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PARTNERSHIP FOR TRADE FACILITATION: EL SALVADOR NEEDS ASSESSMENT

BUSINESS ENVIRONMENTS FOR AGILE MARKETS (BEAM)

June 2012

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DISCLAIMER

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LIST OF ABBREVIATIONS

AEO	Authorized Economic Operator
AR	Advanced Rulings
BCR	Banco Central de Reserva (Central Bank)
BEAM	Business Environment for Agile Markets
CAFTA-DR	Dominican Republic-Central American Free Trade Agreement
CAUCA	Central American Unified Customs Code Version IV
CBP	United States Customs and Border Protection
CEPA	Comisión Ejecutiva Portuaria Autónoma (Port Authority)
CIMA	Comisión Inter-gremial para la Modernización Aduanera (Inter-guild Commission for the Modernization of Customs)
COMIECO	Consejo de Ministros de Economía de Centroamérica (Central American Ministers of the Economy Council)
COMRIEDRE	Consejo de Ministros Responsables de la Integración Económica y Desarrollo Regional (Ministers Responsible for Economic Integration and Regional Development Council)
DHS	Department of Homeland Security
EU	European Union
GATT	General Agreement on Tariffs and Trade
GDP	Gross Domestic Product
GOES	Government of El Salvador
IDB	Inter-American Development Bank
IFC	International Finance Corporation
MAG	Ministerio de Agricultura y Ganadería (Ministry of Agriculture and Livestock)
MINEC	Ministerio de Economía (Ministry of the Economy)
MOF	Ministerio de Hacienda (Ministry of Finance)
OCA	Other Control Authorities at the points of import and export

OECD	Organization for Economic Cooperation and Development
OIRSA	Organismo Internacional Regional de Sanidad Agropecuaria (International Regional Entity for Agriculture Health)
PACE	Programa Aduanero de Cumplimiento Empresarial (Company Compliance Program)
PFG	Partnership for Growth
PROESA	Agencia de Promoción de Exportaciones e Inversiones de El Salvador (El Salvador Export and Investment Promotion Agency)
PTF	Partnership for Trade Facilitation
RECAUCA	Regulations of the Central American Unified Customs Code Version IV
SIECA	Secretaría de Integración Económica Centroamericana (Secretariat for Central American Economic Integration)
SPS	Sanitary and Phytosanitary
TAIIA	Tribunal Administrativo de Impuestos Internos y Aduana (Administrative Court for Internal Taxes and Customs)
UNCTAD	United Nations Commission for Trade and Development
US	United States
USAID	United States Agency for International Development
USDA	United States Department of Agriculture
USCD	United States Commerce Department
USG	United States Government
WB	World Bank
WCO	World Customs Organization
WTO	World Trade Organization

EXECUTIVE SUMMARY

El Salvador has made a consistent effort to modernize its international trade operations, and the effort is paying off. The World Bank's 2012 Doing Business Indicators for Trading Across Borders show that El Salvador clears goods in less time than the OECD average, and at a lower cost than these countries. Customs has information technology systems in place, modern risk management systems, and rules and regulations that support the country's compliance with international commitments under various trade agreements to which the government is party.

Customs itself is more modern and responsive than other agencies that have a role in the international movement of goods and services. Agriculture, Health, and other Ministries or agencies are in urgent need of support to provide better international trade facilitation services. They have outdated, complex and unclear processes, poor IT infrastructure, and few trained staff dedicated to international trade-related services.

In addition, the Salvadorian private sector is also lagging behind their counterparts in middle income developing countries. Their improved capacity in recent years in connecting with relevant government authorities, and actively participating in Customs and trade facilitation modernization efforts, has not continued under the current Administration. In its place is a disjointed private sector, with a seriously weakened modernization commission (CIMA) which has no real support from its members, and no relevance as far as the Government of El Salvador (GOES) is concerned. Aware of this, the *Fundacion Salvadoreña para el Desarrollo Economico y Social* (FUSADES) included in their Competitiveness Agenda 2012-2013 of May 2012 a specific action item to reactivate the Customs Modernization Commission (CIMA), to support permanent import and export modernization efforts.¹ The fact that this initiative is included is a good sign that the private sector is aware of the need to strengthen their established mechanisms for trade related public-private dialogue.

Fortunately, the modernization of trade operations is receiving a new flood of support from various donors in the country and from the USG which is promoting the agreements reached between countries under the Partnership for Growth signed in 2011. The initiative of this project comes at an appropriate time to help further the economic growth of El Salvador by supporting public-private dialogue, and by strengthening other border and trade control authorities.

Within the Partnership for Trade Facilitation (PTF) areas, El Salvador could benefit from a more efficient appeals process with a stronger and better trade Customs Court, and more efficient Customs procedures to decide appeals and petitions. In addition, traders have made very little use of Advanced Rulings (AR), although all the elements are in place. It is necessary to develop and implement a marketing campaign to promote the use of AR. Finally, the trade related procedures of the Other Control Authorities (such as Agriculture, Health, etc. –OCA) are neither clear nor easily available on the internet. It is necessary to bring clarity to the import and export requirements of OCA and to develop database and information sharing between the OCA and Customs.

¹ FUSADES, *Agenda de Competitividad 2012/2013: Propuesta de Acciones - Acción 5*, pg. 20.

PURPOSE AND METHODOLOGY

PURPOSE

USAID is implementing a US Government initiative announced in Geneva in October 2011, the Partnership for Trade Facilitation (PTF). This program was created to assist developing countries in implementing their commitments under the ongoing Trade Facilitation negotiation at the WTO. The trade facilitation negotiations are being conducted as part of the “Doha Development Round,” launched in 2001. The trade facilitation negotiations are considering measures aimed at “further expediting the movement, release and clearance of goods, including goods in transit.” The challenge in these negotiations is to draft a set of rules that can be applied uniformly by all WTO members, while allowing flexibility for developing countries in the implementation of their commitments. For developing countries the primary concerns regarding implementation of the new commitments include their current lack of capacity and resources as well as ensuring future technical assistance.

The PTF will assist developing countries by providing a pool of technical and financial resources targeted towards implementation of the specific proposals advanced by the US in the negotiations. There are currently seven areas that are eligible for technical assistance under the PTF program: advance rulings, internet publication, expedited shipments, penalties, appeals, pre-arrival processing, and transit guarantee systems.

As an integral part of the WTO negotiations, WTO members were to identify their trade facilitation needs and priorities.² Between 2007 and 2010, developing countries, with assistance from a variety of partner entities and donors, conducted 94 trade facilitation needs self-assessments; these serve as a valuable starting point for most efforts in 2012 to identify priorities for PTF funding. El Salvador, however, did not conduct a trade facilitation self-assessment, thus our identification of priorities is based on our review of relevant USAID project documents as well as interviews and review of relevant GOES and WTO documents. As the WTO negotiations on trade facilitation are ongoing, we were guided in our needs assessment by the WTO Negotiating Group on Trade Facilitation’s Draft Consolidated Negotiating Text TN/TF/W/165/Rev.12 of May 8, 2012.

METHODOLOGY

Customs Authorities in El Salvador, Honduras and Guatemala have requested assistance, through the USAID Regional Mission for Central America (CGAP), in:

- Reviewing and validating progress to date in completing the necessary actions identified in the WTO self-assessment.
- Identifying specific areas in which the US can support Customs Authorities in meeting trade facilitation commitments and expectations.
- Providing scoping and budgetary proposals for potential assistance under the PTF and other programs.

² WT/L/579 – Annex D, Paragraph 4.

For El Salvador, the BEAM project conducted an extensive review of the country's level of compliance with its WTO commitments for the implementation of the Trade Facilitation measures, since there was no WTO self-assessment. A three-person team (Maria Rodriguez Murphy, Laura de Aguilera and Jennifer Hebets), under the guidance of the BEAM Chief of Party, Erin Endean, traveled to El Salvador for two weeks from April 9-21, 2012, and met with over 60 stakeholders from the private and public sectors, donors and USG agencies.

The team launched its assessment by reviewing previous diagnostic reports on trade facilitation in El Salvador. Due to the recent completion of two major USAID-funded projects for customs and trade reform with significant work in El Salvador (the USAID/El Salvador Customs and Business Environment Project and the USAID/ECAM CAFTA-DR-DR Project), the team had updated information available. The review also included the 2010 WTO Trade Policy Review for El Salvador, the World Bank's Doing Business indicators for 2012 and the GOES Customs Strategic Plan for 2010-2014. In addition, while the consultants were in country, the US Department of Commerce held a two-day roundtable discussion with the public and the private sectors separately to address trade facilitation needs. The purpose of these meetings was to develop an agenda for additional joint discussions to be held in June 2012 in order to further the GOES and USG Partnership for Growth.³ These rounds allowed the assessment team to hear the opinions of many representatives from each sector, as well as to understand the perspectives of the USG agencies represented in the meetings.⁴

Based on the desk research the team prepared a series of hypothesis of the main problem areas and potential solutions and presented these at a kick-off meeting with USAID El Salvador held on April 10, 2012. The Power Point presentation used for the initial meetings is attached as Annex 1. Thereafter, and taking into account the recommendations of the USAID Central American Regional Mission, the team conducted interviews with public and private sector representatives, donors and USG representatives, following a template prepared by the WTO for trade facilitation self-assessments.

The team conducted a debriefing session with USAID on April 20 to present the key findings and potential solution areas. The PowerPoint presentation used for the Mission debrief is attached hereto as Annex 2. The team then developed this country report, and will produce a final regional report.

“El Salvador has made significant progress towards facilitating trade by continuously modernizing customs operations. Now we need to focus on other trade authorities and supporting the private sector ...”

Source: Ministry of the Economy

³ See: http://www.minec.gob.sv/index.php?option=com_content&view=article&id=1969:propuestas-sobre-facilitacion-de-comercio&catid=1:noticias-ciudadano&Itemid=77

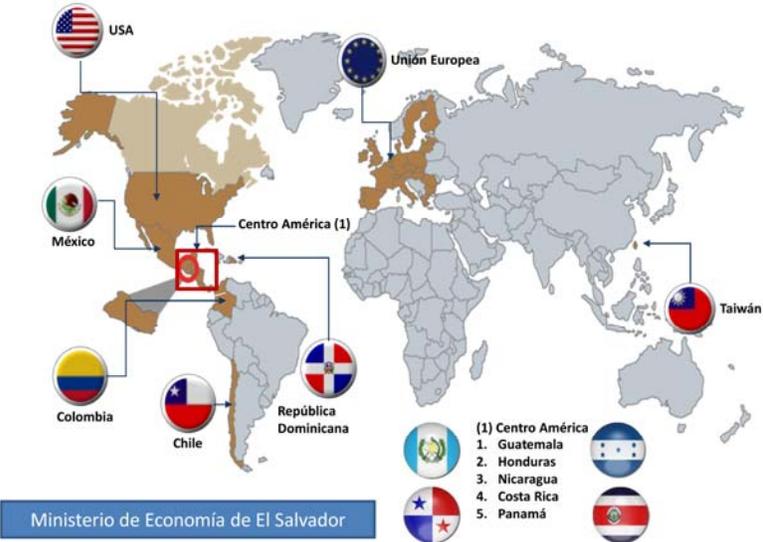
⁴ Participants included members from El Salvador Customs, Ministry of Agriculture, Ministry of Health, Ministry of the Economy, Central Bank of El Salvador. From the private sector there were representatives of large importers such as PriceMart and ExportSalva, free trade zone companies, AmCham, El Salvador Chamber of Commerce, El Salvador Association of Industries and Fusades. From the USG there were representatives from USDC, USDA, USAID, US Embassy El Salvador, and CBP.

COUNTRY BACKGROUND

El Salvador’s efficiency and cost-effectiveness in moving imports and exports quickly has made it one of the top performers in Central America on the basis of trade facilitation indicators. The World Bank’s 2012 Doing Business Indicators for Trading Across Borders indicate an improvement in three places in this indicator as compared to 2011, situating El Salvador in the 69th place worldwide. According to the report, El Salvador’s time to clear goods for import is 10 days (of which 2 are attributable to Customs), which is better than the OECD average of 11 days. The cost for imports of \$845 per container is also below the OECD average of \$1,085 per container.⁵ In addition, the WTO indicated in its El Salvador Trade Policy Review for 2010 that “Since its last Review, El Salvador has continued to adopt measures to modernize customs by implementing risk management techniques, broadening the use of information technology, and creating a single window for importers. As a result, customs clearance times have fallen below the OECD average.”

El Salvador has entered into seven Free Trade Agreements with its main trading partners, and is currently negotiating others. In addition, the country recently installed a new automated system (ASYCUDA World), launched the Authorized Economic Operator (AEO) program built over the Programa Aduanero de Cumplimiento Empresarial - PACE (Company Compliance Program) program, and is in the process of bidding the work to implement the Single Window for imports, which will connect Customs with other control authorities (OCA) by April 2013. With support from foreign donors, Customs developed new risk management

Figure 1 - Free trade agreements in force in El Salvador
(Source: Ministry of the Economy of El Salvador)



systems, new operational procedures for rules of origin and decreased their import clearance time to only two days, in full compliance with requirements under the US Free Trade Agreement with Central America (e-DR). In addition, the Central Bank of El Salvador is very effectively operating a single window for exports (CIEX). In our visit, we found that it takes a potential exporter approximately 2 hours to file for and obtain any permits and certificates needed to export at the one-stop-shop located at the Bank’s main office in San Salvador. We also learned that the Bank has plans to develop the single window for imports, which in its first phase, to be completed by June 2013, will connect the databases of Customs, Ministry of Health and the Medicines Regulator. They expect to connect the CIEX and the remaining agencies (such as Agriculture, and Police, among others) during phases 2 and 3 after 2013. The Bank issued a request for proposals in May 2012 for the development of Phase 1. They indicated that if the

⁵ World Bank, Doing Business Report 2012, Ease of Doing Business in El Salvador at <http://www.doingbusiness.org/data/exploreeconomies/elsalvador/#trading-across-borders>.

offers are not within the Bank's financial and technical expectations, they are prepared to develop the imports piece of the CIEX directly with funding from the Government of El Salvador.

The El Salvador Customs Authority (*Dirección General de Aduanas*) is part of the Ministry of Finance, and is led by a Customs Director and a Sub-Director.

During our stay, it was clear that the USG is making a coordinated effort to push forward the commitments of the Partnership for Growth signed between the GOES and the US in 2011. As stated in the PFG, the purpose is to mobilize the traditional and non-traditional resources of both governments to remove obstacles and identify opportunities for economic growth in El Salvador. According to the PFG, the US and El Salvador will work together to address two key constraints: 1) Crime and Insecurity and 2) Low Productivity in the Tradable Sector. Under the second constraint, both countries agreed to "Raise (net) tax revenues to 16 percent of GDP by 2015 and use public resources efficiently and transparently." Under this goal, the USG committed to "provide technical assistance to improve customs administration."⁶

As a result, there is still much interest from the USG and GOES to keep moving forward with customs and trade reform.

While Customs has demonstrated substantial improvement in the past few years the situation is not the same for the OCA. Health, Agriculture, Defense, the port operator CEPA, the Medicines Regulator, and other agencies present at the border are lagging behind in all aspects. They have outdated, complex and unclear trade procedures, few staff knowledgeable on trade facilitation, and outdated automated systems. The OCAs have good ad-hoc communication with Customs, but their systems are not interconnected. We found that all GOES agencies involved in trade facilitation are very interested in reform and are looking for support to modernize their trade-related services. They are all hopeful that the new single window will bring much needed communication and synergies with respect to import procedures and requirements.

On the other hand, the private sector in El Salvador is disconnected, disorganized and passive. We spoke to the main chambers of the country, including the Asociación de Industriales (ASI), the chamber of exporters (Coexport), Chamber of Commerce, CIMA, AmCham, the Association of Courier Companies (GENTE) and the Association of Customs Brokers, and found that they are not coordinating efforts, talking to each other, or aware of the efforts the GOES is making to facilitate trade. More generally, the chambers do not know about the trade facilitation instruments available to them as a result of commitments made under various trade agreements. In the past, CIMA was in charge of bringing together all the private sector entities to discuss customs modernization with the GOES. CIMA was very active and held weekly meetings with the Director of Customs, and was part of the reform process. However, we learned that there was a political crisis in CIMA and all of its members have since left, with the exception of those who, according to its by-laws, have to be present (ASI, Chamber of Commerce and Coexport), CIMA is simply not active at this time and is not holding regular meetings with Customs as it used to. There seems to be no interest in the private sector to rescue or re-energize it. As a result, conversations between Customs and the private sector no longer take place as previously with CIMA's active support and coordination. However, showing a good sign of improvement in the public-private dialogue, we learned that FUSADES included a specific action item to reactivate CIMA in their Competitiveness Agenda 2012-2013 of May 2012.

⁶ Partnership for Growth, El Salvador – United States, Joint Country Action Plan, 2011-2015, p. 22.

DONOR EFFORTS IN EL SALVADOR

There are many donors participating actively in supporting El Salvador's economic growth and development. Many USG agencies are interested in supporting the Partnership for Growth mentioned above, and as a result USAID, the US Department of Commerce and the US Embassy are all actively supporting trade initiatives. In addition, the World Bank (WB), Inter-American Development Bank (IDB), the European Union (EU) and other agencies are supporting various economic growth initiatives.

During our in country visit, we met with representatives of the WB/IFC who shared their agenda for economic growth and trade projects. They indicated that the WB wants to support the strengthening of Customs, and feels it is necessary to have an integrated vision of the region as a whole, to ensure that all countries are developing at a similar pace. They want to work on a model customs that incorporates the best practices of customs modernization, and on improving the system for Sanitary and Phytosanitary (SPS) registries. The World Bank/IFC will have a better idea of programs they intend to support regionally once they produce their regional agenda in July of 2012.

As for the EU, according to their 2007-2013 plan they are supporting regional integration and the customs union, as well as harmonization of policies.⁷ These initiatives will be discussed at length in the regional report. However, a future USAID project's support of increased interconnection between the OCA and Customs databases, and for increasing online information of the OCA, would certainly help to support the EU's interest in furthering the Customs Union by interconnecting trade authorities regionally.

Although we did not meet with representatives of the IDB in El Salvador, we did find information on their website indicating that their project to support the revenue authority⁸ will help to improve fiscal programming, with emphasis on improving transparency and accountability of the Ministry of Finance. The project is also expected to promote synergies between internal taxes and customs, through the integration of processes. There are other IDB initiatives to support customs modernization efforts listed in the IDB's "*Proyectos de Aduanas, Facilitacion de Comercio y Logistica*" but they have a regional focus and will be discussed at length in the regional report.

USAID's El Salvador Fiscal Policy and Expenditure Management Program is supporting the Tribunal Administrativo de Impuestos Internos y Aduanas – TAIIA (Customs and Tax Administrative Court) with the interconnection of the Court's IT system and the Internal Revenue database. We understand from our meetings with TAIIA that they requested support from the USAID Fiscal Policy Program to connect them with Customs' database, but the project indicated this had not been made a part of their scope of work.

⁷ See: EU, *Nota Informativa Sobre la Cooperación Regional de la Unión Europea En Centro América*, Sep. 2011.

⁸ IDB, ES-T1169: Support the Implementation of the Vice-Ministry of Revenue Project, Nov. 9, 2011.

KEY FINDINGS

The focus of the team was to identify technical assistance needs and priorities of the GOES under the seven topics eligible for support under the PTF. However, in the course of the work, the team identified a group of other needs and requirements that fall under the general category of trade facilitation, but which are outside of the PTF focus areas. At the request of USAID, we have listed all of the needs and technical assistance priorities we found in our research and field work; we divide these into PTF and non-PTF categories.

FINDINGS RELATED TO PTF CATEGORIES

I ADVANCED RULINGS

ARs are among the tools recommended by the WCO in order to modernize and streamline cross-border movement of goods and to improve the economic competitiveness of countries thereby contributing to their economic welfare.

ARs are also one of the tools introduced in negotiations of CAFTA-DR (Article 5.10), in order to establish procedures that permit expedited customs clearance of goods efficiently and quickly, without neglecting their control. This is the reason that prompted Central American countries to incorporate this tool into the new version of the CAUCA to harmonize its application in the region. In effect, AR are defined in Article 72 of CAUCA as: "Previous acts by which binding nature, the Customs Service or the Competent Authority in case of States Parties to resolve the requests for:

1. Tariff Classifications
2. Application of customs valuation criteria to a particular case, according to the application of the provisions of the Agreement on Implementation of Article VII of General Agreement on Tariffs and Trade 1994 and the chapter in the Regulations
3. Application for return, suspension or other deferral of customs duties
4. Preferential origin of goods in accordance with the Treaty is invoked
5. Eligibility for duty-free treatment of goods re-imported to the territory of a State Party after having exported for processing, manufacture or repair
6. Marking of country of origin
7. Application of fees..."

Advance Rulings

“A Member shall issue legally binding rulings in a timely manner, and in advance of the relevant trade transaction, at the request of an interested person who has provided the Member with all ... necessary information.”

Source: WTO TN/TF/W/165/Rev.12, 8 May 2012, Article 3

The requirements, procedures, deadlines, resources, advertising and validity of AR and other aspects and formalities, are regulated by RECAUCA Articles 291 – 310. In addition, Customs issued a regulation for AR in 2008 (DACG N° DGA-015-2008 attached as Annex 3), and developed four formats to apply for AR which are posted in the Ministry of Finance’s website. AR can be filed for:

- Classification,

- Customs valuation in regards to the application of GATT Article VII and its regulations, and
- Verifications of origin

Considering that the legislation is sufficiently in place, we expected to find many AR filed in the country. However, based on our research we discovered that Customs has only received a few AR requests (less than 10) and has already issued the following 6 AR on tariffs:

- Cranberry Fusion Finland
- Grapefruit Fusion Finland
- Lime Fusion Finland
- Mango Fusion Finland
- Café Olé, Classic Cappuccino
- Café Olé, Mocha Cappuccino

In addition, there are two AR requests currently being processed, according to information provided by Customs.

We investigated why the AR tool is used so sparingly in El Salvador – and elsewhere in Central America. In our interviews with both the public and private sectors we found that:

- The Salvadorian private sector has no confidence in the tool, and believes it likely that Customs will either issue decisions against them that are not fair and balanced or that the officers at the points of entry will simply not follow the AR.
- The private sector is ill-informed and does not really know the benefits, uses, and procedures to file for AR.
- The private sector considers the 150 day time period for Customs to rule on AR (under CAFTA-DR and CAUCA) to be excessive; they believe Customs should issue a resolution shortening the period.

For its part, Customs said that they have made progress to date and have everything in place including procedures and forms available online to file for AR. They explained that they had done a series of training sessions with various chambers, but they cannot force importers to use AR.

2 INTERNET PUBLICATION

El Salvador sees globalization and trade as integral to the country's economic development. The GOES recognizes the importance of Customs and OCAs to the efficient movement of goods and to El Salvador's integration into regional and global value chains on the basis of their efficiency and cost-competitiveness. They acknowledge that the government must establish simple, predictable, agile and efficient procedures that are understood by, and utilized by, the private sector. Moreover, Chapter V (Articles 1 and 3) of CAFTA-DR outlines several requirements for providing reliable and transparent information to the trade community. The first being that each party shall publish, including on the Internet, its customs laws, regulations and administrative procedures. Second, when possible, each party should publish in advance any regulations of general application governing customs matters that it proposes to take. Third, interested persons should have the opportunity to comment prior to adoption of any new regulations.

In compliance with this requirement, El Salvador Customs has published trade-related information on the Ministry of Finance's page <http://ww.mh.gob.sv/>. Parties can access Customs legislation organized by type of document and by year, as well as Customs' automated system, regulations and general administrative procedures that apply to the import and export of goods.

MINEC has on its website information on the Trade Agreements signed by El Salvador and other trade related information.⁹ And PROESA¹⁰, the investment promotion agency of El Salvador, has a substantial amount of information for exporters and investors, including step-by-step information on how to export¹¹.

Another page with information for the trade community is <http://www.elsalvadortrade.com.sv/>, which has a directory of exporters organized by sector, a section on business opportunities and general information on foreign trade.

The Ministry of Agriculture (MAG) has links on their website to file for SPS certificates and obtain import permits online.¹² However, we did not find trade-related links or easy to access trade related information in the Ministry of Health's website.¹³ Other interesting sites which add transparency to government operations include e-Regulations El Salvador¹⁴ and the Fiscal Transparency Portal¹⁵.

During our weeks in country, we asked the private sector about their opinion on the transparency and ease of obtaining trade-related information online and we found that the private sector believes that:

- Although Customs does publish its information online, it was easier to access it directly in the old customs site (<http://ww.aduanas.gob.sv/>), and not in the new merged MOF site. Once in the MOF site, there is a lot of information regarding internal

Internet Publication

“2.1 Each Member shall [to the extent possible] make available and update as appropriate the following through the internet:

(a) A description of its importation, exportation and transit procedures [, including appeal procedures]...

(b) The forms and documents required for importation into, exportation from, or transit through the territory of that Member.

[(c) [Relevant trade-related legislation]...

Source: WTO
TN/TF/W/165/Rev.12, 8 May



⁹ See: <http://www.minec.gob.sv/>

¹⁰ See: <http://www.proesa.gob.sv/>

¹¹ See: <http://exportaciones.proesa.gob.sv/>

¹² See: http://www.mag.gob.sv/index.php?option=com_wrapper&view=wrapper&Itemid=216

¹³ See: <http://www.salud.gob.sv/>

¹⁴ See: <http://elsalvadoreregulations.org/>

¹⁵ See: <http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF>

taxes, revenue and Customs. It is slightly more difficult to find the Customs-related information than previously, and it was easier having a direct link to Customs information as had been possible prior to the new MOF site.

- There is an urgent need to have more trade-related information published in the websites of the OCA. As a matter of fact, the country would benefit from having all the trade related information consolidated in one site. When we met with the Banco Central de Reserva – BCR (Central Bank)¹⁶, they said that the latter will have a portal that will consolidate all the trade-related information, norms, procedures, etc. from all the authorities.
- Customs is effective in sending updates and notices to the private sector via CIMA. However, Customs is not actively consulting on prospective norms and procedures with the private sector prior to their adoption. Internet publication could facilitate the dissemination to the private sector of draft changes to regulations, norms, and procedures.

From the GOES perspective:

- Customs considers itself to be very active in publishing information online, and it also sends newsletters via CIMA and publishes training opportunities for the private sector.
- The private sector is not interested this training, and, although Customs offers about 20 training sessions per year, there is very little participation. If there is an audience, it is mostly composed of customs brokers with very little participation from the importers themselves.
- Elimination of the customs website (<http://www.aduana.gob.sv/>) was necessary to show to the community that Customs is part of the Ministry of Finance and that it operates in coordination with other entities under the Ministry.
- Customs receives many inquiries via their website, and this helps them to enhance the training modules they use internally to train their staff and prepare them for their clients' needs.

3 EXPEDITED SHIPMENTS

“Urgent Shipments” are regulated in article 110 of CAUCA, which includes the definitions of urgent courier and expedited shipments. RECAUCA regulates these types of shipments differently. Urgent shipments (such as those sent in cases of national catastrophes, medicines and vaccines, for example) are regulated in articles 554-562, and express shipments and couriers are regulated in articles 563-577. On the other hand, CAFTA-DR regulates express shipments in articles 5.2 and 5.7. These articles establish the minimum legal requirements to develop agile and expedited processes for couriers.

As for internal legislation, El Salvador issued the Law on Customs Simplification in 1999, which was amended in 2005 (Decree 205 of 2005) to include Article 11-A which creates a simplified and expedited procedure for courier shipments, in compliance with CAFTA-DR commitments.

Expedited Shipments

A Member [shall/may] adopt or maintain procedures allowing for expedited release of at least those goods entered through air cargo facilities to persons that apply for such treatment....

Source: WTO
TN/TF/W/165/Rev.12., 8 May 2012,
Article 7

¹⁶ The BCR manages the single window for exports and is in the process of bidding the single window for imports. This is not a typical location for the SW, but it has worked in El Salvador because the BCR has a lot of prestige and it is seen by the public and private sectors as a trustworthy, effective entity that has the funds to develop and maintain the Single Windows.

In practice, expedited shipments are on average cleared in 18 hours which is much slower than El Salvador's international commitments. In the best cases, when the courier company has all documents in order and there is no need for special permits, clearance is done in less than four hours. Some of the delays in the clearance of expedited shipments are attributable to the port operator's (CEPA) limited infrastructure in the airport, and the lack of IT equipment available to expedite shipments. Customs has only one computer set-up at the airport to receive and handle all the courier manifests for two customs officers. Their having to share the computer delays the clearance process.

Other limitations are due to the private sector, such as the banking operations at the airport. The banks regularly limit the number of operations per-turn to 10, meaning that if a courier wants to pay for 15 operations, the courier representative needs to get in line twice. During rush-hour, the time in line to pay can take up to two hours. We noted that the law allows couriers to make electronic payments, but they stated that they are afraid to make payments online because once the shipment is cleared, Customs can detect errors in the declaration that would affect the payment due, in which case they would have to pay any difference in person, so they would rather wait and pay the whole amount in person.

Finally, a key issue in El Salvador is that the law requires couriers to present original invoices along with the courier declaration. In many cases, such as when a person has purchased something via Amazon.com or Ebay.com, there is no original invoice that meets the legal requirements. This has "forced" the private sector to create false invoices to comply with this legal requirement.

4 PENALTIES

El Salvador has a Special Law for Sanctioning Customs Infractions (the "Sanctions Law") which was approved via Legislative Decree No. 551, dated September 20, 2001 and published in the Official Gazette No. 2004, Book No. 353, dated October 29 of the same year. According to the Sanctions Law, infractions are behaviors that the Law has defined as acts or omissions that violate Customs rules, agreements, conventions, treaties and other instruments regulating international trade. The Law defines and classifies customs infractions into the following categories: administrative, tax and legal. Moreover, it establishes the sanctions for each of them. The Sanctions Law also describes the procedures that apply to managing and imposing sanctions, as well as the defense mechanisms available to alleged offenders to challenge sanctions.

Administrative Infractions are acts or omissions that violate customs laws but that do not cause fiscal damage, meaning they do not imply a loss of revenue and at the same time are not defined as a crime. Some examples of administrative infractions include:

- Transiting outside the established routes.
- Breaching the deadlines for the customs transit regime.
- Failing to maintain archives for five years of customs declarations, documents and records necessary to establish and verify the compliance with the customs requirements.

"We are tired of paying the \$50 administrative fines. Customs imposes these fines for the smallest typos, tiny mistakes. They are using this as a method for collecting revenue."

Private Sector Interviewees

"It is very expensive for Customs to handle the administrative fines. We lose money on these \$50 fines because our person/time cost is a lot higher, but we have no choice, we have to apply the Law".

El Salvador Customs

- Refusing to provide signed and stamped copies of documents required by Customs or refusing to provide information requested by Customs auditors.

Tax infractions are defined as those that have an impact on the collection of revenue, but they do not constitute a crime. Some examples include:

- Failure to provide the declaration of merchandise to the Customs Authority.
- Non-payment of duties and taxes within the legally established deadline.
- Presentation of a declaration with omissions or inaccuracies that produce a loss of revenue to the authority.
- Obtaining benefits or exemptions for imports that do not meet the conditions prescribed by law.
- Requesting AR using false information or omitting facts or circumstances relevant to the decision.

The Sanctions Law provides that in the case of administrative or tax infractions, importers can voluntarily disclose the circumstances of a breach prior to the discovery, in which case Customs will not impose a sanction. Also, if the importer accepts the charges within the 15-day hearing part of the sanctioning procedure voluntarily offering to pay the corresponding sanction, the sanction will be reduced by 50%. However, this exception does not apply to re-offenders (having committed the same infraction in the previous 6 month period).

Criminal infractions are defined as malicious acts or omissions, or faults that are considered a felony violation of customs laws. These types of infractions may or may not cause loss of revenue. Criminal infractions include contraband and bribing.

Penalties regulated by the Sanctions Law include fines, suspensions, cancellations, and imprisonment. The Law regulates the procedure for imposing sanctions, Custom's right to seize (confiscate) goods as well as the means of transportation, and the right to file administrative resources and appeals.

During our interviews, we found a few key issues regarding penalties:

- **Burdensome Administrative Fines:** the private sector complains that Customs imposes the \$50 administrative fines for every type of error without regard of the intent of the importer. In many cases, they feel that Customs is too strict in cases where the mistake is not material --for example, by not adding LL.C." to the name of a company. On the other hand, Customs said that they have to apply the Law as it is, and if they make discretionary decisions on what constitutes an error (material versus non-material) they would be regarded as acting with discretionary powers outside of the provisions of the Law. As a result, they have to apply the Law to all types of errors. In addition, Customs explained that the people/time cost to manage these small administrative fines is far greater than the \$50 they generate from them.
- **Fines Not Commensurate to Infractions.** The private sector stated that fines are not "commensurate with the degree of severity of the breach", (as required under the draft WTO Agreement on Trade Facilitation) and a revision is necessary.

5 APPEALS

Customs Appeals: CAUCA and RECAUCA guarantee the right to appeal, and regulate the procedures and methods to file appeals. Internally, appeals are regulated by the Sanctions Law (articles 45 and following). The Sanctions Law regulates various types of petitions. The Reconsideration Petition is used to request that the Customs Administrator who issued an administrative ruling reconsider the decision. The petition must be filed within 10 working days following the notification of the resolution, and it is optional (the total time between filing the Reconsideration Petition and the decision should be no more than 55 days). Alternatively, the person can file a Revision Petition directly before the Customs General Director. This is a petition to request that the General Director of Customs revise the decision issued by the Customs Administrator who issued the original decision, or who issued a decision to a Reconsideration Petition. The total time to decide this petition from filing to decision should be no more than 70 days. Parties are notified of decisions to either petition in writing, following the provisions of the Code of Civil Procedures.

Finally, parties can appeal of the decisions of Customs before the Administrative Court of Internal Taxes and Customs (*Tribunal de Apelaciones de los Impuestos Internos y de Aduanas - TAIIA*)¹⁷. The procedures for this final level of administrative appeal are regulated by the Law of creation of the Court. In El Salvador, the TAIIA is an entity of the MOF, but it is administratively separate from the Customs Authority. As a matter of fact, the staff of the Tribunal is not Customs staff, and Customs has no direct connection with TAIIA, thus ensuring the independence of the Tribunal.

According to the Law, the TAIIA can decide in the following cases:

- Decisions regarding liquidation of taxes and duties relevant to customs operations.
- Infractions and sanctions contained in the Sanctions Law.
- Decisions on classification or value in application of the Central American Harmonized System.

Based on these provisions, it is clear that El Salvador is in compliance with its international commitments and WTO requirements for appeals. In practice, we found that the appeals mechanisms are used frequently, mostly to dispute classification and value decisions. The Reconsideration Petition is hardly used, but the Revision Petition is widely filed. As for appeals before the TAIIA, the Tribunal indicated that they process about 400-500 cases per year, with 40% of their caseload being customs related. They said they had a lag of about one year mostly due to the fact that they have only one customs expert in their team, and the matters sent up for appeal are very complex. In our interview with Customs, they said that they do feel that the TAIIA decisions are independent of Customs, since there are many cases where the Court has decided against Customs' rulings. However, the private sector has some concerns

Appeals

Each Member shall provide that any person to whom customs [or another relevant border agency] issues an administrative decision has the right, within its territory, [without penalty,] to:

- (a) administrative appeal ...[of] the official or office that issued the decision; and[/or]
- (b) judicial appeal of the decision...

Source: WTO TN/TF/W/165/Rev.12, 8 May 2012, Article 4

¹⁷ <http://www.taiia.gob.sv/>

that the TAlIA is not deciding with true independence because it is part of the Ministry of Finance just like Customs.

Finally, after having filed all administrative petitions, parties can file judicial appeals before the Administrative Courts of the Judicial Branch (*Jurisdiccion Contencioso Administrativa*). Judicial cases can reach the Supreme Court of Justices' Contentious Administrative Chamber.

In practice, we found that there is some true concern about the level of expertise of the TAlIA to decide on complicated Customs matters. As mentioned, TAlIA has only one customs expert (former customs officer), has limited resources (they operate with about \$900,000 a year) and has no training. TAlIA feels that they have no way of obtaining support on technical matters because they obviously cannot reach out to Customs for opinions. As a result, in many cases the TAlIA issues decisions based on breach of formalities, and not addressing the core issue. In addition, there are very few cases that are disputed in the judicial branch, mostly because the private sector feels that this would be a waste of time and money, given there is no core Customs expertise in the Judicial Branch; and only cases of illegality or unconstitutionality are disputed before the Supreme Court.



Other Control Agencies: El Salvador does not have a blanket law on administrative procedures. Appeals and petitions for actions of OCAs are contained in their laws of creation. In practice, the Ministry of Agriculture indicated that although they have procedures to file appeal of their decisions regarding international trade matters (such as denial of a SPS certificate or an import permit) there have been no petitions filed. When asked, the private sector indicated that if a permit is denied by an OCA, they simply review the requirements add/correct what is missing and file again. Their main goal is to obtain the permit or certificate and not to dispute the OCA's decision.

6 PRE-ARRIVAL PROCESSING

Customs: El Salvador Customs allows importers to send the customs declaration prior to arrival in the following cases:

- Definitive import and its modalities.
- Temporary import with re-export in the same condition.
- Temporary admission for active improvement.
- Free Zones.
- Re-import, including those goods that are re-imported by the coverage of the temporary export regimes with the re-import in the same condition and temporary export for passive improvement.

Manifests can also be sent prior to arrival, and the private sector agreed there were no major issues with the electronic transmission of documents prior to arrival. Once the declaration has been received, Customs will run the selectivity process, and if the goods are selected for inspection, once the container is unloaded it will be transported to the internal customs in most cases (San Bartolo near San Salvador)

for inspection. Otherwise, importers can make electronic payments, and clear their goods with the final declaration completed after the goods have been unloaded.

Other Control Agencies: USAID El Salvador invested in the development of an interface software called eSalPort which is currently housed in the servers of the Port Operator (CEPA) which allows Customs to send the manifest and e-declaration to CEPA prior to arrival of goods. In the past, only Customs would receive the e-documents and CEPA had to wait for the paper-based document once the means of transportation had arrived. However, there is no communication between Customs systems and the OCAs, and as a result, there is no pre-arrival processing for the OCAs. There is hope that this will eventually be possible with the new Single Window for imports housed at the BCR which hopes to have connected Customs with OCAs by April 2013.

Pre-Arrival Processing

“Each Member shall adopt or maintain procedures allowing for the submission of import documentation, [manifests] and other required information [to customs and other relevant border agencies] in order to begin processing [and examination] prior to the arrival of goods with a view to expediting the [clearance and] release of goods upon arrival...”

Source: WTO TN/TF/W/165/Rev.12, 8 May 2012, Article 7

7 TRANSIT GUARANTEE SYSTEMS

El Salvador follows the provisions of Resolution No. 61-2000 of the COMIECO of September 27, 2000 as modified by the Resolution 65-2001 COMRIEDRE of March 16, 2001, which establishes the procedures applicable to transit customs operations, as well as the obligations and responsibilities of carriers. These resolutions also contain as an annex the *Declaration for the International Terrestrial Transit Customs Form* and instructions for filing it. According to the regulations, goods in transit are continuously subject to control and supervision by Customs and OCA, which can at any time, order physical inspections.

According to article 29 of Resolution 65–2001 of COMIECO, the mode of transportation is given in pledge as guarantee of Customs duties and taxes in the case of transit operations when moving goods between Customs territories within the region. When discussing transit guarantees with the private sector, including transportation companies, they indicated that the system worked and they had no major concerns in this area, however; they would like to explore the possibility of adding other forms of guarantee.

FINDINGS OUTSIDE THE PTF CATEGORIES

The El Salvador Customs Authority prepared their strategic plan for 2010-2014 and indicated their need for support in three priority areas: Authorized Economic Operator, Single Customs Operations Manual and Central American Integration. In addition, we found that there is still need for support in the area of strengthening the public-private dialogue. We are expanding below on the areas where we found need for support.

I AUTHORIZED ECONOMIC OPERATOR

As with the rest of the region, El Salvador is working towards the implementation of the AEO. They are planning to implement it on top of the Company Compliance Program (*Programa Aduanero de Cumplimiento Empresarial - PACE*) they implemented in 2008. In order to fully implement the AEO, Customs needs support to develop a design and implementation plan that will guide the steps they need

to take to implement the AEO. They also need support developing discussions with the private sector to help them prepare to become AEO-certified companies.

2 SINGLE CUSTOMS OPERATIONS MANUAL

Customs is interested in receiving support to develop a single customs operations manual that will consolidate in a simple and easy-to-use document all relevant customs procedures, thereby providing transparency, harmonization and consistency to customs operations. Customs already has an easy-to-use Customs Guide which was developed under the USAID Customs and Business Environment Project in 2008 that focuses on helping traders figure out the customs processes and requirements to import and export. The text and structure of this guide can be used to develop an internal operations manual for Customs, which would be, by nature, a more robust and technical document. In addition, SIECA has also developed a model customs operations manual for Customs administrations in Central America that could serve as a basis for the design. Customs would also like to have support to help revise and streamline criteria, norms, regulations and internal circulars.

3 PUBLIC-PRIVATE PARTNERSHIPS

There is very little coordination and cooperation between the public and private sectors in the area of trade facilitation in El Salvador. As mentioned before, the private sector in El Salvador is disconnected, disorganized and passive. We spoke to the main chambers of the country and found that they are not coordinating efforts, not talking to each other, not aware of the efforts the GOES is making to facilitate trade. Additionally, they are generally unaware of the trade facilitation tools, such as advanced rulings, that are available to them thanks to various trade agreements. In the past, CIMA was in charge of bringing together all the private sector entities to discuss customs modernization with Customs. CIMA was very active and held weekly meetings with the director of Customs, and was part of the reform processes. We learned that there was a political crisis in CIMA and all of its members have since left, with the exception of those who according to their by-laws have to be present. However, showing a good step towards improvement in the public-private dialogue in the area of trade facilitation, FUSADES included a specific action item to reactivate CIMA, to support permanent import and export modernization efforts.

POTENTIAL SUPPORT AREAS

Below we summarize the areas where we suggest that USAID focus its support both within and outside the PTF areas. Because our main mandate was to focus on the PTF areas, we provide more detail with respect to the support indicated in these target areas. Also, in agreement with the Regional Mission in El Salvador, we will present the final scopes of work for El Salvador once USAID Washington, USAID/GCAP, and USAID/ El Salvador have had a chance to review this report and discuss its findings.

WITHIN THE PTF AREAS

1 APPEALS

Help support the TAIIA's operations. The project would help to:

- Develop case management software using any of the USAID models, and procure its interconnection with Customs
- Develop software in the TAIIA website to publish decisions
- Provide needed equipment (if possible)
- Train members of the court on complex customs matters
- Develop a public awareness campaign to promote the use of the appeals and petition processes (for both Customs and OCAs)
- Help to build linkages between the tribunal and other similar entities worldwide (support training linkages and criteria harmonization)
- Assist in building linkages with WCO to help with technical criteria

2 ADVANCED RULINGS

Develop a campaign to educate the private sector about the trade facilitation tools available to them including AR. The project would help to:

- Develop a marketing campaign to encourage the private sector to use AR
- Develop an awareness campaign to help Customs staff at the points of entry understand AR and their binding nature
- Complete a cost / benefit analysis of using AR
- Develop case studies of the benefits of AR and their application in other countries
- Develop training for Customs in terms of complex technical issues that are queried in AR

3 INTERNET PUBLICATION

The focus of support in this area would be to help OCA have more trade related information and easy links to processes and online applications, which can later be merged into the Single Window site. This work would be done in coordination with the BCR (Single Window manager) and with the other donors who are supporting the Single Window work. In this regard, we suggest the following activities:

- Help update the trade related information that OCAs have available online. Thereafter, help draft the information in a way that is friendly and easy to access, and finally upload it to their current sites. This work would include consultations with the private sector to ensure the project is addressing their needs for information and that they are both vested and interested.

- Promote the integration/communication of databases containing foreign trade information for imports and exports. This work would take into account other developments such as the transparency, e-regulations and PROESA sites mentioned above.
- After the OCAs have updated their online information, and databases are integrated, the project could help to develop a portal that can consolidate all international trade related information – in coordination with the BCR / Single Window Imports.
- Design and launch an awareness campaign to help the private sector access and make better use of the information online.

OUTSIDE THE PTF AREAS

During our visit, we found the need for support in areas not included in the PTF categories. Some of these areas were highlighted by the Customs Director in the strategic plan for Customs 2010-2014. Others result from our interactions with relevant stakeholders.

1 AUTHORIZED ECONOMIC OPERATOR

Customs needs support to develop a design model, implementation plan, and road map that will guide the implementation of the AEO. In addition, they would like support to establish public-private dialogue as well as communication systems with OCAs to support the implementation of the AEO.

2 SINGLE CUSTOMS OPERATIONS MANUAL

Customs needs help reviewing all applicable procedures to streamline, simplify and map them in one single document. The work would include a review of norms and procedures, developing process maps, developing the manual in consultation with the private sector and, when applicable the coordinating with OCAs including CEPA. The work would take into account models being developed at the regional level by SIECA, as well as any procedures manuals of other regional authorities.

3 SUPPORT PUBLIC-PRIVATE DIALOGUE

Assistance may be provided to strengthen CIMA, understand the reasons for its lack of support from within the private sector, address these issues, help to improve its relationships within the private sector, help to support its interaction with Customs and OCAs, help to develop its connections with similar entities in the region and worldwide, and finally, improve its outreach, operations and promote high-level and technical level dialogue. This initiative would be consistent with Action Item #5 of the Competitiveness Agenda 2012-2013 presented by FUSADES May 2012.

ANNEXES

ANNEX I: PRESENTATION TO USAID APRIL 2012





FROM THE AMERICAN PEOPLE



Building Better Markets

Presentación

Hipótesis para Iniciar el Diagnóstico de Necesidades en el Sector de Comercio Exterior en vista de las Obligaciones de El Salvador bajo las Medidas de Facilitación de la OMC y dentro del Marco del *Partnership for Trade*

San Salvador, 10-21 de abril de 2012

Business Environments for Agile Markets (BEAM) is a USAID project managed by CARANA Corporation





FROM THE AMERICAN PEOPLE



Building Better Markets

Iniciamos el diagnóstico revisando análisis previos sobre la situación de facilitación de comercio en El Salvador

Material Revisado al 9 de abril de 2012

- Dirección General de Aduanas de El Salvador, Presentación "*Implementación de Procesos de Mejora en la Aduana de El Salvador*", 9 de junio del 2011
- USAID / Centroamérica, "*Evaluation of the Regional and Bilateral Programs to Support Trade Compliance under CAFTA-DR / Final Report*", agosto 2011.
- USAID / Programa Regional de USAID de Comercio para CAFTA-DR, "*Diagnóstico y Recomendaciones para la Consolidación Institucional de la Comisión de Facilitación de Comercio Exterior Centroamericana (COFACECA)*", junio 2009.
- OMC, "*Trade Policy Review*", 2010
- OMC, Documentos relevantes a la facilitación del comercio y al diagnóstico
- CAUCA, RECAUCA, CAFTA
- Ley de Aduanas, Ley de Simplificación Aduanera, normas nacionales
- USAID / El Salvador, "*Customs and Business Environment that Promote Trade and Investment Project, Final Report*", junio 2010

Definimos varias áreas de trabajo en base a la data documentaria

Hipótesis de Trabajo

- **Operador Económico Autorizado:** Definir las posibles sinergias con el Programa Aduanero de Cumplimiento Empresarial (PACE) y hacer adaptaciones necesarias para implementar el OEA conforme a las normas de la OMA y considerando otros modelos regionales (Costa Rica, Guatemala).
- **Ventanilla Única:** Definir estado actual de implementación de la VU de importaciones en el Banco Central.
- **Resoluciones Anticipadas:** Definir qué se necesita hacer para promocionar su uso en el país.
- **Publicaciones:** Definir si el sector privado se siente satisfecho con el acceso a la información de aduanas. La consolidación de las páginas de la DGI y la DGA en una sola página del Ministerio de Hacienda no facilita el acceso a la información. Aun así, este tema por ser político quizás no es negociable. Ahora bien, cuando logramos acceder a la data publicada, encontramos circulares tan recientes como marzo 30 del 2012.
- **Procedimientos Simplificados:** Determinar qué se ha hecho para solventar el problema de los encomenderos. Segundo, determinar si la aduana logró implementar alguna de las sugerencias del proyecto bilateral de USAID sobre el mejoramiento de los procesos courier.
- **Sanciones:** entender si hay quejas de los sectores en esta área.
- **Apelaciones:** entender si hay quejas de los sectores en esta área, y con la operación del TAIIA.
- **Envío previo de información:** entender si se han logrado mas sinergias de información entre los varios actores de comercio exterior.

ANNEX 2: MISSION DEBRIEF APRIL 2012



USAID
FROM THE AMERICAN PEOPLE



BEAM
Building Better Markets

Presentación

Diagnóstico de Necesidades de El Salvador en el Sector de Comercio Exterior dentro del Marco del *Partnership for Trade Facilitation* y el Asocio para el Crecimiento

8-21 de abril de 2012

Business Environments for Agile Markets (BEAM) is a USAID project managed by CARANA Corporation



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Building Better Markets

El diagnóstico se llevó a cabo en el marco del Asocio para el Crecimiento bajo la iniciativa del *Partnership for Trade Facilitation*

Marco de Trabajo

Asocio para El Crecimiento

Restricción #2: Baja productividad en el sector de bienes transables

Meta #4: Elevar los ingresos fiscales (netos) al 16 por ciento del PIB para 2015 y utilizar los recursos públicos de manera eficiente y transparente.

↓

Brindar asistencia técnica para mejorar la administración aduanera.



Meta #5: Apoyar una estrategia para atraer y promover la inversión extranjera directa y convertir a El Salvador en un lugar más atractivo para la inversión extranjera.

Partnership for Trade Facilitation

- Resoluciones anticipadas
- Envíos expeditos
- Multas
- Apelaciones
- Publicaciones en internet
- Procesamiento pre-arribo
- Sistemas de garantías de tránsito

Visitamos a entes del sector público, así como a gremiales del sector privado y a donantes

Entes Entrevistados por Sector

Entes del Sector Privado	Entes del Sector Público	Donantes
<ul style="list-style-type: none"> • Cámara de Comercio de El Salvador • Amcham • Fusades • COEXPORT • CIMA • ASI • ASETCA (Transportistas) • ASODAA (Agentes Aduanas) • GENTE (Couriers) • Transexpress 	<ul style="list-style-type: none"> • Dirección General de Aduanas • Ministerio de Economía, Dirección de Tratados Comerciales (DATCO) • Banco Central de Reserva, CIEX • Ministerio de Agricultura • PROESA • Tribunal Administrativo de Impuestos Internos y Aduanas (TAIIA) 	<ul style="list-style-type: none"> • WB/IFC • Customs and Border Protection • US Dpt. Commerce

En total, recibimos insumos de más de 50 personas

A grandes trazos, los problemas parecieran estar más marcados en el sector privado

- El Salvador volvió a mejorar su puntaje en el indicador de *Trading Across Borders* (2012) en 3 puntos
- Según el BM, el tiempo de importación es de 6 días de los cuales 2 son atribuibles a la aduana (CAFTA requiere despacho en 48 horas)
- Los problemas más marcados son por parte del sector privado, por el desconocimiento de herramientas que disponen para ejercer sus derechos
- La falta de comunicación entre el Sector Público y Privado es grave
- CIMA está totalmente debilitada, las gremiales están fragmentadas
- No hay control de los agentes aduaneros
- No hay un sistema estable de capacitación y es una necesidad urgente en todos los sectores
- Hay grave desinterés por parte de los empresarios de los temas de comercio exterior

Encontramos problemas en 4 temas del PTF: Resoluciones Anticipadas, Multas, Envíos Expresos y Apelaciones

Las Resoluciones Anticipadas son herramientas sub-utilizadas

Resoluciones Anticipadas	
Problemas	Potenciales Soluciones
<ul style="list-style-type: none"> • Sector Privado <ul style="list-style-type: none"> • Desconocimiento de los beneficios, usos y procedimientos • Miedo a que la Aduana dicte en contra de los deseos del solicitante • No está claro el costo/beneficio • Sector Público <ul style="list-style-type: none"> • La DGA ha emitido una resolución en consonancia con CAUCA • Decide en el término de los 150 días de ley • Necesita capacitación en casos complejos 	<ul style="list-style-type: none"> • Concientización para que los empresarios entiendan los beneficios de la herramienta • Desarrollar el Capacitador Virtual de Comercio Exterior para entender procedimiento de aplicación, formatos y procesos • Capacitación para la DGA en cuanto a temas técnicos que se consultan en las RA • Análisis costo/beneficio para los empresarios de solicitar las RA • Compromiso de DGA por resolver en menor tiempo – compromiso suave porque la DGA tiene el respaldo de la Ley • Que SIECA divulgue modelos de petición de RA

El tema de multas es más grave al nivel de multas pequeñas que de multas de alto valor

Multas	
Problemas	Potenciales Soluciones
<ul style="list-style-type: none"> • Sector Privado <ul style="list-style-type: none"> • "La DGA aplica multas hasta por los errores más insignificantes de letra" • "Los costos de multas muchas veces los pagan los agentes y el empresario ni se entera" • Es más costoso apelar de las multas que pagarlas • Sector Público <ul style="list-style-type: none"> • "A la DGA no le es rentable administrar esas multas pequeñas" • "No podemos desaplicar la ley" 	<ul style="list-style-type: none"> • Considerar una modificación de la ley de sanciones aduaneras o desarrollar reglamentos para traer más detalle al tipo de infracción administrativa • Concientizar al empresario del costo que le implica dejar los procesos de aduanas en manos de agentes aduaneros sin control • Trabajar con la asociación de agentes para entender el origen de los errores y capacitar a sus agremiados

Se han hecho grandes avances para mejorar los despachos de envíos expresos, pero aun falta

Envíos Expresos

Problemas

- **Sector Privado**
 - "Necesitamos un procedimiento simplificado para envíos menores a \$200"
 - "El problema es que se les quiere aplicar a los Courier procedimientos aduaneros comerciales cuando no lo son"
 - Hay muchos problemas con CEPA y tema DHL "nos preocupa el cobro de los \$20"
- **Sector Público**
 - "No hay almuerzo gratis, pero a los courier no se les va a cobrar"
 - "Ya estamos trabajando para cambiar los procedimientos courier"

Potenciales Soluciones

- Implementar la factura pro-forma
- Crear un régimen simplificado Courier
- Concientizar al empresario del costo que le implica dejar los procesos de aduanas en manos de agentes aduaneros sin control
- Trabajar con la asociación de agentes para entender el origen de los errores y capacitar a sus agremiados
- Aduana y GENTE han acordado cambios que cumplen el 50% de las peticiones de la gremial

El sistema de apelaciones el lento y por ende es sub-utilizado por los empresarios

Apelaciones

Problemas

- **Sector Privado**
 - "No creemos en el TALLA, ellos deciden siempre a favor de la DGA"
 - "Los costos de multas muchas veces los pagan los agentes y el empresario ni se entera"
 - "Y eso qué es?"
 - Es más costoso apelar de las multas que pagarlas (9-18 meses para decidir en el TALLA)
- **Sector Público**
 - "La DGA no es siempre favorecida"
 - "El TALLA necesita capacitación en temas técnicos aduaneros"
 - "Necesitamos conectarnos con DGA y publicar nuestros criterios"

Potenciales Soluciones

- Concientizar al empresario del costo que le implica no usar los métodos de resolución de controversias y preferir el conformismo
- Desarrollar el enlace tecnológico TALLA-DGA
- Publicar las sentencias en internet (impacto también en el punto sobre Publicaciones en Internet)
- Desarrollar el Capacitador Virtual de Comercio Exterior

Hay otras áreas de apoyo necesarias pero que no están incluidas en el PTF

- **Operador Económico Autorizado**, hay desconocimiento sobre la figura en ambos sectores
- No se ha hecho un estudio **Costo / Beneficio** de las herramientas del comercio exterior
- **Capacitación** para todos los sectores / capacitador virtual
- Necesidad de profesionalizar los **agentes aduaneros**
- **Urgente necesidad** de iniciar el dialogo entre sectores y dentro del sector privado
- Necesidad de apoyar el **departamento de valoración** de la DGA con capacitación y procedimientos
- Necesidad de desarrollar un sistema de **monitoreo y evaluación** de proyectos / donantes
- Apoyar el **reconocimiento mutuo** de certificaciones / OEA / aplicar reglamentos técnicos aduaneros en la región
- **Marchamos** electrónicos a nivel regional
- Unificar **criterios** de aduanas

Muchas gracias, estamos a la orden para preguntas y consultas

- Erin Endean, Jefe de Proyecto BEAM / Vicepresidente de CARANA Corporation, eendean@carana.com
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ANNEX 3: DACG N° DGA-015-2008

DACG N° DGA-015-2008. Guía General para solicitar y elaborar Resoluciones Anticipadas.

06.10.2008

DACG N° DGA-015-2008.

DIRIGIDO A: Funcionarios y Empleados de la Dirección General de Aduanas, y usuarios externos del Servicio Aduanero.

ASUNTO: Guía General para solicitar y elaborar Resoluciones Anticipadas en el marco del Art. 5-A de la Ley de Simplificación Aduanera.

I. BASE LEGAL:

La Dirección General de Aduanas, con base en los artículos 6, 8, 72 y 130 del Código Aduanero Uniforme Centroamericano (CAUCA); Artículo 291 y siguientes del Reglamento del Código Aduanero Uniforme Centroamericano (RECAUCA); Art. 5-A de la Ley de Simplificación Aduanera; Artículos 3 y 8 de la Ley Orgánica de la Dirección General de Aduanas; Art. 1 y 2 de la Ley de Organización y funcionamiento del Tribunal de Apelaciones de Impuestos Internos y Aduanas; disposiciones contenidas en el Artículo 5.10 del Tratado de Libre Comercio suscrito entre Centroamérica, República Dominicana y los Estados Unidos de Norte América; Art. 7-10, párrafo 4 c) del Tratado de Libre Comercio entre los Estados Unidos Mexicanos y las Repúblicas de El Salvador, Guatemala y Honduras; Artículo 5.09 del Tratado de Libre Comercio entre Centroamérica y Chile y Art. XI, párrafo 3 de las Reglamentaciones Uniformes; Artículo 5.09 del Tratado Libre Comercio entre Centroamérica y Panamá; Art. 5.07, párrafo 2 c) del Tratado de Libre Comercio entre la República de China (Taiwán), la República de El Salvador y la República de Honduras y Art. 19, párrafo 2 d) de las Reglamentaciones Uniformes, emite las siguientes disposiciones:

II. CONSIDERANDO

Que El Salvador se adhirió a la Organización Mundial del Comercio (OMC) el 08 de febrero de 1995, ratificado mediante Decreto Legislativo No.292 de fecha 09 de marzo de mil novecientos noventa y cinco publicado en el Diario Oficial No.78 Tomo 327 de fecha 28 de abril de 1995.

Con esta Disposición Administrativa de Carácter General, El Salvador implementará uno de los aspectos que brinda mayor facilitación al comercio relacionado con las Resoluciones Anticipadas.

Ventajas de la aplicación de las Resoluciones Anticipadas:

- Otorgan seguridad jurídica a los usuarios de comercio exterior.
- Promueven la equidad en el proceso comercial.
- Aplicación estandarizada de la ley.
- Generan confianza entre la administración de Aduanas y los comerciantes.
- Promueven el cumplimiento de la Legislación aduanera.
- Ayudan a minimizar retrasos, reclamos y apelaciones.
- Proveen un mayor nivel de experticia del personal de Aduanas involucrado en el proceso de toma de decisiones.

III. ÁMBITO DE APLICACIÓN:

La presente Disposición Administrativa, tiene por objeto difundir entre los importadores, exportadores o productores, el procedimiento a seguir para la presentación de solicitudes de Resoluciones Anticipadas y establecer los lineamientos generales para la emisión de las Resoluciones Anticipadas, solicitadas por los operadores del comercio, sobre los temas siguientes:

1. Clasificación arancelaria;
2. Aplicación de los criterios de valoración aduanera, de acuerdo con las disposiciones establecidas en el Acuerdo relativo a la aplicación del Artículo VII del Acuerdo General de Aranceles Aduaneros y Comercio de 1994.
3. Origen de una Mercancía de conformidad al Capítulo Cuatro de Reglas de Origen y Procedimientos de Origen.

IV. DEFINICIONES.

Para los efectos de la presente Disposición, se describen las siguientes definiciones:

Acuerdo de Valoración Aduanera. Se refiere al Acuerdo multilateral relativo a la aplicación del Artículo VII del Acuerdo General sobre Aranceles Aduaneros y Comercio de 1994.

ADUANA. Dirección General de Aduanas del Ministerio de Hacienda o en su caso la dependencia que ésta indique.

Autoridad Competente. Dirección General de Aduanas del Ministerio de Hacienda, la cual se encuentra investida de competencia funcional para resolver las solicitudes que se le formulen sobre cada uno de los temas previstos en las disposiciones contenidas en los Tratados, relativo a las Resoluciones Anticipadas.

Importación Definitiva. Es el ingreso de Mercancías procedentes del exterior para su uso o consumo definitivo en el Territorio Aduanero.

Importador: Aquélla persona física o natural que importa en El Salvador bienes que son exportados desde un territorio de un país Parte.

Exportador: Aquélla persona física o natural que exporta desde un territorio de un país Parte a territorio salvadoreño.

Productor: Una persona ubicada en el territorio de un país Parte, que cultiva, extrae, cosecha, pesca, caza, manufactura, procesa o ensambla una mercancía.

Partes. Los países signatarios del Tratado de Libre Comercio CAFTA-DR y otros Tratados

Tratado. Todos los Tratados Comerciales suscritos por El Salvador, vigentes a la fecha de la presente disposición.

Territorio Aduanero. Territorio en el cual se aplica la legislación aduanera de El Salvador.

Resoluciones Anticipadas. Acto resolutivo mediante el cual, la Autoridad Competente, resuelve las solicitudes formuladas de conformidad con lo establecido en los diferentes tratados comerciales y con lo dispuesto en las presentes disposiciones presentadas por un importador ubicado en El Salvador.

Plazos en días. Se entenderán días calendarios.

V. FORMA, REQUISITOS Y PRESENTACIÓN DE LAS SOLICITUDES.

Personas que pueden solicitar una Resolución anticipada.

Las resoluciones anticipadas serán expedidas, por la Autoridad Competente de El Salvador, a solicitud de un importador en su territorio o del exportador o productor ubicado en el territorio de la otra Parte, o por quien esté legalmente autorizado para representar al solicitante en el territorio de El Salvador, previo a la importación definitiva de las Mercancías.

Requisitos Generales y presentación de la solicitud.

La solicitud para una Resolución Anticipada deberá presentarse en la Unidad de Correspondencia de la Dirección General de Aduanas, en idioma oficial de El Salvador  [Anexo I DACG 015-2008. \(257.50 KB\)](#) Adjuntando los documentos siguientes:

- a) Copia del documento de identidad del solicitante persona natural o prueba de la existencia de la persona jurídica solicitante;
- b) Copia del poder o mandato de la representación legal, según corresponda.
- c) En aquellos casos en los que la solicitud sea presentada por un representante del peticionario ubicado en el territorio de otra Parte, se podrá recibir la solicitud y los documentos adjuntos sin exigir transacciones consulares tal cual lo estable el numeral 4.2 del Art.3.8 del Tratado.
- d) Además de los requisitos generales, el solicitante debe cumplir con los requisitos específicos y completar los formularios según corresponda: Para Clasificación Arancelaria, ( [Anexo II DACG 015-2008. \(257.50 KB\)](#)) Valoración, ( [Anexo III DACG-015-2008. \(257.50 KB\)](#)) y Origen, ( [Anexo IV DACG 015-2008. \(257.50 KB\)](#)). Los cuales estarán disponible en el sitio Web de Aduanas www.aduana.gob.sv en el menú “publicaciones”

Los requisitos específicos a los que hace referencia el literal anterior se atenderá conforme a su naturaleza, sin embargo esto no limitará a que la Autoridad Competente, pueda solicitar ampliación o explicación de la información suministrada, para lo cual el solicitante tendrá un plazo de 15 días prorrogables por una sola vez a petición del interesado, para ampliar o explicar el tema cuestionado.

La Autoridad Competente podrá además solicitar información del peticionario a la Unidad de Gestión de Riesgos, a efecto de verificar su estatus en operaciones aduaneras.

Causales de Rechazo.

I. Peticiones Incompletas.

Las solicitudes recibidas por la Autoridad Competente, que se encuentren incompletas serán rechazadas dentro del plazo de diez días siguientes al recibo de la solicitud por la Autoridad Competente, la cual será notificada al peticionario.

2. Otras causales de rechazo de solicitudes de Resoluciones Anticipadas.

La Autoridad Competente podrá rechazar la solicitud, y por consiguiente no emitirá Resoluciones Anticipadas en los casos siguientes:

- a) No serán admitidas las solicitudes de una Resolución Anticipada respecto de un bien que ya ha sido importado de forma definitiva, cuyo proceso de  Teledespacho o despacho se ha iniciado, o que es objeto de un proceso de verificación o de una instancia de revisión o apelación.
- b) Cuando haya solicitud con múltiples bienes, tales como el contenido de los catálogos comerciales.
- c) Que la solicitud involucre directa o indirectamente una propuesta o anteproyecto de legislación.

Desistimiento Expreso.

El solicitante puede retirar la solicitud en cualquier momento antes de que sea emitida la Resolución Anticipada. Sin embargo, de existir hechos o circunstancias potenciales que ameriten una investigación antes de la importación, la Autoridad Competente, podrá informar por escrito a la Unidad de Gestión de Riesgos y División de Operaciones, para que se verifique el cumplimiento de los requisitos arancelarios y no arancelarios en las importaciones o exportaciones hechas por el solicitante o importador.

Desistimiento Tácito.

Se entenderá que el solicitante ha desistido de su solicitud cuando, habiendo recibido el requerimiento de la autoridad competente para completar los requisitos o anexar documentos o las informaciones necesarias, no da respuesta o no se pronuncia en el plazo de quince días o de su prórroga, a partir de la fecha en que la Autoridad Competente le haya requerido que subsane o que cumplimente la información o documentos requeridos. Pudiéndose ampliar dicho plazo a solicitud del interesado.

Plazos para la emisión de las Resoluciones Anticipadas.

La Autoridad Competente contará con 150 días para emitir la Resolución Anticipada, contados a partir de la presentación de la solicitud.

Responsabilidad Administrativa.

El vencimiento del período para la expedición de la resolución anticipada, no exime a los funcionarios de responsabilidad ni los exonera de la obligación de resolver la solicitud.

Contenido de las Resoluciones.

Las resoluciones anticipadas contendrán entre otros, los aspectos siguientes:

- a. Identificación de la Autoridad Competente que la expide;
- b. Fundamentos de hecho y de Derecho que sirvieron para su expedición.
- c. Evaluación de la información que se adjunta a la solicitud.
- d. Descripción exacta de las Mercancías, si fuere apropiado una referencia a las muestras, fotografías, planos, dibujos que hayan sido presentadas con la solicitud, cuando proceda.
- e. Descripción de las operaciones o medidas que deberán cumplirse al momento de la importación, cuando el tema de la solicitud así lo amerite.
- f. Descripción del proceso productivo y operaciones a que es sometida la mercancía, cuando en la solicitud se haga referencia.
- g. Pronunciamiento técnico y legal sobre el tema, objeto de la solicitud.
- h. Fecha y vigencia.

Notificación.

Las Resoluciones Anticipadas, se notificarán al solicitante a través de la Unidad de Correspondencia de esta Dirección General.

Recursos

Requisitos y formalidades de los Recursos:

Las resoluciones Anticipadas dictadas por la Dirección General de Aduanas, admitirán Recurso de Apelación ante el Tribunal de Apelaciones de los Impuestos Internos y de Aduanas, en el término y condiciones expresados en los artículos 1 y 2 de la Ley de Organización y Funcionamiento de dicho Tribunal.

Vigencia.

Las Resoluciones Anticipadas, tendrán una vigencia de tres años, a partir de su notificación o a partir de una fecha posterior que se especifique en la misma resolución, las cuales podrán ser prorrogadas por períodos iguales a petición del solicitante, siempre y cuando no haya cambiado los términos y condiciones que la originaron.

Modificación o Revocatoria.

Las Resoluciones Anticipadas que se encuentren firmes podrán ser modificadas o revocadas por la misma autoridad que la expidió, de oficio o por petición del solicitante, cuando se presente una de las siguientes situaciones:

1. La Autoridad Competente tenga conocimiento que la Resolución fue expedida con fundamento en información falsa o inexacta. En estos casos la modificación se aplicará a partir de la fecha de la notificación de la Resolución.
2. Cuando la decisión deba modificarse debido a cambios introducidos en las normas que sirvieron de fundamento para su emisión. En este caso, la modificación se aplicará sólo a partir de la fecha de su notificación y en ningún caso podrá aplicarse a situaciones presentadas en vigencia de la resolución anterior.

En el caso que la Autoridad Competente confirme o determine que la Resolución Anticipada se emitió en base a información falsa o inexacta proporcionada por el solicitante podrá imponer o promover contra el solicitante o importador las sanciones administrativas, tributarias o penales, de acuerdo a la legislación aplicable.

Confirmación de los elementos que sirvieron de base para emitir las Resoluciones Anticipadas.

Con posterioridad a la emisión de la Resolución Anticipada, la Autoridad Competente podrá, requerir al solicitante que en un plazo de 20 días, confirme si los hechos y condiciones bajo la cual fue emitida la resolución se mantienen vigentes.

Publicación de las Resoluciones Anticipadas.

La Autoridad Competente publicará manteniendo la confidencialidad de la información suministrada un resumen de las Resoluciones Anticipadas que se encuentren firmes en el sitio Web de Aduanas. Con el propósito de preservar la confidencialidad que, de acuerdo con la legislación nacional, debe amparar la información suministrada por el solicitante, la publicación omitirá cualquier dato que permita identificar el autor de la consulta y/o destinatario de la Resolución. Omitirá, igualmente, la inclusión de cualquier información que haya sido suministrada con carácter confidencial.

Las Resoluciones Anticipadas firmes también deberán ser difundidas utilizando herramientas informáticas a todas las Administraciones de Aduana del país oficinas aduaneras, comenzando por aquella donde las mercancías serán declaradas.

Carácter vinculante de las Resoluciones Anticipadas.

Las Resoluciones Anticipadas, amparadas a Tratados Comerciales serán vinculantes únicamente para el peticionario y el producto objeto de consulta y el Servicio Aduanero, para ello deberá hacer referencia al número de la resolución o presentar fotocopia en el momento de la importación, debiendo la Aduana consultar en la página Web, la existencia de la misma.

Las resoluciones anticipadas emitidas y que no estén amparadas a ningún Tratado Comercial, tendrán el carácter vinculante para el solicitante, importador, productor y para la Autoridad Competente al momento de las importaciones, siempre que las Mercancías presenten identidad, se mantengan los hechos y circunstancias que la originaron.

VI. TRANSITORIO.

Las Resoluciones Anticipadas emitidas antes de la fecha de vigencia de esta disposición, seguirán teniendo validez, siempre y cuando cumplan con los requisitos definidos en esta.

VII. ANEXO.

 Anexo I DACG 015-2008. (257.50 KB)

VIII. VIGENCIA.

La presente disposición entrará en vigencia a partir del día 22 de octubre de 2008. **HÁGASE SABER.**----F) Lic. TAVILLATORO, legible, Director General de Aduanas.

Ilopango, 1 de octubre de 2008.

DIOS UNIÓN LIBERTAD

DTE/ae

ANNEX 4: DOCUMENT REVIEW PRIOR TO DEPLOYMENT

Before deployment the team reviewed the following documents:

- MOF / Customs, Presentation “*Implementación de proyectos de mejora en la gestión de Aduanas*”, June 2011.
- MOF / Customs, “*Proyectos Plan Estratégico DGA 2010-2014.*”
- MINEC, “*Presentación Facilitación del Comercio – Mesa de Dialogo Entre el Sector Publico*”, April 2012.
- MINEC, “*Resumen Mesa de Dialogo Entre el Sector Publico*”, April 2012.
- MINEC, “*Presentación Iniciativa de Facilitación del Comercio CAFTA-DR –Dialogo Entre el Sector Publico y Privado*”, January 2012.
- USG / GOES, “*Partnership for Growth / Joint Country Action Plan – 2011-2015*”, November 2011.
- USAID / Centroamérica, “*Evaluation of the Regional and Bilateral Programs to Support Trade Compliance under CAFTA-DR / Final Report*”, August 2011.
- USAID / Regional Program for CAFTA-DR, “*Diagnóstico y Recomendaciones para la Consolidación Institucional de la Comisión de Facilitación de Comercio Exterior Centroamericana (COFACECA)*”, June 2009.
- USAID, “*Seldon Project - El Salvador Diagnostic Report*”, 2004.
- IDB, “*Proyectos de Aduanas, Facilitación de Comercio y Logística*”,
- IDB, “*Desarrollos de Ventanilla Única en la Región*”.
- SIECA, “*Borrador Manual Único de Procedimientos Aduaneros*”, March 2012
- FUSADES, “*Agenda de Competitividad – Propuesta de Acciones*”, May 2012
- EU, “*Nota Informativa sobre la Cooperación Regional de la Unión Europea en Centroamérica*”, September 2012.
- WB, “*Taller Facilitación de Comercio en Centroamérica – Informe Final*”, February 2012.
- WTO, “*El Salvador -Trade Policy Review*”, 2010.
- WTO, various trade documents.
- WCO, Presentation: “*The Customs Assessment Trade Toolkit: An Applied Approach of Best Practices*”.
- Regional Customs Legislation: Central American Unified Customs Code and its Regulation (CAUCA, RECAUCA) and CAFTA-DR provisions.
- Salvadorian Law.

ANNEX 5: MEETINGS HELD

Public Sector

- Ministry of Finance: General Directorate of Customs
 - Deisy Reynosa, Director of Customs
 - Luis Ernesto Angulo, Sub-Director of Customs
 - Walter Melendez, Director of Operations
 - Director of Planning and Modernization
- Ministry of Finance: Administrative Tribunal of Internal Taxes and Customs (TAIIA)
 - Maria Eugenia Jaime, President
- Ministry of the Economy
 - Rene Salazar, Director of the Direction of Administration of Commercial Treaties
- Ministry of Agriculture and Livestock
 - Ernesto Nosthas, Director of Projects and Foreign Aid
 - Hector David Martinez, Director of Livestock
 - Central Bank of Reserves (Single Window)
 - Cornelio Deras, Director of CIEX
- Agency to Promote Exports and Investments of El Salvador (PROESA)
 - Giovanni Berti, Executive Director

Private Sector

- El Salvador Chamber of Commerce (Cámara de Comercio de El Salvador - CAMARASAL)
- El Salvador Association of Industries (Asociación de Industriales de El Salvador – ASI)
- Association of Customs Brokers (Asociación de Agentes de Aduanas de El Salvador - ASODAA)
- American Chamber of Commerce El Salvador (AmCham)
- Inter-sectorial Commission for the Modernization of Customs (Comision Intergtemial para la Modernizacion de Aduanas - CIMA)
- Chamber of Exporters (Camara de Exportadores - COEXPORT)
- Association of Trasporters (Asociacion de Trasportistas - ASETCA)
- Association of Courier Companies (Gremial de Empresas Courier en el Salvador - GENTE)
- Salvadorian Foundation for Economic and Social Development (Fundacion Salvadoreña para el Desarrollo Economico y Social - FUSADES)

Donors

- Mayra de Moran, World Bank / IFC

USG

- Olga Figueroa, CBP
- Amy Cloud, DHS
- Emily Gereffi , USDC, DR-CAFTA-DR Regional Trade Attaché
- Sara Hagig, USDC