

## MINISTÉRIO DAS FINANÇAS

### Decreto-Lei n.º 295/87

de 31 de Julho

Nos termos da alínea *b*) do n.º 1 do artigo 14.º do Código do Imposto sobre o Valor Acrescentado, são isentas de imposto as transmissões de bens expedidos ou transportados com destino ao estrangeiro por um adquirente sem residência ou estabelecimento no território nacional ou por um terceiro por conta deste.

No presente diploma regulamenta-se a aplicação destas isenções numa das situações típicas em que elas ocorrem — o caso das aquisições, sem carácter comercial, feitas por residentes no estrangeiro, de bens que se destinam a ser transportados para fora do País na sua bagagem pessoal. Trata-se, fundamentalmente, de transportar para o direito interno português o estabelecido na Directiva n.º 69/169/CEE e de regulamentar os procedimentos administrativos para a efectivação da isenção.

Assim:

No uso da autorização legislativa conferida pela alínea *c*) do n.º 1 do artigo 38.º da Lei n.º 49/86, de 31 de Dezembro, o Governo decreta, nos termos da alínea *b*) do n.º 1 do artigo 201.º da Constituição, o seguinte:

Artigo 1.º — 1 — São isentas de imposto sobre o valor acrescentado as transmissões de bens para fins privados feitas a adquirentes sem residência no território nacional que, no prazo de 90 dias, os transportem na sua bagagem pessoal com destino ao estrangeiro.

2 — Consideram-se feitas para fins privados as transmissões dos bens que se destinem a ofertas, a uso próprio ou familiar do adquirente e que, pela sua natureza ou quantidade, não devam presumir-se adquiridos para fins comerciais.

3 — Consideram-se como não tendo residência no território nacional as pessoas que nele não permanecem, em cada ano civil, mais de 180 dias seguidos ou interpolados.

4 — A comprovação da residência, obrigatoriamente exigida pelo vendedor e pelos serviços aduaneiros, será efectuada mediante apresentação do passaporte ou de outro documento de identidade oficialmente reconhecido como válido.

Art. 2.º — 1 — Não haverá, todavia, direito à isenção do imposto sempre que, sendo o adquirente residente fora das Comunidades Europeias, o valor das transmissões em cada estabelecimento seja inferior a 10 000\$, líquido de imposto, ou, sendo o adquirente residente na Comunidade Económica Europeia, o valor de aquisição de cada artigo, com imposto, seja inferior a:

- a*) 42 500\$ para residentes na Dinamarca e na Grécia;
- b*) 12 000\$ para residentes na Irlanda;
- c*) 53 000\$ para residentes nos restantes países.

2 — Não são isentas de imposto, não obstante terem sido ultrapassados os valores indicados no n.º 1, as transmissões dos seguintes bens:

- a*) Produtos alimentares, com exclusão das bebidas;

- b*) Tabacos;
- c*) Obras de arte, de coleção e antiguidades, de valor superior a 200 000\$;
- d*) Pedras preciosas não montadas;
- e*) Bens de abastecimento de barcos desportivos e de recreio, de aviões de turismo ou de qualquer outro meio de transporte de uso privativo.

3 — Para efeitos do n.º 1, terá a designação de artigo um bem ou um grupo de bens constituindo normalmente um conjunto.

Art. 3.º — 1 — Os sujeitos passivos utilizarão impressos dos modelos anexos ao presente diploma a fim de documentar as transmissões dos bens por este abrangidas.

2 — Os impressos referidos no n.º 1 serão passados em quatro exemplares, destinando-se o quadruplicado ao vendedor e os restantes ao adquirente, a quem competirá observar o seguinte:

- a*) Sendo residente em qualquer dos Estados membros das Comunidades Europeias, apresentará os referidos exemplares do modelo A nos serviços competentes do país da sua residência para confirmação da entrada dos bens e remeterá ao vendedor o original;
- b*) Sendo residente num país estrangeiro fora das Comunidades Europeias, apresentará os referidos exemplares do modelo B nos serviços aduaneiros portugueses para confirmação da exportação e remeterá ao vendedor o original.

3 — Nos casos da alínea *b*) do n.º 2, os serviços aduaneiros competentes deverão reter em seu poder o duplicado, que, no final do mês, remeterão ao Serviço de Administração do IVA.

Art. 4.º Se, passados 150 dias após a transmissão, o sujeito passivo não tiver na sua posse o documento do adquirente, devidamente confirmado, deverá proceder à liquidação do imposto até ao fim do período seguinte àquele em que terminou o referido prazo.

Art. 5.º Nas transmissões dos bens abrangidos pelos artigos anteriores pode, todavia, o sujeito passivo exigir do adquirente o valor do imposto, obrigando-se, no entanto, a devolver-lhe o respectivo montante no prazo de quinze dias após a recepção do exemplar referido no n.º 2 do artigo 3.º

Art. 6.º Fica o Ministro das Finanças autorizado a criar ou alterar, por despacho, os modelos de livros e impressos que se tornem necessários à execução do presente diploma.

Visto e aprovado em Conselho de Ministros de 14 de Maio de 1987. — *Aníbal António Cavaco Silva — Miguel José Ribeiro Cadilhe*.

Promulgado em 9 de Julho de 1987.

Publique-se.

O Presidente da República, MÁRIO SOARES.

Referendado em 15 de Julho de 1987.

O Primeiro-Ministro, *Aníbal António Cavaco Silva*.

 <p><b>MINISTÉRIO DA FINANÇA</b> ESTADO PORTUGUÊS</p>	<p><b>ISENÇÃO NA EXPORTAÇÃO</b></p> <p>RESIDENTES/RESIDENTES NACIONAIS</p> <p><b>MODELADA</b></p>	 <p><b>BANCO NACIONAL</b> ESTADO PORTUGUÊS</p>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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<p><b>DESCRIPÇÃO DAS TRANSACÇÕES DE BENS</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">ITEM/DETALHE</th> <th style="width: 40%;">DESCRIÇÃO DOS BENS</th> <th style="width: 15%;">VALOR DE VENDA DESPESA</th> <th style="width: 15%;">VALOR</th> <th style="width: 15%;">VALOR</th> </tr> </thead> <tbody> <tr><td>1</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>2</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>3</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>4</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>5</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>6</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>7</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>8</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> 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<tr><td>124</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>125</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>126</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>127</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>128</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>129</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>130</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>131</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>132</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>133</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>134</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>135</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>136</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>137</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>138</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>139</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>140</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>141</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>142</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>143</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>144</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>145</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>146</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>147</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>148</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>149</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>150</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>151</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>152</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>153</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>154</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>155</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>156</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>157</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>158</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>159</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>160</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>161</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>162</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>163</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>164</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>165</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>166</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>167</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>168</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>169</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>170</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>171</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>172</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>173</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>174</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>175</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>176</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>177</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>178</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>179</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>180</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>181</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>182</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>183</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>184</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>185</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>186</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>187</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>188</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>189</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>190</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>191</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>192</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>193</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>194</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>195</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>196</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>197</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>198</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>199</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>200</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>201</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>202</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>203</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>204</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>205</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>206</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>207</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>208</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>209</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>210</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>211</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>212</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>213</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>214</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>215</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>216</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>217</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>218</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>219</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>220</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>221</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>222</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>223</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>224</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>225</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>226</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>227</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>228</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>229</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>230</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>231</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>232</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>233</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>234</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>235</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>236</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>237</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>238</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>239</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>240</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>241</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>242</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>243</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>244</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>245</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>246</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>247</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>248</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>249</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>250</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>251</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>252</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>253</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>254</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>255</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>256</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>257</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>258</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>259</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>260</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>261</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>262</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>263</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>264</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>265</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>266</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>267</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>268</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>269</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>270</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>271</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>272</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>273</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>274</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>275</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>276</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>277</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>278</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>279</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>280</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>281</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>282</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>283</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>284</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>285</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>286</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>287</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>288</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>289</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>290</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>291</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>292</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>293</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>294</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>295</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>296</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>297</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>298</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>299</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>300</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>301</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>302</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>303</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>304</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>305</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>306</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>307</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>308</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>309</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>310</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>311</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>312</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>313</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>314</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>315</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>316</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>317</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>318</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>319</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>320</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>321</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>322</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>323</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>324</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>325</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>326</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>327</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>328</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>329</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td>&lt;/</tr></tbody></table>			ITEM/DETALHE	DESCRIÇÃO DOS BENS	VALOR DE VENDA DESPESA	VALOR	VALOR	1	_____	_____	_____	_____	2	_____	_____	_____	_____	3	_____	_____	_____	_____	4	_____	_____	_____	_____	5	_____	_____	_____	_____	6	_____	_____	_____	_____	7	_____	_____	_____	_____	8	_____	_____	_____	_____	9	_____	_____	_____	_____	10	_____	_____	_____	_____	11	_____	_____	_____	_____	12	_____	_____	_____	_____	13	_____	_____	_____	_____	14	_____	_____	_____	_____	15	_____	_____	_____	_____	16	_____	_____	_____	_____	17	_____	_____	_____	_____	18	_____	_____	_____	_____	19	_____	_____	_____	_____	20	_____	_____	_____	_____	21	_____	_____	_____	_____	22	_____	_____	_____	_____	23	_____	_____	_____	_____	24	_____	_____	_____	_____	25	_____	_____	_____	_____	26	_____	_____	_____	_____	27	_____	_____	_____	_____	28	_____	_____	_____	_____	29	_____	_____	_____	_____	30	_____	_____	_____	_____	31	_____	_____	_____	_____	32	_____	_____	_____	_____	33	_____	_____	_____	_____	34	_____	_____	_____	_____	35	_____	_____	_____	_____	36	_____	_____	_____	_____	37	_____	_____	_____	_____	38	_____	_____	_____	_____	39	_____	_____	_____	_____	40	_____	_____	_____	_____	41	_____	_____	_____	_____	42	_____	_____	_____	_____	43	_____	_____	_____	_____	44	_____	_____	_____	_____	45	_____	_____	_____	_____	46	_____	_____	_____	_____	47	_____	_____	_____	_____	48	_____	_____	_____	_____	49	_____	_____	_____	_____	50	_____	_____	_____	_____	51	_____	_____	_____	_____	52	_____	_____	_____	_____	53	_____	_____	_____	_____	54	_____	_____	_____	_____	55	_____	_____	_____	_____	56	_____	_____	_____	_____	57	_____	_____	_____	_____	58	_____	_____	_____	_____	59	_____	_____	_____	_____	60	_____	_____	_____	_____	61	_____	_____	_____	_____	62	_____	_____	_____	_____	63	_____	_____	_____	_____	64	_____	_____	_____	_____	65	_____	_____	_____	_____	66	_____	_____	_____	_____	67	_____	_____	_____	_____	68	_____	_____	_____	_____	69	_____	_____	_____	_____	70	_____	_____	_____	_____	71	_____	_____	_____	_____	72	_____	_____	_____	_____	73	_____	_____	_____	_____	74	_____	_____	_____	_____	75	_____	_____	_____	_____	76	_____	_____	_____	_____	77	_____	_____	_____	_____	78	_____	_____	_____	_____	79	_____	_____	_____	_____	80	_____	_____	_____	_____	81	_____	_____	_____	_____	82	_____	_____	_____	_____	83	_____	_____	_____	_____	84	_____	_____	_____	_____	85	_____	_____	_____	_____	86	_____	_____	_____	_____	87	_____	_____	_____	_____	88	_____	_____	_____	_____	89	_____	_____	_____	_____	90	_____	_____	_____	_____	91	_____	_____	_____	_____	92	_____	_____	_____	_____	93	_____	_____	_____	_____	94	_____	_____	_____	_____	95	_____	_____	_____	_____	96	_____	_____	_____	_____	97	_____	_____	_____	_____	98	_____	_____	_____	_____	99	_____	_____	_____	_____	100	_____	_____	_____	_____	101	_____	_____	_____	_____	102	_____	_____	_____	_____	103	_____	_____	_____	_____	104	_____	_____	_____	_____	105	_____	_____	_____	_____	106	_____	_____	_____	_____	107	_____	_____	_____	_____	108	_____	_____	_____	_____	109	_____	_____	_____	_____	110	_____	_____	_____	_____	111	_____	_____	_____	_____	112	_____	_____	_____	_____	113	_____	_____	_____	_____	114	_____	_____	_____	_____	115	_____	_____	_____	_____	116	_____	_____	_____	_____	117	_____	_____	_____	_____	118	_____	_____	_____	_____	119	_____	_____	_____	_____	120	_____	_____	_____	_____	121	_____	_____	_____	_____	122	_____	_____	_____	_____	123	_____	_____	_____	_____	124	_____	_____	_____	_____	125	_____	_____	_____	_____	126	_____	_____	_____	_____	127	_____	_____	_____	_____	128	_____	_____	_____	_____	129	_____	_____	_____	_____	130	_____	_____	_____	_____	131	_____	_____	_____	_____	132	_____	_____	_____	_____	133	_____	_____	_____	_____	134	_____	_____	_____	_____	135	_____	_____	_____	_____	136	_____	_____	_____	_____	137	_____	_____	_____	_____	138	_____	_____	_____	_____	139	_____	_____	_____	_____	140	_____	_____	_____	_____	141	_____	_____	_____	_____	142	_____	_____	_____	_____	143	_____	_____	_____	_____	144	_____	_____	_____	_____	145	_____	_____	_____	_____	146	_____	_____	_____	_____	147	_____	_____	_____	_____	148	_____	_____	_____	_____	149	_____	_____	_____	_____	150	_____	_____	_____	_____	151	_____	_____	_____	_____	152	_____	_____	_____	_____	153	_____	_____	_____	_____	154	_____	_____	_____	_____	155	_____	_____	_____	_____	156	_____	_____	_____	_____	157	_____	_____	_____	_____	158	_____	_____	_____	_____	159	_____	_____	_____	_____	160	_____	_____	_____	_____	161	_____	_____	_____	_____	162	_____	_____	_____	_____	163	_____	_____	_____	_____	164	_____	_____	_____	_____	165	_____	_____	_____	_____	166	_____	_____	_____	_____	167	_____	_____	_____	_____	168	_____	_____	_____	_____	169	_____	_____	_____	_____	170	_____	_____	_____	_____	171	_____	_____	_____	_____	172	_____	_____	_____	_____	173	_____	_____	_____	_____	174	_____	_____	_____	_____	175	_____	_____	_____	_____	176	_____	_____	_____	_____	177	_____	_____	_____	_____	178	_____	_____	_____	_____	179	_____	_____	_____	_____	180	_____	_____	_____	_____	181	_____	_____	_____	_____	182	_____	_____	____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<tr><td>124</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>125</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>126</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>127</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>128</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>129</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>130</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>131</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>132</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>133</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>134</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>135</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>136</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>137</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>138</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>139</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>140</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>141</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>142</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>143</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>144</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>145</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>146</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>147</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>148</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>149</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>150</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>151</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>152</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>153</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>154</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>155</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>156</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>157</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>158</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>159</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>160</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>161</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>162</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>163</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>164</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>165</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>166</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>167</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>168</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>169</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>170</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>171</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>172</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>173</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>174</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>175</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>176</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>177</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>178</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>179</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>180</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>181</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>182</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>183</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>184</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>185</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>186</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>187</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>188</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>189</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>190</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>191</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>192</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>193</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>194</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>195</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>196</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>197</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>198</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>199</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>200</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>201</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>202</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>203</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>204</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>205</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>206</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>207</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>208</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>209</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>210</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>211</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>212</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>213</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>214</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>215</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>216</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>217</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>218</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>219</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>220</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>221</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>222</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>223</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>224</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>225</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>226</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>227</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>228</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>229</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>230</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>231</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>232</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>233</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>234</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>235</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>236</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>237</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>238</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>239</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>240</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>241</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>242</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>243</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>244</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>245</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>246</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>247</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>248</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>249</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>250</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>251</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>252</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>253</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>254</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>255</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>256</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>257</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>258</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>259</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>260</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>261</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>262</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>263</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>264</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>265</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>266</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>267</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>268</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>269</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>270</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>271</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>272</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>273</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>274</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>275</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>276</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>277</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>278</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>279</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>280</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>281</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>282</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>283</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>284</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>285</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>286</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>287</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>288</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>289</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>290</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>291</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>292</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>293</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>294</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>295</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>296</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>297</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>298</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>299</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>300</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>301</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>302</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>303</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>304</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>305</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>306</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>307</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>308</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>309</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>310</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>311</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>312</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>313</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>314</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>315</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>316</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>317</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>318</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>319</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>320</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>321</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>322</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>323</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>324</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>325</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>326</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>327</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>328</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>329</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>330</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>331</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>332</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>333</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>334</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>335</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>336</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>337</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>338</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>339</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>340</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>341</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>342</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>343</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>344</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>345</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>346</td><td></td><td>0</td><td></td><td>0</td></tr> <tr><td>347</td><td></td><td>0</td><td></td><td>0</td></tr> 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INSTRUÇÕES

- Este impresso destina-se a documentar a isenção das transmissões de bens efectuadas e adquirentes não residentes no território nacional que sejam residentes noutros países da CEE, quando os bens se destinarem a ser transportados para o estrangeiro respeitando as seguintes premissas:
    - É feito em quatro exemplares. Riscando o quadruplicado na posse do vendedor, que entrará em posse do adquirente. Este, por sua vez, fezê-lo autenticar pela autoridade fiscal competente do país de destino, que arquivará o duplicado. O original, após a autenticação referida, será pelo adquirente devolvido ao vendedor.
    - As transmissões de bens não podem ser destinadas a fins de natureza comercial por parte do adquirente, sendo, ainda, excluídas do direito à isenção as transmissões dos seguintes bens:
      - produtos alimentares, com exclusão das bebidas;
      - tabacos;
      - obras de arte, de coleção e antiguidades, de valor superior a 200 000\$;
      - pedras preciosas não montadas;
      - bens de equipamento ou abastecimento de barcos desportivos e de recreio, de avôndes de turismo ou de qualquer outro meio de transporte de uso privado;
  - O preenchimento deste impresso não desobriga o sujeito passivo das imposições do Código do IVA, nomeadamente das obrigações referidas no artigo 35.º

- Os elementos declarados devem ser confirmados pelo vendedor em face do passaporte ou de outro documento de identificação, oficialmente reconhecido como válido.

**ANSWER** The answer is 1000. The first two digits of the number 1000 are 10.

- A descrição dos bens vendidos deve ser feita de forma a permitir a sua perfeita identificação.
- Neste quadro devem ser incluídos os espacos em branco.
- Independentemente do sujeito passivo ter ou não retido o valor do IVA, deve ser sempre indicada a taxa do imposto a que os bens estão sujeitos no mercado nacional, bem como o respectivo valor.
- Só é de considerar os bens como não excluídos da tributação nos casos em que o respectivo valor unitário de venda, com imposto,

seja superior aos seguintes montantes:

- 12 000€ para adquirentes residentes na Irlanda;
- 42 500€ para adquirentes residentes na Dinamarca e Grécia;
- 53 000€ para adquirentes residentes nos restantes países da CEE.

-- Um artigo é um bem ou um grupo de bens constituindo normalmente um conjunto

— Deve ser rubricado e autenticado com o selo branco ou carambo da autoridade do país do destino das bens competente em matéria de imposto sobre o valor acrescentado.

