

RESTRICTED

GENERAL AGREEMENT ON TARIFFS AND TRADE

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CONSULAR FORMALITIES AND FEES

Guatemala

The Government of Guatemala considers it appropriate to maintain consular formalities and fees for the following reasons:

Section 5.03 of the Regulations for the Central American Uniform Customs Code (RECAUCA) stipulates that commercial invoices and bills of lading must be legalized by a consular official in the cases provided by the legal provisions governing this service.

Under the administrative decisions of 16 August 1967 and 29 September and 8 October 1969 respectively, consular legalization of commercial invoices and bills of lading must be effected within twenty working days following the date of embarkation of the goods, so that these documents may be accepted as valid by the customs authorities of the Republic of Guatemala.

Consular legalization is designed to show the fiscal authorities, for the purposes of verification of prices and values and consequently application of the relevant taxes and charges, that the documents accompanying the customs house permits are the documents of origin and that the particulars and other details recorded therein are accurate; provided that where the Directorate-General of Customs, having compared them with the copies in its own records, finds this is not so, it can take appropriate action.

Notwithstanding the foregoing, it should be mentioned that Guatemala does not apply any system of valuation for customs purposes, and as a general rule the particulars and values stated by the exporter and/or importer in his own invoice are accepted.

In the view of the Guatemalan authorities, the maintenance of these formalities is of practical value in that it allows the exporter to detect any errors or inaccuracies at the place of origin, leaving him sufficient time to present the documentation. Furthermore, in addition to the fiscal considerations involved, these formalities avoid various inconveniences for the exporter and the implementing procedures are simple and expeditious.

Although the Government of Guatemala considers that the existence of these requirements does not constitute any obstacle to international trade, their elimination would involve fairly complex formalities at national and Central American level.