate the AEO implementation, through the Normative Instruction RFB No. 1,521 (2014). With this adoption, Brazil put security in the chain completely and brought the most efficient way between public and private partnerships, increasing security and decreasing bureaucracies, resulting in the future in the increase of the trade flow. With the decrease in bureaucracy, the level of trade increases notably in some countries - such as in England, which had an increase in its exports and decrease in smuggling in the 19th century (Narloch, 2015) and in Chile in which it increased its bilateral agreements and had a significant positive return in its trade balance and better insertion in the international environment.

In the AEO program, to acquire the certificate, you must be included among the actors, and each country has autonomy to choose the actors it considers necessary for the AEO certificate. In Brazil the intervening parties are cargo agents, importer, exporter, depositary of goods under customs control in a bonded warehouse, port operator and the Special Warehouse for Export Customs Clearance - Redex (RFB, 2015). Until the year 2018 the customs broker was also included in the list of intervening parties, but they were removed.

Customs brokers act as a key link between traders and customs, exposing the interest between the two parties and, going beyond the role of representatives, to foreign trade consultants (WCO, 2018). Some customs broker firms act in conjunction with freight forwarders to acquire complex permits and properly comply with government-imposed regulations. Some countries have the customs broker and due to their peculiarities, the WCO left it free for each country to create the parameters for the certification or not of customs brokers (WCO, 2016).

In 1990 the International Federation of Customs Brokers Associations (IFCBA) was created to globally align the best methods for countries to license customs brokers. This federation published the best practices to be introduced in international trade for customs brokers to be aligned with the Authorized Economic Operator. Besides this body, there are others that provide instructions about such profession, such as the WTO that, within the Trade Facilitation Agreement has some guidelines to professionals and the WCO within the Kyoto Convention.

Due to these circumstances, customs brokers in Brazil have some similar requirements with other countries, such as Poland (Gwardzinska, 2014). The main requirements are to have the qualification exam provided by the National School of Finance Administration (ESAF) and to have Brazilian nationality (Decree 6,759, 2009). Poland is changing the way it selects customs brokers, even making it possible for those who have a degree in business administration or economics to acquire the broker's certificate (Gwardzinska, 2014).

Customs brokers, to get this certificate in Brazil, must work for at least 2 years as a customs broker assistant and be able to be classified in the customs broker exam with a minimum of correct answers. They work most of the time in customs clearance and must be registered in the Integrated System of Foreign Trade (Siscomex). In this integrated system, all taxes levied on imports and exports are inside this portal.

After all documents are correctly entered into the system, the broker is authorized to perform the inspection of the cargo with the Customs Authority (Hsu et al., 2008).

Even with this important role within the import or export chain, in 2018 they were removed from the AEO certificate actors in Brazil. According to Gellert (2011), the withdrawal regards the inaccuracy of incompleteness of the facts. Before the withdrawal, the customs brokers should perform an ESAF test with questions of Portuguese, English

or Spanish and Customs legislation. In the second test contains questions of customs control, and market identification. Notwithstanding, for many refusing to perform the test, they file lawsuits to get the certificate without the fulfillment of the requested criteria. With this situation, the AEO certificate for customs brokers came to an end in September of the year 2018, with the pronouncement that the attitudes of professionals could harm future agreements of mutual recognition (RFB, 2018b).

Since the customs broker is part of the chain of operators in the logistics chain of export and import, it used to be granted as an intervening party to get the AEO certificate, being at the discretion of each individual to obtain the AEO certificate. But because of the many implications and the large volume of lawsuits that the federal revenue was having on account that customs brokers wanted to get the certificate without meeting the required criteria, it came to an end.

### **3. RESEARCH METHOD**

The methodology used was divided into two stages: Literature review and data collected through survey, using a questionnaire applied to customs brokers. The questionnaire was not used elsewhere, and it is original for this purpose.

In Scopus database, we used keywords as "customs broker", "customs administration", and "authorized economic operator", in different combined ways. 86 scientific papers came up with as results. These articles were segmented according to their level of relevance, by the Likert scale of 1 to 3, being: 1 the articles that have no relevance to the research; 2 articles that have little contact with the theme; and 3 the one that has greater coverage on the theme for research.

After this step of knowing the theoretical part about the customs broker and the AEO certificate, 10 (ten) questions were prepared to be applied to the customs brokers, online through the Google forms platform. The questions were qualitative (using Likert scale), being applied with the permission of the Customs Brokers Union of Sao Paulo state in Brazil (SINDASP), which in the year 2020 had 2,000 members. Sao Paulo state is the biggest import and export state, far from the second one. The main airports and ports in Brazil are located in Sao Paulo state. The research was approved by the national ethics committee, according to the best practices in academic research.

As the research has exploratory intent, the questions sought to understand the customs brokers' point of view, their opinions about the withdrawal of their certificate. At the end the results obtained in the research and by the content raised in the literature review, was merged in order to obtain possible conclusions.

We collected 109 valid responses. This result corresponds to 5.45% of the total population (SINDASP members). The questionnaire was open for 24 days, during May and June of 2019, and it was filled electronically.

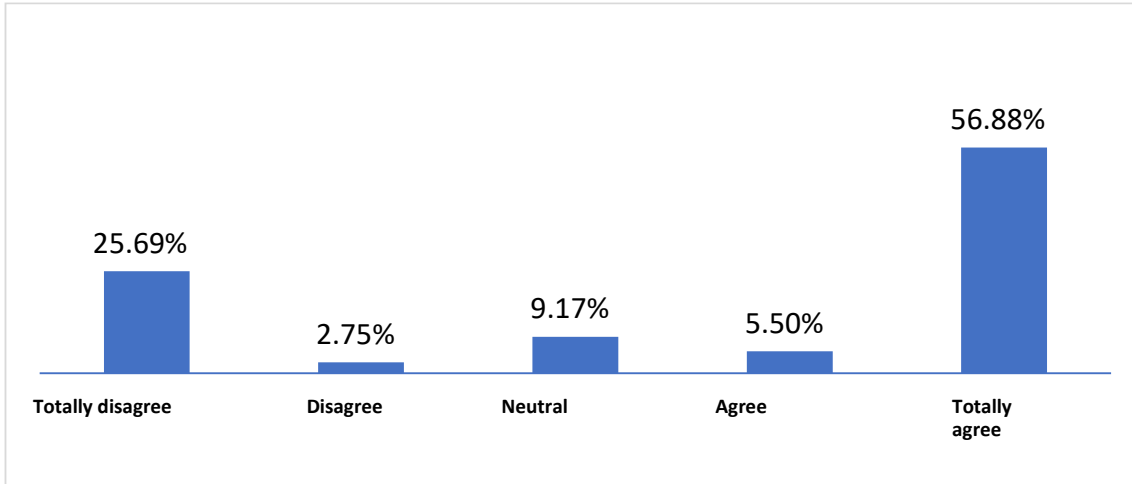
The descriptive statistics are shown in the next section. The data is presented in bar graphics. The analysis is in the section that follows the results.

#### **4. RESULTS**

Results showed that, from the 109 questionnaires collected, 22 had the AEO certificate for customs brokers (first question). Some described that the AEO certificate is a differential for their company and reported that the exam was complex, being one of the reasons that more customs brokers did not succeed to get the certificate.

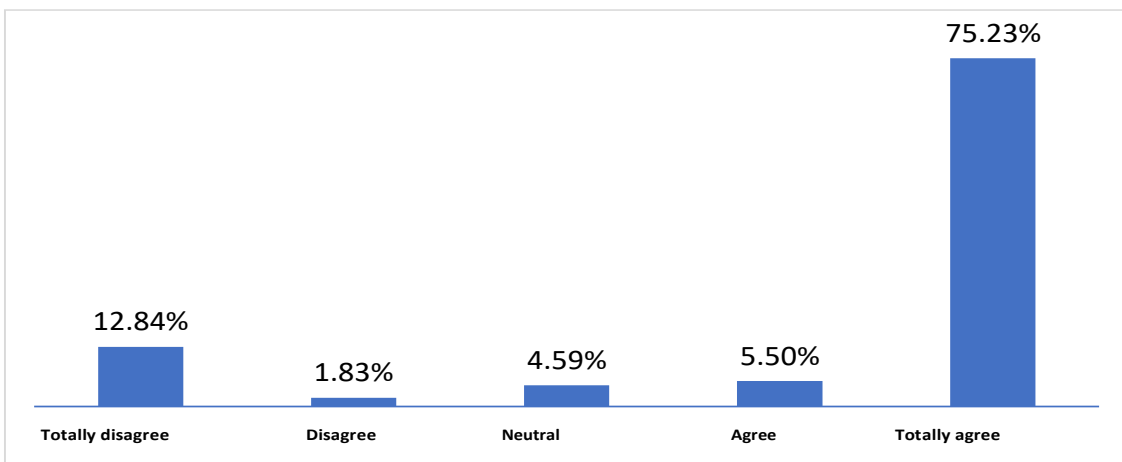
The second question to be analyzed within the questionnaire asks whether the withdrawal of AEO certificates has harmed customs brokers. On a Likert scale, 56.88% of the respondents totally agreed that the withdrawal hurt, and 25.7% agreed that the withdrawal did not hurt the professionals. For those who believe that the withdrawal has totally harmed them, they argue about the time spent with the preparatory course to get the necessary percentage in the exam, the investment made, and the embarrassment for disclosing to their clients the differential and then end up no longer having the endorsement by the Brazilian government. Those who said that they were not harmed by the withdrawal of the certificate, justified that this way all the customs brokers will have the same level, without differences that could harm those individuals who did not have the certificate. Graph 1 presents the answers obtained in this question, and the highest number of answers was given for totally agree.

Graph 1: Do you agree that the exclusion of the AEO certificate for customs brokers may have harmed already certified customs brokers?



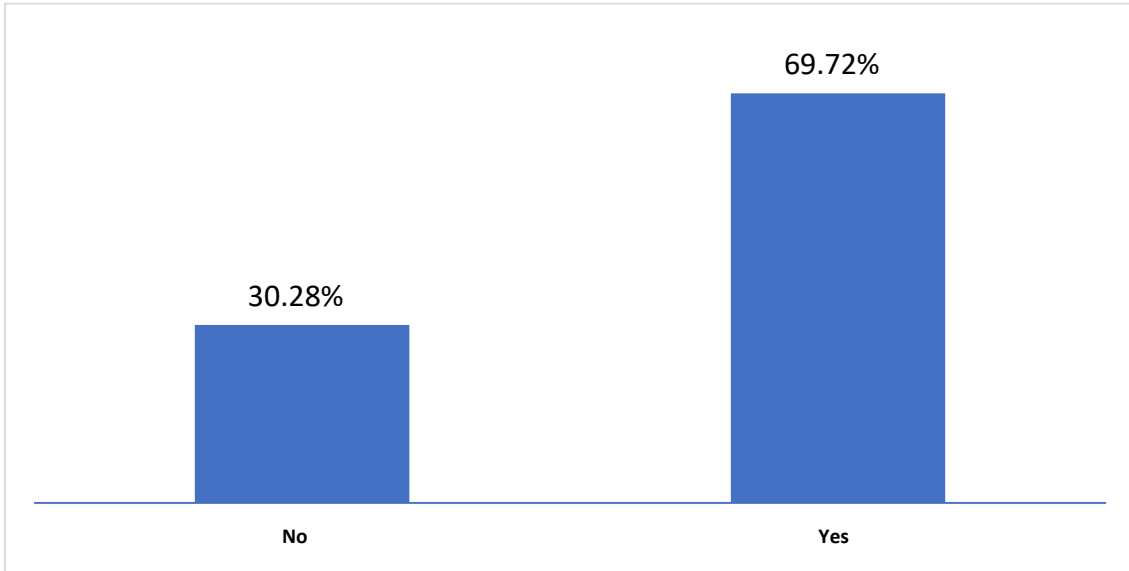
Most of the brokers think that it is extremely important to have the AEO certificate for their category (Graph 2), and if the exam were to come back into existence, 69.52% would take the test, because they mention that the proposal put forth by the AEO would be the security in the entire supply chain, not in segmented parts and because the broker takes care of a large part of the import and export documentation in Siscomex is relevant to have this proof for compliance of the supply chain.

Graph 2: Should AEO certification continue for customs brokers?



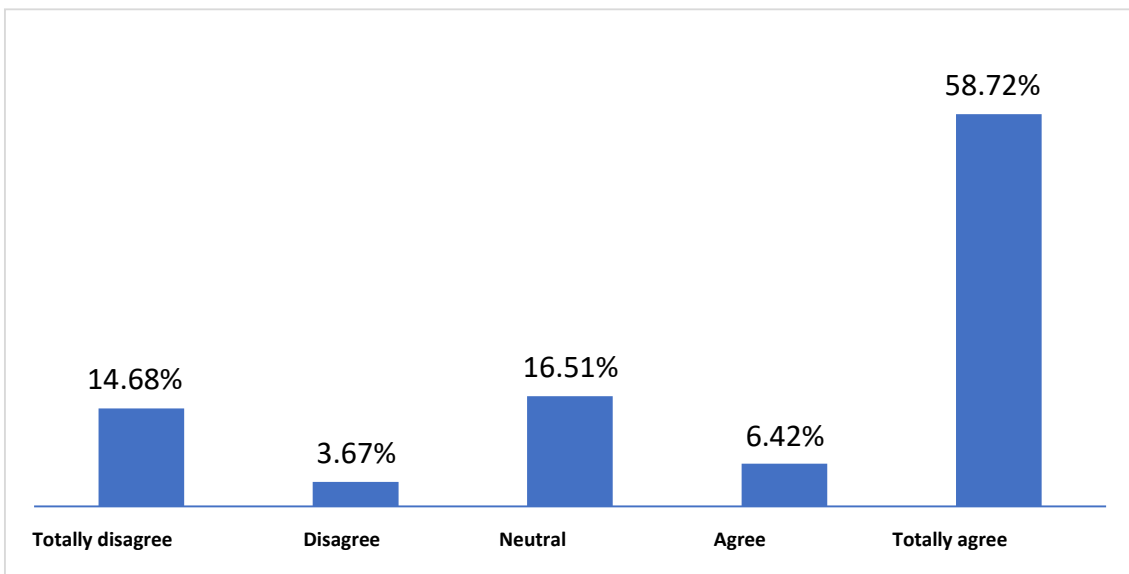
Graph 3 presents the percentage of those interested in taking the exam, that is no longer in place.

Graph 3: If the AEO qualification exam were to exist again for the customs broker, would you be interested in taking the exam?



Graph 4 addresses the exclusion of customs brokers from AEO certification.

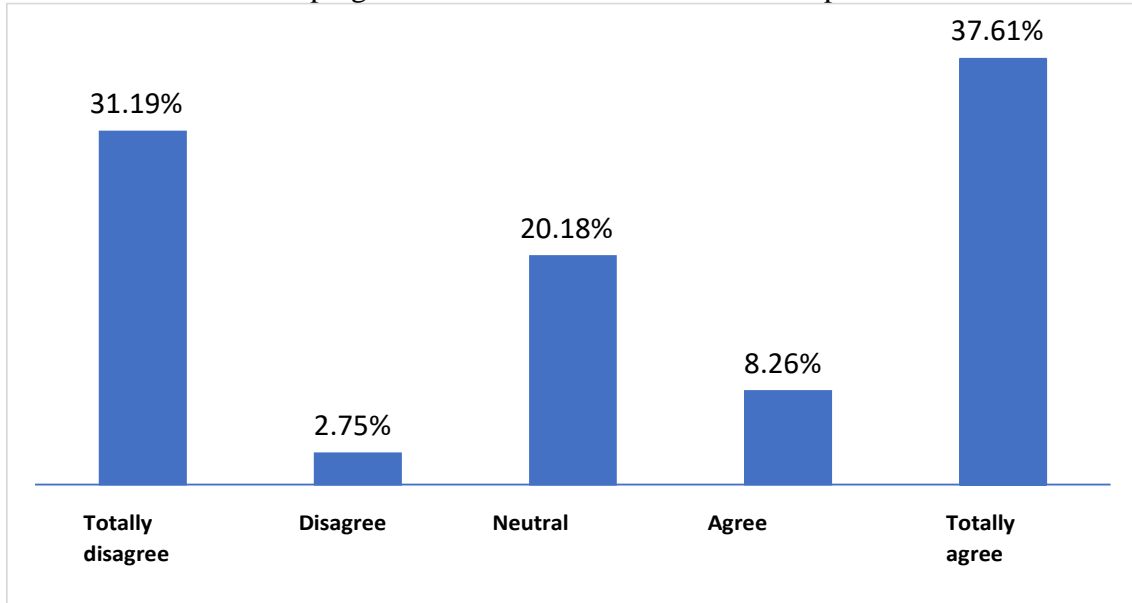
Graph 4: Do you understand that the exclusion of customs brokers from AEO certification brings major changes to the category?



The opinions were divided of those who agree with the restriction of being AEO certified, with 31.19% describing that they totally disagree that without the certificate it will not hinder the development of activities, 18% neither disagree nor agree, considering

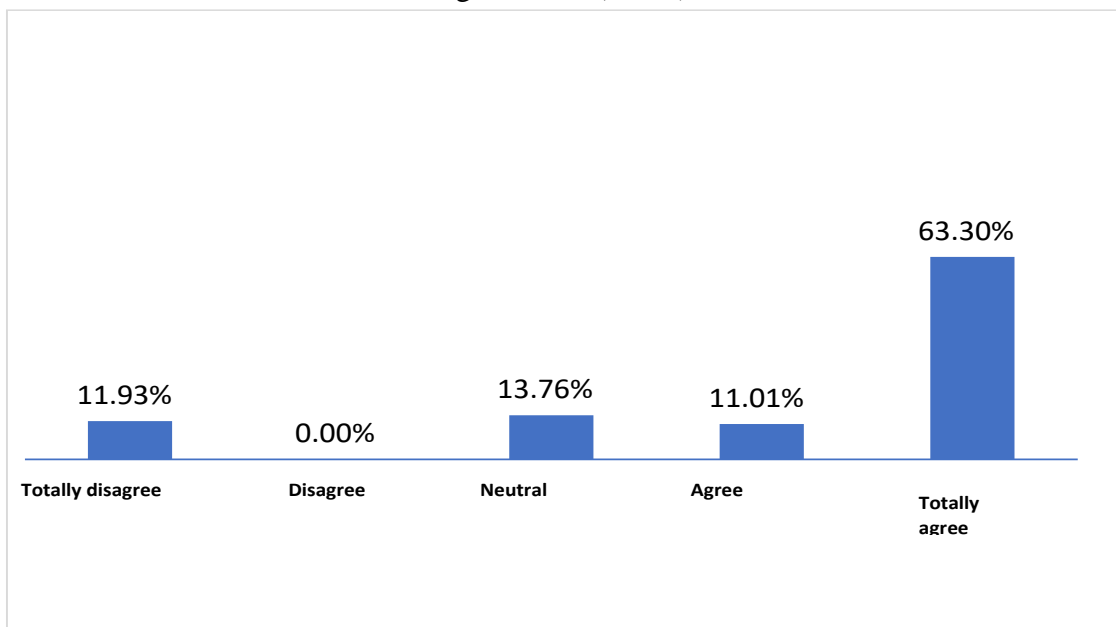
that this may be felt over time, and 37.61% totally agree that there will be losses for their activities (Graph 5).

Graph 5: Without the certificate in your category, are there restrictions for developing the activities of AEO certified companies?



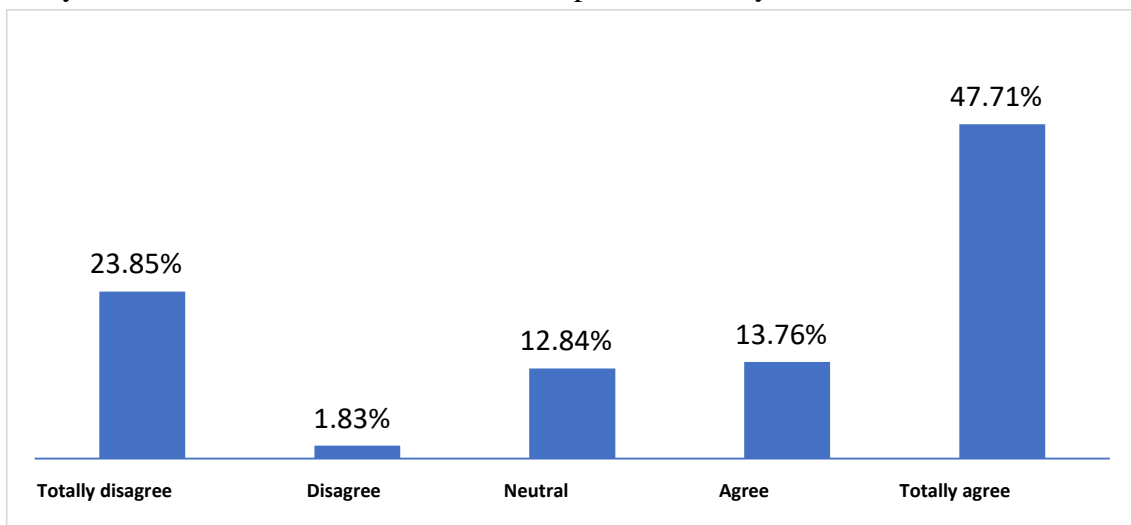
In the question "Currently 72 countries have the customs broker as an actor in the logistics chain. This way, they can have the certificate. In your opinion, because Brazil has an AEO program, but does not include a certified customs brokers as an actor, can it be harmful to future Mutual Recognition Agreements (MRA)?", the professionals argued that in the future it can affect Brazil in new agreements (Graph 6).

Graph 6: In your opinion, because Brazil has an AEO program, but does not include customs brokers as intervening parties, can it be harmful to future mutual recognition agreements (MRA)?



There was a question about the future of the customs broker as a profession in Brazil. Many believe that there is an indifference towards the theme, which can be explained by the fact that in some countries is not mandatory to use the service of customs brokers, and 47.7% of them believe that their profession is threatened in Brazil, arguing that this happens by the disunion of professionals and by technological actors to speed up the processes without a person in specific to take care of this process. The other part of the answers disagree that the profession is near its end, because these professionals can play a role as consultants (Graph 7).

Graph 7: Considering that several countries do not use the customs broker service, do you understand that the customs broker profession may be threatened in Brazil?



## 5. ANALYSIS AND DISCUSSION

The Federal Revenue Service justified that, in order not to harm future mutual recognition agreements, this exclusion should occur because many customs brokers filed lawsuits to acquire the certificate, without taking the exam applied by ESAF (National School of Finance Administration, which ended up being extinguished in 2019) or hitting the minimum number of questions imposed (RFB, 2018). With this decision, 56.88% of the customs brokers believe that the withdrawal harmed individuals who held the certificate. 44 customs brokers were AEO certified in 2018.

Brokers stated several reasons that they considered that harmed the class. For those who took the exam, they had to spend financial resources to acquire the AEO certificate, through preparatory courses to take the exam, the cost of the exam, and the time to study. Those individuals who did get the certificate report that they had costs with

advertising after acquiring the certificate (with folders, cards, and publicity), embarrassment for the investment made, including the technological adaptation of their office.

The costs could not be calculated, but in a survey by Park and Park (2016), companies in Europe spend approximately 50,000 euros to get the certificate. The money invested by these professionals does not have a fast return (Houé & Murphy, 2018) and what makes part of this return impossible is the loss of services, because some importing companies ask for the AEO certificate as a requirement, as pointed out by 56.88% of the customs brokers and this ends up being one of the losses that the withdrawal of the seal brought.

Because these companies want their customs brokers to have the certificate and for the security in the international supply chain to be complete, 75.23% of the customs brokers believe that the certificate should return and would bring benefits to all. The practice of customs compliance throughout the national and international chain are one of the reasons for the creation of the AEO certificate, as laid out by the World Customs Organization (2018). For the majority view this importance of the AEO certificate, 69.72% of the customs brokers committed to taking the exam to get the certificate and 30.28% said they would not take it again (including those who have already gotten the certificate). They also described that the exam could be better elaborated, because the questions did not match their daily lives, and had many technical terms that are unknown by the majority.

The opinions expressed by the customs brokers is that the change in the legislation harmed them financially. 47.41% believe that the customs broker profession is under threat in Brazil and 23.83% believe that it is not. This threat had as its main theme the advance of technology, in which they argued that someday there will be a system that anyone can enter the information into it, without having specific people to do it.

The researcher Gwarkzinska (2014) described that even though we have high quality technology for anyone to enable customs clearance documentations, there will still be small businesses that needed help from customs brokers, as Poland did. One can also remember that customs brokers in Brazil do not have only one role as described by the World Customs Organization (2016) and that some act as consultants. For this range of expansion some did not feel affected by the withdrawal of the certificate.

Even though Brazil turns into one of the few countries that do not have the certification to customs brokers, it is not mandatory in Brazil to hire a customs broker service. Considering 83 established AEO programs around the world (AEO Compendium, 2019), 86.75% does have a certification to the customs broker, as shown in the Table 1.

Table 1: Countries that have joined the customs broker as AEO certificated

Quantity	Countries
Consider the customs broker as an AEO certificated party	72 Australia, Arabia, Argentina, Saudi Arabia, Bolivia, Belarus, Canada, Colombia, Cuba, Korea, China, United Arab Emirates, Ecuador, El Salvador, United States, Egypt, Fiji, Russian Federation, Philippines, Guatemala, Hong Kong, India, Israel, Indonesia, Jordan, Jamaica, Japan, Mexico, Malaysia, Macedonia, Moldova, New Zealand, Norway, Paraguay, Panama, Peru, Rwanda, Dominican Republic, Switzerland, Singapore, Serbia, Thailand, Tunisia, European Union (28 countries), Uruguay, Uganda, and Vietnam.
Do not consider the customs broker as an AEO certificated party	11 Armenia, Azerbaijan, Brazil, Bahrain, Burundi, Qatar, Costa Rica, Mauritius, Kenya, Morocco and Turkey.

Source: prepared by authors, as of AEO 2019 Compendium (WCO, 2019)

The customs brokers wait for the release to have the AEO stamp again and wait for the elaborations of the next exams to ask questions that will bring them closer to their daily lives. So, the brokers will again be able to be part of the AEO stakeholders, but still does not totally minimize the losses in this period that the brokers who get the certificate had, such as financial losses of disclosure and the embarrassment they had after the withdrawal.

## 6. CONCLUSION

The exclusion was derived from an effect as a countermeasure for avoiding lawsuits. The authors understand the position taken by the Federal Revenue Service was to preserve the AEO certification in Brazil in all other certified parties. Future research should consider diving deep into the cultural issues in Brazil, as an industry of lawsuit,

the opportunistic culture of the non-certified brokers and the intricated relations in a public-private environment in cross-border operations.

The survey denoted that customs brokers pointed out the loss of money they had to spend to get the certificate, which included equipment and preparatory courses to get the necessary score for the exam. After part of them managed to be approved in the certificate, they were embarrassed to disclose to their clients the differential and end up not having the endorsement by the Brazilian government.

The Brazilian Revenue Service acted reactively to those non-AEO certified customs brokers that file lawsuits, removing this service of the AEO certification process as a whole. The Brazilian Revenue Service justified this position to guarantee the voluntary process of adhesion. Despite that, already certified customs brokers lost the seal, and this service was considered out of the certification process in Brazil.

For the issues that can affect the country, would be in the future agreements of mutual recognition, in which a large part of the countries have the customs broker as their intervening party, having 72 countries that include the brokers and 11 that do not. 63.30% of the brokers allege that certainly Brazil will have problems in the next agreements. This lack of certification in the customs broker's chain may ameliorate the security controls in the whole international trade chain.

Besides harming the country with the exclusion of customs brokers from the certificate, RQs were answered by analyzing the results taken. 58.72% believe that this withdrawal brought changes to this category as restrictions in the labor market, being one of the effects caused by the withdrawal of the certification. 37.61% of the customs brokers pointed out that without the AEO certificate they will have some restrictions in their activities, such as being prevented from working in some AEO already certified organizations. With this withdrawal, 47.71% believe that the profession of customs broker is threatened in Brazil and that in the next few years it will no longer be in the Brazilian market. The certification process would help to justify the existence of this profession, according to the brokers. Gwardzinska (2014) emphasizes the evolution to an e-Customs environment means adaptation in the traditional range of services provided by customs brokers. It does not mean that the AEO certification must provide a kind of shield for the customs brokers operations but certainly would help the profession in the justification of the importance to allow the AEO certification process in all parts of the

supply chain. The effect of the exclusion is still being analyzed for the authorities, as well as the revision of the certification process and exam to the customs broker.

## LIMITATIONS AND SUGGESTIONS

Even though we surveyed one of the biggest national association of customs brokers in Brazil, the findings are restricted to it. Collect data from a bigger sample and from other associations may strengthen the analysis. Besides that, there may be risks involved with the withdrawal of the customs brokers in the security chain and this could harm the expected reciprocity in MRAs (Aigner, 2010). An additional study could be designed with trade partners and possible new MRA countries to collect their opinions about the Brazilian choice to take the customs brokers out of the AEO certification process.

## ACKNOWLEDGMENT

We thank to PRP IC Unicamp Brazil for the scholarship granted to the Kemily Luz.

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