

C.N. – 013

S-SYSTEM

SÃO PAULO, November 12, 2008

- 1) Considering that the Constitution of Brazil states in article 149 as the exclusive responsibility of the Union to institute contributions, among them, the "interest of professional or economic categories, as an instrument of its activity in the respective areas," having such contributions limitations set by the Term itself and related to taxes in general;
- 2) Considering that the contributions imposed by law, collected by the state-owned entity are transferred to entities recognized as members of the S-System, funding them with educational, assistance and entrepreneurship programs, always in the public interest;
- 3) Considering that the entities to which contributions are sent to develop social activity of public service, though, most under private management made legal by professional categories to which they belong;
- 4) Considering the source of federal tax resources and their application in the public interest, solves the Executive Committee from Standard Norms:

Art. 1º - For the purposes of the disposed in Item 6.4. The Advertising Activity, entities known as members of the S-system, managers of contributions of interest to professional or economic categories, mentioned in art. 149, III, of the Federal Constitution, will be treated as advertisers, members of the federal public administration, enjoying, therefore, the benefits provided by Annex B of such Standard-Norms;

Art. 2º - They are entities members of the S-System for the purpose of that which is disposed on the present Communication for Regulations : 1) INCRA - National Institute of Colonization and Agrarian Reform, 2) SENAI - National Service of Industrial Education, 3) SESI - Social Service Industry; 4) SENAC - National Service of Trade Education, 5) SESC - Social Service of Commerce, 6) DPC - Department of Ports and Coasts of the Ministry of the Navy; 7) SEBRAE - Brazilian Micro and Small Enterprise Agency; 8) Fundo Aeroviário (Fund under the Air Force Ministry, 9) SENAR - National Service of Rural Education, 10) SEST - Social Service of Transport; 11) SENAT - National Service of Transport Education Training; 12) SESCOOP - National Service of Cooperative Learning

Petrônio Corrêa
President

Note: The following text was freely translated into English and is valid for all legal purposes the original version in Portuguese.

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