



DUCA APPLICATION AND THE SETBACKS

OF CUSTOMS INTEGRATION IN CENTRAL AMERICA

On May 6th, the resolution SAT-IAD-05-2019 was published in the Official Gazette. This resolution contains the Administrative Rules for the Implementation of the Central American Customs Declaration (DUCA, by its Spanish acronym) and its Filling Instructions for the Customs Clearance Procedure.

The DUCA is a result of the obligations that Central America acquired before the European Union (EU) in pursuance of the Association Agreement (ADA). Article 304.4 of the ADA stipulates that both Central America and the EU must enforce a unique customs declaration document for imports and exports. It is within this context that Central American countries joined efforts to create the DUCA.

The issuance and implementation of this unique customs declaration intends to facilitate regional trade, to unify information and reduce costs and time in transit and in customs. Therefore, Central America would be a more attractive area for regional investments.

Despite of the efforts in information uniformity, the DUCA still has three different versions. DUCA – F replaces FAUCA (declaration for goods from Central American origin), DUCA – T replaces DUT (declaration for in transit goods) and DUCA – D replaces DUA-GT (declaration for any other kind of goods)

In Guatemala, the Tax Administration Office (SAT) offered workshops to carriers, exporters, importers and customs brokers in order to communicate and disseminate the former customs declaration replacement towards DUCA. Moreover, it began a media campaign to inform about these changes.

The DUCA implementation began on May 7th and, until now, has caused a great number of delays in customs clearance procedures, thus, significant commercial losses have occurred due to failures in the customs computer systems.

The export sector requested the customs offices to perform a contingency plan because despite of the 24 hour shifts its personnel was working, the procedure was excessively slow. As time went by, losses of goods, breach of contracts and cost increases were escalating.

As a possible temporary solution, the suspension of the DUCA was proposed until the computer systems issues are solved and exports and imports could be easily carried out from one country to another. Guatemala resolved to accept the presentation of DUCA – D to authorize customs clearance as a mitigating measure. However, many issues remain

to be solved.

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