

Resolution No. SENAE-SENAE-2021-0132-RE

Guayaquil, November 15, 2021

NATIONAL CUSTOMS SERVICE OF ECUADOR

THE GENERAL MANAGEMENT

Whereas:

That, the Constitution of the Republic of Ecuador, in its articles 338 and 416 determines that the State shall generate incentives for the return of savings and goods of migrants; conducting relations with the international community under strict respect for human rights, particularly of migrants;

Migration is a right recognized in Article 40 of the Constitution of Ecuador, which entails the obligation of the State to develop actions to promote their ties with Ecuador, facilitating family reunification and encouraging the voluntary return of Ecuadorians abroad, regardless of their immigration status;

Article 226 of the Constitution of the Republic of Ecuador states that the institutions of the State, its agencies, dependencies, public servants and persons acting by virtue of a State power shall exercise only the competencies and powers attributed to them by the Constitution and the law;

Article 125(b) of the Organic Code of Production, Commerce and Investment establishes that goods imported by nationals or foreigners for consumption as household goods and tools or work equipment are exempt from foreign trade taxes;

Article 212 of the Regulations to the Title of Customs Facilitation for Trade of Book V of the Organic Code of Production, Commerce and Investments, provides that: "*Household Goods and Tools or Work Equipment: Goods belonging to persons entering the country with the intention of settling in it, according to the amounts, terms, limits and conditions established by Executive Decree and other applicable rules on this matter that are expressly issued, shall be considered as household goods and tools or work equipment. These goods shall enter the country, imported for consumption and exempt from the payment of all taxes on foreign trade, in accordance with literal b) of Article 125 of the Organic Code of Production, Commerce and Investments.* ()";

Whereas, the Organic Law of Human Mobility, in effect as of its publication in the Supplement to the Official Gazette No. on 938,06February of and 2017, its amending Law, published in the Third Supplement to the Official Gazette No., establishes 386,a regime of rights and benefits for Ecuadorian returnees;

That, Article 38 of the aforementioned Law establishes: "**Rules for recognition of the returnee.-** *The human mobility authority shall issue the certification of returnee status, according to the procedures established in this Law and its regulations. No other entity may verify*

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again the fulfillment of the requirements and the terms of temporary stay required to accredit the quality of returnee, in order to apply the rights established in this law. "

That, Article 5 of the Regulation to the Organic Law of Human Mobility, published in the Supplement to the Official Gazette No. 55 of August 10, 2017, determines that the Returned Migrant Certificate is the document that declares the Ecuadorian person in condition of returned migrant, as well as the members of his family considering the fourth degree of consanguinity and second degree of affinity, who return to the country with the intention of settling in it, enabling them to access the rights and benefits established in the Law *ibidem*;

That, through Executive Decree No. 396, published in the Second Supplement to Official Gazette No. 253 dated June 1, 2018, the President of the Republic of Ecuador issued the "*Regulations for the importation of household goods, vehicle and work equipment, by Ecuadorian persons who decide to return with the intention of settling in the country*";

That, through Resolution No. SENAE-DGN-2013-0030 of January 23, 2013, the Director General of the National Customs Service of Ecuador issued the "*Complementary rules for the importation of household goods and work equipment by migrants returning to establish their permanent domicile in Ecuador*";

That, by means of Resolution No. SENAE-SENAE-2021-0047-RE of 3May, the General 2021, Directorate of the National Customs Service of Ecuador issued the "*List of Goods Admissible to the Household Goods Regime*";

It is necessary to update the customs regulations with general effects so that they are in accordance with the current provisions of the Organic Law of Human Mobility, its implementing regulations, as well as Executive Decree No. 396, which issued the regulations for the importation of household goods, vehicles and work equipment by Ecuadorians who decide to return to Ecuador with the intention of settling in the country;

That through Internal Audit Report No. DNA3-0004-2020/EE issued on the occasion of the special examination of foreign trade operations, corresponding to the import of household goods, including vehicles, made by persons considered migrants in Senae and related entities, for the period between July 01, 2013 and December 31, 2018", the following recommendation was issued: "*5. To the General Director of the National Customs Service of Ecuador: She shall carry out the modification, update and codification of the complementary regulations for the importation of household goods and work equipment by persons considered migrants who return to establish their permanent domicile in Ecuador, adapting the referred regulations to the legal basis in force.*".

That, by Executive Decree No. 038 dated May 24, 2021, Carola Ríos Michaud was appointed Director General of the National Customs Service of Ecuador, in accordance with the provisions of Article 215 of the Organic Code of Production, Commerce and Investment; and Article 11, paragraph d) of the Statute of the Legal and Administrative Regime of the Executive Function; and,

In exercise of its powers and competencies, as established in Article 1) of the 216Code of Ethics of the Republic of Panama.

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Organic Law of Production, Commerce and Investments, the undersigned Director General, RESOLVES to issue:

**COMPLEMENTARY REGULATIONS FOR THE EXCEPTION REGIME FOR
HOUSEHOLD GOODS AND TOOLS OR WORK EQUIPMENT**

Scope of Application: The rules of this resolution shall be applicable to the importation of household goods and the importation of tools or work equipment by Ecuadorian migrants who decide to return to the country with the intention of settling in Ecuador, as well as to foreigners who enter the country with the intention of residing temporarily or permanently.

The exception regime for household goods and tools or work equipment will only apply to those that meet the conditions and requirements established in the current regulations governing the matter.

CHAPTER I

**ON THE IMPORTATION OF HOUSEHOLD GOODS AND TOOLS OR WORK EQUIPMENT
FOR ECUADORIANS WHO RETURN WITH THE INTENTION OF SETTLING IN THE
COUNTRY.**

Section I GENERAL

Verification of the Returned Migrant Certificate: In the event that the migrant has presented a provisional certificate, the same must be exchanged for the definitive Ecuadorian Returnee Migrant Certificate within the term established in the Regulations to the Organic Law of Human Mobility, which must be verified by the District Directorate that authorized the removal of the household goods and/or tools or work equipment.

If it is detected that the returned migrant has not complied with the presentation of the definitive returned migrant certificate, the District Directorate will communicate the fact to the National Intervention Directorate so that it may proceed with the corresponding rectification of taxes.

Article 3.- Recognition of the status of returned migrant: The human mobility authority shall issue the certification of the status of returnee, according to the procedures established in the Organic Law of Human Mobility and its Regulations.

It will not be possible to verify again the compliance with the requirements and the terms of temporary stay required to prove the quality of returned migrant, in order to apply the rights established in the Law and its Regulations. The above, without prejudice to the provisions of the article of the 7Regulations to the Organic Law of Human Mobility.

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The importation of household goods of a diplomatic official shall not be governed by the provisions of the Organic Law of Human Mobility, in accordance with the provisions of Article 25 of said law, but shall be subject to the provisions of its specific laws.

Article 4.- Access to the benefit: In order to access the benefit of tax exemption on the importation of household goods and the importation of tools or work equipment, the Ecuadorian declarant must have the Returned Migrant Certificate issued by the competent authority, which will be sufficient to prove the status of returned migrant, in accordance with the requirements and conditions of the Organic Law of Human Mobility and these Regulations.

The returned migrant may request the benefit of exoneration of foreign trade taxes on the importation of his/her household goods and tools or work equipment, up to thirty-six (36) months after his/her arrival with the intention of settling in Ecuador. The returned migrant who does not expressly request the benefit of exoneration of taxes, within thirty-six (36) months after his arrival with the intention of settling in the country and in the terms established in the Organic Law of Human Mobility, will not have the right to benefit from this exception regime; having to submit his goods to the fulfillment of customs formalities and payment of taxes of an ordinary importation.

Ecuadorians residing abroad who come to perform public functions in the country, may apply for the benefit of exemption from foreign trade taxes on the importation of their household goods and tools or work equipment, up to thirty-six (36) months after their arrival with the intention of settling in the country. For the other benefits contemplated in the Organic Law of Human Mobility, he/she will be able to make use of them, up to thirty six (36) months after concluding his/her functions.

Article 5.- Conditions of permanence to access the benefit: In order to enjoy the tax exemption on the importation of household goods and tools or work equipment, the following conditions of permanence must be met:

1.- Stay abroad: The competent authority in matters of human mobility shall verify the entries and exits of the Ecuadorian migrant and his/her family nucleus, considering that he/she has stayed more than two (2) years abroad, in accordance with the provisions of the Organic Law of Human Mobility, these Regulations and other provisions issued, in order to issue the certificate of returned migrant that enables him/her to access the right to exemption from taxes on foreign trade in the importation of household goods and tools or work equipment.

Permanence in Ecuador: In order to benefit from the tax exemption established in the Organic Law of Human Mobility, the Ecuadorian migrant must not have remained more than one hundred and eighty (180) days, consecutive or not, in Ecuadorian territory, within the two (2) years prior to his return, counted from the date of his return. This fact must be verified by the competent authority in matters of human mobility, and shall be stated in the respective certificate of returned migrant.

Article 6.- Exemption for the member of the family nucleus to arrive.- It is admissible that in the

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In the event that one or more members of the family nucleus of the returned migrant have not arrived together with the returned Ecuadorian migrant, but are included in the sworn declaration attached to the customs declaration as members of the nucleus pending arrival, the goods may be nationalized as household goods exempt from payment of foreign trade taxes, provided that their arrival is made within six (6) months from the acceptance of the customs declaration. For this purpose, the returned Ecuadorian migrant shall record the details of these goods in Annex V "*Registry of members of the family nucleus pending arrival*", attached to this resolution.

If the arrival of the member of the family nucleus does not take place within the term indicated in the preceding paragraph, the rectification of taxes corresponding to their assets will be carried out as of right.

Section II

LIMITS AND CONDITIONS OF THE REGIME

Article 7.- Eligible items.- The goods eligible for the household goods and tools or work equipment regime, as determined in the current regulations, may be new or used, provided that they have been acquired by the Ecuadorian migrant or his/her family nucleus during his/her stay abroad, and that such goods are of daily use of the benefited migrant or his/her family nucleus. Therefore, the eligible goods will be those acquired prior to the date of their return to the country with the intention of residing in Ecuador.

Only household goods and tools or work equipment belonging to the migrant and the members of his or her family nucleus that appear on the certificate of returned migrant may be imported.

Anything exceeding the quantities and items provided for in the regulations in force may not be covered under this exceptional regime, and the goods must be classified under the specific tariff subheading and comply with all customs formalities.

If goods that do not correspond to the returned migrant or members of his or her family are found, they will be separated from household goods, for subsequent administrative confiscation in accordance with the provisions of Article 123 (a) of the Organic Code of Production, Commerce and Investment.

Article 8.- Correlation: The merchandise that enters as part of the household goods must be suitable for the personal and daily use of the migrant and his or her family nucleus, and must therefore be strictly related to them.

Article 9.- Packing and identification of goods: The packages, suitcases, boxes or other containers used to transport the goods shall be identified: a) with the full name of the migrant or member of the family nucleus; b) with their respective contents; and, c) with their respective

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numbering.

For this purpose, the list of goods corresponding to Annex II "*List of goods of the Ecuadorian migrant returnee/foreigner for application of the regime*" of this resolution shall be applied.

Garments should be packed separately to facilitate weighing together.

Article 10.- Clothing, footwear and accessories for personal use not exempted from payment of taxes

- Provided that the sizes are related to the composition of the family nucleus, the excess of up to 200 kg of clothing, footwear and accessories for clothing for each member of the family nucleus, including the returned Ecuadorian migrant, shall be admitted as non-exempt household goods.

Anything in excess of this quantity cannot be covered under this exceptional regime and must be classified under the specific tariff subheading and comply with all customs formalities.

If the sizes of the garments, footwear and clothing accessories are not related to the returned migrant or the members of his or her family nucleus, they will be treated as "Merchandise Not Authorized for Import" or "Merchandise Prohibited for Import", as the case may be.

Article 11.- Limits for importing for the second time.- Goods may be imported under the exemption regime for household goods and tools or work equipment, more than once, provided that ten (10) years have elapsed since the last exemption was granted, taking into account for this purpose, the date of release of the goods and that all the requirements established for access to an exemption of household goods and tools or work equipment are met again. In order for the foreign migrant to have access to the benefit again, the compliance of the conditions of permanence abroad and inside the country must also be verified.

The spouse or common-law partner, who did not arrive together with the returned Ecuadorian migrant who benefited from the exemption of household goods and tools or work equipment, will also be subject to the limit for importation provided for in the Organic Law of Human Mobility, Therefore, the spouse or common-law partner who did not arrive may benefit from the household goods and tools or work equipment regime, provided that ten (10) years have elapsed since the exemption was granted to the spouse or common-law partner.

For this purpose, the Directorate of Planning and Control of Institutional Management shall submit quarterly to the Ministry of Foreign Affairs, the corresponding information on customs declarations of imports of household goods and tools or work equipment of Ecuadorian migrants, made by sea, air and land.

Article 12.- Motor vehicle or motorcycle as part of household goods: It shall only be considered part of household goods if the motor vehicle or motorcycle is shipped together with the other goods that make up the household goods of the Ecuadorian migrant of legal age, and complies with all the requirements established in the law and in the Executive Decree that regulates the matter. The Ecuadorian persons who were absent from the country exclusively and

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only for study purposes may not enter a motor vehicle, but may enter a motorcycle.

The unified basic salary (SBU) to be considered for the valuation of the motor vehicle or motorcycle shall be that in force on the date of acceptance of the customs declaration.

Since the importation of household goods is an exception regime, only the value of the motor vehicle or motorcycle must be considered, without taking into account additional expenses for registration, transportation, internal taxes of the country of exportation, among others.

Article 13.- Importation of tools or work equipment: The goods imported as tools or work equipment may belong to the migrant or to any of the members of his/her family nucleus that appear in the certificate of returned migrant; they may be new or used, destined for the exercise of a productive task or a trade, whether or not related to the activity, profession, art or trade of the migrant or his/her family nucleus; this relationship must be duly justified.

Only imports of tools or work equipment whose value does not exceed one hundred and sixty (160) unified basic salaries shall be exempt from the payment of foreign trade taxes. If in the importation of the tool or work equipment, it is detected that the merchandise exceeds the value of one hundred and sixty (160) unified basic salaries, it will be treated as non-exempt household goods, and the corresponding foreign trade taxes will be due.

Under no circumstances shall the following be allowed to arrive as work tools or equipment: vehicles, vessels or aircrafts whose specific tariff classification corresponds to the following chapters

87 (Motor vehicles, tractors, velocipedes and other land vehicles, their parts and accessories), 88 (Aircraft, spacecraft, and their parts) and 89 (Ships and other floating devices) of Ecuador's customs tariff, as well as raw materials, inputs, textiles and footwear in general.

The following shall also not be considered as working tools or equipment: goods classified under tariff subheading 8428.90.10.00. Other lifting, loading, unloading or handling machinery (for example, elevators, escalators, conveyors, ropeways); (Other 8428.90.90.00 lifting, loading, unloading or handling machinery (for example, elevators, escalators, conveyors, ropeways); (Other lifting, loading, unloading or handling machinery (for example: elevators, escalators, conveyors, ropeways); (Front 8429.11.00.00dozers - Tracked); (8429.20.00.00Front dozers - Graders); (8429.30.00.00Front dozers - Scrapers <'scrapers'>); (Front 8429.40.00.00dozers - Compactors and road rollers); (8429.51.00.10--- Compact skid steer loaders of a power less than or equal to 70 HP); 8429.51.00.90 (--- Other); (8429.52.00.10--- Of a power less than or equal to HP30); (8429.52.00.90---Other); 8429.59.00.00 (Front dozers - Other); 8430.31.00.00 (Other dozing, grading and levelling machines - Self-propelled); 8430.50.00.00 (Other dozing, grading and levelling machines - Other self-propelled machines), and such other machines and apparatus as may be determined by the highest customs authority.

The productive task or trade to be performed must be expressly stated in the Sworn Statement attached to the import customs declaration.

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For each import, only one (1) work equipment or tool shall be allowed to be dispatched with exemption of foreign trade taxes. For the purposes of this resolution, the term "*tool*" shall be understood as a group of instruments, utensils or similar, necessary to carry out a specific labor, professional or trade activity.

The returned migrant must state in the affidavit the exact address where the work tool or equipment will be physically located.

When the customs value of the tool or work equipment exceeds one hundred and sixty (160) unified basic salaries, the returned Ecuadorian migrant must present an investment project, jointly signed by him/her and the member of the family nucleus, if applicable. Said project constitutes a support document for the customs declaration, for its analysis in the customs examination and shall contain at least the following information:

1. Detailed description of the economic activity and the assets required to undertake it.
2. Indication of the number of workers expected to be required for the productive activity.
3. Approximate amount of the investment.
4. Exact address of the place where the goods will be physically located.

The tool or work equipment must be used by the returned migrant or by the members of his/her family nucleus, up to the fourth degree of consanguinity and second degree of affinity; likewise, they may be used by the personnel working for the migrant, under the understanding that the use of these goods by such personnel does not constitute the transfer of ownership.

The unified basic salary to be considered for the application of this article shall be that in force on the date of acceptance of the customs declaration.

Article 14.- Importation of household goods and tools or work equipment under the "Expedited Courier or Courier" and "International Postal Traffic" regimes.- It shall be admissible to import household goods and tools or work equipment under the "*Expedited Courier or Courier*" and "*International Postal Traffic*" regimes, up to the maximum limits of said regimes established by the Foreign Trade Committee, and must also comply with all the conditions and formalities established for the dispatch of goods under the exception regime for household goods and tools or work equipment.

In the case of the "International Postal Traffic" regime, under the provisions of the international regulations governing the matter, the parcel thus sent shall belong to the sender until it is delivered to the addressee. Under this consideration, the migrant who has consigned his cargo in the name of a third party in Ecuador, should nationalize it in his name as household goods, requesting the customs administration to correct the transport document, in order to appear as consignee of the same.

In order for a cargo to benefit from this exceptional regime, prior to the transmission of the simplified customs declaration, prior inspection of the goods in the presence of the migrant or his agent is mandatory.

Household goods and tools or work equipment sent under this modality, with destination to the

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Ecuador, must be made in a single act. It is forbidden to authorize partial shipments or split shipments of household goods.

This modality will be applicable only for the returned Ecuadorian migrant.

Article 15.- Split Shipments- The shipment of household goods destined for Ecuador shall be made in a single act. Exceptionally, for reasons that must be duly justified before the competent District Directorate, the household goods may be divided, regardless of the mode of transportation, in up to two shipments, whose second arrival must be made within one (1) month, counted from the date of arrival of the first shipment; only one of them shall enjoy tax exemption. The migrant will choose which of the two shipments will be tax exempt and which one will be processed as household goods not exempt from payment of taxes. The vehicle must arrive together with the merchandise to which the tax exemption applies.

Customs clearance of individual shipments is allowed; however, for purposes of controlling the conditions and quantities admissible under the exception regime, the corresponding customs declaration, the prior inspection report and other supporting documents that served as a basis for granting the release of the goods that arrived in the first shipment must be attached to the clearance of the second shipment.

In the event that the second shipment does not arrive within the period specified in the preceding paragraph, it will not be considered as household goods and will be subject to the rules of an ordinary import.

For the exception regime for household goods and tools or work equipment, the partial shipment operation provided for in Article 51 of the Regulations to Title II of Book V of the Organic Code of Production, Commerce and Investments is not applicable.

Article 16.- Joint shipment: Household goods and tools or work equipment of different family groups related by blood to each other, shipped jointly, may be covered by a single transport document that must be issued in the name of one of the returned migrants, head of the family.

Prior to clearance, the transport document must be split up so that each head of household presents his or her own customs declaration for the import of household goods and tools or work equipment.

If the cargo is abandoned before the transport document is split up, the fine for abandonment will be charged to the returned migrant who appears as consignee in the transport document.

The cargo that none of the returned migrants accept as their own in the previous inspection of household goods, will be confiscated in accordance with the provisions of paragraph a) of the article of the Organic Code of Production, Commerce and Investment.

If there is no blood relationship, the joint shipment must be made through a consolidating agency.

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The joint shipment applies only to goods imported by returned Ecuadorian migrants.

Article 17.- Re-importation of household goods and tools or work equipment: In the event that a person exports his household goods or tools or work equipment supported by the corresponding definitive export customs declaration, he may re-import his household goods with exemption from import duties and taxes and applicable surcharges, under the Re-importation regime in the same State, by promptly complying with the following requirements:

- a) That the merchandise to be reimported is the same that was the object of a previous definitive export, as stated in the respective physical inspection report of the export procedure, and that it has not been subjected to any transformation, processing or repair process abroad^{3/4} and,
- b) The merchandise to be reimported must be consigned in the name of the person who made the definitive export.

Re-imported goods that are not included in the physical inspection report made prior to final export must comply with the corresponding customs formalities and payment of foreign trade taxes.

In all other respects, it shall be governed by the provisions regulating the reimportation regime in the same state. As a fixed rule, the gauging channel for the export of household goods and their reimportation must be physical.

Section III

OF THE PROCEDURE

In order to obtain the benefit of exoneration of taxes on foreign trade, the returned Ecuadorian migrant must request on his/her own or through his/her proxy or customs agent, before the Customs District of arrival of the goods, to benefit from the household goods and tools or work equipment regime, up to thirty-six (36) months after his/her arrival with the intention of residing in the country.

The Ecuadorian migrant consignee of the cargo shall sign the application with his/her signature or signature, which must be identical to the one registered in his/her identity document, according to the formats established in Annex I "*Application for the household goods and tools or work equipment regime and prior inspection - Ecuadorian migrant returnee*" of this resolution. This request is the act that constitutes the beginning of the procedure for the importation of household goods and tools or work equipment.

The following documents shall be attached to the application for the regime and prior inspection

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documents:

1. List of assets of the Ecuadorian migrant returnee/foreigner for application of the regime (Annex II of this resolution).
2. Original or notarized copy of certificate of Ecuadorian migrant returnee.
3. Notarized copy of the passport of the returned migrant and his/her family.
4. Special power of attorney, if applicable.

In the event that the returned migrant does not comply with the presentation of the documents required in the "*application for the household goods and tools or work equipment and previous inspection*" (Annex I of this resolution), five (5) working days will be granted for the application to be completed; if this is not done within the established term, the application will be considered as not submitted and it will be filed. Notwithstanding the foregoing, the returned migrant may submit a new application provided that it is within the term established in the first paragraph of this article.

If the documents required in the *application for the "household goods and tools or work equipment" regime and the previous inspection* are submitted, the technician operator of the primary zone responsible for the control will proceed with the previous inspection of the household goods and tools or work equipment.

Once the migrant has submitted the application for the regime, it will not be possible to carry out the inspection of goods, as provided for in the articles of the Organic Code of Production, Commerce and Investments and the 59 Regulations to the Title of Customs Facilitation for Trade, Book V, except if the customs authority of control of the primary zone determines that the organization of the goods, the packaging or identification of the goods, makes it impossible to carry out the prior inspection; if the aforementioned recognition by the customs authority of control is provided, the household goods procedure shall be considered as completed and shall be filed; without prejudice that the migrant may submit a new request, provided that it is within the term established in the first paragraph of this article.

Article 19.- Prior inspection of household goods and tools or work equipment: The prior inspection of household goods and tools or work equipment is a diligence proper to this regime of exception. In order for a cargo to benefit from this regime of exception, prior to the transmission of the customs declaration, prior inspection of the goods in the presence of the migrant, agent or customs broker shall be mandatory.

The act of prior inspection shall be carried out by a technician operator of the unit responsible for the control of the primary zone of the District where the cargo arrives and shall be performed at thirty percent (30%), being responsible for physically verifying that the goods arrived as household goods correspond to the goods admissible to the exception regime, in accordance with the regulations in force and are within the maximum limits allowed.

During the inspection, the customs officer shall keep photographic evidence, physically examine the goods and, once the inspection is completed, issue a report detailing the quantity and description of the goods, the condition of new or used in the case of dutiable goods, as well as the observations.

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detected.

For this purpose, and in order for the migrant to present the sworn declaration under the terms established in this resolution, in accordance with the physical verification carried out in the previous inspection of the goods, the technical operator shall communicate the results of the inspection to the migrant and his agent or customs agent, as appropriate. The inspection report shall contain at least the following information:

1. Result of the previous inspection: with novelty or without novelty;
2. Express indication that the goods inspected as household goods and/or tools or work equipment correspond to goods admissible under the exception regime, in accordance with current regulations, and that they are within the maximum permitted limits;
3. Description (model, series and others), quantity, weight and condition (new or used) of taxable goods;
4. Indication of the observations detected in the previous inspection, which must also be included in the "*List of goods of the Ecuadorian migrant returnee/foreigner for application of the regime*";
5. Vehicle or motorcycle characteristics (make, model, color, chassis number), if applicable.

The controlling customs authority may not order a new inspection to verify corrections or corrections of the observations detected in the previous inspection.

If during the previous inspection, merchandise is detected that does not correspond to the household goods of the migrant and/or his/her family nucleus, provided that there is no presumption of a crime, it will be separated in order to continue the clearance only with what really corresponds to him/her.

Once the migrant or his agent or customs broker, as the case may be, has been notified with the prior inspection report, the migrant shall have a term of six (6) months to submit the respective customs declaration, attaching for this purpose, the respective sworn declaration where the observations detected in the prior inspection are corrected, if applicable. If this is not done within the established term, the prior inspection report shall be without effect or legal value, and therefore the procedure shall be considered as terminated as of right and shall be filed. Notwithstanding the foregoing, the immigrant may file a new application, provided that he/she is within the term established for filing the application to join the regime.

The pre-inspection report and the corrected sworn declaration, if applicable, will be necessary supporting documents for the release of the goods, being the basis for the customs declaration that is subsequently transmitted; therefore, as far as what corresponds to what is physically verified, no observations may be made within the concurrent control.

As a fixed rule, customs declarations for the import for consumption of household goods and tools or work equipment that have the prior inspection report and the corrected affidavit, if applicable, will only have a documentary customs declaration channel.

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If the cargo arrives before the migrant, the latter may timely request an extension for the presentation of his customs declaration of up to 30 additional calendar days. He may do so personally or through his proxy or customs agent; if he fails to do so, his cargo will be tacitly and/or definitively abandoned according to the ordinary terms established in the customs legislation.

Article 20.- Sworn declaration. The import customs declaration must be attached to the import customs declaration as a mandatory supporting document, a sworn consularized declaration or issued before a notary public, in which the migrant declares that all the information stated in the forms: Annex II ("*List of goods of the Ecuadorian migrant returnee/foreigner for application of regime*"), Annex III ("*Form for sworn statement household goods - Ecuadorian migrant returnee*"), Annex IV ("*Form for sworn statement - foreign household goods*"), as applicable, and Annex V ("*Register of members of the family nucleus pending arrival* ") if applicable; is true and authentic, assuming civil and criminal liabilities for the statement made.

It shall also be stated under oath that the goods entering the country as household goods were acquired during the migrant's stay abroad, as well as the number of times he/she has imported under this exception regime, clarifying, if applicable, the year in which such importation took place; and the exact address of the place where the tool or work equipment imported under this exception regime will be physically located, as applicable.

If applicable, in the transmission of the import customs declaration, the respective affidavit must be attached where the observations detected in the previous inspection are corrected.

If substantial inconsistencies in the information recorded in the sworn statement are verified in the subsequent control, criminal actions will be initiated for the crime of perjury.

Article 21.- Import Customs Declaration: For the importation of goods under the household goods and tools or work equipment regime, the same customs declaration shall be used as for an import for consumption, or the simplified customs declaration when imported under the "Expedited Courier or Courier" or "International Postal Traffic" modality.

Supporting documents shall be attached to the customs declaration for the Ecuadorian migrant:

1. Original of the provisional or definitive Ecuadorian migrant returnee certificate, as applicable;
2. Address where the migrant plans to reside, which shall be confirmed by the migrant within three months after the release of the goods, with a copy of the utility bill;
3. Original of the affidavit referred to in the preceding articles;
4. For motor vehicle or motorcycle (new or used)

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Used

Original of the commercial invoice, title deed, registration, license plate or equivalent document issued by the competent authority abroad, in the name of the migrant or of a member of his/her family nucleus, whose date of issue must be prior to the arrival of the migrant with the intention of settling in Ecuador; and,

New

Original of the commercial invoice or title deed in the name of the migrant or a member of his/her family, whose date of issue must be prior to the arrival of the migrant with the intention of settling in Ecuador.

1. Number of the Report of the previous inspection carried out; and,
2. Visa granted by the competent migratory authority or other document that accredits your migratory status abroad, for those countries that do not require a visa.

If applicable, in the transmission of the import customs declaration, the respective affidavit must be attached where the observations detected in the previous inspection are corrected.

For the purpose of determining the value of the motor vehicle or motorcycle, the returned migrant must include in the customs declaration the model year, characteristics and value of the motor vehicle or motorcycle according to the price set at the date of acquisition of the same; information that will be verified by the customs control authority with the supporting documentation attached to the customs declaration, and may request additional documentation, in order to determine the correct values.

Article 22.- Clearance of goods: The process of clearance of goods shall in no case last more than ten (10) days counted from the date on which the interested parties submit all the required documentation and comply with all the formalities set forth in the Law. Consider that the term of ten (10) days shall be counted from the acceptance of the import customs declaration.

Article 23.- Assistance to the returned Ecuadorian migrant: The customs administration, through the User Service area or designated server, shall provide all the necessary support to the returned Ecuadorian migrant who wishes to avail himself/herself of this exception regime.

Section IV

OF TRANSFER OF OWNERSHIP AND TRANSFER OF TITLE

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Article 24.- General: Goods imported under the household goods and tools or work equipment regime may only be subject to transfer of ownership, with prior authorization from the competent District Customs Directorate.

The request for transfer of ownership must be submitted to the District Directorate where the import procedure was carried out, in accordance with the provisions of the article of the 26 Regulations to the Title of Customs Facilitation for Trade, Book V of the Organic Code of Production, Trade and Investment, indicating the number of the import customs declaration. The same must be accompanied by the updated certification of the registration of the migratory movement of the beneficiary of the regime, as well as the certification of the history of ownership in the case of vehicles and motorcycles.

The respective District Directorate shall liquidate the taxes corresponding to the property being transferred, taking into account the provisions set forth in article 127 of the Organic Code of Production, Commerce and Investments.

The liquidation of the rates shall be made based on the values declared and accepted by the customs administration, and according to the rates of the foreign trade taxes established for the specific subheading of the good to be transferred, in accordance with the provisions of article 112 of the Code, for which said liquidation shall be cancelled prior to obtaining the authorization for the transfer of ownership by the competent District Directorate.

If the migrant person benefiting from the exemption of taxes on foreign trade under the household goods and tools or work equipment regime requires the transfer of ownership of the goods imported under this regime, and among them are goods whose specific tariff subheading requires the application of a mixed tariff for their liquidation, such as clothing and textiles, the specific subheading of non-exempt household goods will be applied for their liquidation.

The other goods to be transferred must be classified under the specific subheading of the Tariff of Ecuador; however, compliance with trade defense measures will not be required within the process of authorization of transfer of ownership, nor the presentation of accompanying and supporting documents that may be required by the specific heading at the time of such authorization. In addition, the goods to be transferred shall not be required to comply with entry or other conditions.

Transfer of ownership of goods imported under the household goods and tools or work equipment regime: The ownership of the motor vehicle or motorcycle may be transferred after the term established in article 36 of the Organic Law of Human Mobility, counted from the date on which the release was carried out. Other goods, including work equipment, may be transferred under the provisions of article 127 of the Organic Code of Production, Commerce and Investments, only after having resided in Ecuador for one (1) year, counted from the day after the release of the goods was granted.

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Once the transfer of ownership has been requested under the terms of the preceding paragraph, the customs administration shall pay the foreign trade taxes for the time remaining to complete the term of five (5) years, calculated from the date of the request, in accordance with the provisions of the article of the Organic 127 Code of Production, Commerce and Investments.

In the case of vehicles or motorcycles that have been imported as tax-exempt household goods and have suffered losses for which the insurance company declares the total loss thereof, the returned immigrant must pay the respective foreign trade taxes, calculated from the date of the loss, regardless of the condition of the goods. For this purpose, the applicant for the transfer of ownership must submit a copy of the complaint or of the respective accident report, accompanied by the insurance company's statement regarding the loss.

Article 26.- Special cases for the vehicle and motorcycle.- Exceptionally, the domain of the motor vehicle and motorcycle imported as part of the household goods may be transferred prior to the term established in Art. 36 of the Organic Law of Human Mobility, under the following conditions:

1.- Death of the returned migrant who is the holder of the import of the motor vehicle or motorcycle:

In the event that the migrant person benefiting from the tax exemption has died before four (4) years, counted from the date of release of the goods, and if the succession has been resolved during this period, granting the ownership of the vehicle or motorcycle in favor of one of the members of the deceased migrant's family nucleus, the competent District Customs Directorate, upon presentation of the request of the executor or the heirs, shall request the transit authority to lift the prohibition on the alienation of the motor vehicle or motorcycle, the competent District Customs Directorate, upon presentation of the request of the executor or the heirs, shall request the transit authority to lift the prohibition to dispose of the motor vehicle or motorcycle, as the case may be, so that the heirs or testamentary assignees may dispose of such property.

If the succession has been resolved before four (4) years have elapsed and the ownership of the vehicle or motorcycle has been granted in favor of a person who is not part of the deceased migrant's family nucleus, such person must request the transfer of ownership before the competent District Customs Directorate, and pay the proportional part of the foreign trade taxes that are missing to complete the five (5) year term, in accordance with article 127 of the Organic Code of Production, Commerce and Investments, calculated from the date of the migrant's death.

Once the payment of the taxes stipulated in the preceding paragraph has been made, the competent District Customs Director shall request the lifting of the lien on the vehicle or motorcycle.

2.- Ecuador is in a crisis, serious commotion or national emergency:

If a crisis, serious commotion or national emergency has been declared by the President of the Republic, and the declaration is still in force, the returned migrant may request the transfer of ownership of the motor vehicle or motorcycle imported as part of the household goods, as appropriate, before the competent District Customs Directorate, and must pay the proportional part of the foreign trade taxes that are missing to complete the five-year term, in accordance with the article of the Organic 127 Code of Production, Commerce and Trade of the Republic of Mexico, and the provisions of this Code shall apply for the transfer of ownership of the motor vehicle or motorcycle imported as part of the household goods, as appropriate, before the competent District Customs Directorate.

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Investments, calculated from the date of submission of the transfer request.

Once the payment of the taxes stipulated in the preceding paragraph has been made, the competent District Customs Director shall request the lifting of the lien on the vehicle or motorcycle.

Article 27.- Death of the migrant beneficiary of the exemption: In the event that the migrant person benefiting from the tax exemption has died, the goods, except for the vehicle or motorcycle and the work tool or equipment, may be used indistinctly by any of the members of the family nucleus, constituted up to the fourth degree of consanguinity and second degree of affinity; without requiring express authorization from the Customs Administration.

In the event that the migrant person benefiting from the tax exemption has died before five (5) years from the date of release of the goods, and if the succession has been resolved during this period, granting the ownership of the tool or work equipment to one of the members of the deceased migrant's family, the competent District Directorate, upon presentation of the request of the executor or the heirs, as applicable, will authorize the free disposal of said goods.

Likewise, if the succession has been resolved before five (5) years from the date of release of the goods, and the ownership of the tool or work equipment has been granted in favor of a person who is not part of the deceased migrant's family nucleus, such person must, for the regularization of such goods, pay the proportional part of the foreign trade taxes that are missing to complete the five (5) year term in accordance with article 127 of the Organic Code of Production, Commerce and Investments, calculated from the date of the migrant's death.

Once the foreign trade taxes have been paid, the competent District Director will authorize the free disposition of the goods in question.

Section V CONTROL

Article 28.- Interruption of the migrant's residence in Ecuador. If the migrant interrupts his residence in the country within the lapse of two (2) years, counted from the lifting of the household goods, the intention of change of residence that he manifested in the sworn declaration used to obtain the benefit shall be nullified by right, without prejudice that in said period he may be absent for a term not greater than ninety (90) calendar days, consecutive or not, in each year; term that may not be accumulated from one period to another.

However, in the event that the migrant decides to be absent from the country during the final days of a one-year period and the initial days of the second year, such absence may not exceed ninety days.

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(90) consecutive days.

If the interruption is verified, it will be presumed the commission of the misuse of tax exemptions typified in Art. 302 of the Organic Integral Penal Code, and the corresponding administrative and legal actions will be taken, and additionally, criminal actions will be initiated against the migrant for the crime of perjury; except that the interruption of the residence has been for medical reasons associated with catastrophic diseases, which must be duly justified before the customs administration.

The District Customs Directorate that authorized the tax exemption shall be responsible for verifying the interruption of the migrant's residence and, if applicable, for initiating the appropriate administrative and legal actions.

Article 29.- Improper use: It is presumed that there is improper use when the goods that have been imported as household goods and/or tools or work equipment are being used by a third party outside the migrant's family nucleus, under any form that allows the possession or use of the same and without prior authorization of transfer of ownership legally granted by the competent customs authority.

There will be no improper use when the goods are used directly by the migrant's family nucleus, consisting of its members up to the fourth degree of consanguinity and second degree of affinity, whether or not they have resided abroad, under the understanding that this use does not constitute the transfer of ownership.

There will also be no improper use when the tool or work equipment is used by the personnel working for the migrant, under the understanding that the use of these goods by such personnel does not constitute the transfer of ownership.

If improper use is presumed, the competent District Customs Directorate will exercise the corresponding administrative and legal actions, in accordance with the provisions of the Comprehensive Organic Criminal Code and the Organic Code of Production, Commerce and Investments, regarding the misuse of customs tax exemptions or suspensions and the crime of perjury and false testimony.

Article 30.- Customs control: It shall be the responsibility of the National Intervention Directorate, in order to guarantee the interests of the State, to establish the respective programs of subsequent annual control of the goods imported under the exception regime for household goods and tools or work equipment. For this purpose, these controls shall be established at least three times a year.

If in the customs control it is detected that the migrant has interrupted his residence, has transferred the ownership of the exempted goods under any concept, or a person is making improper use of them; the motor vehicle, motorcycle, tool or work equipment, or other goods that enjoy exemption will be seized and the respective complaint will be filed or the administrative sanctioning procedure will be initiated, against the migrant and the holder of the exempted goods, as the case may be.

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CHAPTER II

OF THE IMPORTATION OF HOUSEHOLD GOODS AND WORK TOOLS OR EQUIPMENT FOR FOREIGNERS.

Article 31.- General considerations: The regulations of this chapter strictly govern imports of household goods and tools or work equipment made by foreigners, as well as the provisions contained in the following articles: Article 31. 1,5,7,8,9,10,11,13,15,17, 19, 20, 20, 22, 24, 25, 27, 28, 29 and 30 of this resolution, which shall also be applicable. Likewise, the list of admissible goods and quantities issued for the household goods exception regime shall also be applicable.

Foreigners may not import a motor vehicle or motorcycle as part of their household goods.

Foreigners, whether they appear as importers in the customs declaration or as members of the family nucleus, must have a temporary or permanent residence visa in order to enjoy the tax exemption. However, if the foreigner who appears as importer in the customs declaration is in the process of obtaining a visa, a specific guarantee will be required to guarantee the payment of the foreign trade taxes corresponding to the totality of the household goods and tools or work equipment.

The arrival in the country of the foreigner will be validated through the respective migratory certificates.

In order for the foreign migrant to have access to the benefit of exemption of household goods and tools or work equipment, for the second time, it must also be verified that he/she meets the conditions of permanence abroad and inside the country, as indicated in Art. 5 of this resolution.

Article 32.- Limit on the arrival of household goods and tools or work equipment of the foreigner.

The loads arriving up to one (1) month before and six (6) months after the foreign migrant enters the country, may be considered "household goods and work tools or equipment" and shall enjoy tax exemption if the requirements established in this resolution are met, during which time the foreigner shall submit his application for the regime and prior inspection, according to the format established in Annex I - A of this resolution, attaching the documents required in said annex.

Cargoes arriving outside the period established in the preceding paragraph shall not be entitled to benefit from this regime of exception, and shall be subject to the rules of an ordinary import.

In order to obtain the benefit of exemption from foreign trade taxes, the foreign migrant must apply on his/her own, or through his/her proxy or customs agent, before the Customs District of arrival of the goods, to benefit from the household goods and tools or work equipment regime, from one (1) month before and up to six (6) months before the arrival of the goods, in order to obtain the benefit of exemption from foreign trade taxes.

(6) months after entering the country.

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The foreign migrant consignee of the cargo shall sign the application with his/her signature or initials, which must be identical to the one registered in his/her identity document, according to the format established in Annex I - A "*Application to join the household goods and tools or work equipment and prior inspection - foreigner*" of this resolution. This request is the act that constitutes the beginning of the procedure for the importation of household goods and tools or work equipment.

The following documents shall be attached to the application for the regime and prior inspection:

1. List of assets of the Ecuadorian migrant returnee/foreigner for the application of the regime. (*Annex II of this resolution*).
2. Notarized copy of the passport of the foreigner and his/her family.
3. Certificate of migratory movement.
4. Special power of attorney, if applicable.

In the event that the foreign migrant does not comply with the presentation of the documents required in the "*application for the household goods and tools or work equipment and previous inspection - foreigner*" (Annex I - A of this resolution), five (5) working days will be granted for the application to be completed; if this is not done within the established term, the application will be considered as not submitted and it will be filed. Notwithstanding the foregoing, the foreigner may submit a new application provided that it is within the term established in the first paragraph of this article.

If the documents required in the *application for the "household goods and tools or work equipment" regime and the previous inspection - foreigner* are submitted, the technician operator responsible for the control of the primary zone will proceed with the previous inspection of the household goods and/or tools or work equipment.

Once the foreign migrant has submitted the application for the regime, the goods may not be inspected, as provided for in Articles 136 of the Organic Code of Production, Commerce and Investment and the 59 Regulations to the Title of Customs Facilitation for Trade, Book V, except if the customs control authority of the primary zone determines that the organization of the goods, the packaging or identification of the goods, makes it impossible to carry out the prior inspection; if the aforementioned recognition by the customs authority of control is provided, the household goods procedure shall be considered as completed and shall be filed; without prejudice that the migrant may submit a new request, provided that it is within the term established in the first paragraph of this article.

Article 34.- Customs Import Declaration: For the importation of household goods and tools or work equipment, the same customs declaration shall be used as for an import for consumption.

The customs declaration shall be attached to the customs declaration as a supporting document:

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1. Notarized copy of the temporary or permanent residence visa of the foreigner and the members of his/her family nucleus;
2. Certificate of migratory movement of the foreigner;
3. Address where the migrant plans to reside, which shall be confirmed by the migrant within three months after the release of the goods, with a copy of the utility bill;
4. Original of the affidavit referred to in preceding articles; and,
5. Number of the report of the previous inspection carried out;

If applicable, in the transmission of the import customs declaration, the respective affidavit must be attached where the observations detected in the previous inspection are corrected.

In order for foreign migrants to import household goods and tools or work equipment, they must be assisted by a customs agent duly authorized by the National Customs Service of Ecuador.

Article 35.- Proof of ownership: The ownership of the goods determined as household goods and tools or work equipment shall be evidenced with the Sworn Statement, which shall constitute the supporting document for the import Customs declaration.

The packages or boxes containing household goods and tools or work equipment of the foreign migrant, in which it is evidenced that they do not correspond to the migrant or to the members of his family nucleus, will be separated from the household goods, for subsequent administrative confiscation in accordance with the provisions of Article 123 a) of the Organic Code of Production, Commerce and Investments.

DEROGATORY PROVISION

UNICA: The *"Complementary Rules for the importation of Household Goods and Work Equipment by migrants returning to establish their permanent residence in Ecuador"*, issued by Resolution No. SENAE-DGN-2013-0030-RE dated 23 January 2013 and 2013, its corresponding amendments, are hereby repealed.

FINAL PROVISIONS

FIRST: Notify the content of this resolution to the General Operations Sub-Directorate, the General Regulations Sub-Directorate, and the Air Cargo Zone Sub-Directorate,

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Regional Support Sub-Directorate, National Customs Legal Directorate, National Intervention Directorate, National Human Resources Directorate, Directorate of Authorizations and OCES Files, and District Directorates of the country.

SECOND: Publish it on the Web Page of the National Customs Service of Ecuador and instruct the General Secretariat of the General Directorate of the National Customs Service of Ecuador to formalize the necessary steps for the publication of this resolution in the Official Registry.

ANNEXES

Consider the following documents to be annexed to this resolution:

Annex I *Application for the household goods and tools or work equipment regime and prior inspection - Ecuadorian migrant returnee*".

Annex I *A "Request for admission to the household goods and tools or work equipment and prior inspection - foreigner"*.

Annex II *List of assets of the Ecuadorian migrant returnee/foreigner for application of the regime*".

Annex III *Form for the sworn statement - Ecuadorian migrant returnee household goods*".

Annex IV *Form for affidavit - foreign household goods*".

Annex V *Register of family members pending arrival*".

This resolution shall become effective as of the date of its publication in the Official Gazette.

Given and signed in the main office of the General Director of the National Customs Service of Ecuador, in the city of Guayaquil, on

Electronically signed document

Mrs. Carola Soledad Rios Michaud
DIRECTOR GENERAL

Annexes:

- forms_(annexes)_home_box 27-oct-21_(final).pdf

Copy:

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Deputy Chief Operating Officer

Mr. Attorney at Law

Guillermo Ernesto Bazaña Constante

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Electronically signed by:
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