

Rota 2030 Program Mobility and Logistics

Requirements to commercialize vehicles in the country (MANDATORY)

Labeling Mandatory

Minimum Level Energy Efficiency

Minimum Level Vehicle Safety

Program Rota 2030 Mobility and Logistics (R&D Incentives) (VOLUNTEER)

Tax Regimen Non-produced autoparts (R&D Incentives) (VOLUNTEER)

Vehicle and Auto parts manufacturers and importers and new technologies may qualify

Any importer of auto parts without national production enrolled at the SISCOMEX may qualify

New Energy Efficiency Goals for 10/1/2022:

Curve 1: Automobile, Light Com. (< 1.564 kg) and Compact SUV
 Curve 2: Off Road and large SUV;
 Curva 3: Light Commercial (> 1.564 kg).

Curves	Efficiency Goals Equations	Ref. (kg)	Goal (MJ/km)
1	$CE_1 = 1,028297 + 0,000528 \times M_1$	1.121	1,62
2	$CE_1 = 0,790141 + 0,000801 \times M_2$	1.564	2,04
3	$CE_1 = 0,566827 + 0,001103 \times M_3$	1.915	2,68

- 1 p.p. IPI bonus if the goal is overcome by 5,5%
 - 2 p.p. IPI bonus if the goal is overcome by 10,5%

Gr.	Vehicle Safety Items
A	Side Impact
	Stability Control System (ESC)
	Side direction Indicator
	Daylight Running Light
	Safety Belt Alarm (driver)
	Emergency Braking(ESS)
	Alert System/ Rear Visibility
B	Side Impact (post)
	Pedestrian Protection
	Emergency Braking Mobile Obstacle
	Emergency Braking Fix Obstacle
	Lane Departure Warning(LDWS/LKAS)

1 p.p. IPI bonus if achieving:

- 100% of Group A +
- 100 % of Group B

Minimum Investment in R&D Commitment (% ROB)			
YEAR	Light Vehicles	Heavy Vehcles	Auto parts
2019	0,70 %	0,40 %	0,70 %
2020	0,85 %	0,50 %	0,85 %
2021	1,00 %	0,60 %	1,00 %
2022	1,20 %	0,75 %	1,20 %
2023	1,20 %	0,75 %	1,20 %

Income Tax and Contrib. over Liquid Profit Exemption:

- Up to 30% of expenses in R&D;
- Up to 45% of expenses in R&D^{Technologic}

Import tax exemption of 2% of the customs value since the amount exempt is used in Research and Development and Innovation projects

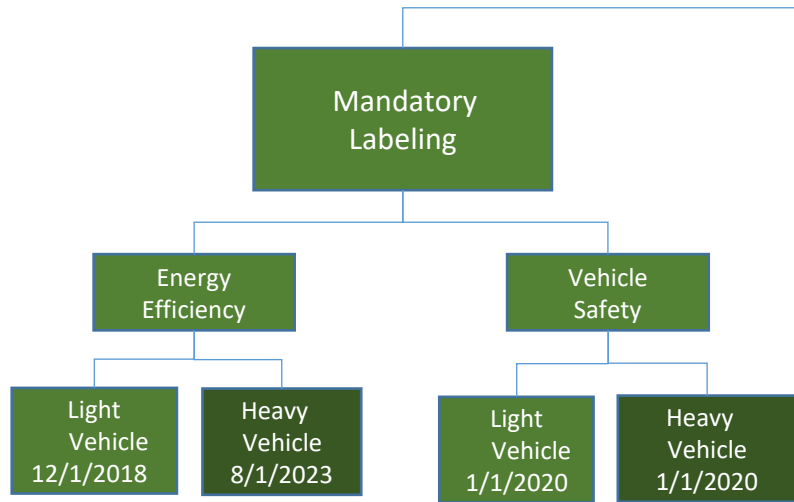
The bonus total can't be more than 2 p.p.

- ICT
- Universities
- Public Comp.

Caption:
 OW= Operating Weight
 VECTO= Vehicle Energy Consumption Calculation Tool (UE);

Requirements to commercialize vehicles in the country
 (MANDATORY)
 (20% FINE)

The manufacturer or importer must make a "Commitment Register"



Minimum Energy Efficiency Level

Light Vehicle Heavy Vehicle

Maintain Level from Inovar-Auto 12/1/2018 Program VECTO

New Efficiency objectives
 Curve 1
 Curve 2
 Curve 3
 10/1/2022

1st Cycle 2018 to 2022

2nd Cycle 2023 to 2027

3rd Cycle 2028 to 2032

Minimum Structure Performance and Assistance Technologies Level

Light Vehicle Heavy Vehicle 1/1/2027

Minimum Package To be defined

Group A
 65% - 2022
 75% - 2023
 80% - 2024
 85% - 2025
 90% - 2026

1 p.p. IPI bonus if achieving:
 • 100% of Group A +
 • 100% of Group B +
 • 1 p.p. E.E. bonus

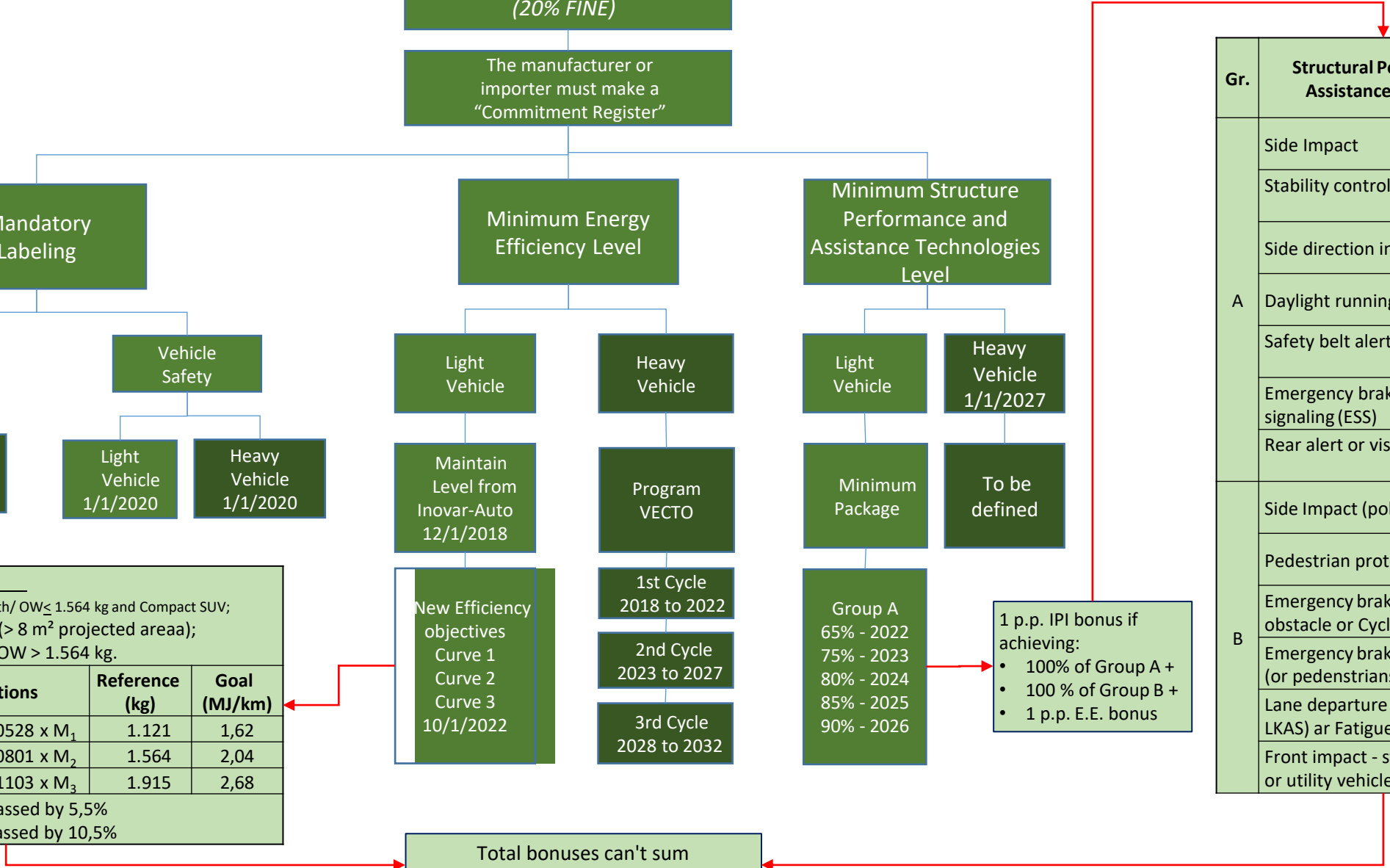
New Energy Efficiency Objectives:
 Curve 1: Automobile, Light Commercial with/ OW ≤ 1.564 kg and Compact SUV;
 Curve 2: Off Road and Large SUV (> 8 m² projected areaa);
 Curve 3: Light Commercial with / OW > 1.564 kg.

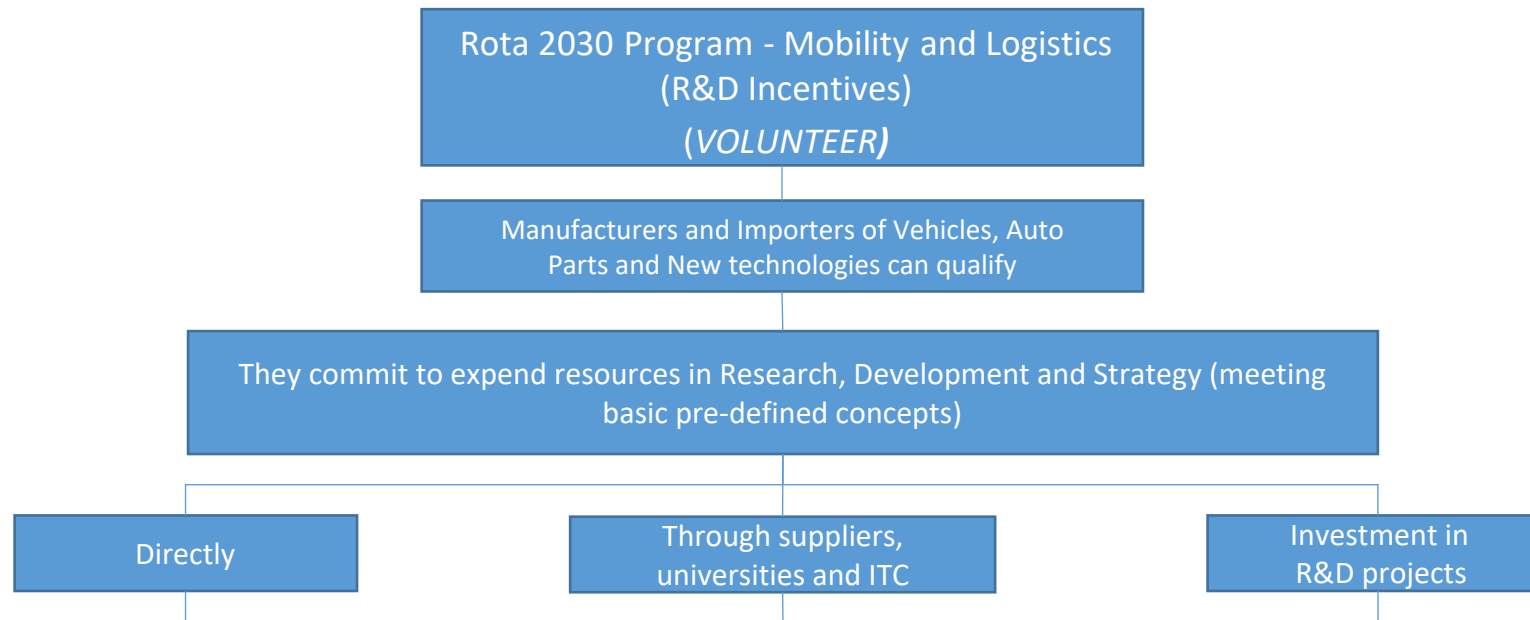
Curves	Efficiency Goals Equations	Reference (kg)	Goal (MJ/km)
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Curve 3	$CE_1 = 0,566827 + 0,001103 \times M_3$	1.915	2,68

- 1 p.p. IPI bonus if goals are surpassed by 5,5%
 - 2 p.p. IPI bonus if goals are surpassed by 10,5%

Total bonuses can't sum more than 2 p.p.

Gr.	Structural Performance and Assistance Thecnologies
A	Side Impact
	Stability control system (ESC)
	Side direction indicator
	Daylight running light
	Safety belt alert (driver)
	Emergency braking signaling (ESS)
B	Rear alert or visibility system
	Side Impact (pole)
	Pedestrian protection
	Emergency braking – Mobile obstacle or Cyclists
	Emergency braking – fix obstacle (or pedenstrians)
	Lane departure warning (LDWS / LKAS) ar Fatigue or Adaptive Cruise
	Front impact - station wagons or utility vehicles





Minimum R&D investment (% of Gross Operational Revenue)			
YEAR	MANUFACTURER / IMPORTER		
	Light Vehicles	Heavy Vehicles	Auto parts
2018	0,50 %	0,25 %	0,50 %
2019	0,70 %	0,40 %	0,70 %
2020	0,85 %	0,50 %	0,85 %
2021	1,00 %	0,60 %	1,00 %
2022	1,20 %	0,75 %	1,20 %
2023	1,20 %	0,75 %	1,20 %

Can deduct from the Income Tax and the Contribution over Liquid Profit :

- Up to 30% of R&D expenditure;
- Up to 45% of R&D^{Tecnol} **expenditure**
(Expenditure= Operational Expenses)

Tax Regimem Non-
produced Auto parts
(R&D incentives)
(NON-TARIFF)

Any auto parts importers enrolled in SISCOMEX can
participate.

Exempt from Import Tax (Non-Tariff) by 2% of
custom's value

Up the last working day of the 2nd month after the month of importation, they
should invest the excemption amount in on Research, Development
and Innovation projects.

ICT

Universities

Public Companies

Programa Rota 2030
Mobilidade e Logística

Acronims
 E.E.= Energy Efficiency;
 D.E.T.A.= Structural Performance and Assistance Technologies;
 OW= Operational Weight
 VECTO= Vehicle Energy Consumption Calculation Tool (UE);
 GOR= Gross Operational Revenue;
 IT= Income Taax;
 COLP= Contribution over Liquid Profit.

Requirements to commercialize vehicles in the country
(MANDATORY)
(20% FINE)

Manufacturer or importer must have a "Commitment Register"

Rota 2030 Program
 Mobility and Logistics
 (Expenditure in R&D)
(VOLUNTEER)

Manufacturers and Importers of Vehicles, Auto parts and New Technologies can participate

Tax Regimem Non-produced auto parts
 (Investment in R&D)
(NO -TARIFF)

Any importer of autoparts without national production enrolled in SISCOMEX can participate.

Import Tax exemption (IT)
 2% of the custom's value.

Up to the last working day of the 2nd month after the import month should invest the IT value in Research and Development and Innovation projects.

ICT
 Universities
 Public Companies

Expenditure in Research, Development and Strategics shall meet pre-defined basic concepts re-definidos.

Minumum R&D Invest. % GOR

YEAR	MANUFACTURER / IMPORTER		
	Light Vehicles	Heavy Vehicles	Auto parts & Thecnol.
2018	0,50%	0,25%	0,50%
2019	0,70%	0,40%	0,70%
2020	0,85%	0,50%	0,85%
2021	1,00%	0,60%	1,00%
2022	1,20%	0,75%	1,20%
2023	1,20%	0,75%	1,20%

Directly
 Through suppliers, Univers. and ITC
 Investment in R&D projects

May deduct from IT and COLP:
 - Up to 30% of R&D expenditure;
 - Up to 45% of P&D^{Technol} expenditure.
 (Expenditure= Operational expenses)

Nível Mínimo E.E.

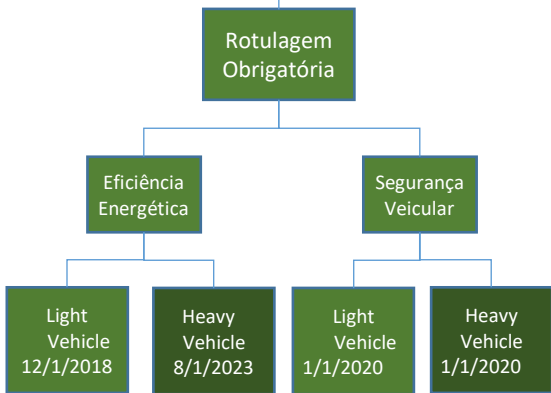
Light Vehicle
 Heavy Vehicle

Maintain Inovar-Auto Levels
 12/1/2018
 Program VECTO
 1st Cycle 2018 to 2022
 2nd Cycle 2023 to 2027
 3rd Cycle 2028 to 2032
 New E.E. goals
 Curve 1
 Curve 2
 Curve 3
 10/1/2022

Nível Mínimo D.E.T.A.

Light Vehicle
 Heavy Vehicle
 1/1/2027

Minimum D.E.T.A. Package.
 D.E.T.A. Package to be defined
 Group A
 65% - 2022
 75% - 2023
 80% - 2024
 85% - 2025
 90% - 2026
 1 p.p. IPI bonus if achieves:
 100% of Group A +
 100% of Group B +
 1 p.p. E.E bonus



Energy Efficiency Curves:
 1: Automobile, Light Commercial w/ OW ≤ 1.564 kg and Compact SUV;
 2: Off Road and Large SUV (> 8 m² projected area);

Curves	Straight Equations	Refer. (kg)	Goal (MJ/km)
Curve 1	$CE_1 = 1,028297 + 0,000528 \times M_1$	1.121	1,62
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- 1 p.p. IPI bonus if overcomes the goals by 5,5%
 - 2 p.p. IPI bonus if overcomes the goals by 10,5%

Group	D.E.T.A items
A	Side impact
	Stability control system (ESC)
	Side direction indicator
	Daylight running light
	Safety belt alert (driver)
B	Emergency braking signaling (ESS)
	Rear alert or visibility system
	Side impact (pole)
	Pedestrian protection
	Emergency braking – Mobile obstacle (or Cyclists)
	emergency braking– Fix obstacle (or Pedestrians)
Lane departure warning (LDWS / LKAS) or Fatigue or Adaptive Cruise	
Front impact - station wagons and utility vehicles	

The bonus total can't surpass 2 p.p.