



Faculty of Legal Sciences

International Studies Career

ANALYSIS OF THE EFFICIENCY OF THE
EXCEPTION REGIME: PERSONAL EFFECTS OF THE
PASSENGER IN THE PERIOD 2013-2022

**Degree work prior to obtaining the degree of
Bachelor of International Studies**

Author:

Edwin Adrián Nugra Arévalo

Director:

Mgst. Claudia Inés Campoverde Cárdenas

Cuenca – Ecuador

Year 2023

DEDICATION

To my mother who always encouraged me to pursue my dreams; to my father who with his support helped me to reach this stage.

To my siblings Lía Fernanda and Pablo Emilio, my constant source of inspiration.

My grandmother Zoila is no longer here but always supported me.

To my life partner, who supported me unconditionally.

GRATITUDE

To my tutor, Claudia Campoverde, to Antonio Torres, teachers who guided me in the development of this research.

To the University of Azuay, body of teachers of the career, for the openness and willingness to share their knowledge to grow both personally and professionally.

To my family, loved ones and friends who made this stage one of the best experiences.

INDICE

DEDICATION	i
GRATITUDE	ii
Index of figures	vii
Index of tables	vii
Index of appendices	vii
Resumen	viii
Abstract:	viii
INTRODUCTION	1
CHAPTER 1	3
1. THEORETICAL AND METHODOLOGICAL FOUNDATIONS	3
1.1. Theoretical framework	4
1.1.1. Efficiency	4
1.1.2. Foreign Trade	4
1.1.3. National Customs Service of Ecuador (SENAE)	5
1.1.4. Organic Code of Production, Trade and Investment (COPCI)	6
1.1.5. Customs procedure	7
1.1.5.1. Exception regime	8
1.1.5.1.1. Regime of international postal traffic and expedited messaging or courier	8
1.1.5.1.2. Border traffic regime	11
1.1.5.1.3. Regime of household goods and work equipment	11
1.1.5.1.3.1. Family nucleus and joint boarding	13
1.1.5.1.3.2. Foreign	13
1.1.5.1.4. Passenger personal effects regime	14
1.1.5.1.5. Supply regime	14

1.1.5.1.6. Vehicle regime for private tourist use	15
1.1.6. Exemption	15
1.1.7. Ant smuggling	16
1.2. Methodological framework	18
CHAPTER 2	22
2. DETERMINATION OF INFORMATION	22
2.1. Modalities of Passenger Baggage and Customs Control	23
2.1.1. Air mode	23
2.1.1.1. Family group	26
2.1.1.2. Customs Registration Form (FRA)	26
2.1.1.3. Limit of values in International Passenger Lounge	27
2.1.1.4. Housewares under the regime of personal effects	27
2.1.2. Land modality	28
2.1.2.1. Entry of people	29
2.1.2.2. Entry by vehicle	30
2.1.2.3. Tourist Sworn Statement (DJT)	30
2.1.2.4. Goods entry	30
2.1.3. Customs control	30
2.1.3.1. Risk profil	31
2.1.4. Types of abandonment	32
2.1.4.1. Express abandonment	32
2.1.4.2. Permanent abandonment	33
2.2. Collection	33
2.3. Taxes and duties payable	34
2.3.1. Tariff	34
2.3.1.1. Types of Tariffs	35
2.3.1.1.1. AD VALOREM	35
2.3.1.1.2. Specific	35
2.3.1.1.3. Mixed tariff	36

2.3.2.	Development Fund for Children and Adolescents (FODINFA)	36
2.3.3.	Value Added Tax (IVA)	36
2.3.4.	Excise Tax (ICE)	37
2.4.	Country Statistics	37
2.4.1.	Analysis of Passenger collection in 2013	38
2.4.2.	Analysis of Passenger collection in 2014	39
2.4.3.	Analysis of Passenger collection in 2015	41
2.4.4.	Analysis of Passenger collection in 2016	42
2.4.5.	Analysis of Passenger collection in 2017	44
2.4.6.	Analysis of Passenger collection in 2018	46
2.4.7.	Analysis of Passenger collection in 2019	47
2.4.8.	Analysis of Passenger collection in 2020	49
2.4.9.	Analysis of Passenger collection in 2021	50
2.4.10.	Analysis of Passenger collection in 2022	52
2.5.	Cumulative collection of countries in the period 2013-2022	53
CHAPTER 3		57
3.	ANALYSIS AND DISCUSSION	57
3.1.	Interpretative análisis of tables	57
3.1.1.	Collection in 2013	57
3.1.2.	Collection in 2014	58
3.1.3.	Collection in 2015	59
3.1.4.	Collection in 2016	60
3.1.5.	Collection in 2017	61
3.1.6.	Collection in 2018	62
3.1.7.	Collection in 2019	63
3.1.8.	Collection in 2020	64
3.1.9.	Collection in 2021	66
3.1.10.	Collection in 2022	67
3.1.11.	Ranking analysis	68
3.2.	Analysis of the control procedure with Mexico and Colombia	68
3.2.1.	Control used in Mexico	69
3.2.2.	Control used in Colombia	70
3.2.3.	Control used in Ecuador	72

3.3. Discussions	74
CONCLUSIONS AND RECOMMENDATIONS	79
REFERENCES	81

Index of figures

<i>Figure 1</i>	21
<i>Figure 2</i>	54
<i>Figure 3</i>	56

Index of tables

<i>Table 1</i>	10
<i>Table 2</i>	34
<i>Table 3</i>	38
<i>Table 4</i>	39
<i>Table 5</i>	41
<i>Table 6</i>	43
<i>Table 7</i>	44
<i>Table 8</i>	46
<i>Table 9</i>	47
<i>Table 10</i>	49
<i>Table 11</i>	50
<i>Table 12</i>	52
<i>Table 13</i>	53
<i>Table 14</i>	54
<i>Table 15</i>	55
<i>Table 16</i>	56

Index of appendices

<i>Anexo 1 Interview is conducted at Mgst. Patricio Moyano</i>	90
<i>Anexo 2 Authorization of the Mgst. Patricio Moyano</i>	100
<i>Anexo 3 Interview is conducted at Tcnlg. Jorge Palacios</i>	101
<i>Anexo 4 Authorization of the Tcnlg. Jorge Palacios</i>	111

Resumen

Este trabajo tiene como objetivo medir la eficiencia del régimen de excepción efectos personales del pasajero en un periodo establecido desde el 2013 hasta el 2022 puesto que el régimen otorga exenciones tributarias aduaneras cuando se importan bienes para uso personal. Sin embargo, varios viajeros hacen mal uso de éstos, dándoles un fin comercial. En términos cuantitativos se han considerado los ingresos y el flujo de pasajeros de países latinoamericanos como: Colombia, México, Paraguay, Perú y Uruguay en comparación con Ecuador. Una vez determinados los países con mayores índices en estos indicadores, se han comparado los procedimientos de control que los mismos han implementado para tener una mayor recaudación y, a su vez, inferir qué tan eficiente ha sido la nación ecuatoriana en este período.

Palabras clave: Afluencia de pasajeros, mal uso de exenciones, procedimientos de control, recaudación, régimen de excepción efectos personales, uso comercial.

Abstract:

This paper seeks to measure the efficiency of the exception regime: passenger's personal effects in a period established from 2013 to 2022 since the regime provides tax exemptions when importing goods for personal use. However, travelers misused them, by giving them commercial use. Quantitative terms of revenue and passenger flow from Latin American countries such as Colombia, Mexico, Paraguay, Peru, and Uruguay have been considered compared to Ecuador. Once the countries with the highest rates in these indicators were determined, the control procedures that these countries have implemented to have a higher collection were determined and, in turn, it was inferred how efficient the Ecuadorian nation has been in this period.

Keywords: Collection, commercial use, control procedures, exception regime personal effects, influx of passengers, misuse of exemptions



Este certificado se encuentra en el repositorio digital de la Universidad del Azuay, para verificar su autenticidad escanee el código QR

Este certificado consta de: 1 página

INTRODUCTION

At present there is a large rate of influx of passengers entering Ecuadorian territory with goods that are not subject to the payment of taxes, since they are exempt from them, because they are for the personal use of the passenger, however, in different cases have been evidenced in which passengers have misused these exemptions directing these goods to commercial use, which at the same time generates unfair competition against merchants who carry out normal imports, that is, they are subject to the payment of foreign trade taxes. As mentioned, it is intended to recognize and eliminate these activities carried out by these people in a conscious manner. Likewise, there are people who do not know the regulations applicable to this regime, who have also sometimes contravened it, but without commercial purposes, however, ignorance does not exempt you from it. In this sense, it is intended to publicize the regulations that apply in this regime at the time of entering with these goods, in order to reduce the rate of passengers who have misused these exemptions, either consciously or unconsciously.

After exposing the intention of the passengers to enter these goods with a purpose outside that alleged by the regime, it is directed to the appearance of the term of the well-known fractional contraband or ant smuggling, which refers to the entry of goods in smaller quantities that are destined for commercialization same that are not subject to the payment of taxes. This smuggling has been sufficiently welcomed by the people who have created this commercial inequality, in this way, it is expected that the competent authorities will carry out a more focused control towards the goods most destined for this commercial use.

In view of the above, the need arises to analyze the efficiency of the passenger's personal effects regime not only in terms of the regulations but also in terms of collection, i.e., collection and passenger flow will be considered, so a comparison will be made with the countries of Colombia, Mexico, Paraguay, Peru and Uruguay, since they are Spanish-speaking countries and most of them belong to the Southern Cone, except for Mexico, which is the best positioned country in terms of the aforementioned indicators in this research.

Once the tabulation of the numerical data of each country has been made, the collection that has been obtained by each passenger will be analyzed, this in relation to the collection and the number of travelers that the different countries have had each year, therefore, the countries that are the best positioned in terms of these indicators will proceed to compare the control procedures implemented by these nations to be more or less efficient than Ecuador. Also, it will be obtained how efficient the Ecuadorian nation has managed to be compared to these countries.

It is important to mention that, the period of time in which this analysis is intended to be carried out is within a range of 10 years, which correspond from 2013 to 2022.

CHAPTER 1

1. THEORETICAL AND METHODOLOGICAL FOUNDATIONS

One of the great cultural leaps of humanity with greater significance in social evolution was undoubtedly the passage from nomadic to sedentary societies; however, the instinct to know and explore new places has made humanity not lose the attraction to travel. Currently, people have made it part of their itinerary to travel constantly, due to work, family, leisure, among others. This activity of traveling in many societies has become routine and has created the need for each State to have implemented control agencies, in order to avoid considerable problems, such as trafficking in illicit substances, influx of people, entry of goods that do not pay taxes, among others.

Hence, this work has been consolidated based on the misinformation that exists on the part of travelers when entering foreign goods, committing different infractions, generally due to ignorance of the rules that govern in Ecuador, in relation to the exception regime, which controls and provides benefits in terms of the payment of taxes, i.e., exemptions for specific goods, in addition to complying with the certain characteristics within the rules that will allow use of this advantage.

Currently, there is a large number of travelers who don't comply with the regulations, because they misuse the Exception Regime: personal effects of the passenger; either consciously or unconsciously, when entering or taking out different types of goods, money, among others. In addition, these articles aren't declared because they enter within the regime that doesn't require the same, being for personal use; but the regulations itself mention that goods exempt from payment of taxes on foreign trade that don't have commercial purposes.

However, in Ecuadorian territory there are incidents that goods enter under this regime, but for commercial purposes, which is known as "ant smuggling", which demonstrates an exploited use of benefits established by the regime. Moreover, the tax evasion that then when detected generates problems, that is, these actions will have repercussions in sanctions established within the applicable legislation, hence, it is intended to make an analysis of efficiency of the exception regime: personal effects of

the passenger in the period 2013-2022; for which it is important to determine different concepts related to the subject of study.

1.1. Theoretical framework

1.1.1. Efficiency

It's important to define general terminologies to understand the genesis of this work, we start by defining what *efficiency means* and under the concept that we are going to deal with in this analysis, in this way we have taken the most accessible definition which is from the (DRAE, 2022a), mentions that "it is the ability to achieve the desired results with the minimum possible resources." Likewise, Cegarra, (2015), in his book of Methodology of Scientific and Technological Research he gives us a conceptualization in which he mentions that efficiency "establishes a relationship between the resources provided and the results perceived in a certain period of time" (pág. 243).

In this sense, the public administration, considering what has been stated in the Constitución de la República del Ecuador, (2008), in Art. 227, will be governed by different principles such as: effectiveness, efficiency, quality, among others. So, to comply with these principles the State in Art. Article 23 shall guarantee the education and continuous training of public servants, through schools, institutes, academies and different training or training programs. In such a way that, the functions are performed in the most optimal way.

The previous conceptualizations allow us to have a clear idea of efficiency itself, which is the ability to achieve a specific objective with the least use of resources, therefore this terminology will allow us to know if it has been efficient or not.

1.1.2. Foreign Trade

It is also important to know that, within this research, the concept of foreign trade is found, so the definition proposed by the (DRAE, 2022a) "is the set of operations of international commercial traffic characterized by the intervention of the State, which manifests itself mainly in the field of import and export of goods". In this way with the concept provided by the DRAE, Apolinario et al., (2021): He mentions that foreign trade "is the exchange of goods, services and capital, it should be noted that foreign trade is

between countries, since it facilitates the obtaining of goods that in a certain region are not produced or it costs a lot to produce them." (Page 2)

That is, the main function of foreign trade is trade facilitation, international negotiations, whether or not they have trade agreements, which allow export and import between countries.

1.1.3. National Customs Service of Ecuador (SENAE)

SENAE is a State and autonomous institution responsible for controlling and regulating the entry and exit of goods, persons, cargo units and means of transport within Ecuador, which has a priority focus on the facilitation of foreign trade, it is one of the institutions that will allow us to extract the important information to perform the analysis in this work.

The SENAE is based on the object of the Organic Code of Production, Trade and Investment (COPCI), thus in Art. 3, it is mentioned that "the productive process is regulated in the stages of production, distribution, exchange, trade, consumption, management of externalities and productive investments oriented to Good Living". In this sense, SENAE is governed by the above in order to control and regulate foreign trade, which will be administered by the Director General, who will be the highest authority and legal representative.

In art. 205 of Book V of the COPCI, of Title IV Customs Administration, establishes that "the customs service is a public power exercised by the State, through SENAE, without prejudice to the exercise of powers by duly authorized delegates and the coordination or cooperation of other entities". While in Art. 207 Ibid., mention is made of customs power, which is the set of rights and powers that supranational rules, laws and regulations grant to SENAE in order to achieve its objectives. (COPCI, 2021)

In art. 212 of Book V of the (COPCI, 2021), it is determined that the SENAE is:

An agency to which are attributed the technical-administrative competences, necessary to carry out the planning and execution of the customs policy of the country and to exercise, in a regulated manner, the tax powers of determination, resolution, sanction and regulation in customs matters, in accordance with this Code and its regulations. (Page 72)

In addition, in the Foreign Trade Information System, Decision 574, Andean Regime on Customs Control, establishes in Art. 1 the customs authority, which is defined as:

the set of powers and attributions that the customs authority has to control the entry, stay, transfer and exit of goods, cargo units and means of transport, to and from the national customs territory, and to enforce the legal and regulatory provisions that regulate the customs legal system. (Decisión 574, 2022)

1.1.4. Organic Code of Production, Trade and Investment (COPCI)

In the function of regulating and controlling the goods entering and leaving the country, they will have to be governed by customs regulations, which, in this case, among others, will be the COPCI. Which will then be explained as to its purpose and functions.

The Code has as its object in Art. 3, regulating the productive process in production, distribution, exchange, trade, consumption, in addition, seeks to generate regulations that enhance, encourage and promote the production of greater added value, that establish the conditions to increase productivity, that allow generating quality employment and balanced development. (COPCI, 2021)

In Title II, of the Customs Facilitation for Trade, *ibid.*, related to the substantive customs, in Chapter I, reference is made in Art. 103, that the scope is focused on the regulation of legal relations between the State and natural or legal persons that are linked to activities concerning the international traffic of goods. Likewise, it is mentioned that the rules of the Tax Code and other substantive or adjective legal norms will be applied, in case they are not expressly determined in the aforementioned Title. (COPCI, 2021)

Some of the legal norms that will be taken into consideration are the Organic Integral Criminal Code, Tax Code, Law on the Prevention of Money Laundering and the Financing of Crimes, among others. These rules will establish in greater detail the legal nature, sanctions, competences, and those that correspond according to the activity carried out with foreign trade related.

As we can see in COPCI Book V, in Title IV, of the Customs Administration, in Art. Article 205 establishes that Customs is a public power that is exercised by the State,

which is given through SENAE, which will be subject to the legal bodies, regulations, operation manuals and procedures, and other applicable norms in force (COPCI, 2021)

The purpose of Customs is to facilitate foreign trade and exercise control over the entry and exit of persons, goods, means of transport and cargo units, both at the borders and in customs areas, as well as to determine and collect tax obligations, which are governed by the Tax Code, in addition to the powers that are proper to Customs Administrations, according to Ecuadorian regulations and international agreements to which our country is a party; In addition, as mentioned in Article 211 (i) of the COPCI, it regulates and orders international trade customs operations and customs regimes even when they are not expressly determined in the Code or its Regulations. (COPCI, 2021)

Briefly explained the functionality of the Code, it is also important to mention that the operation of exports and imports can take place in different ways, in which its process in practice will depend on the merchandise that must be governed by the regulations, since there are different regimes in which to carry out the import and export process. For this, it is convenient to know the definition of the customs regime.

1.1.5. Customs procedure

In Ecuador, the term comes from the Administration of the Royal Customs and Alcabalas of Guayaquil, created in 1778. With the birth of the Republic, the facilities and Customs were maintained, constituting a legacy of the colonial period. From 1900 the "Organic Law of Customs and Tariffs" is published, being the basis of the current customs system. In 2010, through the Supplement to the Official Register number 351, the Organic Code of Production, Trade and Investment came into force, from which the current regulations are applied.

In the Regulations to the Title of Customs Facilitation for Trade, of Book V of the Organic Code of Production, Trade and Investment (RCOPCI), within Section I, in Art. 2 the definitions that apply in the customs field are established, which determines that the customs regime is the customs treatment applicable to the goods, which in this sense is requested by the declarant, in accordance with the customs legislation in force. Maruri, (2010) considers that the customs regime is the procedure by which goods are subjected to customs control, in accordance with customs laws and regulations, according to the

nature and objectives of the commercial operation, that is, it is the method applied to goods that are subject to customs control (p. 11).

In short, the customs regime is a treatment applied to goods imported and exported under the control of SENAE, depending on their nature, which are subject to a specific customs procedure, according to the customs declaration presented by the importer or exporter.

There is more than one customs regime, which are classified as follows: import, export, other customs regimes and exceptions, the latter being the one that will be analyzed in this work, in terms of personal effects of the passenger. So, conceptualizing and reviewing your regulations is what will be mentioned below.

1.1.5.1. Exception regime

Based on the regulations of the COPCI (2010), this regime corresponds to the simplified customs treatments applied to the goods, this based on the customs legislation in force.

It is also important to mention that it has more than one type such as: International Postal Traffic, Expedited Courier or Courier, Border Traffic, Housework and Work Equipment, Personal Effects of Passengers, Provisioning and Vehicle for Private Tourist Use.

In addition, the COPCI, (2010) defines it as simplified customs treatments that will be applied to goods, requested by the declarant in accordance with current customs legislation, where all goods upon arrival at the control point must be registered and their place of destination mentioned.

In previous paragraphs, reference is made to the types that make up the exception regime, therefore, each one will be mentioned in general features, according to the regulations.

1.1.5.1.1. Regime of international postal traffic and expedited messaging or courier

This regime is governed by the provisions of the COPCI, which establishes in Section IV, Article 164, that postal traffic refers to "postal packages whose customs value does not exceed the limit established in the regulations, shall be cleared by means of simplified formalities, respecting the international conventions signed in this regard, in accordance with the procedures established by the National Customs Service" (COPCI, 2021).

Likewise, in Art.165 of the COPCI, Section IV, it establishes that accelerated messaging is:

"Correspondence, documents and goods that comply with the provisions of the Regulations issued by the Director or Director General of the National Customs Service and do not exceed the limits provided therein, transported by the so-called express couriers" (COPCI, 2021)

Based on the Resolución Nro. SENAE-DGN-2013-0472-RE, which contains the Regulation for the exception regimes: international portal traffic and accelerated courier, is established in Art. 2 of Title II, scope of application, that international postal traffic is provided by the Public Operator, while expedited courier is provided, either by the Public Operator or by private companies, which are duly authorized by SENAE, as well as, must be subject to the corresponding regulations. The public operator is responsible for presenting the Simplified Customs Declaration (DAS) of the goods covered by postal traffic or accelerated courier.

It is worth mentioning that under this regime there are prohibitions, these are established in Art. 10 of Title VI, Provisions Relating to the Transport and Reception of Shipments Subject to the Postal Traffic Exception Regimes" and "Accelerated Courier or Courier", in this way, it is established that it is prohibited to send money through this regime.

In case of making use of this regime and this is by accelerated courier, a courier company will be used, which must contain in the package's information regarding the guides:

1. Guide number.
2. Name, surname and address of the consignee.

3. Name, surname and address of the consignor.
4. Number of packages, packages, and weight of the child guide.
5. Place of embarkation.
6. Description of the products it contains, with the exception of Category "A" goods.
7. Company name Courier.

There are different Courier companies, for example: DHL, Geomil Express, FedEx. While, in Postal Traffic, we have Postal Services of Ecuador. In this sense, Postal Traffic and Accelerated Courier have the objective of moving and consolidating cargo internationally, for example, sending documents, goods, products, among others. In addition, there are different categories applicable to this regime, each one varies in terms of its application, these categories are then set out.

Table 1
Courier package categories

CATEGORIES	DESCRIPTION	TAX
A	Correspondence such as documents, letters, newspapers, photographs, etc.	Tax free
B	Packages up to 4kg and USD \$400	Tax free
C	Packages up to 100kg and USD \$5000 (Requires prior control document according to the imported product)	Tariff: % depends on the product. VAT: 12% FODINFA: 0.5%
D	Apparel, ready-made textiles and footwear up to 20kg and \$2000	Textiles: 10% ADV +USD \$5.5 x KG Footwear: 10% ADV + USD \$6 x Pair VAT: 12% FODINFA: 0.5%
E	Medicines (with prescription)	FODINFA: 0.5%
	Orthopedic equipment, organs, tissues, etc. Non-commercial	Tax Free Art.125 COPCI
F	Reading books	FODINFA: 0.5%
	Computer equipment and parts thereof	VAT: 12% FODINFA: 0.5%
G	Packages up to 4kg and FOB Value of one (1) Unified Basic Salary Registry of the Migrant's Family Member	Tribute Book

Note: Own elaboration.

Source: Adapted from the website of the National Customs Service of Ecuador.

1.1.5.1.2. Border traffic regime

Border traffic refers to the exchange of goods that are intended for domestic use or consumption between border populations. Given that these goods are exempt from formalities and payment of taxes on foreign trade, it is worth mentioning that they are addressed in favor of persons residing in border localities, in addition to complying with the procedures established for this purpose by the General Directorate of SENA E.

As for the COPCI, in Article 166, it is interpreted: "in accordance with international treaties and conventions, the exchange of goods intended for domestic use or consumption between border populations is allowed, free of formalities and the payment of taxes on foreign trade, within geographical limits" (COPCI, 2021)

In addition, the concept is fully correlated with Article 211, of the Customs Facilitation for Trade Title Regulation, of Book V of the COPCI.

Thus, "border traffic is also defined as movements from one part of the customs border to another by persons residing in one of the adjacent border areas." (SENAE, 2015).

Based on the aforementioned, border traffic mentions that it is free of customs procedures, which allows to enjoy a tax exemption, which will always be for the purpose of personal use the goods that enter under this regime.

1.1.5.1.3. Regime of household goods and work equipment

The regime that will be explained, is one of the broadest and also, one of the most used within the national territory, in this way, a summary has been made regarding its operation and the provisions of the regulations.

In this sense, new or used goods of daily use acquired during residence abroad on a regular or irregular basis are considered, this may be applied by a natural person or by the family nucleus of Ecuadorians who have returned to the country with the intention of domiciling in it, since they must comply with the amounts, terms and conditions established by the respective Executive Decree issued for this purpose (SENAE, 2022).

It is worth mentioning that compliance with trade defense measures will not be requested within the import process for consumption, as well as accompanying and supporting documentation. In addition, the entry of clothing, footwear and accessories for

personal use of the migrant and his family nucleus is allowed, provided that it does not exceed two hundred (200) kilograms, as well as the size and quantity must be related to those corresponding to the importer and the members of his family. (SENAE, 2022).

In case of seeking to enter or import a vehicle, whether automotive or motorcycle through this regime, it will be subject to comply with the conditions that are manifested in the regulations.

Motor vehicle case:

1. Model year corresponding to the last four years preceding the year of acceptance of the customs import declaration.
2. The price must not exceed eighty Unified Basic Wages.
3. The unified basic salary that is considered in the valuation of the motor vehicle or motorcycle will be the one in force on the date of acceptance of the customs declaration.

Motorcycle case:

1. Model year corresponding to the last four years preceding the year of acceptance of the customs import declaration.
2. The price must not exceed twenty-five Unified Basic Wages.
3. The unified basic salary to be considered in the valuation of the motor vehicle or motorcycle shall be that in force on the date of acceptance of the customs declaration.

In case of exceeding the limit value that has been established by the regulations, nationalization will be allowed, provided that it covers the taxes on foreign trade that will be calculated on the difference between the price and the maximum value of the exemption. It is worth mentioning that, when it is intended to import the vehicle, it must be shipped with the other goods or cargo units that will make up the import of household goods.

It is important to mention that importation can be made under this regime for more than one occasion, provided that ten years have elapsed since the last time the importation was applied through this regime.

Likewise, the set of utensils and professional devices, whether new or used, is considered as work equipment, which will have a link or not to the activity, profession, art or trade of the migrant or his family, which, in addition, must be justified.

Imports in work equipment must not exceed the price of one hundred and sixty unified basic wages, otherwise they may not make use of the exemption from payment of taxes. In this sense, for each import that is made, only the clearance with exemption from taxes of a work team can be admitted (SENAE, 2022).

The regime developed in previous paragraphs, may be used by any person who meets the requirements determined in the regulations, likewise, family members may make an import together, so it will be explained below what a family nucleus in this regime and the case of a foreign person is.

1.1.5.1.3.1. Family nucleus and joint boarding

In the family nucleus, relatives are considered, up to the fourth degree of consanguinity, which refers to parents, sons, grandparents, grandchildren, brothers, uncles, nephews and cousins, and second of affinity, which refers to in-laws, sons-in-law, daughters-in-law, stepchildren and brothers-in-law.

Joint boarding, mentions that, if several families related to blood have the objective of embarking their household items in a single cargo unit, it will be admitted only for those family nuclei that are head of household, that is, that maintain a relationship up to the fourth degree of consanguinity with the migrant. In addition, these members must meet the conditions to benefit from household goods.

1.1.5.1.3.2. Foreign

In the event that a foreign person intends to import his belongings with the intention of living in Ecuadorian territory, he may do so through this regime, that is, the provisions that apply to Ecuadorian persons will be the same for the foreigner, from his list of goods and admissible amounts. However, with the exception of Ecuadorians, they may not import a motor vehicle or motorcycle.

The foreign person may access the benefit of tax exemption through this regime, for the second time, for which it must be verified that it meets the conditions of permanence abroad, which refers to a stay of more than two years abroad.

1.1.5.1.4. Passenger personal effects regime

This regime will be analyzed in all the work in terms of its efficiency, given that it is one of the most used and one of those that has often been poorly implemented, in this way, it is mentioned that:

According to art. 215 of the (RCOPCI, 2011) the personal effects of the passenger will be exempt from taxes, provided that at the time of entering the country they comply with the amounts and conditions provided by the National Customs Service of Ecuador, which will consider the last Resolution issued for this purpose. However, if the passenger enters goods that do not qualify as personal effects, he must submit to the Customs Authority a Simplified Customs Declaration, in which the goods to be imported are mentioned. In the event that the passenger is a minor, the person responsible for paying the customs settlement of taxes will be his legal representative.

Likewise, in Chapter III of the Resolution elaborated for this regime, Article 3 establishes the customs authority, which states that SENAE has absolute authority over the International Travelers' Lounge and may limit the access and movement of persons other than passengers, crew members or customs officials, in case it is necessary to allow their entry, prior authorization from SENAE must be obtained. This by virtue of the same Resolution, in Art. 9, which mentions that a physical inspection of the traveler is carried out when it is presumed that a crime or contravention has been committed (Resolución Nro. SENAE-SENAE-2017-0345-RE, 2017).

The operation of this personal effects regime has two modalities, which are divided into air and land. Although they are similar in definition, they do maintain differences that will be shown in chapter 2, since they will be considered from a more analytical perspective, due to their complexity in terms of their application.

1.1.5.1.5. Supply regime

In art. 216 of Section IV, Subsection VI of the (RCOPCI, 2011) it's established that the provisions may be for consumption or to take away.

1. Goods intended for the consumption of passengers, whether or not they have been sold on board the vessel.
2. Goods that are necessary for operation and maintenance of the means of transport.
3. The provisions that are considered to be carried, are the goods that will be sold to passengers, with the purpose of disembarking them after landing in Ecuadorian territory, which are on board the means of transport at the time of arrival.

In summary, the regime allows the storage of goods intended for the supply, repair or maintenance of equipment or clothing that may or may not be for the provision of public service, which is free of any tax on foreign trade.

1.1.5.1.6. Vehicle regime for private tourist use

In art. 167 of the COPCI, it is established that it is the "regime by which the entry of the vehicle for private use of the tourist is allowed, free of the payment of taxes within the terms and conditions provided for in the Regulations to this Code". (COPCI, 2021). On the other hand, for the application of this regime it must be considered, what is meant by tourist, by tourist vehicle (means intended to transport the tourist in the territory), modes and means of transport (land, air or sea), authorization process, replacement of parts and pieces, period of permanence and completion of the regime.

In case of omitting the registration of the goods for the regime of vehicle for private tourist use, the commission of a customs offense will be presumed, admitting of course proof to the contrary: in the case of exceeding the period of permanence in the country, which is the same time granted of permanence to the tourist, a sanction will be imposed, which is established in paragraph j) of article 190 of the (COPCI, 2021). Also, if the vehicle is being misused, it will have to be tried under the Organic Integral Criminal Code.

1.1.6. Exemption

On the other hand, the exception regimes, in addition to being characterized by the simplified customs treatment that is carried out at the time of importing the goods, have a benefit in terms of tax exemption, so it is pertinent to know their definition.

Understanding the meaning of this terminology is important because it will have a lot of interaction in the operation of the import process through this regime, that is why, the definition of exemption is found in Title I of the Tax Code, chapter V of the exemptions, in Art. 31, which states that: "tax exemption or exemption is the legal exclusion or exemption from tax obligation, established for reasons of public, economic or social order." (Register Official Supplement 38, 2018)

In other words, the exemption is the exclusion of the application of the rule that imposes the payment of taxes on a product, in the customs case has been detailed one of the instances in which it applies, for example, in the personal effects of the passenger refers to the exemption of taxes it directed to personal use, but not commercial.

The benefits offered by the exception regime in terms of exemption from taxes in certain aspects become misused by travelers, since they import for a commercial purpose, which is explained below.

1.1.7. Ant smuggling

It is important to have knowledge of the terminology separately, in this sense, it is necessary to mention that smuggling is caused when a person evades customs control and surveillance on goods that have a value equal to or greater than ten unified basic salaries, which will be sanctioned with a custodial sentence of three to five years, also with a fine equivalent to three times the customs value of the goods seized, according to art. 301 of the (Código Orgánico Integral Penal, 2021). Likewise, it is understood that smuggling manifests itself in the commercialization of goods that do not comply with what is determined by the State, that is, it is an illicit activity in which the merchandise has entered evading the payment of import taxes, which, in turn, is intended to be marketed. Therefore, Coyoy and Royo in their investigation mention that contraband refers to "original branded products that have been illegally imported into a country and sold evading taxes and tariffs." (2017). It is worth mentioning that smuggling is also considered when a person performs these acts in a systematic or fractional manner, that

is, on one occasion or on different occasions only, in a smaller quantity, in this way it is referred to as contraband in fractional form.

This act considered in the parameters of the illegal, has an impact which is called a customs infraction, which are the regulatory faults and contraventions, which for its sanction will only suffice with the simple fact of transgressing the norm, the same ones that will explain the definition below. In this way, to provide a greater understanding of the issue of smuggling, it is important to establish the definition of a contravention the same as established in the Registro Oficial Suplemento 38, (2018) "actions or omissions of taxpayers, responsible or third parties or public employees, who violate or do not comply with the legal rules on administration or application of taxes"

In the Resolución Nro. SENAE-SENAE-2017-0345-RE, (2017), corresponding to passenger baggage, is mentioned in art. Art. 34 that is configured as contraband when the passenger evades customs control and surveillance to enter goods without the payment of taxes or by a fraudulent mechanism, provided that these two exceed the amount of \$ 2,000, but in case of not exceeding the value only must pay the corresponding taxes.

In art. 25 of the Resolución Nro. SENAE-SENAE-2017-0345-RE the commercialization of goods that have entered under the regime of personal effects is prohibited. The regulations establish in this way that, if the SENAE detects this action by the passengers, it will proceed to provisional retention of the merchandise until the amount is confirmed to be considered as a crime or if it is an administrative contravention for the misuse of these exemptions.

In reference to the aforementioned term, it is defined as the misuse of customs tax exemptions or suspensions in the Organic Integral Criminal Code in art. 302, which mentions that the person who sells, transfers or misuses goods whose amount exceeds 150 unified basic wages, which have been imported under the special customs regimes, since under this regime the goods are derived from the suspension of the payment of taxes on foreign trade or imported with the total exemption of these taxes, if it is the case of being misused, it will be sanctioned with a custodial sentence of 3 to 5 years and a fine of up to 10 times the value of the goods. (Código Orgánico Integral Penal, 2021)

It is important to consider that a contravention fits in the context of smuggling, since this is the evasion of customs control to achieve the entry of foreign goods, which are

sanctioned with a fine equivalent to 3 times the value of the goods. Based on the Fourth General Provision of the COIP, mention is made of infractions directed against the customs administration, provided that the value does not exceed the values foreseen to be configured as a criminal type, does not constitute a crime and will be treated as an administrative contravention by the customs authority, with fifty percent of the maximum fine established for each crime and in this way, the award, destruction or auction of the goods subject to administrative confiscation can be carried out.

Aware of the importance of knowing the theory of smuggling that has been established in the regulations of the Organic Integral Criminal Code, the need to contemplate the different types of smuggling is evident, since in this case it will only be ant smuggling, the same that is considered as the traffic of goods in smaller quantities, but in a concurrent way, which means that this will be given repeatedly by users, travelers, merchants, among others. Therefore, it is important to understand that this is an illegal act.

Considering the above, it is studied that ant smuggling has two modalities in which it is carried out, that is, it can be committed in the terrestrial and aerial modality. In the case of land, it is the one that occurs at the border crossing, either by vehicle or walking, while, in the air, an air trip is involved in which customs controls are also evaded; In both situations, the same purpose is reached, which will be its commercialization. The implementation of this illegal act leads to unfair competition, that is, to entrepreneurs who do seek to generate employment and commercialize under the corresponding regulations.

1.2. Methodological framework

After pointing out the basic concepts to be used in this work, it is imperative to indicate the methodology that will be applied in this research, in order to provide guidelines to follow in possible future works in which it is intended to return to this topic, hence, it is important to mention that this research will have a quantitative approach with a descriptive scope; the quantitative part is justified when it is used "to account for attributes, attitudes, behaviors and other variables defined in order to support or oppose the hypothesis of a specific phenomenon", (Hernández Sampieri et al., 2014), that is, the quantitative method will be used, since percentages, statistics, averages, among others, will be analyzed.

It is descriptive in scope since, in this "quantitative process, data analysis of central tendency and dispersion are applied. In this scope it is possible, but not obligatory, to pose a hypothesis that seeks to characterize the phenomenon of the study" (Ramos, 2020), therefore, it is coupled to this research model where a hypothesis may or may not be posed. It is important to mention that the efficiency of the exception regime in Ecuador is intended to be obtained through a comparative analysis, which will be carried out with Latin American countries, such as Colombia, Mexico, Paraguay, Peru and Uruguay. The selection of the aforementioned countries is based on the following inclusion/exclusion factors:

Inclusion:

- Countries of South America.
- Spanish-speaking countries.
- Countries from which official and free information on travelers and collection can be obtained.
- Mexico is included because it's benchmark of progress in Spanish-speaking countries, which will serve as a point of comparison, given that it has a high number of passengers and collection.

Exclusion:

- Countries that are not from South America and are not Spanish speakers.
- Countries of which they don't have in their official pages in a free way the information about their travelers and collections.

Therefore, the countries that will be taken for the analysis will be the following:

- Ecuador
- Colombia
- Mexico
- Paraguay
- Peru
- Uruguay

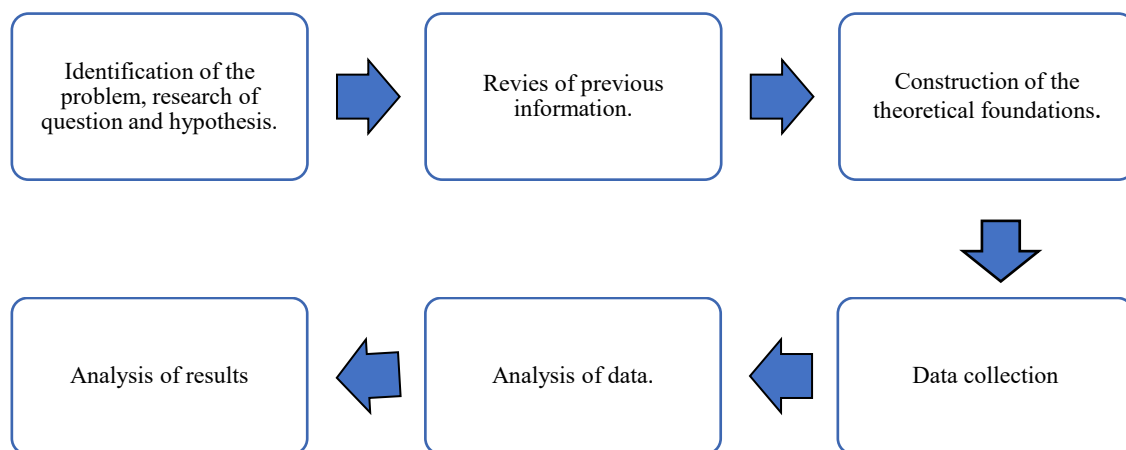
From the quantitative approach, the observation method is taken at first, which for this work will be considered as a technique because "through the application of certain

resources it allows the organization, coherence and economy of the efforts made during the development of an investigation; in this way, this technique will have an organization and a coherence dependent on the method used" (Campos & Lule, 2012); Hence, the observation technique is based on the extraction, organization and classification of data obtained from the pages of the World Tourism Organization, World Organization of Migration, National Institute of Statistics and Census, Ministry of Tourism of Ecuador and Trademap, as well as from the competent entities of each country, for example; the Ministry of Foreign Affairs of Colombia, the National Institute of Migration of Mexico, National Direction of Migration of Paraguay, National Superintendence of Migration of Peru, National Direction of Migration of Uruguay. From these sources, the total number of passengers that each country has registered is compiled, to be precise, only incoming persons with the same nationality of the country they enter are considered, mentioned above, this information will allow comparison with Ecuador, given that the indicators of total travelers and collection are also considered to measure its efficiency, during the period 2013-2022.

Based on the above, the analytical method will also be used, which according to Rodríguez Jiménez & Pérez Jacinto, (2017) "is the logical procedure that makes it possible to mentally decompose a whole into its parts and qualities, into its multiple relationships, properties and components," just as it has implemented (Suarez Lugo, 2004) for the analysis and classification of sources, numerical data with the purpose of rescuing the most important aspects related to the research. In this sense, the categorization of the collections related to the year and country is made, after that, the segmentation of the statistical data will be carried out, the same that in the first instance will be considered the total of national passengers entering the Ecuadorian territory, with the particularity that this data will only include people who have the legal age to be subject to the payment of taxes, likewise, the same method will be applied to the countries with whom the level of efficiency will be measured. Once the data has been compiled, as well as the total number of travelers and collection, we proceed to obtain the percentage of each year in reference to the same, in this way, it allows the identification of the country that has obtained greater collection and greater number of passengers, in addition, with this technique it will be possible to make the trend line in relation to the case of Ecuador, also, the data processing will be done to obtain the average of the amount that each traveler has paid in that year, each value referred to the corresponding country.

In addition, the interview technique is going to be used, which according to (Folgueiras Bertomeu, 2016) "obtain information in an oral and personalized way about events, experiences, opinions of people, where two people participate. One adopts the role of interviewer and the other of the interviewee, generating an interaction between the two around a subject of study", thus, for the development of the work we proceeded to conduct interviews with experts in the customs field, who are the Tnlgo. Jorge Palacios and Mgst. Patricio Moyano, in accordance with the above, a questionnaire of preliminary questions has been established for the meeting, which means a structured interview. Thus, for the approach of the work will proceed in the following way:

Figure 1
Data analysis process



Note. Own elaboration.

CHAPTER 2

2. DETERMINATION OF INFORMATION

This research will use a comparative analysis of the amount of collection between Ecuador and five Latin American countries that have had a considerable rate in the flow of passengers such as: Mexico, Colombia, Peru, Uruguay, Paraguay and Ecuador. In this sense, statistical data will be required in relation to the proposed period, which is considered with a cut-off date between 2013 and 2022; where it has been identified in different pages of numerical consultation, data that allow the analysis. It's important to clarify that the data obtained are official and reliable, extracted from official websites such as: World Tourism Organization, World Migration Organization, National Institute of Statistics and Census of Ecuador, Ministry of Tourism of Ecuador, Trademap, among others. In addition, the external consultation considered for obtaining the information corresponding to the countries with which we intend to compare is precisely from the national entities of each country, i.e., the following were consulted: the National Migration Institute of Mexico, the Ministry of Foreign Affairs of Colombia, the National Superintendence of Migration of Peru, the National Directorate of Migration of Paraguay, and the National Directorate of Migration of Uruguay.

Since in the first chapter the affected field was recognized, it is also intended to give an analysis where the operation of the regime of the passenger's personal effects in the Ecuadorian territory will be contemplated, in terms of its legal basis, the operability to control the process and the alleged way in which they avoid compliance with the regulations. This section will explain the procedure corresponding to the regime, in relation to the collection with these different countries.

In accordance with the above and the dimension that is proposed to investigate, it is imperative to determine the definitions required for the chapter, in the following order:

2.1. Modalities of Passenger Baggage and Customs Control

2.1.1. Air mode

In this modality the articles that can be entered with tax exemptions are differentiated in comparison to the terrestrial modality, in addition to the Family Group, Customs Registration Form and Limit of values in International Halls will be mentioned. The following are the articles that can enter under this regime and through the indicated way, same information as the one that will be provided in these modalities are those established within the Resolution No. SENAE-SENAE-2017-0345-RE, (2017) these can be new or used.

1. Clothing.
2. Toiletries.
3. Personal hygiene items.
4. Jewelry, costume jewelry, personal ornaments and home decorations.
5. Books, magazines, photographic material and printed or manuscript documents.
6. Processed foods, properly sealed or vacuum packed.
7. Food and items for children.
8. Instruments, equipment and portable tools, proper to the passenger's profession or trade, whether new or used and regardless of the reason for the trip, provided that such work activity is reliably justified by means of a professional card, work contract in the country or other public or private document, as long as they have been issued before the passenger is subject to customs control.
9. Maximum 1 portable tool for domestic use, in the case that it is not typical of the profession or trade of the passenger.
10. Costumes of artists, theater companies, circuses, sports or others.
11. Medicines, vitamins and food supplements. In the case of medicines, they must be accompanied by their respective national or foreign medical prescription. In the case of food supplements, maximum 4 Kg.
12. Technical aids for senior citizens or persons with disabilities, whether passengers or their relatives whose relationship corresponds to the fourth degree of consanguinity and second degree of affinity, and who due to their condition are unable to travel, such as: wheelchairs, crutches, orthopedic and similar devices, equipment necessary for medical control, mobilization and independent

- development, provided that all these implements are in accordance with senior citizenship or disability and in quantities exclusively for personal use.
13. Devices for measuring blood pressure, temperature and glucose, maximum 2 for each, per passenger or household.
 14. One Camping Team, per passenger or family group.
 15. Suitcases, bags or others that serve to transport luggage.
 16. Compact discs of video, music or data that can normally be transported by a person.
 17. Maximum 2 live pets as pets, without prejudice to compliance with the provisions established in current regulations.
 18. Maximum 2 musical instruments with or without their accessories; and/or maximum 2 musical accessories that are not with your main musical instrument, which can normally be transported by one person.
 19. Maximum 3 items used in different sports and/or their accessories that can normally be transported by one person.
 20. Toys and/or their accessories that can normally be transported by a person.
 21. In case of passengers over 18 years of age, maximum 3 liters of alcoholic beverages, 20 packs of cigarettes of 20 units, 1 pound of tobacco and 25 units of cigars or cigarillos. When the same container exceeds 3 liters of alcoholic beverages, 1 pound of tobacco or 25 units of cigars or cigarettes, the proportional part of the non-exempt difference shall be taxed.
 22. Maximum 6 digital memories for camera, computers or mobile devices including cell phones, except those that are incorporated in the aforementioned equipment.
 23. Maximum 10 video games, understood as cassettes, CDs or similar;
 24. Kitchen utensils, as long as they are not electric, that can be transported by a person.
 25. Portable electric appliances for personal care or grooming, such as: hair dryers, hair straighteners, shavers, and similar, one unit of each appliance per passenger or two units of each appliance per family group.
 26. Maximum 3 portable electrical appliances for domestic use per passenger or household.
 27. Maximum 300 milliliters of perfume per passenger or 600 milliliters of perfume per household, contained in new bottles.

28. Maximum 1250 milliliters in total per passenger or 3000 milliliters in total per family group, of creams, body lotions, splash and similar, contained in new containers.

In addition, each passenger may also enter as personal effects up to one new unit and one used unit of the following portable items:

1. Cell phone.
2. Camera.
3. Video recorder or camcorder.
4. Portable digital multimedia receiver and/or image/video or sound player, for home use
5. Satellite phone
6. Electronic agenda or personal computer on tablet (Tablet).
7. Portable Global Positioning Equipment (GPS) for personal use.
8. Laptop and/or its peripherals (mouse, headphones and similar).
9. Console for video games and maximum 2 accessories, whether these laptops or not.
10. Electronic calculator.

These items mentioned above, the family group may enter a new and used unit for each member. If more units than those indicated above are found, they are considered as taxable property and must be included in the taxable income.

In addition, you can enter an item, new or used, from the following items:

1. TV up to 32".
2. Computer monitor up to 24".
3. Desktop computer and/or its peripherals (mouse, headphones, camera, keyboard, scanner and similar) for domestic use.
4. Desktop printer, for home use, whose value does not exceed \$ 300.00.
5. Binoculars.
6. Telescope.
7. Projection and/or screen apparatus for domestic use.
8. Telephone or fax.
9. Drone, (does not exceed \$500.00).

In case there are two or more of the mentioned items, whether new or used, they will be considered as taxable goods, which means that they will also be part of the taxable base.

In addition to the aforementioned, goods not specified in the list will be considered as personal effects, provided that they do not exceed USD 500.00 and that they do not have any restriction by volume, quantity or size.

It is important to know that there are items that will not be considered as personal effects accompanying passengers and that these have deviated from the purpose of the exception regime. Aware of this scenario, only used personal belongings, for example, clothing and toiletries, as well as products or goods that demonstrate that they have been acquired in Ecuador, will be allowed to enter without payment of taxes. (Resolución Nro. SENAE-SENAE-2017-0345-RE, 2017).

2.1.1.1. Family group

For the purposes of the regime under analysis, a family group is made up of minors together with their parents or the person who is legally responsible. If in this case both parents are present with their children, the family group would be formed only by the children and one of the parents, the other parent being considered as an individual passenger. Likewise, if one of the children has reached the age of majority, he/she will be considered as an individual, i.e., he/she will not be considered as part of the family group (Resolución Nro. SENAE-SENAE-2017-0345-RE, 2017).

2.1.1.2. Customs Registration Form (FRA)

Article 5 of Chapter III of the General Considerations of the Resolution establishes that all passengers of legal age or family groups entering through International Travelers' Lounges and carrying taxable goods must sign the FRA and submit to the physical gauging and payment of the corresponding taxes. In addition, the FRA is of a personal nature and no one may generate it in the name of a third party. That is to say, it is in this document where it will be subscribed mentioning if the person is carrying taxable goods or cash, according to the provisions of the Organic Law for the Prevention, Detection and Eradication of the Money Laundering and Financing of Crimes, the same information that is found in Art. 13 of the referred Resolution, which establishes the entry of cash and

financial instruments, it also mentions that the passenger must detail if he/she brings cash, and that when the amount is equal or higher than ten thousand US dollars or equivalent in other currencies, he/she must declare, without having to pay taxes, the obligation is only to declare (Resolución Nro. SENAE-SENAE-2017-0345-RE, 2017).

Likewise, if the person or passenger does not declare or declares falsely or erroneously to the competent customs authority, he/she shall be sanctioned with a fine equivalent to 30% of the values that have not been declared or declared falsely or erroneously. (Suplemento del Registro Oficial 282, 2023).

It is worth mentioning that minors who have arrived without the presence of a legal representative should not fill out the FRA, since they are taxpayers of the tax obligation generated, in solidarity with their legal representatives, as well as passengers who do not carry taxable goods in their luggage. In case of a family group, the person in charge of the minors must subscribe the FRA for the whole group in an indivisible way. In addition to this, persons who do not have taxable goods in their luggage will not be subject to this form.

2.1.1.3. Limit of values in International Passenger Lounge

There is a maximum amount that may be cleared at the International Arrival Hall, which must be less than or equal to \$2,000.00, for which the FRA will be used, in addition, it must be considered that the goods to be imported are allowed to be imported and that they also comply with the formalities.

In case the maximum amount is exceeded, this merchandise will not be able to be dispatched in the Room, for what it will have to indicate to the customs authority within 5 days after the arrival, which will be the destiny that will be given to the same one, being able to request the return to the exterior, the express abandonment or the mobilization to a temporary deposit (Resolución Nro. SENAE-SENAE-2017-0345-RE, 2017).

Goods that must present authorizations, permits, licenses and registrations, may enter without the presentation of these documents, as long as they don't exceed \$500.00.

2.1.1.4. Housewares under the regime of personal effects

This type of import is established in Art. 10 of Chapter III of the aforementioned Resolution, so it is understood that under this regime household goods can also be nationalized, in this case it is mentioned that the migrant returning to Ecuadorian territory must submit to the technical operator the sworn statement with the necessary requirements for its dispatch (Resolución Nro. SENAE-SENAE-2017-0345-RE, 2017).

This also means that the control, in the act of gauging, will seek to verify compliance and will determine whether its entry will be with or without exemption from payment of taxes on foreign trade. This import must also be registered in the ECUAPASS under the household goods tariff subheading.

It is important to know that if for any reason the goods are not released in the concurrent control, the passenger will have 5 days from the arrival of the goods to respond for the same, if the importer does not respond within this time, the definitive abandonment is configured.

2.1.2. Land modality

Hereinafter, the articles that may enter by land, without the payment of taxes, whether new or used, are expressed as follows:

- Clothing for the use of the traveler.
- Toiletries; Personal hygiene items.
- Jewelry, costume jewelry, personal and home ornaments in non-commercial quantities.
- Books, magazines, photographic material and printed or manuscript documents.
- Processed foods, properly sealed or vacuum-packed in non-commercial quantities.
- Food and items for children accompanying the traveler.
- Goods for professional use, tools and equipment necessary for the performance of the traveler's own work functions or activities: only those that are portable, a situation that must be justified by means of a work card, work contract or other public or private document; Costumes of artists, theater companies, circuses or similar.

- Maximum three packs of cigarettes.
- Video, music or data storage units.
- Medications for personal use. In the case of medications containing psychotropic substances, they must be accompanied by their respective medical prescription; Technical aids for disabled travelers, such as: wheelchairs, crutches, braces, orthopedic and similar devices, equipment necessary for medical control, mobilization and independent development of the traveler, provided that all these implements are in accordance with their disability and in quantities exclusively for their personal use; A blood pressure, temperature and/or glucose meter.
- Camping equipment: Suitcases, bags or others that allow the transport of luggage.
- 2 live domestic animals as pets, without prejudice to compliance with the corresponding health requirements.
- 2 musical instruments and/or accessories, which can normally be carried by one person.
- Sporting goods and their accessories that can normally be transported by a person.
- 1 used unit of the portable items listed below: Camera and/or film camera; Cellular or satellite phone; Electronic agenda or tablet computer; Portable Global Positioning System (GPS); Laptop and its peripherals (mouse, headphones, cameras, keyboard, and the like); Electronic calculator.
- Cooking utensils, non-electric, that can be carried by one person and 3 kitchen appliances that are electric and portable; and portable instruments used for gardening.

2.1.2.1. Entry of people

In the event that people try to enter the national territory, whether Ecuadorian or foreign, they must present the corresponding documentation:

- Andean Migration Card (TAM).
- Identity card or passport.
- If you are a minor, you must enter with the company of your parents, as well as present a permit to leave the country.

2.1.2.2. Entry by vehicle

People who cross borders, tend to move with a vehicle, for the same there are different types:

- **Passenger vehicle (local transport or taxis):** must present unique documentation for passenger transport.
- **Tourist transport vehicle:** must submit a single tourist transport documentation and a list of the tourist group.
- **Vehicle in community customs transit:** must present a copy of the service permit and Certificate of Suitability, granted by the National Commission of Land Transportation, Transit and Road Safety.
- **Private vehicles or rented for tourist purposes:** must present to Ecuadorian Customs officials, enabling documents for this purpose: the identity document must be stamped by immigration, driver's license and vehicle registration.

2.1.2.3. Tourist Sworn Statement (DJT)

It is the electronic document, which will have the purpose of verifying, registering and enabling the entry and exit of the vehicle for private use of tourists in the national territory, in which it will be authorizing its free circulation, this based on the time that has been granted to the tourist, in accordance with the migratory registry. This declaration will have function in cases that are not covered by binational and international agreements in force, for vehicles for private use of tourists entering the national territory with the Andean Customs Passport, issued by the country of residence of the visitor.

2.1.2.4. Goods entry

The passenger who seeks to enter the national territory with merchandise that must be subject to tax contribution, must make the Simplified Customs Declaration (DAS) together with the documents required by Customs, as long as this merchandise is of an amount less than or equal to USD \$2,000.00. In case the value is higher than the above mentioned, the traveler will have to register as an importer, and in this way, hire the services of a Customs Agent authorized by the Customs of Ecuador, as well as obtain import permits and licenses that will depend on the product, in addition to submitting the Customs Import Declaration (DAI).

2.1.3. Customs control

Control is carried out at the time of entry, stay, transfer, circulation, storage and exit of goods, cargo units and means of transportation to and from Ecuadorian territory. Likewise, control is exercised over the persons involved in foreign trade operations and also in those entering and leaving the Ecuadorian customs territory.

In Chapter IV of the above-mentioned Resolution, Customs Control is set forth in Section I, Art. 17 Non-intrusive inspection, establishing that the customs officer in charge shall submit to this inspection with the use of non-intrusive means, as to all passenger luggage, in case of finding any anomaly, an intrusive inspection shall be performed (Resolución Nro. SENAE-SENAE-2017-0345-RE, 2017).

If there is a damage, breakdown or lack of inspection equipment, an ocular or tactile inspection of all passenger baggage will be carried out. If taxable goods are detected, an intrusive inspection will be carried out. (Resolución Nro. SENAE-SENAE-2017-0345-RE, 2017).

Art. 20 and Art. 21 establishes the control procedure to be carried out, in the first instance with the intrusive inspection, where the officer in charge must review and open each of the suitcases that make up the passenger's luggage, as well as coats, handbags, among others. If any taxable goods are found, a physical inspection is carried out, where the customs officer must ask the traveler to enter all the luggage, including hand luggage. The origin, quantity, nature, value, weight, measurement and tariff classification of the merchandise found with the passenger will be determined. The passenger's personal effects shall be excluded from the taxes provided that they are those indicated in the Resolution and are exempted (Resolución Nro. SENAE-SENAE-2017-0345-RE, 2017).

2.1.3.1. Risk profil

Risk profiles are part of the customs control within the Ecuadorian territory because it is a method that will allow for greater efficiency in the control of this passenger merchandise, in addition to the fact that this risk profile has its own information base that is fed every time a passenger enters the national territory, which considers different indicators to determine what type of control should be applied.

In general terms, the risk profile is basically an electronic tool or mechanism implemented by the customs authorities, which allows the corresponding indicator to be

evaluated and classified. This conceptualization is similar to that established in Art. 146 of the COPCI, (2021) which "consist of a predetermined combination of risk indicators, based on information that has been collected, analyzed and ranked" (Page 54). This information confirms the theory established above. Likewise, SENAE through this system will determine the mode of clearance to be given to the goods based on the declaration submitted.

With the implementation of this tool in the International Arrival Hall, we proceed as follows, which begins with the scanning of passengers' passports, which will determine what type of review the luggage will have to undergo, this procedure is understood as traffic light, in which the color will determine the way in which the control will be done.

There are three levels of risk, the red color will be the intrusive screening control, since the system determines that it is possible that there are taxable goods in the luggage, which should have been declared or, failing that, the entry of cash in amounts greater than the amount allowed and which should also have been declared in the FRA. If it is determined to be yellow, a non-intrusive check would be carried out and it would be practically a check with the help of X-rays, that is to say, non-intrusive technology is implemented for the control. If it is green, it would mean that the goods will not be subject to a type of control, since the luggage will not be screened.

2.1.4. Types of abandonment

There are different types of abandonment, which are distinguished between Express, Tacit and Definitive, which are defined in the COPCI. In this way, the express abandonment is exposed:

2.1.4.1. Express abandonment

According to Art. 247 of the RCOPCI, Chapter XI, this type of abandonment operates by virtue of the request of the consignee of the goods, even if the customs declaration has been filed, in case the consignee has paid the corresponding taxes, the taxes shall be returned to him/her by means of a credit note. In addition, if the merchandise to be abandoned has no indication of contravention, crime or due to the state of the merchandise it cannot be adjudicated or auctioned, it will be destroyed (RCOPCI, 2011).

Basically, the express abandonment is a procedure that allows importers, travelers, to formally relinquish ownership of the goods they intend to import, which means that the importer decides not to proceed with the import. If the merchandise is perishable or easily decomposed, and the request for abandonment is made and accepted, it will be declared by means of an administrative act issued by the District Director, which will be generated within 24 hours from the date of receipt of the request. In this way, they will be donated to the Secretary of State in charge of social policy.

2.1.4.2. Permanent abandonment

In this type of abandonment, it will be declared by the District Director as stated in Art. 249 of the RCOPCI, provided that it has been incurred in any cause determined in Art. 143 of the COPCI, if the goods are declared abandoned, it will imply the loss of the goods, which will be directed in favor of the customs administration (RCOPCI, 2011).

One of the possible causes of Art. 143 of the COPCI, which are related to the subject of investigation when the personal effects of the passenger or taxable goods retained in the International Arrival Hall, which have not been withdrawn within 5 days after arrival in the country (COPCI, 2021).

Pursuant to the aforementioned, the party may also request the lifting of the definitive abandonment before the auction or its free adjudication, i.e., once the payment and fines for the lifting of the tacit abandonment have been settled and it is enabled in the SENA system, the respective District Director or his delegate may revoke the definitive abandonment.

2.2. Collection

The DRAE (2022), defines collection as "collecting or receiving money", but in context with of the subject, a definition that complements the above is important. In this sense, different authors such as Allen et al., (2015) have mentioned that collection "is the process of obtaining funds to finance the activities of a company" being in the case for the support of public spending.

2.3. Taxes and duties payable

This section consists of the following; Tariff (specific, ad Valorem, mixed), Development Fund for Children (FODINFA), Value Added Tax (VAT), Special Consumption Tax (ICE).

2.3.1. Tariff

The tariff in Ecuadorian territory is considered as a tool of international trade policy, because its objective is to protect national production, as well as to promote fair competition between different national or, as such, international companies. In general terms, it is interpreted as a source of income for the State. In other words, a tariff is an additional tax that must be paid when importing goods or services, which is determined based on the amount of goods that the importer intends to import.

According to the (DRAE, 2022) a tariff is "the official tariff determining the duties to be paid on various services, such as legal costs, customs, etc.". While, Alma de los Ángeles Ríos Ruíz, (2017) provides a more understandable definition as: "it is a tax that applies in international trade to add value to the price of goods in the target market. It is levied on goods that are imported in order to protect similar goods manufactured in the country."

The following table shows the structure of a tariff, data taken from the Committee on Foreign Trade (2012):

Table 2
Tariff Structure

DIGITS										DENOMINATION	
1°	2°	3°	4°	5°	6°	7°	8°	9°	10°		
1°	2°									Chapter	
1°	2°	3°	4°								Harmonized System heading
1°	2°	3°	4°	5°	6°						Subheading of the Harmonized System
1°	2°	3°	4°	5°	6°	7°	8°				Subpartida NANDINA
1°	2°	3°	4°	5°	6°	7°	8°	9°	10°	National subheading	

Note. Own elaboration. *Note.* Own elaboration.

Source: Information obtained from Resolution No. 59 of 2012, Committee on Trade

Once the term tariff has been determined in terms of its functionality, it is also important to know the rates.

2.3.1.1. Types of Tariffs

2.3.1.1.1. AD VALOREM

Based on what is published on the website of the World Trade Organization, the Ad Valorem is the customs duty that taxes the merchandise with a predetermined percentage, the same that results from the calculation of the value of the good that is being imported.

In this sense, the same that refers to the value of the CIF (Cost, Insurance and Freight), this term refers to the sum of the cost of the imported product plus the insurance and the expenses that correspond to the transportation to the port of destination. In Ecuador, the percentage applied varies, since it depends on the type of product and the country of origin, since there are from 0% for some products, while for others it is estimated from 5% to 40% or more.

In art. 2 of Book V of the RCOPCI (2011) the definitions are established, the effect of application of the Customs Facilitation Title, being in this case in literal X) where it is established that the ad Valorem "are those established by the competent authority, consisting of percentages that are applied on the value of the goods".

2.3.1.1.2. Specific

Based on the Organización Mundial del Comercio website, the specific tariff is referenced to the monetary charge for a given quantity or unit of merchandise. In other words, it is expressed in terms of a fixed amount per unit of measurement, such as a ton, liter, cubic meter, among others. In this sense, the amount of this tariff depends only on the quantity or weight of the goods that have been imported.

In art. 2 of Book V del RCOPCI (2011) of the Customs Facilitation Title, the definition of this tariff is established, being in this case in literal W) where it shows that "they are those established by the competent authority, consisting of fixed surcharges that are applied based on certain conditions of the goods, such as, for example: weight, physical units, dimensions, volume, among others".

2.3.1.1.3. Mixed tariff

The Organización Mundial del Comercio defines the mixed tariff as the combination of ad valorem and specific tariffs in the same tariff rate, which also establishes that the ad valorem component is based on the value of the imported product and the specific component is based solely on the quantity or weight of this product or good, i.e., this combination allows these tariffs to be adjusted according to the price and quantity of the product.

Also, it is established in Art. 2 of Book V of the RCOPCI (2011) Title of Customs Facilitation, in paragraph Z) where it is stated that "are those established by the competent authority, consisting of ad Valorem customs duties and specific customs duties that will be applied jointly".

2.3.2. Development Fund for Children and Adolescents (FODINFA)

This special fund was basically created to finance social development projects for children and adolescents in vulnerable situations, and is administered by the Ministry of Economic and Social Inclusion (MIES), previously in charge of INNFA. In this way, in the case of Ecuador, imports are subject to a percentage that is applied to the taxable base, which is directed to this entity. In the customs area, according to the SENA (2021), FODINFA is one of the taxes levied on imports together with a surcharge of 0.5% of the customs value, which is considered based on the goods being imported.

2.3.3. Value Added Tax (IVA)

VAT is an indirect tax that is applied to most goods and services that are bought and sold. Practically, it is an additional percentage that will be added to the product or service, which will be paid to the government.

In the Ecuadorian nation the VAT is set at 12%. It is managed and collected by the Internal Revenue Service (SRI), and it is one of the main taxes of the Ecuadorian country, since it represents a strong income for the State.

It is important to mention that the definition of VAT is established in the Internal Tax Regime Law, in its codification 26, Art. 52 states that VAT "is levied on the value of the transfer of ownership or the importation of movable goods of a tangible nature, in all its commercialization stages, as well as on copyrights, industrial property and related rights".

In the case of imports, VAT will be calculated in reference to the total value of the import, which includes the value of the goods and insurance, based on Art 110 of the COPCI, excluding freight, as well as customs duties and any other related expenses.

2.3.4. Excise Tax (ICE)

The ICE is a tax that applies to certain goods considered luxury, such as high-end vehicles, alcoholic products, and cigarettes, among others. This tax is levied on the public sale price of the goods and is applied in addition to other taxes, such as VAT. The ICE collects revenue for the State but also discourages the consumption of goods considered unnecessary or harmful to health or the environment. The value of the rate varies depending on the encumbered asset. For example, in a vehicle, the rate is estimated between 5% and 50% of the displacement and type of vehicle.

Like VAT, this tax is collected by the Internal Revenue Service (SRI). In addition, importers, producers, and distributors of goods subject to this tax must comply with the corresponding tax obligations. Thus, it is established in Art. 75 of Ley Orgánica de Régimen Tributario Interno (2017), as a "special consumption tax, the same that will be applied to goods and services of national origin or imported". When importing a product, the corresponding tax must be paid at Customs before it is removed from the port of entry. This tax will be treated like as domestic products, and its amount will depend on the type of sound and its value. In addition, it will be applied in conjunction with other taxes and duties that may be applied to imports.

2.4. Country Statistics

This section presents the income of people from each country, considering that it is a national traveler. It will be collected year after year, together with the description and interpretation of the tables and graphs. In this way, these data have been compiled from

official sources in each country, such as Migration Directorates and Statistical Institutions.

It is essential to mention that, in terms of raising money from the countries analyzed, the consultation has been made on the official website of Trade Map (2023) it collects trade data from various sources, in which different statistical bodies, including customs, are considered. In this sense, it begins with the year 2013 and reaches the year 2022.

2.4.1. Analysis of Passenger collection in 2013

In the preview, the total revenue of domestic passengers of the countries analyzed is 16,382,825, and the total collection of these passengers is \$ 4,737,000,000, in which the average amount paid by each passenger is also estimated to be \$ 289.14. This year, Mexico has a percentage collection of 60.12%, the highest in this analysis; while Paraguay is the lowest, with a collection percentage of 3.59%. Ecuador, however, is in fourth place with 7.73%. The same is detailed in the following table.

Table 3
Tax collection by number of travelers year 2013

Countries	Travelers in that year	Import revenue (dollars)	Percentage Collection	Dollar amount per passenger	Above/below average status
Colombia	3,412,574	651,000,000	13.74%	190.77	-34%
Ecuador	990,687	366,000,000	7.73%	369.44	28%
Mexico	5,424,536	2,848,000,000	60.12%	525.02	82%
Paraguay	740,654	170,000,000	3.59%	229.53	-21%
Peru	3,163,639	513,000,000	10.83%	162.16	-44%
Uruguay	2,650,735	189,000,000	3.99%	71.30	-75%
TOTAL	16,382,825	4,737,000,000	100%	289.14	

Note. Own elaboration from the investigation of the different data.

Source: Ministry of Foreign Affairs of Colombia, INEC, National Institute of Migration of Mexico, National Directorate of Migration of Paraguay, National Superintendence of Migration of Peru, and National Directorate of Uruguay

In Colombia, a total of 3,412,574 passengers entered this year, according to information published by the Ministerio de Relaciones Exteriores, (2013), which also shows a collection equivalent to \$ 651,000,000, equivalent to 13.74% of the total collection, this year each passenger has paid an approximate value of \$ 190.77.

Ecuador it is demonstrated a total of 990,687 domestic passengers have entered the country, which also shows a collection equivalent to \$ 366,000,000, identical that shows

to 7.73% of the total collection. It is estimated that each passenger who entered the Ecuadorian territory has paid an approximate value of \$ 369.44 (Instituto Nacional de Estadística y Censos, 2013).

In the statistics of Mexico, it shows a total of 5,424,536 passengers, with a collection of \$ 2,848,000,000, same which is equivalent to 60.12% of the total collection, where it is estimated that each passenger paid \$ 525.02 (Instituto Nacional de Migraciones, 2013).

In Paraguay, a total of 952,005 of passengers of Paraguayan nationality entered the country, with a collection of \$ 170,000,000, equivalent to 3.59% of the total amount collected, of this amount it is presumed that each passenger paid an approximate of \$ 178.57 (Dirección Nacional de Migraciones, 2013).

In Peru, there is evidence of a total of 3,163,639 passengers who entered this year, with a total collection of \$651,000,000, which represents 10.83% of the total collected. In addition, it is presumed that each passenger has paid a value equivalent to \$162.16 (Superintendencia Nacional de Migraciones del Perú, 2013).

In Uruguay, a total of 2,650,735 passengers were identified this year, as well as a total collection value of \$189,000,000, which represents 3.99% of the total collected, thus it was estimated that each passenger paid a value of approximately \$71.30 (Dirección Nacional de Migraciones, 2013).

2.4.2. Analysis of Passenger collection in 2014

In general terms, the total income of nationals this year is 17,306,847, and the total revenue is \$4,714,000,000,000, where the average amount paid by each passenger is estimated to be \$272.38. This year, Mexico has a percentage collection of 62.58%, the highest in this analysis, while Paraguay is the lowest since its percentage collection is 0.38%. Ecuador, with 7.53%, is in fourth place.

Table 4

Tax collection by number of travelers year 2014

Countries	Travelers in that year	Import revenue (dollars)	Percentage Collection	Dollar amount per passenger	Above/below average status
-----------	------------------------	--------------------------	-----------------------	-----------------------------	----------------------------

Colombia	3,736,659	616,000,000	13.07%	164.85	-39%
Ecuador	1,095,645	355,000,000	7.53%	324.01	19%
Mexico	5,505,196	2,950,000,000	62.58%	535.86	97%
Paraguay	883,953	18,000,000	0.38%	20.36	-93%
Peru	3,214,934	529,000,000	11.22%	164.54	-40%
Uruguay	2,870,460	246,000,000	5.22%	85.70	-69%
TOTAL	17,306,847	4,714,000,000	100%	272.38	

Note. Own elaboration from the investigation of the different data.

Source: Ministry of Foreign Affairs of Colombia, INEC, National Institute of Migration of Mexico, National Directorate of Migration of Paraguay, National Superintendence of Migration of Peru, and National Directorate of Uruguay.

In Colombia, a total of 3,736,659 national passengers have entered the country, with a collection equivalent to \$616,000,000, which represents 13.07% of the total collected. It is estimated that each passenger has paid an approximate value of \$164.85, the same that has been obtained based on the collection and the number of passengers this year (Ministerio de Relaciones Exteriores, 2014).

In Ecuador, 1,095,645 national passengers have entered, with a collection of \$355,000,000, representing 7.53% of the total collected. It is estimated that each passenger who entered the Ecuadorian territory has paid an approximate value of \$324.01 (Instituto Nacional de Estadística y Censos, 2014).

Mexico's statistics show a total of 5,505,196 passengers this year, with a total of \$2,950,000,000, demonstrating 62.58% of the total collected. In addition, it is estimated that each passenger paid an approximate value of \$535.86 (Instituto Nacional de Migraciones, 2014).

In Paraguay, there is evidence of a total entry of passengers of Paraguayan nationality equivalent to 98,800, in which there is evidence of a collection of \$18,000,000, equivalent to 0.38% of the total collected. Of this amount, it is presumed that each passenger paid approximately \$182.19 (Dirección Nacional de Migraciones de Paraguay, 2014).

In Peru, 3,214,934 passengers entered this year, obtaining a total collection of \$529,000,000, with a percentage value of 11.22%. Based on the mentioned values, it is

evidenced that each passenger has paid a value equivalent to \$164.54 (Superintendencia Nacional de Migraciones del Perú, 2014).

In Uruguay, a total of 2,870,460 passengers were identified this year. Thus, the total value of the collection is evidenced, which is \$246,000,000, representing a percentage value of 5.22%. In this way, it is estimated that each passenger paid an approximate value of \$85.70 (Dirección Nacional de Migraciones, 2014).

2.4.3. Analysis of Passenger collection in 2015

In general, there was total income of nationals from the countries to be analyzed, which is 18,934,339, with a collection amounting to \$ 4,581,000,000, where the average amount paid by each passenger is estimated to be \$ 241.94. This year, Mexico has a collection percentage of 56.10%, the highest in this analysis, while Paraguay is the lowest since its collection percentage is 4.39%. Ecuador has 7.75%, which places it in fourth place.

Table 5
Tax collection by number of travelers year 2015

Countries	Travelers in that year	Import revenue (dollars)	Percentage Collection	Dollar amount per passenger	Above/below average status
Colombia	3,734,686	572,000,000	12.49%	153.16	-37%
Ecuador	1,200,104	355,000,000	7.75%	295.81	22%
Mexico	6,005,656	2,570,000,000	56.10%	427.93	77%
Paraguay	1,905,097	201,000,000	4.39%	105.51	-56%
Peru	3,455,709	660,000,000	14.41%	190.99	-21%
Uruguay	2,633,087	223,000,000	4.87%	249.90	3%
TOTAL	18,934,339	4,581,000,000	100%	241.94	

Note. Own elaboration from the investigation of the different data.

Source: Ministry of Foreign Affairs of Colombia, INEC, National Institute of Migration of Mexico, National Directorate of Migration of Paraguay, National Superintendence of Migration of Peru, and National Directorate of Uruguay.

In Colombia, a total of 3,734,686 national passengers who entered this year is identified, where a collection equivalent to \$ 572,000,000 is displayed, which represents a percentage value of 12.49% of the total collected; it is estimated that each passenger has paid an approximate value of \$ 153.16, the same that has been obtained based on the collection and the number of passengers (Ministerio de Relaciones Exteriores, 2015).

In Ecuador, a total of 1,200,104 domestic passengers have entered the country is evidenced, thus identifying a collection equivalent to \$ 355,000,000, which represents 7.75% of the total collected. Based on this information, it is estimated that each passenger

who entered Ecuadorian territory has paid an approximate value of \$ 295.81 (Instituto Nacional de Estadística y Censos, 2015).

The statistics of Mexico shows 6,005,656 passengers, totaling of \$ 2,570,000,000, representing 56.10% of the total collected. In addition, it is estimated that each passenger paid approximate value of \$427.93 (Instituto Nacional de Migraciones, 2015).

In Paraguay, there is evidence of a total income of passengers of Paraguayan nationality equivalent to 2,105,888, in which a collection of \$ 201,000,000 was also evidenced; it also represents 4.39% of the total collected; in addition, of this amount, it is presumed that each passenger paid an approximate of \$ 95.45 (Dirección Nacional de Migraciones de Paraguay, 2015).

In Peru, there is evidence of a total of 3,455,709 passengers who entered this year, with a total collection of \$ 660,000,000, which represents 14.41% of the total collected, in addition, it is evidenced based on the values mentioned above that each passenger has paid a value equivalent to \$ 190.99 (Superintendencia Nacional de Migraciones del Perú, 2015).

In Uruguay, a total of 2,633,087 passengers were identified this year with Uruguayan nationality, as well as the total value of the collection is evidenced which is \$ 223,000,000, which represents 4.87% of the total collected; in this way, it was also estimated that each passenger paid an approximate value of \$ 249.90 (Dirección Nacional de Migraciones, 2015).

2.4.4. Analysis of Passenger collection in 2016

The total revenue of domestic passengers of the countries analyzed this year is 19,369,233, with a collection of \$ 4,611,000,000,000, where the average amount paid by each passenger is \$ 238.06. This year, Mexico has a collection percentage of 54.65%, the highest, while Paraguay is the lowest, with a collection percentage of 4.36%. Ecuador is in fourth place with 8.09%.

Table 6
Tax collection by number of travelers year 2016

Countries	Travelers in that year	Import revenue (dollars)	Percentage Collection	Dollar amount per passenger	Above/below average status
Colombia	3,569,532	637,000,000	13.81%	178.45	-25%
Ecuador	880,849	373,000,000	8.09%	423.46	78%
Mexico	6,586,343	2,520,000,000	54.65%	382.61	61%
Paraguay	2,539,191	201,000,000	4.36%	79.16	-67%
Peru	3,744,461	658,000,000	14.27%	175.73	-26%
Uruguay	2,048,857	222,000,000	4.81%	108.35	-54%
TOTAL	19,369,233	4,611,000,000	100%	238.06	

Note. Own elaboration from the investigation of the different data.

Source: Ministry of Foreign Affairs of Colombia, INEC, National Institute of Migration of Mexico, National Directorate of Migration of Paraguay, National Superintendence of Migration of Peru, and National Directorate of Uruguay.

In Colombia, a total of 3,569,532 national passengers have entered the country, with a collection equivalent to \$ 637,000,000, representing 13.81%, where it is estimated that each passenger has paid an approximate value of \$ 178.45, the same that has been obtained based on the collection and the number of passengers this year (Ministerio de Relaciones Exteriores, 2016).

In Ecuador, there is evidence of 880,849 national passengers who have entered the country, with a collection equivalent to \$ 373,000,000, representing 8.09% of the total collected. Based on this information, it is estimated that each passenger who entered Ecuadorian territory has paid an approximate value of \$ 423.46 (Instituto Nacional de Estadística y Censos, 2016).

In the statistics of Mexico there is a total of 6,586,343 passengers, with a collection value of \$ 2,520,000,000, which represents a percentage value of 54.65% of the total collected. In addition, it is estimated that each passenger paid \$382.61. (Instituto Nacional de Migración, 2016)

In Paraguay, a total entry of passengers of Paraguayan nationality equivalent to 2,555,022 is evidenced, in which a collection of \$ 201,000,000 was also evidenced, representing 4.36% of the total collected, in addition, from this amount, it is presumed that each passenger paid an approximate of \$ 79.16 (Dirección Nacional de Migraciones de Paraguay, 2016).

In Peru, 3,744,461 passengers that entered this year are evidenced, with a total collection of \$ 658,000,000, representing a percentage value of 14.27%. Furthermore, based on the mentioned values, each passenger has paid a value equivalent to \$ 175.73 (Superintendencia Nacional de Migraciones del Perú, 2016).

In Uruguay, a total of 2,048,857 passengers of Uruguayan nationality were identified this year, as well as, it is also evidenced in the total value of the collection, which is \$ 222,000,000, which represents a percentage value of 4.81% of the total collected; in this way, it was also estimated that each passenger paid an approximate value of \$ 108.3 (Dirección Nacional de Migraciones, 2016).

2.4.5. Analysis of Passenger collection in 2017

In general terms, there was total income of nationals of the countries to be analyzed, which is 20,528,893, with a collection amounting to \$5,080,000,000, where the average amount paid by each passenger is estimated at \$247.46. This year, Mexico has a collection percentage of 55.26%, the highest in this analysis, while Paraguay is the lowest since its collection percentage is 3.96%. Ecuador has 7.85%, which places it in fourth place.

Table 7
Tax collection by number of travelers year 2017

Countries	Travelers in that year	Import revenue (dollars)	Percentage Collection	Dollar amount per passenger	Above/below average status
Colombia	3,809,801	747,000,000	14.70%	196.07	-21%
Ecuador	1,324,741	399,000,000	7.85%	301.19	22%
Mexico	6,939,399	2,807,000,000	55.26%	404.50	63%
Paraguay	2,305,309	201,000,000	3.96%	87.19	-65%
Peru	4,032,339	702,000,000	13.82%	174.09	-30%

Uruguay	2,117,304	224,000,000	4.41%	105.79	-57%
TOTAL	20,528,893	5,080,000,000	100%	247.46	

Note. Own elaboration from the investigation of the different data.

Source: Ministry of Foreign Affairs of Colombia, INEC, National Institute of Migration of Mexico, National Directorate of Migration of Paraguay, National Superintendence of Migration of Peru, and National Directorate of Uruguay.

In Colombia, a total of 3,809,801 national passengers that entered this year is identified, with a collection equivalent to \$747,000,000, same that demonstrates a percentage value of 14.70%, so it is estimated that each passenger has paid an approximate value of \$196.07, the same that has been obtained based on the collection and the number of passengers this year (Ministerio de Relaciones Exteriores, 2017).

In Ecuador, a total of 1,324,741 national passengers have entered the country. Thus, a collection of \$399,000,000 is identified, demonstrating a percentage value of 7.85%. Based on this information, it is estimated that each passenger who entered the Ecuadorian territory has paid an approximate value of \$301.19 (Instituto Nacional de Estadística y Censos, 2017).

Mexico's statistics showed a total of 6,939,399 passengers, as well, with a total of \$2,807,000,000,000, which demonstrates a percentage value of 55.26%. Furthermore, a general average estimate that each passenger paid \$404.50 (Instituto Nacional de Migración, 2017).

In Paraguay, a total income of passengers of Paraguayan nationality equivalent to 2,700,721 is evidenced, in which a collection of \$201,000,000 was also evidenced, demonstrating a percentage value of 3.96% of the total value collected. Likewise, from this amount, it is presumed that each passenger paid approximately \$74.4 (Dirección Nacional de Migraciones de Paraguay, 2017).

In Peru, 4,032,339 passengers entered this year, obtaining a total collection of \$702,000,000, showing a percentage value of 13.82% of the total. In addition, based on the above values, each passenger has paid a value equivalent to \$174.09 (Superintendencia Nacional de Migraciones del Perú, 2017).

In Uruguay, a total of 2,117,304 passengers were identified this year. Thus, Uruguayan nationality is also evidenced by a total collection value of \$224,000,000,

which demonstrates a percentage value of 4.41%. In this way, it was also estimated that each passenger paid approximately \$105.79 (Dirección Nacional de Migraciones, 2017).

2.4.6. Analysis of Passenger collection in 2018

In general, there was a total entry of nationals of the countries to be analyzed, which is 22,189,668, which has a collection amounting to \$5,142,000,000,000, where the average amount paid by each passenger is estimated to be \$231.73. This year, Mexico has a collection percentage of 55.21%, the highest in this Analysis, while Paraguay is the lowest since its collection percentage is 3.91%. Ecuador, with 7.57%, is in fourth place.

Table 8
Tax collection by number of travelers year 2018

Countries	Travelers in that year	Import revenue (dollars)	Percentage Collection	Dollar amount per passenger	Above/below average status
Colombia	4,098,497	747,000,000	14.53%	182.26	-21%
Ecuador	1,282,704	389,000,000	7.57%	303.27	31%
Mexico	7,724,716	2,839,000,000	55.21%	367.52	59%
Paraguay	2,277,918	201,000,000	3.91%	88.24	-62%
Peru	4,419,430	749,000,000	14.57%	169.48	-27%
Uruguay	2,386,403	217,000,000	4.22%	90.93	-61%
TOTAL	22,189,668	5,142,000,000	100%	231.73	

Note. Own elaboration from the investigation of the different data.

Source: Ministry of Foreign Affairs of Colombia, INEC, National Institute of Migration of Mexico, National Directorate of Migration of Paraguay, National Superintendence of Migration of Peru, and National Directorate of Uruguay.

In Colombia, a total of 4,098,497 national passengers that entered this year is identified, with a collection equivalent to \$747,000,000, same that demonstrates a percentage value of 14.53%, so it is estimated that each passenger has paid an approximate value of \$182.26, the same that has been obtained based on the collection and the number of passengers this year (Ministerio de Relaciones Exteriores, 2018).

In Ecuador, a total of 1,282,704 national passengers have entered the country is evidenced; in this way, a collection equivalent to \$389,000,000 is also identified, demonstrating a percentage value of 7.57%. Based on this information, it is estimated that each passenger who entered Ecuadorian territory has paid an approximate value of \$303.27 (Instituto Nacional de Estadística y Censos, 2018).

In Mexico's statistics, a more significant number of travelers can be seen with a total of 7,724,716 passengers this year, with a total of \$2,839,000,000 in the collection,

the same that demonstrates a percentage value of 55.21% of the total collected. Likewise, each passenger is estimated to pay \$367.52 of the total value collected. (Instituto Nacional de Migración, 2018).

In Paraguay, a total entry of passengers of Paraguayan nationality equivalent to 2,277,918 is evidenced, in which a collection of \$201,000,000 was also evidenced, same that demonstrates a percentage value of 3.91%; likewise, of this amount, it is presumed that each passenger paid an approximate of \$88.24 (Dirección Nacional de Migraciones de Paraguay, 2018).

In Peru, there is evidence of a total of 4,419,430 passengers who entered this year, obtaining a total collection of \$749,000,000, the same that demonstrates a percentage value of 14.57% of the total collected. In addition, it is evident, based on the above values, each passenger has paid a value equivalent to \$169.48 (Superintendencia Nacional de Migraciones del Perú, 2018).

In Uruguay, 2,386,403 passengers were identified this year with Uruguayan nationality; thus, it is evidenced that the collection value is \$217,000,000, which demonstrates a percentage value of 4.22%. In this way, it was also estimated that each passenger paid approximately \$90.93 (Dirección Nacional de Migraciones, 2018).

2.4.7. Analysis of Passenger collection in 2019

In general, there was a total entry of nationals, which is 21,806,125, which has a collection amounting to \$4,794,000,000,000, where the average amount paid by each passenger is estimated to be \$219.85. This year, Mexico has a collection percentage of 49.48%, while Paraguay is the lowest, with a collection percentage of 4.19%. Ecuador, with 9.05%, is in fourth place.

Table 9
Tax collection by number of travelers year 2019

Countries	Travelers in that year	Import revenue (dollars)	Percentage Collection	Dollar amount per passenger	Above/below average status
Colombia	4,211,089	723,000,000	15.08%	171.69	-22%
Ecuador	1,302,764	434,000,000	9.05%	333.14	52%
Mexico	8,048,197	2,372,000,000	49.48%	294.72	34%
Paraguay	1,159,752	201,000,000	4.19%	173.31	-21%

Peru	4,371,787	853,000,000	17.79%	195.11	-11%
Uruguay	2,712,536	211,000,000	4.40%	77.79	-65%
TOTAL	21,806,125	4,794,000,000	100%	219.85	

Note. Own elaboration from the investigation of the different data.

Source: Ministry of Foreign Affairs of Colombia, INEC, National Institute of Migration of Mexico, National Directorate of Migration of Paraguay, National Superintendence of Migration of Peru, and National Directorate of Uruguay.

In Colombia, a total of 4,211,089 national passengers entered the country this year, with a collection equivalent to \$723,000,000, which shows a percentage value of 15.08%, so it is estimated that each passenger has paid an approximate value of \$171.69, the same that has been obtained based on the collection and the number of passengers this year (Ministerio de Relaciones Exteriores, 2019).

In Ecuador, a total of 1,302,764 national passengers have entered the country. Thus, a collection of \$434,000,000,000 is also identified, showing a percentage value of 9.05% of the total value collected. Based on this information, it is estimated that each passenger who entered Ecuadorian territory has paid an approximate value of \$333.14 (Instituto Nacional de Estadística y Censos, 2019).

In Mexico's statistics, with a total of 8,048,197 and a total of 4,794,000,000 of collection, the same demonstrates a percentage value of 49.48% of the total value collected. Furthermore, a general average estimate that each passenger paid \$294.72 (Instituto Nacional de Migración, 2019).

In Paraguay, there is evidence of a total entry of passengers of Paraguayan nationality equivalent to 1,159,752, in which a collection of \$201,000,000 was also evidenced, same that demonstrates a percentage value of 4.19%; likewise, from this amount, it is presumed that each passenger paid an approximate of \$173.31 (Dirección Nacional de Migraciones de Paraguay, 2019).

In Peru, 4,371,787 passengers entered this year, with a total collection of \$853,000,000, demonstrating a percentage value of 17.19% of the total value collected. Furthermore, based on the mentioned values, it is evidenced that each passenger has paid a value equivalent to \$195.11 (Superintendencia Nacional de Migraciones del Perú, 2019).

In Uruguay, a total of 2,712,536 passengers were identified this year; Uruguayan nationality, thus also, is evidenced in the total value of the collection, which is \$211,000,000, same that demonstrates a percentage value of 4.40% of the total value collected; this way, it was also estimated that each passenger paid an approximate value of \$77.79 (Dirección Nacional de Migraciones, 2019).

2.4.8. Analysis of Passenger collection in 2020

From a brief perspective, there was a total entry of nationals of the countries to be analyzed, which is 7,845,356, which has a collection amounting to \$1,403,000,000, where the average amount paid by each passenger is estimated to be \$178.83. This year, Mexico has a collection percentage of 57.31%, the highest in this Analysis, while Paraguay is the lowest since its collection percentage is 3.21%. Ecuador has 8.91%, which places it in fourth place.

Table 10

Tax collection by number of travelers year 2020

Countries	Travelers in that year	Import revenue (dollars)	Percentage Collection	Dollar amount per passenger	Above/below average status
Colombia	1,297,530	182,000,000	12.97%	140.27	-22%
Ecuador	441,676	125,000,000	8.91%	283.01	58%
Mexico	3,675,095	804,000,000	57.31%	218.77	22%
Paraguay	752,588	45,000,000	3.21%	59.79	-67%
Peru	896,523	205,000,000	14.61%	228.66	28%
Uruguay	781,944	42,000,000	2.99%	53.71	-70%
TOTAL	7,845,356	1,403,000,000	100%	178.83	

Note. Own elaboration from the investigation of the different data.

Source: Ministry of Foreign Affairs of Colombia, INEC, National Institute of Migration of Mexico, National Directorate of Migration of Paraguay, National Superintendence of Migration of Peru, and National Directorate of Uruguay.

In Colombia, 1,279,530 national passengers entered this year, with a revenue equivalent to \$182,000,000, which shows a percentage value of 12.97%. Thus, it is estimated that each passenger has paid an approximate value of \$140.27, which was obtained based on the collection and the number of passengers this year. (Ministerio de Relaciones Exteriores, 2020).

In Ecuador, a total of 441,676 national passengers have entered the country. Thus, a collection of \$125,000,000 is also identified, showing a percentage value of 8.91% of the total value collected. Based on this information, it is estimated that each passenger

who entered Ecuadorian territory has paid an approximate value of \$283.01 (Instituto Nacional de Estadística y Censos, 2020).

In Mexico, statistics, with a total of 3,675,095 passengers, with a collective value of \$804,000,000, demonstrate a percentage value of 57.31% this year. In addition, by a general average, it is estimated that each passenger paid \$218.77 (Instituto Nacional de Migración, 2020).

In Paraguay, a total of 752,588 passengers of Paraguayan nationality entered the country, with a total revenue of \$45,000,000, which shows a percentage value of 3.21%, and it is assumed that each passenger paid approximately \$59.79 (Dirección Nacional de Migraciones de Paraguay, 2020).

In Peru, a total of 896,523 passengers entered this year, with a total collection of \$205,000,000, which shows a percentage value of 14.61% of the total value collected; in addition, it is evident based on the values mentioned that each passenger has paid a value equivalent to \$228.66 (Superintendencia Nacional de Migraciones del Perú, 2020).

In Uruguay, a total of 781,944 passengers of Uruguayan nationality were identified this year, as well as the total collection value of \$42,000,000, which shows a percentage value of 2.99%, and it was also estimated that each passenger paid an approximate value of \$53.71 (Dirección Nacional de Migraciones, 2020).

2.4.9. Analysis of Passenger collection in 2021

This year, there was a total entry of nationals of the countries to be analyzed, which is 10,957,040, with a collection amounting to \$2,266,000,000, where the average amount paid by each passenger is estimated to be \$206.81. This year, Mexico has a collection percentage of 58.83%, the highest in this Analysis, while Paraguay is the lowest since its collection percentage is 2.87%. In the case of Ecuador, it has 4.68%, which places it in fourth place.

Table 11

Tax collection by number of travelers year 2021

Countries	Travelers in that year	Import revenue (dollars)	Percentage Collection	Dollar amount per passenger	Above/below average status
Colombia	2,724,696	337,000,000	14.87%	123.68	-40%

Ecuador	686,830	106,000,000	4.68%	154.33	-25%
Mexico	6,400,252	1,333,000,000	58.83%	208.27	1%
Paraguay	444,246	65,000,000	2.87%	146.32	-29%
Peru	444,331	372,000,000	16.42%	837.21	305%
Uruguay	256,685	53,000,000	2.34%	206.48	-0.2%
TOTAL	10,957,040	2,266,000,000	100%	206.81	

Note. Own elaboration from the investigation of the different data.

Source: Ministry of Foreign Affairs of Colombia, INEC, National Institute of Migration of Mexico, National Directorate of Migration of Paraguay, National Superintendence of Migration of Peru, and National Directorate of Uruguay.

In Colombia, a total of 2,724,696 national passengers entered the country this year, with a revenue equivalent to \$337,000,000, which shows a percentage value of 14.87%, so it is estimated that each passenger has paid an approximate value of \$123.68, which has been obtained based on the revenue and the number of passengers this year (Ministerio de Relaciones Exteriores, 2021).

In Ecuador, it is interpreted that a total of 686,830 national passengers have entered the country. Thus, a collection of \$106,000,000 is identified, showing a percentage value of 4.68%. Based on this information, it is estimated that each passenger entering Ecuadorian territory has paid an approximate value of \$154.33 (Instituto Nacional de Estadística y Censos, 2021).

Mexico shows an influx of 6,400,252, also with a total value of \$1,333,000,000, which shows a percentage value of 58.83%. In addition, employing the general average, it is estimated that each passenger paid \$208.27 (Instituto Nacional de Migración, 2021).

In Paraguay, 444,246 passengers of Paraguayan nationality entered the country, with a total revenue of \$65,000,000, which shows a percentage value of 2.87%. From this amount, it is assumed that each passenger paid approximately \$119.48 (Dirección Nacional de Migraciones de Paraguay, 2021).

In Peru, a total of 444,331 passengers entered this year, with a total collection of \$372,000,000, which shows a percentage value of 16.42%, from which it is evident that each passenger has paid a value equivalent to \$837.21 (Superintendencia Nacional de Migraciones del Perú, 2021).

In Uruguay, a total of 256,685 passengers of Uruguayan nationality were identified this year, as well as a total collection value of \$53,000,000, which shows a percentage value of 2.34%, so it is estimated that each passenger paid a value of approximately \$206.48 (Dirección Nacional de Migraciones, 2021).

2.4.10. Analysis of Passenger collection in 2022

In brief, it is interpreted that there was a total entry of nationals of the countries to be analyzed, which is 19,121,508, which has revenue that amounts to \$2,543,833,333, where the average amount paid by each passenger is estimated to be \$133.04. This year, Mexico has a collection percentage of 50.72%, the highest in this Analysis, while Paraguay is the lowest since its collection percentage is 3.70%. In the case of Ecuador, it has 7.58%, which places it in fourth place.

Table 12

Tax collection by number of travelers year 2022

Countries	Travelers in that year	Import revenue (dollars)	Percentage Collection	Dollar amount per passenger	Above/below average status
Colombia	4,382,711	390,722,222	15.36%	89.15	-33%
Ecuador	1,088,592	192,777,778	7.58%	177.09	33%
Mexico	6,559,600	1,290,194,444	50.72%	196.69	48%
Paraguay	2,197,835	94,027,778	3.70%	42.78	-68%
Peru	2,009,275	494,083,333	19.42%	245.90	85%
Uruguay	2,883,495	82,027,778	3.22%	28.45	-79%
TOTAL	19,121,508	2,543,833,333	100%	133.04	

Note. Own elaboration from the investigation of the different data.

Source: Ministry of Foreign Affairs of Colombia, INEC, National Institute of Migration of Mexico, National Directorate of Migration of Paraguay, National Superintendence of Migration of Peru, and National Directorate of Uruguay.

In Colombia, a total of 4,382,711 national passengers entered the country, with a revenue equivalent to \$390,722,222, which shows a percentage value of 15.36%, so it is estimated that each passenger has paid an approximate value of \$89.15, which has been obtained based on the revenue and the number of passengers this year (Ministerio de Relaciones Exteriores, 2022).

In Ecuador, a total of 1,088,592 national passengers have entered the country. Thus, a collection of \$192,777,778 is identified, which shows a percentage value of 7.58%. Based on this information, it is estimated that each passenger entering Ecuadorian

territory has paid an approximate value of \$177.09 (Instituto Nacional de Estadística y Censos, 2022).

Mexico's statistics, with a total of 6,559,600 passengers this year, with a collective value of \$1,290,194,444, shows a percentage value of 50.72%. In addition, by a general average, each passenger is estimated to pay \$196.69 (Instituto Nacional de Migración, 2022).

In Paraguay, a total of 2,197,835 passengers of Paraguayan nationality entered the country, with a total revenue of \$94,027,778, which shows a percentage value of 3.70%, and it is assumed that each passenger paid approximately \$42.78 (Dirección Nacional de Migraciones de Paraguay, 2022).

In Peru, 2,009,275 passengers entered this year, with a total collection of \$494,083,333, which shows a percentage value of 19.42%. Also, it is evident, based on the values mentioned, that each passenger has paid a value equivalent to \$245.90 (Superintendencia Nacional de Migraciones del Perú, 2022).

In Uruguay, a total of 2,883,495 passengers of Uruguayan nationality were identified this year, as well as the total collection value of \$82,027,778, which shows a percentage value of 3.22% of the total value collected, thus it was estimated that each passenger paid an approximate value of \$28.45 (Dirección Nacional de Migraciones, 2022).

2.5. Cumulative collection of countries in the period 2013-2022

The following table shows the collection obtained each year by the countries analyzed, as well as the sum of the collections of the countries on an annual basis and the total collected in the period. In turn, the result of the total collection in this period is presented considering all the countries analyzed.

Table 13

Total and annual collection of the countries analyzed (thousands)

Year/ Countr y	Colombia	Ecuador	México	Paraguay	Perú	Uruguay	Total
2013	651,000	366,000	2,848,000	170,000	513,000	189,000	4,737,000
2014	616,000	355,000	2,950,000	18,000	529,000	246,000	4,714,000
2015	572,000	355,000	2,570,000	201,000	660,000	223,000	4,581,000

2016	637,000	373,000	2,520,000	201,000	658,000	222,000	4,611,000
2017	747,000	399,000	2,807,000	201,000	702,000	224,000	5,080,000
2018	747,000	389,000	2,839,000	201,000	749,000	217,000	5,142,000
2019	723,000	434,000	2,372,000	201,000	853,000	211,000	4,794,000
2020	182,000	125,000	804,000	45,000	205,000	42,000	1,403,000
2021	337,000	106,000	1,333,000	65,000	372,000	53,000	2,266,000
2022	390,722	192,777	1,290,194	94,027	494,083	82,027	2,543,830
Total	5,602,722	3,094,777	22,333,194	1,397,027	5,735,083	1,709,027	39,871,830

Note: Own elaboration from the investigation of the different data.

Source: Ministry of Foreign Affairs of Colombia, INEC, National Institute of Migration of Mexico, National Directorate of Migration of Paraguay, National Superintendence of Migration of Peru, and National Directorate of Uruguay.

In consideration of what is shown in Table 13, it is necessary to establish the following table, No. 14, in order to establish the ranking of the countries analyzed in terms of collection in this period, where it is shown that Mexico has been the country with the highest collection, followed by Peru and Colombia, who do not differ in extreme amounts, Ecuador in fourth place, followed by Paraguay and Uruguay, who are the countries that complete this ranking.

Table 14

Ranking de Recaudación

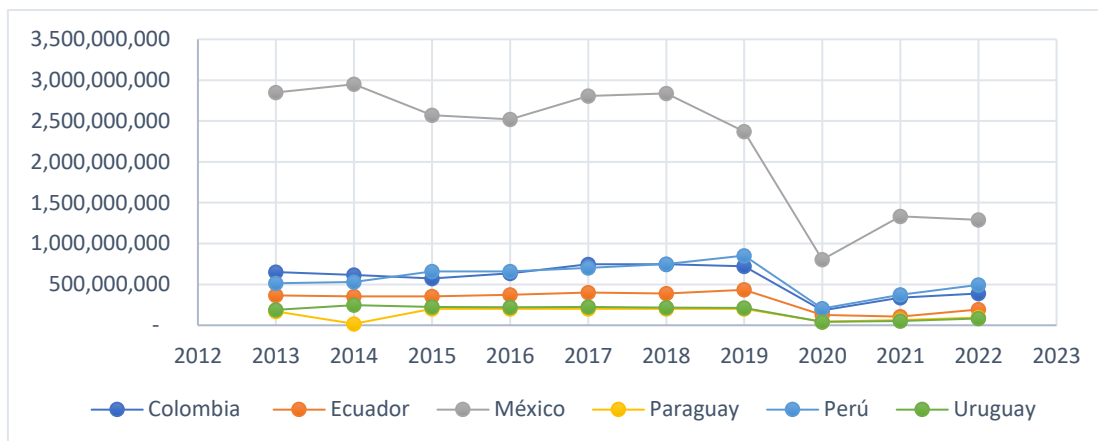
Country	Collection in the period 2013-2022
México	22,333,194,444
Perú	5,735,083,333
Colombia	5,602,722,222
Ecuador	3,094,777,778
Paraguay	1,709,027,778
Uruguay	1,397,027,778

Note: Own elaboration from the investigation of the different data.

Source: Ministry of Foreign Affairs of Colombia, INEC, National Institute of Migration of Mexico, National Directorate of Migration of Paraguay, National Superintendence of Migration of Peru, and National Directorate of Uruguay.

According to the cumulative table of the countries analyzed, each country's annual trend line is presented to infer the evolution of tax collection in each country.

Figure 2
Annual Trend



Note: Own elaboration from the investigation of the different data.

Figure 2 shows that Mexico has the highest collection in all years, although in 2020, it shows a considerable decrease. In addition, countries such as Paraguay and Uruguay do not differ much in terms of the collection obtained, where it can be estimated that the trend line is not very differentiated, as can also be seen between the trend line of Peru and Colombia, which vary in some years with considerable amounts. Ecuador, on the other hand, is in an intermediate phase compared to the countries of the southern cone. In contrast, compared to Mexico, all the countries analyzed are far from having the same collection this power has had.

The following is the cumulative table regarding the revenue obtained per passenger, about whether it is above or below the average general revenue per passenger.

Tabla 15
Collection per passenger, state above or below the general average.

Countries	Cumulative GPA	Collected by each passenger	Above/below the overall average
Colombia	2,259.23	1,590.36	-30%
Ecuador	2,259.23	2,964.74	31%
Mexico	2,259.23	3,561.90	58%
Paraguay	2,259.23	1,032.19	-54%
Peru	2,259.23	2,543.88	13%
Uruguay	2,259.23	1,078.40	-52%

Note: Elaboration from the data obtained

Source: Ministry of Foreign Affairs of Colombia, INEC, National Institute of Migration of Mexico, National Directorate of Migration of Paraguay, National Superintendence of Migration of Peru, and National Directorate of Uruguay.

Table 15 shows that Colombia has collected a total of \$1,590.36. In contrast, Ecuador has collected a total of \$2,964.74, Mexico has collected a total of \$3,561.90, Paraguay has also collected \$1,032.19, Peru a total of \$2,543.88 and Uruguay has

collected a total of \$1,078.40. By the established data, it is necessary to know the ranking of the countries based on the percentage collection per passenger.

Table 16

Total percentage ranking of values collected per passenger

Countries	Average status
México	58%
Ecuador	31%
Perú	13%
Colombia	-30%
Uruguay	-52%
Paraguay	-54%

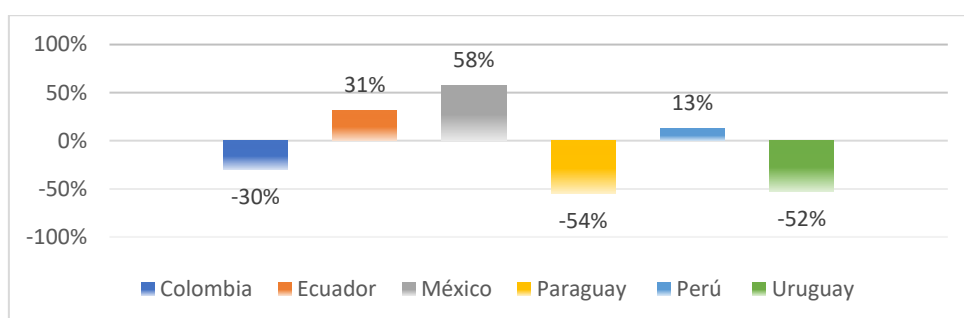
Note: Own elaboration based on results obtained.

The table presented determines the podium of the countries with the best status based on the average. Thus, Mexico is 58%, Ecuador with 31%, Peru with 13% completing the podium, Colombia with 30%, Uruguay with 52%, and Paraguay with 54%.

According to the total percentage ranking of the values collected only per passenger, the following graph is presented to show it in a more didactic way.

Figure 3

Percentage collection per Passenger



Note: Own elaboration based on the data obtained in planned tables.

CHAPTER 3

3. ANALYSIS AND DISCUSSION

In order to meet the objectives, set for the development of this research, the aspects that were addressed will be described, i.e., with the data obtained and its previous description, the interpretative analysis of the tables listed is established. In addition, reference will be made to the control procedure carried out in Ecuadorian territory by the interviews and the events generated, as well as a brief analysis of the procedures applied by the countries of Mexico and Colombia, which are justified in the following paragraphs.

3.1. Interpretative análisis of tables

3.1.1. Collection in 2013

In this section, as in the following ones, the aim is to find the performance of the members of the southern cone and Mexico with Ecuador concerning revenue collection to measure efficiency. Based on Table 3, which corresponds to 2013, the number of passengers, the collection obtained by each country, and the status of the amount paid per passenger about the average are interpreted.

Number of passangers:

- Ecuador registered 990,687 domestic passengers entering Ecuadorian territory.
- Mexico has the highest number of travelers this year, with 5,424,536, followed by Colombia with 3,412,574, and Peru with 3,163,639.
- Uruguay is a country that has 2,650,735 passengers.
- Paraguay, with a total of 740,654, is the last country with 740,654 passengers.

Percentage of collection

- Mexico is the most representative country in the collection, accounting for 60.12% of the total collection.
- Colombia and Peru have percentages of 13.74% and 10.83%, which would place them behind Mexico, which is the first.
- Ecuador has a collection percentage of 7.73% of the total collected.

- Paraguay and Uruguay have the lowest collection percentages, with 3.59% and 3.99%, respectively.

State above/below the general average of the amount in dollars per passenger

- Ecuador is above the general average with 28%, ranking behind Mexico, the highest in the Southern Cone this year.
- Mexico stands out in this section with 82% above average.
- Colombia and Peru are below the average, with states corresponding to -34% and -44%.
- Paraguay and Uruguay were significantly below the overall average, with -21% and -75%.

Mexico leads in terms of the number of passengers and import revenue, while Ecuador has a favorable position in terms of average revenue per passenger. On the other hand, Colombia and Peru proved to be below the overall average, while Paraguay and Uruguay showed the lowest data compared to the overall average. About the above, Ecuador has been relatively efficient in tax collection compared to the southern cone countries. However, there is a difference of 54% between Mexico and Ecuador, which are the leaders in tax collection per passenger.

3.1.2. Collection in 2014

Based on Table 4, corresponding to 2014, the number of travelers, the revenue obtained by each country, and the status of the amount paid per passenger on average are interpreted.

Number of passengers:

- Ecuador recorded an entry of 1,095,645 persons of Ecuadorian nationality.
- Mexico registered the highest number of travelers, equivalent to 5,505,196 people.
- Colombia, Peru, Uruguay, Ecuador, and Paraguay followed Mexico.
- Ecuador has fewer travelers than the rest of the countries, except for Paraguay, which has 883,953.

Percentage of Collection

- Ecuador showed a collection of 7.53% of the total collection.
- Mexico, Colombia, and Peru are the countries with the highest collection percentages.
- Uruguay is one of the countries with a percentage value similar to that of Ecuador, with 5.22% and 7.53%.
- Paraguay has the lowest percentage value compared to the others, with a value of 0.38%.

State above/below the general average of the dollar amount per passenger

- Ecuador is above the general average in revenue per passenger, with 19%, being second only to Mexico, which shows a percentage of 97%.
- Thus, the countries below the general average, with considerable rates, are Colombia at -39%, Peru at -40%, Uruguay at -69%, and Paraguay at -93%.

Ecuador showed a much lower number of travelers compared to other countries. However, this year, it generated one of the highest collections per passenger, only behind Mexico, which exceeded the overall average. In contrast, countries such as Colombia, Peru, Uruguay, and Paraguay did not significantly differ in the amount collected per passenger and percentage collection rates. Paraguay, however, is the country with the lowest index, at 0.38%.

3.1.3. Collection in 2015

Based on Table 5, corresponding to 2015, the number of travelers, the revenue obtained by each country, and the status of the amount paid per passenger on average are interpreted.

Number of passengers:

- The total number of passengers is 18,934,339 in the analyzed countries.
- Mexico has 6,005,656, followed by Colombia with 3,734,686, Peru with 3,455,709, Uruguay with 2,633,087, Paraguay with 1,905,097, and Ecuador with 1,200,104.

Percentage in Collection

- Mexico leads in collection compared to the other countries analyzed, with 56.10%.
- Peru and Colombia are two countries that have a significant percentage, with 14.41% and 12.49%.
- Ecuador has a value of 7.75% in the collection, Uruguay with 4.87%, and Paraguay with 4.39%.

State above/below the overall average dollar amount per passenger

- Mexico is above average, with a status of 77%.
- Ecuador is also above average, with a status of 22%.
- Uruguay shows a slightly above-average status, with a 3% higher revenue per passenger.
- Colombia, Peru, and Paraguay are below average, with states of -37%, -21%, and -56%, respectively.

In summary, Mexico stands out for having many travelers and being the country with the highest revenue collection. Ecuador shows a solid performance in terms of collection per passenger and the surprising presence of Uruguay with a percentage above the overall average. In contrast, Colombia, Peru, and Paraguay show lower performance in this area, the latter nation being the one with the lowest percentage in the state of the average.

3.1.4. Collection in 2016

Based on Table 6, which corresponds to 2016, the number of travelers, the revenue obtained by each country, and the status of the amount paid per passenger with the average are interpreted.

Number of passengers:

- A total of 19,369,233 domestic passengers were evidenced this year.
- Mexico is at the top with 6,586,343 travelers, followed by Peru with 3,744,461 travelers and Colombia with 3,569,532 travelers. Paraguay has 2,539,191 travelers, and Uruguay has 2,048,857 travelers.

- Ecuador has 880,849 travelers; it is the country with the lowest number of domestic passengers.

Percentage in Collection

- Mexico remains in first place with 54.65% of the total.
- Peru and Colombia have 14.27% and 13.81%. Ecuador represents 8.09% of revenues, Uruguay 4.81%, and Paraguay 4.36%.
- Paraguay is the country with the lowest percentage of collection this year.

State above/below overall average dollar amount per passenger

- Ecuador and Mexico remain above average, with 78% and 61%.
- Colombia, Peru, Uruguay, and Paraguay are below average with -25%, -26%, -54%, and -67%.

This year Ecuador, for the first time, shows a higher percentage value in terms of revenue per passenger than the countries analyzed, even above Mexico, with a difference of 17% this year. However, regarding the total number of travelers, Ecuador is in last place, which is also the first time it is below Paraguay and Uruguay. Mexico undoubtedly leads in terms of total travelers and revenues, followed by Peru and Colombia, which do not differ significantly.

3.1.5. Collection in 2017

Based on Table 7, which corresponds to the year 2017, the number of travelers, the revenue obtained by each country, and the status of the amount paid per passenger on average are interpreted.

Number of passengers:

- There is a total of 20,528,893 travelers this year.
- Mexico remains in first place, with 6,939,399 domestic passengers arriving this year.
- As in the previous year, Ecuador has the lowest number of inbound passengers.
- Colombia, Peru, Paraguay, and Uruguay have similar differences.

Percentage in Collection:

- Mexico remains in first place in the collection, with a percentage of 55.26% of the total.
- Paraguay and Uruguay have the lowest percentages, 3.96% and 4.41% each.
- Ecuador has a percentage of 7.85% of the total.
- Colombia and Peru have a considerable percentage compared to the rest of the countries, with 14.70% and 13.82%, respectively.

State above/below the general average of the amount in dollars per passenger

- Ecuador and Mexico are the countries that remain above the average, with 22% and 63%, compared to the rest of the countries.
- Paraguay and Uruguay have the lowest percentage below the overall average.
- Peru and Colombia have a lower percentage than the average, but it is not very different from the overall average.

As in the previous year, Mexico has the highest number of passengers and the highest percentage of collection, which shows that it is above the overall average. Ecuador, this year is the country with the lowest inflow of nationals; the position of this nation in the last place is repeated to the previous year, which was one of the worst; however, it is above the overall average in terms of revenue per passenger, also above the countries belonging to the region. Paraguay and Uruguay are the countries with a percentage below the general average; the difference in passenger flow between the two is minimal. Peru and Colombia, like the latter two, are below the general average in revenue per passenger.

3.1.6. Collection in 2018

Based on Table 8, which corresponds to 2018, the number of travelers, the revenue obtained by each country, and the status of the amount paid per passenger concerning the average are interpreted.

Number of passengers:

- A total of 22,189,668 domestic travelers entering the different countries are evidenced.
- Mexico leads the list with 7,724,716 travelers, followed by Peru with 4,419,430 travelers and Colombia with 4,098,497 travelers.
- Ecuador has 1,282,704 travelers, the lowest this year.
- Uruguay has 2,386,403 travelers, and Paraguay has 2,277,918 travelers.

Percentage in Collection

- Mexico ranks first with 55.21% of the total, followed by Peru and Colombia with 14.57% and 14.53%, respectively.
- Ecuador represents 7.57% of the collection, Uruguay 4.22%, and Paraguay 3.91%.

State below/above the general average dollar amount per passenger

- Ecuador and Mexico are above average, with 31% and 59%, respectively.
- On the other hand, Colombia, Peru, Uruguay, and Paraguay are below average with -21%, -27%, -61%, and -62%, respectively.

As in the previous year, Mexico has the highest number of domestic passengers that have entered. Also, it has a high collection that equals \$2,839,000,000, being a specific amount in comparison with the countries of the southern cone. This amount represents 55.21% of total revenue. Ecuador and Mexico are the countries that have an above-average percentage of revenue per passenger. However, Ecuador had the lowest amount in terms of passenger revenue, being the third consecutive year. However, in terms of revenue, it showed higher revenue collection per passenger than the regions. The remaining countries are below the average, with indices similar to one to the other. Countries such as Paraguay and Uruguay are the lowest in revenue per passenger.

3.1.7. Collection in 2019

Based on Table 9, corresponding to 2019, the number of travelers, the revenue obtained by each country, and the status of the amount paid per passenger concerning the average are interpreted.

Number of passengers:

- This year, an influx of passengers 21,806,125 was obtained.
- Mexico is the country with the highest passenger inflow of 8,048,197.
- Paraguay is the country with the lowest number of passengers, with 1,159,752.
- Ecuador is in fourth place with 1,302,764.
- Peru and Colombia have a similar number of passengers.

Percentage in Collection:

- Mexico has 49.48% of the percentage of total revenue.
- Peru and Colombia have little difference in the percentage, with 17.79% and 15.08%, respectively.
- Ecuador shows only 9.05% of the total percentage.
- Paraguay and Uruguay have the lowest percentages and no significant difference.

State below/above the overall average dollar amount per passenger:

- Ecuador and Mexico again are the countries with above average status, 52% and 34%.
- Ecuador has the highest percentage amount collected per passenger, above Mexico.
- Uruguay has the lowest percentage index, at -65%.
- Colombia and Paraguay do not differ in extreme amounts, with -22% and -21%, respectively.

This year Ecuador managed to recover in terms of the number of travelers, ranking above Paraguay, the country with the lowest influx this year. It is also important to mention that it surpassed Mexico for the second time in percentage revenue per passenger, with a difference of 18%. However, in terms of passenger traffic and collections, Mexico will continue to lead the country with the high rates it has shown prior to the arrival of the COVID-19 pandemic.

3.1.8. Collection in 2020

Based on Table 10, which corresponds to the year 2020, the number of travelers, the revenue obtained by each country and the status of the amount paid per passenger in relation to the average are interpreted.

Number of passengers:

- In this year an influx of 7,845,356 from the analyzed countries is evidenced.
- Mexico is once again the country with the highest number of passengers compared to the rest of the countries.
- Ecuador has the lowest figure compared to the other countries.
- Colombia is in second place.
- Paraguay, Uruguay and Peru do not have a very significant difference in terms of the inflow of nationals.

Percentage in Collection:

- Mexico has 57.31% collection of the total sum.
- Colombia and Peru are the next behind Mexico, with 12.97% and 14.61%.
- Uruguay and Paraguay are the countries with the lowest percentage of collection.
- Ecuador shows 8.91%, which is equivalent to 125,000,000 of the total collection.

State below/above the overall average dollar amount per passenger:

- Ecuador leads with a percentage of 58% above the overall average.
- Peru is second with a percentage of 28% above average.
- Mexico follows, with 22% above the overall average.
- Colombia does not differ much from the overall average, the percentage amount equals -22%.
- Paraguay and Uruguay are the countries with the lowest percentage.

Mexico this year has, as usual, the highest number of passengers entering Mexican territory, also with the highest percentage in the table. However, this time it is in third place in terms of the average amount paid per passenger, with 22% above the overall average. Nevertheless, Ecuador and Peru are the countries that lead the state above the overall average with 58% and 28%. Although the Ecuadorian nation this year has shown a much lower influx of passengers compared to the other countries, Paraguay and Uruguay show to be the lowest. Paraguay and Uruguay proved to be the lowest. It is important to mention that, in this year, the COVID 19 pandemic occurred, which generated an economic, social and cultural impact that caused many changes in each country. The way it affected these countries was in terms of the entry of people, given

that, by that time, the entry to a country was completely restricted, in addition to the fact that the controls implemented were not the usual ones at the time of entering the nation.

3.1.9. Collection in 2021

Based on Table 11, which corresponds to the year 2021, the number of passengers, the revenue obtained by each country and the status of the amount paid per passenger in relation to the average are interpreted.

Number of passengers:

- Mexico in this year recovers in terms of the entry of national people compared to the previous one with a total of 6,400,252.
- Colombia is the second country with the highest number of passengers.
- On this occasion, Ecuador is in third place with 686,830 people entering the country; however, it is not very different from the other countries.
- Peru, Paraguay and Uruguay have a little differentiated quantity difference.

Percentage in Collection:

- Mexico is first with 58.83% in collection.
- It is followed by Peru, with 16.42% of total collection.
- Colombia is in third place with 14.87%.
- Ecuador, Paraguay and Uruguay are the countries with the lowest rate.

State below/above the overall average dollar amount per passenger:

- Peru is the country that surprises this year, with a revenue value per passenger up to 305% above the overall average.
- Followed by Mexico, which has a percentage of 1% above the general average.
- This is the first time that Ecuador is below the general average.
- Uruguay is the country with the closest percentage to reach the overall average, differing by cents.

Mexico in reference to passenger revenue is considerable, again it has the highest amount. This year, it is above the general average, however, with a difference of 1%. Peru this time is leading in terms of revenue per passenger with an extremely high percentage

compared to the general average of 305%. Ecuador, for the first time, is below the general average with a value corresponding to -25%. This percentage value is not very different from those of Paraguay and Colombia. On this occasion, Uruguay is very close to reaching the general average of the amount of dollars obtained per passenger

3.1.10. Collection in 2022

Based on Table 12, which corresponds to 2022, the number of passengers, the revenue obtained by each country, and the status of the amount paid per passenger concerning the average are interpreted.

Number of passengers:

- A total of 19,121,508 passengers entering the different countries is evidenced.
- Mexico again has the first place in the number of domestic passengers.
- Followed by Colombia, with a total of 4,382,711 passengers.
- Ecuador again occupies the last place in terms of the number of passengers.
- Paraguay, Peru, and Uruguay have a considerable difference.

Percentage in Collection:

- Mexico is only 50.72% of the collection obtained.
- Peru and Colombia show a little differentiated percentage, with 19.42% and 15.36%, respectively.
- Ecuador is in third place with 7.58%.
- Paraguay and Uruguay are the countries with the lowest percentage of collection.

State below/above the overall average dollar amount per passenger:

- Peru again leads the way in percentage above the overall average with 85%.
- Mexico and Ecuador are the countries that complete the podium, with 48% and 33%, respectively.
- Colombia, Paraguay, and Uruguay have a percentage below the average.

Mexico is again the leader in the number of domestic passengers, with an extremely high revenue compared to the rest of the countries. However, it does not have the highest amount in average status. Ecuador completes the podium of average status with 33%,

although the number of passengers is the lowest, representing only 7.58% of the revenue obtained. Peru is one of the countries with the highest amount in dollars per passenger, with a value of 85%, surpassing the two strong performers in this area, Ecuador and Mexico. The remaining countries are below the overall average. Although the number of passengers entering the country is higher than in Ecuador, they still need to obtain more revenue; on the contrary, the numbers are below the average.

3.1.11. Ranking analysis

Based on Table 14, which shows the ranking of the countries in terms of total collection in this period, it can be seen that Mexico is the country with the highest collection in the analysis. Thus, it is considered the leading country with which the comparison will be made about control procedures. Similarly, the podium is completed with the countries of Peru and Colombia, the latter being the most similar to Ecuador, i.e., it shows similarities that are not widely differentiated. In fourth place, Ecuador is below the podium, followed by Paraguay and Uruguay.

It is essential to consider that these collection values do not depend directly on the influx of foreign passengers since only national passengers have been considered, i.e., the payment of taxes is an obligation of travelers of the same nationality to which they enter, for example, an Ecuadorian at the time of entering with passenger luggage, whether a phone or laptop computer may do so, and in case of carrying goods outside the characteristics established by the regulations, it will be determined that the passenger must pay taxes. In this context, only each country's domestic passenger flow indicator has been considered in this analysis.

3.2. Analysis of the control procedure with Mexico and Colombia

The control procedure applied by the Ecuadorian nation is essential to ensure the proper flow of goods, with the verification of documentation, declarations, and physical inspections made to them, thus seeking to detect, prevent and avoid the misuse of exemptions. Given the high level of collection and flow of passengers in Mexico and Colombia, it is planned to examine the methodology used by both countries to control this traffic of goods and thus obtain more excellent collection, in addition to the fact that they are considered leading nations in the region, and in their approach to customs and border management have contributed to the optimization of controls.

In the case of Mexico, as has been determined throughout the research, it is the country with the best profile in the indicators seen, being the guiding country of the research. At the same time, Colombia was considered for its geographical proximity and the cooperative relations in different aspects that it maintains with the Ecuadorian nation. In addition, in economic, social, and cultural terms, factors allow mutual understanding between these two nations.

3.2.1. Control used in Mexico

The control used about the regulations applied is broad, so in this section, we will briefly mention the rules applied for the entry of goods in terms of travelers.

Chapter 3.2 of the General Rules of Foreign Trade for 2023 establishes the conditions and form of control of the merchandise that enters Mexico with passengers. From what was investigated, it is mentioned that passengers may bring in new or used products, for example, personal use goods, such as clothing, footwear and toiletries, and beauty products. Two photographic or video cameras, two personal sports equipment, portable recording devices, five discs, books, magazines, and printed documents, five toys and a video game console, binoculars, and a telescope, among others. These goods may enter without payment of taxes and up to 3 pets without payment of taxes. (Servicio de Administración Tributaria, 2023)

Each passenger entering Mexican territory may introduce merchandise without paying taxes provided that they are for personal use and within the duty-free allowance. In case of exceeding them, a global tax of 16% of the total value of the merchandise must be paid. (Sistema de Administración Tributaria, 2017)

In the Tax Administration Service Portal, in the Customs section, the declaration of money is expressed, in which it is not considered a crime to introduce or extract more than 10,000 dollars; what is considered a crime is not declaring it. Using the Customs Declaration for Passengers coming from Abroad and the Declaration of Money, the departure of Passengers is where the passenger must declare it before the corresponding authorities. If, in a case, the passenger will indicate that he/she is carrying more than US\$10,000 in one of these declarations, he/she must also complete the Declaration of Internment or Extraction of Amounts in Cash or Documents Receivable. (Sistema de Administración Tributario, 2017)

It is worth mentioning that Mexico also uses risk profiling, which works in consideration of the information gathered from the different travelers that have entered the country. This method is also related to the traffic light system used by Ecuador, in which when the color green is determined, the merchandise will enter without mishaps, which means that within the database, there has not been a previous inconvenience; In orange, the merchandise will undergo an inspection by a scanner, in addition to the documentary review; and the red color will be used to direct the physical inspection, in which all documentation will be verified, and control will be given by the competent authority.

3.2.2. Control used in Colombia

Colombia employs control methods towards the goods that enter with national and foreign passengers, being in this case only the consideration of nationals; in this way, it is understood that each passenger will have to comply with the corresponding procedure and regulations, in this case, is in charge of the National Tax and Customs Directorate (DIAN), which provides on its website the information that must be met at the time of entering the Colombian territory and also the control methods that apply.

Consideration of Article 266 of Decree 1165, which establishes what corresponds to travelers, emphasizes that a traveler may import goods as long as they do not constitute a commercial shipment. It is worth mentioning that, within the same Article, it is established that up to ten units of the same class are not considered commercial shipments; this is about the goods introduced only occasionally. Also, these must be intended for personal or family use or destined for gifts. (Decreto 1165, 2019)

In this regard, travelers are required to file a Baggage Declaration, which is established in Article 286 of Reglamento del Decreto 1165, (2019)

The following cases require the presence of a baggage declaration:

- The baggage is subject to payment of a one-time tax.
- The amount of any currency above USD 10,000.
- When there is a special rule requiring specific information on the goods.
- If plants, animals and regulated products, and agricultural inputs are entered.
- Entry of goods that constitute the patrimony of the Nation or other nations.

- Entry of goods is subject to requirements given by the Ministry of Culture or Environment and Sustainable Development.
- When the traveler resides abroad and seeks to introduce merchandise temporarily.
- When the traveler has sent or intends to send unaccompanied baggage.
- When the traveler carries merchandise in commercial quantities.

In the Colombian territory, in order to facilitate the flow of goods and travelers entering the country, Article 287 of the Regulations of Decree 1165 establishes that the DIAN will randomly select this risk profile for the verification procedure of the goods regardless of whether or not the baggage declaration has been submitted. It is essential to mention that this procedure may be selective since it will also consider the number of packages, packages or sizes thereof. (2019)

Thus, the procedure for the screening of baggage is established in Article 288 of the Reglamento del Decreto 1165, (2019) The only time when the official at the end of the baggage review identifies whether the traveler enters with merchandise admissible for travelers and these must be subject to taxes because, with the payment of these taxes, the traveler may leave the baggage preview area without any other particular. Also, suppose the traveler has presented the baggage declaration, which does not match the corresponding requirements and conditions. In that case, the merchandise will be retained to be submitted for ordinary importation. If it does not comply with this, it will be considered abandoned merchandise. Likewise, if the presentation of this declaration mentions the merchandise with a lower value, the traveler may correct the declaration, liquidating and paying the higher value of the tax.

Under the above, Colombia uses risk profiling, fed by the information stored by the different travelers it has had. A consequence of this is demonstrated in the research conducted by (López Díaz & Ruiz Obando, 2019) that will start from the result of the analysis of a scanner which will determine the color of the traveler, that is, the type of control to which it will be subjected, in this way, there are the colors Green: which refers to that the merchandise will have passage without inconveniences, that is, automatic lifting. Also, the color Orange: which refers to the inspection, is non-intrusive, only through the application of scanners, which means that there will be documentary inspection and, finally, the color Red: which determines that there will be the recognition of the load, i.e., the physical inspection of the goods will be carried out.

3.2.3. Control used in Ecuador. Information gathered from interviews.

The information provided in this section is based on interviews with professionals knowledgeable in the customs field who have had a long experience in customs processes, for example, the control procedures carried out in the regime that is the subject of this research. In addition, it is essential to mention that the legal basis that applies within the Ecuadorian territory has already been stated in Chapter 1 in subheading 1.1.5.1.4. Personal Effects Regime and Chapter 2 in subheading 2.1 Modalities of Passenger Baggage and Customs Control, of this research; however, in this section, the controls are explained from a practical view and the experience shared by the people interviewed.

Based on the interview with Mgst. Patricio Moyano, (2023) a person with extensive knowledge of customs control, which can be found in Annex 1, where the practice of the theory explained in previous chapters is evidenced. In this way, it is mentioned that the control of these goods is carried out by the known technical operators, who are SENA E employees, with the support of members of the Customs Surveillance Corps (CVA); in this sense, once the quantity and nature of the goods are inspected, The Simplified Customs Declaration (DAS) is issued and also mentions the application of the risk profiling system, which is generated through scanners, where the type of inspection to be performed on the entry of travelers' goods is determined.

It is important to mention that the support provided by the CVA in terms of the number of personnel is sporadic because sometimes two, three, or four servers may be present. However, it varies in exceptional cases. For example, the airport of the city of Cuenca is not international. However, there are regular private international flights. This is also where the control of passengers and their personal effects on travelers is carried out.

The list of personal effects of travelers applies only in international airports, in the land borders of Ecuadorian territory; this list of personal effects that the traveler can enter without paying taxes does not apply because the border countries located to the north and south of the country, specifically with the Republics of Colombia, Colombia, and Ecuador, Specifically with the Republics of Colombia and Peru, respectively, there are binational agreements for the free border crossing and transit of people and vehicles, since

it could encourage ant smuggling (smuggling in small quantities to be collected), if the same list of international airports is applied.

There are different ways to evade customs control and other ways to carry out "smuggling," for example, paying people who have traveled for the first time to import under this regime without paying taxes. An indicator of risk profiling is the frequency of travel; in the case of first-time travel, there would be no inconvenience; however, using it for commercial purposes would have its repercussions.

In addition, risk profiling has allowed a technological advance and has generated positive results; it has also been evidenced that the members of the CVA, in addition to what is provided by the system, consider other factors to evidence this type of smuggling, for example, the attitude of a person, where he/she shows nerves or fear by hiding the act of evasion, or for example evading or not answering the questions asked by the control authorities, facts that allow presuming the possible evasion of taxes.

The interview is conducted at Tnglo. Jorge Palacios, (2023) the following relevant information was obtained by the personal effects regime and the control of the goods.

For the control of goods, it is mentioned that there are four scanners through which the suitcases of passengers entering our national territory are checked. This is by risk profiling, since prior to performing the control, a list of the persons with the corresponding information and the frequency of their travel is sent to them. The use of this scanner occurs when the passenger arrives in the country, and after that, he/she must scan his/her passport; in case one of the different colors is generated, the control continues; for example, if it is red, the merchandise is physically checked, if it is green, the passenger continues his/her normal departure without checking his/her luggage, and if it is yellow, there is a possibility that this person has already traveled but not very often, the reason for which a quick inspection is also performed so that he/she can leave the airport.

The profiling and implementation of these scanners have facilitated and streamlined the control of goods. However, experience is an important and necessary factor at the time of control, for example, in the physical analysis of a person, since it is determined that it is a small person. If the one found in the luggage is too large and of the same model, it is presumed that it is for marketing. The physical build is a vitally important factor for

the control members. Once found the merchandise that has to be taxed to the State, we proceed with the technical operator to determine the value of the same and to make the payment of taxes to foreign trade in any of the banks assigned for the respective collection.

If the inspected merchandise has logos of different brands recognized in our country that are identical copies, we proceed with the seizure since they violate the Intellectual Property of such brands. After their respective valuation by the Technical Operators where the tariff classification is determined, values to be paid, and other taxes to the Foreign Trade, it is put in knowledge of the District Director to continue with the respective procedure if it exceeds the 10 Unified Basic salaries it is necessary to put them to Orders of the competent judges in the matter of Customs, The same that will determine the individual actions to be taken, either for the payment of taxes or to be declared abandoned by the owner of the merchandise, which can then be destined to a free allocation to the different institutions of the State with the character of social welfare, auction or destruction of the same when appropriate.

In the control of these goods, sometimes the presence of other substances contaminating them has been evidenced, for which, as it is our competence, we report immediately to ECU-911 so that National Police personnel can take the respective procedure in the case of finding goods subject to control. Likewise, when weapons are detected, the Weapons and Explosives Control Department is immediately notified.

One way to carry out ant smuggling or to evade taxes in customs control is by the repeated travels of people, that is to say, a family group, the father of the family travels every two months, then the mother of the family, and then the children. This starts to add up, and a large amount of merchandise entered by this family group can be evidenced, indicating that they are engaged in illegal trade and the sale of foreign merchandise through social networks that currently exist in our environment.

3.3. Discussions

The research has sought to know how efficient the passenger baggage regime in the Ecuadorian territory has in terms of quantitative, which has been referenced in the numerical data that corresponds to the collection in the period of 2013-2022. Qualitatively, which refers to the control procedures and regulations applied in Ecuador,

also, in the attempt to obtain the level of efficiency, a disparity is evident when comparing the procedure applied by the countries that have positioned themselves within the podium of the best in terms of collection in the period, in this case, Mexico and Colombia.

The results show a considerable variance among the countries analyzed, considering that Mexico is the power in contrast to the rest, with its high rates regarding the number of travelers and the revenue obtained in the period analyzed. In this way, it is also determined that Peru and Colombia are the southern cone countries with the highest influx and revenue. Based on this, Colombia was selected as the country most similar to Ecuador for measuring the system's efficiency.

With the mention of the accumulated table of all countries, it is evident to recognize the supremacy of Mexico over Ecuador. This is about the collection obtained in these years, totaling \$22,333,194,444. In contrast, Ecuador obtained only \$3,094,777,778. This index shows a significant result because the Mexican population is approximately 6.2 times larger than the Ecuadorian. That is, the Mexican nation will be within Ecuador in the collection and national passenger flow.

Likewise, Colombia within the accumulated table has been foreseen with \$5,602,722,222. In the same way as with Mexico, Colombia is 1.87 times greater than the Ecuadorian population. Considering this statistic, the difference in population differs considerably from the Ecuadorian population, thus determining that they are similar countries, thus determining them as similar countries, which has allowed measuring Ecuador's efficiency.

With mention to the previous data, it is understood that Ecuador has been less efficient than these two countries in terms of the collections obtained in this research; this is because population indexes interfere, since being more extensive in terms of population, a more significant collection can be obtained, given that only national passengers are considered, foreigners are not considered.

Likewise, it is shown that Ecuador has been less efficient than Mexico in this period in terms of the amount collected per passenger. It is also evident that the Mexican nation is above the general accumulated average with 58%, while Ecuador continues on the podium with 31%, a percentage value that places it above the Southern Cone countries analyzed in this research.

Colombia, being the country most similar to Ecuador in terms of different aspects of culture and population, among others, is below the general average, accumulated with a percentage of -30%, which in comparison with Ecuador, there is a difference of 60 percentage points. These values show that, in this case, Ecuador has been considerably more efficient than Colombia in terms of revenue per passenger.

Ecuador is much more efficient than the different countries that have integrated the southern cone in this research; only Uruguay is the country that is above the average. However, it is still below the percentage value obtained by Ecuador, which has a percentage difference of 18%.

The results obtained have allowed the procedures carried out by the two countries to be compared with the regime's efficiency, showing that the controls implemented necessarily depend on the risk profile concerning passengers. However, they differ regarding the goods that may enter each country.

For example, in Mexico and Colombia, a list of goods that may enter without payment of taxes is published, as it has been made public knowledge for both national and international passengers; that is, the three countries have made available to all travelers the information on the passenger's luggage.

A particular case about the support provided by members of the Customs Surveillance Corps, who assist in controlling these goods, is that they apply visual perception in terms of control since the goods are for personal use and are necessary for the passenger who seeks to enter them. Thus, it is crucial to verify their actual destination, which is for personal use and not intended for commercialization. Although if the merchandise enters without detecting its commercial purposes, the members of this Surveillance Corps carry out the necessary intelligence in order to avoid the misuse of these exemptions, and in this way, try to be more efficient in the personal effects regime, as the respective investigations carried out by the CVA have been implemented, and thus continue with the proper seizure of these goods.

Although the control procedures have indeed advanced to mitigate more violations, new ways have been evidenced where people evade the different controls, making it even more challenging to be efficient. For example, when people travel abroad, and on their return, they are allowed to enter merchandise without paying taxes. However, this is

directed to other people; that is to say, a type of service is created since these people pay a percentage to the person abroad so that the merchandise will enter with these exemptions. The goods, as such, are not in extreme quantities, but it is still a way to evade taxes and, in turn, create unfair competition between the seller who complies with the standard import and those who do not. These informal importers and traders generate different advertisements on social networks with rates of the products they are looking to import.

This method is one of the most widely used at present in Ecuador. Likewise, another particular example is when the family travels abroad, they can enter with a considerable amount of goods without paying taxes; each member can import goods with tax exemption. However, these actors use these benefits in an organized manner, which leads us to the fact that in each trip they make separately or together, they provide this service of bringing foreign goods. In addition, when making individual trips of the family nucleus, the profiling system will not determine anomalies corresponding to the traveler, which could determine if the traveler will consider the family nucleus, or also, with the inclusion of other indicators or in its absence with the application of Artificial Intelligence, as they have been implemented in other countries, regarding the data process, the transmission of information corresponding to customs issues, among others.

In Colombia and Mexico, evading import regulations has been observed through mechanisms such as traveler's or passenger's effects, as determined in each country. In the case of Mexico, there has been evidence of a higher commercial value in goods entered under this regime, primarily due to its proximity to the United States, a world power. It is vital to consider that Mexican citizens entering the country have the required documentation, such as a U.S. visa, which allows them to enter and leave the United States freely. This allows them to make lower-priced purchases and then market those products in Mexico, where even the technology may have a higher percentage value than that established by the Americans.

It is necessary to consider that smuggling is no longer limited to small imports but can also involve large quantities and more delicate goods destined for human consumption. This aspect raises another relevant issue since the recurrent use of this illicit practice can lead to more dangerous activities, such as the sale of arms or the illegal trafficking of narcotics, which are also classified as forms of smuggling. It is essential to

highlight that, from a broader perspective, the importance lies in identifying that the abuse of these transgressions, although initially carried out with smaller-scale imports and for different purposes, can lead to an increase in the performance of this illicit activity in larger quantities and with products that are more harmful to society in general.

Following the above, Mexico demonstrates that, despite its high collection rates, the influx of national passengers, and the control procedures that were applied during this period, it has been able to determine significant results. By the analysis, Mexico has shown superior indexes to be more efficient than Ecuador.

Colombia, being one of the most similar countries to Ecuador, has shown to have different controls that are more specialized and more feasible than the Ecuadorian one, even by the implemented infrastructure, due to the investment made for the methodologies that seek to be applied in these controls, an investment that has been obtained based on the significant exports generated by the country and that consequently have been redirected to customs management or similar areas.

Colombia has proven to be more efficient than Ecuador regarding customs control. Despite risk profiling as part of its strategy, Colombia has implemented other control mechanisms supported by Artificial Intelligence. This application of technology has generated several advantages in customs control and administrative processes. In addition, the information necessary for these controls is widely available, including on social networks, and can be accessed with just a few clicks or a simple telephone query. These mechanisms have allowed Colombia to achieve higher efficiency levels than Ecuador in the customs area.

CONCLUSIONS AND RECOMMENDATIONS

Throughout the research carried out, it has been possible to determine that Ecuador, in terms of revenue collection, has been less efficient than Mexico, which has been the model country for the research, as well as less efficient than Colombia and Peru, which are the countries most like Ecuador's. However, in this analysis, Ecuador proved to be more efficient than Paraguay and Uruguay, countries that completed the ranking by which efficiency was determined. However, in this analysis, Ecuador proved to be more efficient than Paraguay and Uruguay, countries that completed the ranking by which efficiency was determined. However, Ecuador, in terms of revenue per passenger, has been more efficient than the countries belonging to the Southern Cone, with a percentage value of 31% over the overall average for the period, ranking only behind the model country, Mexico, which has a percentage value of 58%.

It is important to mention that Ecuador needs to be more efficient in revenue collection compared to Mexico, Colombia, and Peru. This could be due to the population of inhabitants that each one has since they exceed it by up to 6 times in the case of Mexico, which suggests a higher collection per national passenger that enters the country. Consequently, in the case of Paraguay and Uruguay, which also have a smaller population than Ecuador.

This research also allowed us to determine that the control procedure implemented by Ecuador is one of the most general in Latin America, which is risk profiling since it is the one determined to be applied by the WTO.

In this sense, Mexico, in addition to applying risk profiling, also uses different mechanisms such as analysis of the documentation presented to enter the goods, review of pediments which contain detailed information on the goods, technology, and automated systems, such as cargo scanners, biometric identification systems, among others.

Colombia also applies risk profiling, as do the nations mentioned above, and performs thorough verification of merchandise documentation, advanced technology, customs management systems, and high-resolution scanners.

On the other hand, Ecuador, by maintaining international agreements with border nations such as Peru and Colombia regarding the free passage of persons, has made changes in terms of the list corresponding to the passenger baggage allowed in the air and land modes, i.e., some differences allow mitigating tax evasion. This methodology has improved customs control.

In the differences presented in the control, it is concluded that Ecuador has not been as efficient due to the mechanisms and methodology applied in its control procedures, which, if adequate, would allow for a greater economic income, that is, a greater collection of taxes, since this type of smuggling would be considerably mitigated.

Following the above, the following parameters are recommended for Ecuador to improve its efficiency in this exception regime: passenger's personal effects:

- Constant training and professionalization of control personnel. In other words, they should be constantly updated on customs regulations, inspection techniques, and the ability to detect and prevent these activities.
- Collaborate internationally with countries more efficient than Ecuador, such as Mexico, Colombia, and Peru, where they could exchange information, best practices, and experiences in this field.
- Implement updated risk analysis systems and consider specific risk profiles to mitigate these activities for commercial purposes.
- Automating the processes could help to have better control with advanced systems and technologies, which would speed up the customs processes.

REFERENCES

- Allen, F., Brealey, R., & Myers, S. (2015). *PRINCIPIOS DE FINANZAS CORPORATIVAS 11ED* (11 edition). McGraw-Hill.
- Alma de los Ángeles Ríos Ruíz. (2017). *Clasificación de Aranceles; Barreras Arancelarias y No Arancelarias*.
- Apolinario, R., Rodríguez, M., Briones, V., Molina, W., & Bedor, J. (2021). *Introducción al Comercio Exterior*.
- Campos, G., & Lule, E. (2012). La observación, un método para el estudio de la realidad. *Revista Xihmai*.
- Cegarra, J. (2015). *METODOLOGÍA DE LA INVESTIGACIÓN CIENTÍFICA Y TECNOLÓGICA*.
- Código Orgánico Integral Penal. (2021, February 17). *Registro Oficial Suplemento 180 de 10-feb-2014*.
www.lexis.com.ec
- Comité de Comercio Exterior. (2012). *Resolución No. 59*.
https://www.aduana.gob.ec/archivos/Boletines/2013/ARANCEL_FINAL_1_DE_ENERO_R93.pdf
- Constitución de la República del Ecuador. (2008). *CONSTITUCIÓN DE LA REPÚBLICA DEL ECUADOR*. In *Registro Oficial* (Vol. 449, Issue 20). www.lexis.com.ec
- COPCI. (2021). *CÓDIGO ORGÁNICO DE LA PRODUCCIÓN COMERCIO E INVERSIONES*.
<https://www.aduana.gob.ec/gacnorm/data/CODIGO-ORGANICO-DE-LA-PRODUCCION-COMERCIO-E-INVERSIONES.pdf>
- Coyoy Echeverría, E., & Rayo Muñoz, M. (2017). Estimación del comercio exterior ilícito por contrabando y defraudación aduanera en Guatemala en el año 2015. *Embajada Británica Ciudad de Guatemala*.
- Decisión 574, R. A. sobre C. A. (2022). *Sistema de Información sobre Comercio Exterior*. Organización de Los Estados Americanos.
<http://www.sice.oas.org/trade/junac/decisiones/dec574s.asp>
- Decreto 1165. (2019, July 2). *Decreto 1165 de 2019*. Sistema Único de Información Normativa.
<https://www.suin-juriscol.gov.co/viewDocument.asp?id=30036618>

- Dirección Nacional de Migraciones. (2013a). *Anuario Estadístico de Uruguay*.
<https://migracion.minterior.gub.uy/index.php/estadisticas/anuario-2013>
- Dirección Nacional de Migraciones. (2013b). *INFORME ESTADÍSTICO, Departamento de Estadística*.
- Dirección Nacional de Migraciones. (2014). *Anuario Estadístico de Uruguay*.
<https://migracion.minterior.gub.uy/index.php/estadisticas/anuario-2014>
- Dirección Nacional de Migraciones. (2015). *Anuario Estadístico de Uruguay*.
<https://migracion.minterior.gub.uy/index.php/estadisticas/anuario-2015>
- Dirección Nacional de Migraciones. (2016). *Anuario Estadístico de Uruguay*.
<https://migracion.minterior.gub.uy/index.php/estadisticas/anuario-2016>
- Dirección Nacional de Migraciones. (2017). *Anuario Estadístico de Uruguay*.
<https://migracion.minterior.gub.uy/index.php/estadisticas/anuario-2017>
- Dirección Nacional de Migraciones. (2018). *Anuario Estadístico de Uruguay*.
<https://migracion.minterior.gub.uy/index.php/estadisticas/anuario-2018>
- Dirección Nacional de Migraciones. (2019). *Anuario Estadístico de Uruguay*.
<https://migracion.minterior.gub.uy/index.php/estadisticas/anuario-2019>
- Dirección Nacional de Migraciones. (2020). *Anuario de Estadística de Uruguay*.
<https://migracion.minterior.gub.uy/index.php/estadisticas/anuario-2020>
- Dirección Nacional de Migraciones. (2021). *Anuario Estadístico de Uruguay*.
<https://migracion.minterior.gub.uy/index.php/estadisticas/anuario-2021>
- Dirección Nacional de Migraciones. (2022). *Anuario Estadístico de Uruguay*.
<https://migracion.minterior.gub.uy/index.php/estadisticas/anuario-2022>
- Dirección Nacional de Migraciones de Paraguay. (2014). *INFORME ESTADÍSTICO, Departamento de Estadística*.
- Dirección Nacional de Migraciones de Paraguay. (2015). *INFORME ESTADÍSTICO, Departamento de Estadística*.
- Dirección Nacional de Migraciones de Paraguay. (2016). *INFORME ESTADÍSTICO, Departamento de Estadística*.

- Dirección Nacional de Migraciones de Paraguay. (2017). *INFORME ESTADÍSTICO, Departamento de Estadística*.
- Dirección Nacional de Migraciones de Paraguay. (2018). *INFORME ESTADÍSTICO, Departamento de Estadística*.
- Dirección Nacional de Migraciones de Paraguay. (2019). *Informe de Movimiento Migratorio General de Entrada/Salida del país*.
- Dirección Nacional de Migraciones de Paraguay. (2020). *Informe de Movimiento Migratorio General de Entrada/Salida del país*.
- Dirección Nacional de Migraciones de Paraguay. (2021). *Entradas y Salidas del País por departamento*. <https://www.migraciones.gov.py/index.php/inicio/estadisticas/movimientos-migratorios>
- Dirección Nacional de Migraciones de Paraguay. (2022). *Entradas y Salidas del País por departamento*. <https://www.migraciones.gov.py/index.php/inicio/estadisticas/movimientos-migratorios>
- DRAE. (2022a). *Diccionario de la Real Academia Española*. <https://dle.rae.es/eficiencia>
- DRAE. (2022b). *Diccionario de la Real Academia Española*. <https://dle.rae.es/recaudar>
- DRAE. (2022c, April 25). *Diccionario de la Real Academia Española*. <https://dle.rae.es/arancel>
- Folgueiras Bertomeu, P. (2016). *Técnica de recogida información: la entrevista*. <https://diposit.ub.edu/dspace/bitstream/2445/99003/1/entrevista%20pf.pdf>
- Hernández Sampieri, R., Fernández Collado, C., María del Pilar Baptista Lucio, D., Méndez Valencia, S., & Mendoza Torres, P. (2014). *Metodología de la Investigación Hernández Sampieri 6a Edición*.
- Instituto Nacional de Estadística y Censos. (2013). *Anuario de estadísticas de entradas y salidas internacionales*.
- Instituto Nacional de Estadística y Censos. (2014). *Anuario de Entradas y Salidas Internacionales*.
- Instituto Nacional de Estadística y Censos. (2015). *Registro Estadístico de Entradas y Salidas Internacionales*.

Instituto Nacional de Estadística y Censos. (2016). *Registro Estadístico de Entradas y Salidas Internacionales*.

Instituto Nacional de Estadística y Censos. (2017). *Registro Estadístico de Entradas y Salidas Internacionales*.

Instituto Nacional de Estadística y Censos. (2018). *Visualizador de Entradas y Salidas Internacionales*.

Buenas Cifras, Mejores Vidas.
<https://app.powerbi.com/view?r=eyJrIjoiZDgyYTA4ODUtNWQzMy00YTNILWEwMjktNWUzNDYyNDY4MzdmIiwidCI6ImYxNThhMmU4LWNhZWmtNDQwNi1iMGFiLWY1ZTI1O WJkYTExMiJ9>

Instituto Nacional de Estadística y Censos. (2019). *Visualizador de Entradas y Salidas Internacionales*.

Buenas Cifras, Mejores Vidas.
<https://app.powerbi.com/view?r=eyJrIjoiZDgyYTA4ODUtNWQzMy00YTNILWEwMjktNWUzNDYyNDY4MzdmIiwidCI6ImYxNThhMmU4LWNhZWmtNDQwNi1iMGFiLWY1ZTI1O WJkYTExMiJ9>

Instituto Nacional de Estadística y Censos. (2020). *Visualizador de Entradas y Salidas Internacionales*.

Buenas Cifras, Mejores Vidas.
<https://app.powerbi.com/view?r=eyJrIjoiZDgyYTA4ODUtNWQzMy00YTNILWEwMjktNWUzNDYyNDY4MzdmIiwidCI6ImYxNThhMmU4LWNhZWmtNDQwNi1iMGFiLWY1ZTI1O WJkYTExMiJ9>

Instituto Nacional de Estadística y Censos. (2021). *Visualizador de Entradas y Salidas Internacionales*.

Buenas Cifras, Mejores Vidas.
<https://app.powerbi.com/view?r=eyJrIjoiZDgyYTA4ODUtNWQzMy00YTNILWEwMjktNWUzNDYyNDY4MzdmIiwidCI6ImYxNThhMmU4LWNhZWmtNDQwNi1iMGFiLWY1ZTI1O WJkYTExMiJ9>

Instituto Nacional de Estadística y Censos. (2022). *Visualizador de Entradas y Salidas Internacionales*.

Buenas Cifras, Mejores Vidas.
<https://app.powerbi.com/view?r=eyJrIjoiZDgyYTA4ODUtNWQzMy00YTNILWEwMjktNWUzNDYyNDY4MzdmIiwidCI6ImYxNThhMmU4LWNhZWmtNDQwNi1iMGFiLWY1ZTI1O WJkYTExMiJ9>

Instituto Nacional de Migración. (2016). *Estadísticas migratorias Síntesis 2016*.

https://portales.segob.gob.mx/es/PoliticaMigratoria/Direccion_de_Estadistica

- Instituto Nacional de Migración. (2017). *Estadísticas Migratorias Síntesis 2017*.
https://portales.segob.gob.mx/es/PoliticaMigratoria/Direccion_de_Estadistica
- Instituto Nacional de Migración. (2018). *Estadísticas migratorias Síntesis 2018*.
https://portales.segob.gob.mx/es/PoliticaMigratoria/Direccion_de_Estadistica
- Instituto Nacional de Migración. (2019). *Estadísticas Migratorias Síntesis 2019*.
https://portales.segob.gob.mx/es/PoliticaMigratoria/Direccion_de_Estadistica
- Instituto Nacional de Migración. (2020). *Estadísticas Migratorias Síntesis 2020*.
https://portales.segob.gob.mx/es/PoliticaMigratoria/Direccion_de_Estadistica
- Instituto Nacional de Migración. (2021). *Estadísticas Migratorias Síntesis 2021*.
https://portales.segob.gob.mx/es/PoliticaMigratoria/Direccion_de_Estadistica
- Instituto Nacional de Migración. (2022). *Estadísticas Migratorias Síntesis 2022*.
https://portales.segob.gob.mx/es/PoliticaMigratoria/Direccion_de_Estadistica
- Instituto Nacional de Migraciones. (2013). *Estadística migratoria, Unidad Política Migratoria de México*. https://portales.segob.gob.mx/es/PoliticaMigratoria/Direccion_de_Estadistica
- Instituto Nacional de Migraciones. (2014). *Estadística migratoria, Unidad Política Migratoria de México*. https://portales.segob.gob.mx/es/PoliticaMigratoria/Direccion_de_Estadistica
- Instituto Nacional de Migraciones. (2015). *Estadísticas migratorias Síntesis 2015*.
https://portales.segob.gob.mx/es/PoliticaMigratoria/Direccion_de_Estadistica
- López Díaz, Y. A., & Ruiz Obando, G. A. (2019). *Gestión de perfilamiento de riesgo en las importaciones colombianas, Estudio de caso: PERCOINT S.A.*
<https://repositorio.uniagustiniana.edu.co/bitstream/handle/123456789/840/LopezDiaz-YessicaAndrea-2019.pdf?sequence=1>
- LORTI. (2017). *LEY ORGÁNICA DE RÉGIMEN TRIBUTARIO INTERNO, LORTI*. www.lexis.com.ec
- Maruri, C. (2010). "Análisis de los regímenes aduaneros".
- Mgst. Patricio Moyano. (2023, April 17). *Entrevista personal*.
- Ministerio de Relaciones Exteriores. (2013). *Migración de Colombia, Tableau Public*.
<https://public.tableau.com/app/profile/migraci.n.colombia/viz/TablasdeSalidas2013/Inicio>

- Ministerio de Relaciones Exteriores. (2014). *Migración de Colombia, Tableau Public*.
<https://public.tableau.com/app/profile/migraci.n.colombia/viz/TablasdeSalidas2014/Inicio>
- Ministerio de Relaciones Exteriores. (2015). *Migración de Colombia, Tableau Public*.
<https://public.tableau.com/app/profile/migraci.n.colombia/viz/TablasdeSalidas2015/Inicio>
- Ministerio de Relaciones Exteriores. (2016). *Migración de Colombia, Public Tableau*.
<https://public.tableau.com/app/profile/migraci.n.colombia/viz/TablasdeSalidas2016/Inicio>
- Ministerio de Relaciones Exteriores. (2017). *Migración de Colombia, Tableau Public*.
<https://public.tableau.com/app/profile/migraci.n.colombia/viz/TablasdeSalidas2017/Inicio>
- Ministerio de Relaciones Exteriores. (2018). *Migración de Colombia, Tableau Public*.
<https://public.tableau.com/app/profile/migraci.n.colombia/viz/TablasdeSalidas2018/Inicio>
- Ministerio de Relaciones Exteriores. (2019). *Migración de Colombia, Tableau Public*.
<https://public.tableau.com/app/profile/migraci.n.colombia/viz/FlujosMigratorios-2019/Inicio>
- Ministerio de Relaciones Exteriores. (2020). *Migración de Colombia, Tableau Public*.
<https://public.tableau.com/app/profile/migraci.n.colombia/viz/FlujosMigratorios-2020/Inicio>
- Ministerio de Relaciones Exteriores. (2021). *Migración de Colombia, Tableau Public*.
<https://public.tableau.com/app/profile/migraci.n.colombia/viz/FlujosMigratorios-2021/Inicio>
- Ministerio de Relaciones Exteriores. (2022). *Migración de Colombia, Tableau Public*.
<https://public.tableau.com/app/profile/migraci.n.colombia/viz/FlujosMigratorios-2022/Inicio>
- Organización Mundial del Comercio. (n.d.). *OMC - Valoración en aduana - Información técnica*.
 Retrieved May 11, 2023, from https://www.wto.org/spanish/tratop_s/cusval_s/cusval_info_s.htm
- Ramos, C. (2020). LOS ALCANCES DE UNA INVESTIGACIÓN. *CienciAmérica*.
- RCOPCI. (2011). *REGLAMENTO-AL-TITULO-DE-LA-FACILITACION-ADUANERA-PARA-EL-COMERCIO-DEL-LIBRO-V-DEL-COPCI*.
- Registro Oficial Suplemento 38. (2018). *CÓDIGO TRIBUTARIO*. www.lexis.com.ec
- Reglamento del Decreto 1165. (2019). *Resolución Número 00046*.
- Resolución Nro. SENAE-DGN-2013-0472-RE. (2013). *Reglamento para los Regímenes de Excepción: “Tráfico Postal Internacional” y “Mensajería Acelerada o Courier.”*

- Resolución Nro. SENAE-SENAE-2017-0345-RE. (2017). *Procedimiento General para el Despacho de Equipaje de Pasajeros y Tripulantes que ingresan o salen de los Aeropuertos Internacionales del Ecuador*.
- Rodríguez Jiménez, A., & Pérez Jacinto, A. O. (2017). Métodos científicos de indagación y de construcción del conocimiento. *Revista Escuela de Administración de Negocios*, 82, 175–195. <https://doi.org/10.21158/01208160.n82.2017.1647>
- SENAE. (2015). *Centro de Logística y Soluciones Aduanales*.
- SENAE. (2021). *Servicio Nacional de Aduana del Ecuador*. [https://www.aduana.gob.ec/para-importar/#:~:text=FODINFA%20\(Fondo%20de%20Desarrollo%20para,base%20imponible%20de%20la%20importaci%C3%B3n.&text=IVA%20\(Impuesto%20al%20Valor%20Agregado,%20B%20ADVALOREM%20%2B%20FODINFA%20%2B%20ICE](https://www.aduana.gob.ec/para-importar/#:~:text=FODINFA%20(Fondo%20de%20Desarrollo%20para,base%20imponible%20de%20la%20importaci%C3%B3n.&text=IVA%20(Impuesto%20al%20Valor%20Agregado,%20B%20ADVALOREM%20%2B%20FODINFA%20%2B%20ICE).
- SENAE. (2022). *Servicio Nacional de Aduana del Ecuador*. <https://www.aduana.gob.ec/regimenes-aduaneros/>
- Servicio de Administración Tributaria. (2023). *Reglas Generales de Comercio Exterior*.
- Sistema de Administración Tributaria. (2017, October 3). *Secretaría de Hacienda y Crédito Público*. http://omawww.sat.gob.mx/aduanas/pasajeros/Paginas/Mercancia_ingresar_Mexico.aspx
- Sistema de Administración Tributario. (2017, October 3). *Secretaría de Hacienda y Crédito Público*. http://omawww.sat.gob.mx/aduanas/pasajeros/Paginas/declaracion_dinero.aspx
- Suarez Lugo, N. de la C. (2004, May). Tabaco o salud: una decisión social. . *Horizonte Sanitario*.
- Superintendencia Nacional de Migraciones del Perú. (2013). *Perú: Llegada de viajeros internacionales por país de residencia*.
- Superintendencia Nacional de Migraciones del Perú. (2014). *Perú: Llegada de viajeros internacionales por país de residencia*. <https://www.gob.pe/migraciones>
- Superintendencia Nacional de Migraciones del Perú. (2015). *Perú: Llegada de viajeros internacionales por país de residencia*. <https://www.gob.pe/migraciones>
- Superintendencia Nacional de Migraciones del Perú. (2016). *Perú: Llegada de viajeros internacionales por país de residencia*. <https://www.gob.pe/migraciones>

APPENDICES

Anexo 1 Interview is conducted at Mgst. Patricio Moyano

Perfil del Entrevistado:

Patricio Efraín Moyano Álvaro es un destacado Ingeniero en Comercio Exterior, con una sólida formación académica complementada por su título de Magister en Comercio y Negociación Internacional de la Universidad Tecnológica Equinoccial. Con una trayectoria de 31 años como miembro del Cuerpo de Vigilancia Aduanera, ha consolidado un profundo conocimiento en el campo aduanero y se ha convertido en un referente en su área de especialización.

Patricio Moyano es un profesional con un perfil integral en el campo aduanero, respaldado por su sólida formación académica, su vasta experiencia y su enfoque proactivo en el logro de los objetivos organizacionales. Su compromiso con la excelencia y su pasión por el comercio exterior lo convierten en un valioso activo para cualquier empresa o institución que busque alcanzar el éxito en un entorno global y dinámico.

Fecha de entrevista: jueves, 16 de marzo de 2023.

Para empezar, si bien sabemos que el Cuerpo de Vigilancia Aduanera brinda ayuda a los técnicos operadores al momento de controlar la mercancía que ingresa, tengo una pregunta, la cual es sobre, ¿cómo procede el Cuerpo de Vigilancia Aduanera al momento de realizar el control, así también, si la cantidad de miembros del CVA depende del control que se realice o de algún otro factor?

¿Usted se refiere al control en Sala de Arribo Internacional de pasajeros para el control de efectos personales de viajero, exclusivamente para ese control?

Sí, para el régimen de efectos personales.

El COESCOP que es el Código Orgánico de las Entidades de Seguridad Ciudadana y Orden Público, nos faculta al Cuerpo de Vigilancia Aduanera realizar los operativos de control, tanto en zona primaria, como en zona secundaria; debido al reducido personal que tenemos a nivel nacional, actualmente no hay una unidad que se dedique a esa tarea específica de control de los efectos personales de viajero.

Anteriormente, sí teníamos una unidad que estaba todo el tiempo en la Sala de Arribo Internacional de pasajeros, que es en donde se realiza este control, pero en los aeropuertos internacionales, es decir, en las ciudades de Quito y Guayaquil existe un grupo que es el GELA, que es el Grupo Especial de Lavado de Activos, que controla que las personas al momento de ingresar o salir del país, lo realicen con las cantidades de dinero que la ley lo faculta, pero en este caso en los aeropuertos mencionados, también apoyamos a la zona primaria del Servicio Nacional de Aduana del Ecuador, a los distritos de estas jurisdicciones. Es decir, apoyamos a realizar este control de efectos personales, ¿cuál es el procedimiento si se detecta que un pasajero ingresa las mercancías que están sujetas al pago de tributos? Simplemente en las Salas de Arribo Internacional de pasajeros existe personal administrativo, no del Cuerpo de Vigilancia, sino personal administrativo civil del SENA, el cual realiza el aforo de las mercancías, el mismo que es la inspección física en presencia del pasajero, obviamente, y de acuerdo a la cantidad y a la naturaleza de las mercancías emiten una Declaración Aduanera Simplificada, cuyas siglas son DAS. Esto cuando existen bienes tributables.

Como existen en el interior de los aeropuertos, agencias bancarias, pagan los tributos en ese mismo momento y salen con las mercancías que han tributado, ese es el procedimiento. La función del personal de Salas de Arribo Internacional de zona primaria es realizar el control, dado que las mercancías van a través de unos escáneres, lo que es una inspección no intrusiva, puesto que se genera a través de los mismos, en donde se detecta en base a colores y también en base a las figuras.

Aquí también se determina qué mercancías se las puede inspeccionar físicamente, pero el personal, el Cuerpo de Vigilancia Aduanera si es que tiene sus labores de inteligencia o presume que una persona trae mercancías sujetas a tributar, también se coordina con el personal de zona primaria, para que le realicen el aforo físico de las mercancías y que se proceda al cálculo de los tributos a cancelarse, que lo hace en ese mismo momento, ese es el procedimiento.

Al momento de brindar apoyo a los técnicos operadores, si bien ya se detecta alguna anomalía en este proceso ¿cuántos miembros del CVA se dirigen a este control? Esto depende tal vez de la cantidad de la mercancía.

Generalmente están destinadas unas dos, unas tres, cuatro personas para todo el turno, pero por la labor de este personal, es para otras funciones, las cuales son el control del Lavado de dinero, puesto que si se ingresa con dinero, la Ley permite el ingreso de hasta menos de diez mil dólares en efectivo al país, si es igual o mayor a esa cantidad, deben realizar una declaración de ese dinero, entonces como no están exclusivamente para realizar el control de efectos personales de viajero, están a veces en los vuelos aleatorios, los vuelos de más alto riesgo.

En otros aeropuertos también que están habilitados internacionalmente, como por ejemplo anteriormente estaba en Esmeraldas, me parece que ya abrieron las frecuencias internacionales en Esmeraldas y también en la ciudad de Cuenca, también le habilitan para vuelos privados la frecuencia internacional, el itinerario internacional; ahí sí nosotros en apoyo al personal de zona primaria vamos tres, cuatro funcionarios, me refiero exclusivamente en Cuenca, a recibir o a despachar los vuelos con destino al exterior o con procedencia del exterior, pero son vuelos privados, nada más que las autoridades correspondientes les han autorizado para que en Cuenca esos vuelos privados operen internacionalmente, pero ahí realizamos el control también.

En este apoyo, cuando se presume la comisión de una contravención, la mercancía procede a ser aprehendida para continuar con el respectivo proceso, ¿cómo se procede a realizar la aprehensión por parte del CVA?

Se realiza la coordinación con el personal de zona primaria, el cual es el personal administrativo del SENA, ellos son quienes realizan la liquidación a través del sistema ECUAPASS, el mismo que es el sistema informático del SENA, que brinda ciertos privilegios de acuerdo a cada área, es decir, nosotros que somos la parte operativa, tenemos unos privilegios en el sistema para el cumplimiento de nuestras funciones.

Asimismo, el personal que se encuentra en las Salas de Arribo Internacional de pasajeros, por ejemplo, en Quito y Guayaquil, tienen personal designado exclusivamente para esa área, en la que se despacha y reciben los vuelos internacionales, entonces tienen ciertos privilegios, en base a su perfil del puesto, estos privilegios le permiten generar la Declaración Aduanera Simplificada.

Mientras que, en el caso del CVA se encarga de comunicar al personal que se encuentra del SENA en zona primaria y personal administrativo y ellos a través del

sistema ECUAPASS, luego de realizar la inspección, que es el aforo físico de las mercancías, esta inspección se la realiza en presencia del pasajero, por consiguiente, se procede a revisar el equipaje y todas las mercancías que estén en exceso de lo que la ley les permite traer como efectos personales de viajero y se deberá presentar la DAS, le generan en el ECUAPASS con este documento, de ahí se acercan a la agencia bancaria, deberán tributar y así, finaliza el trámite una vez que han cancelado. Luego de finalizar el trámite, se da por cancelado el trámite o formulario y le proceden a entregar las mercancías. Nosotros como CVA, no podemos generar esa Declaración Aduanera Simplificada, sin embargo, en las fronteras terrestres, como son en Tulcán y en la ciudad de Huaquillas, ahí sí hay personal del Cuerpo de Vigilancia Aduanera que en apoyo a las funciones de zona primaria, les han dado estos privilegios, estos perfiles en el sistema ECUAPASS, para que ellos a su vez también puedan generar estas Declaraciones Aduanera Simplificadas, que en fronteras se denomina DAS-F, que significa Declaración Aduanera Simplificada en frontera, pero ojo, hay que diferenciarlo que en los aeropuertos internacionales, ahí está vigente, ahí tiene derecho el pasajero a traer cierta cantidad de objetos que sean de su uso personal, y por ejemplo, que está en la normativa, la ley le permite traer una laptop, un teléfono celular usado y uno nuevo, permite traer tres litros de licor, pero eso es únicamente en los aeropuertos internacionales, nada más. ¿Por qué? Porque una persona común y corriente si va al exterior es por alguna necesidad X, no necesariamente se hace el viaje para traer esas mercancías, en cambio en las fronteras terrestres ahí no aplican ese listado de efectos personales de viajero, porque en base a convenios internacionales hay el libre paso de la frontera norte, hacia Colombia y en la frontera sur hacia la República de Perú, entonces ahí, si trae una botella de licor le hacen tributar por la misma, en cambio en los aeropuertos ahí pueden ingresar hasta tres litros de licor, por ponerle un ejemplo, puede ingresar libre del pago de tributos. ¿Por qué es esta diferencia? Porque si la misma ley, si la misma consideración se la diera, como la que se da en los aeropuertos, se le entregaría un listado de efectos personales que el pasajero puede ingresar libremente, se estaría fomentando el contrabando de hormiga, que es el paso de mercancías ilegales en pequeñas cantidades. Imagínense si la ley le permitiera conforme en los aeropuertos internacionales, que cada pasajero tiene derecho a tres litros de licor, solo hablándole de unas pocas mercancías, un teléfono celular nuevo y uno usado, una laptop, un dispositivo, una impresora, un computador de escritorio que puede traerlo libre de pago de impuestos por el aeropuerto, si se le aplicara en las fronteras terrestres, como hay convenios internacionales, como le indico con Colombia y Perú,

entonces ellos pasarían todos los días y dijeran esto es para mí, entonces es por eso que no es aplicable, es solamente en los aeropuertos que tienen derecho a este listado de efectos personales libre de pago de tributos.

¿Cuáles son estas mercancías más comunes que por lo general intentan ingresar mediante el contrabando de hormiga?

En los aeropuertos, bueno, ingresan una variedad de mercancías, pero lo que en mayor cantidad se ha detectado son prendas de vestir, calzado también, pero mayor cantidad de prendas de vestir, pero ello no quiere decir que únicamente son esas mercancías las que se han detectado, por ejemplo, relojes, celulares, dispositivos electrónicos, tarjetas de memoria, muchos artefactos electrónicos y bisutería también.

En el caso de la ropa, anteriormente le había realizado una entrevista a otro miembro del CVA y él me había comentado que utilizaban otro método para hacer este tipo de contrabando de hormiga, por ejemplo, cuando viaja el núcleo familiar completo, entonces decimos que el papá viaja este mes y se le permite traer hasta cierta cantidad de equipaje y el siguiente mes viaja la hija y así por consiguiente toda su familia, entonces si se permiten dos maletas por cada persona, se diría que si viajan estas cuatro personas, esposa, esposo e hijos, decimos que traen cuatro maletas como mínimo. ¿tal vez sí es otra forma que se dé este contrabando de hormiga, y en caso de ser así, ¿cómo ustedes proceden? Tengo entendido que también realizan un tipo de inteligencia, entonces ¿cómo proceden con ello?

Es verdad que muchas personas lo harán de esta manera, existen muchas formas, no necesariamente familiares, inclusive en algunos casos se han detectado que hay personas que se dedican a esto, son propietarias de las mercancías, inclusive y eso por información de las mismas personas que a veces se les ha sorprendido con las mercancías, mencionan, que hay personas también que inclusive les pagan el pasaje a otras personas para que viajen y traigan estas mercancías, ¿por qué? Porque uno de los perfiles de riesgo que maneja el SENA es la frecuencia con la que viajan al exterior, entonces cuando ingresan por ahí se someten al semáforo con el color verde y rojo y ellos al pasarle el pasaporte y a los parámetros del sistema informático que está, le indica que color es, si le da color verde tiene libre paso, no pasa, por la máquina de rayos X; si le da color rojo le inspeccionan, pero uno de los parámetros que está en ese sistema es la frecuencia con la

que la persona viaja al exterior, vía aérea, es por ello que muchas de las veces los evasores de los tributos si ellos van, viajan continuamente y de pronto todas las veces a ellos les va a salir la inspección por la máquina de rayos X y también el aforo físico que es la inspección intrusiva, les abren el equipaje, pero es por ello que a veces en esta modalidad muchas de las veces contratan y les pagan a otras personas, porque el perfil de ellos no va a saltar en los parámetros de riesgo, porque no son viajeros frecuentes; sin embargo, la labor de inteligencia consiste en analizar perfiles de riesgo, para eso el personal está capacitado, cuando ingresa a zona primaria, se le ve la actitud del pasajero, se le pregunta los datos, hay muchas maneras en que las personas se ponen nerviosas, hay muchas maneras de perfilar en estos casos, es por eso que estas personas que aparentemente pueden nomás pasar, muchas de las veces no lo han hecho, ahora en los vuelos internacionales y principalmente cuando son temporadas altas, hay mucha afluencia de pasajeros y entonces con el poco personal que está es imposible hacer el control a todos, porque se causaría mucha demora si se les revisa a todos los pasajeros, porque una de las misiones del SENA E es la facilidad y a veces es imposible hacerles con poco personal que existe y los medios disponibles, es complicado hacer la inspección física a cada pasajero, sino únicamente se lo revisa a través de perfiles y por ello mismo es que a veces las personas se toman mucha confianza y piensan que no los van a revisar porque tal vez alguna vez por suerte para ellos no les revisaron, le salió inspección en semáforo verde que puede pasar simplemente sin que se le haga el aforo físico, pero en algún momento ya no van a poder hacerlo y ahí tal vez lo poco que ganaron en las otras veces, en una sola vez que ya se los detecten, ya van a perder lo que ganaron anteriormente.

Con base a su experiencia, en muchas ocasiones este tipo de infracciones se cometen de manera intencionada, pero también de manera inconsciente, me refiero inconsciente al decir que desconocían la normativa, aunque si bien el no conocer las leyes no es que te exime de la misma, entonces, ¿tal vez ha tenido alguna experiencia similar?

Sí, han habido muchos casos en que los pasajeros no lo hacen de mala fe, porque se dedican tal vez a actividades comerciales, a vender esos productos; sino lo hacen porque por el desconocimiento como usted bien menciona y obvio desconocer la ley no le exime de su cumplimiento, pero únicamente deben pagar los tributos del exceso, por decirle en artículos de tocador, lo que son perfumes, aguas de tocador, la ley le permite

traer hasta 300 ml, es decir, puede traer tres frascos de 100 o 6 de 50 ml o combinado, pero que no pase de 300 ml y, generalmente, cuando una persona se va a traer para su familia, sus amigos y lamentablemente por exceso, que ingresan tienen que pagar tributos en ese caso, y es fácil darse cuenta cuando una persona lo hace sin conocer, ¿porque? porque una persona que ya se dedica al comercio, por decirle trae muchas prendas de vestir del mismo modelo, pero de diferentes tallas, mismas que traen series; en cambio las otras personas traen una de cada talla; es visible, es fácil determinar eso, pero igual así haya desconocido, pero si es una cantidad considerable, que se sale dentro de la normativa, deben pagar los tributos.

¿Cuál ha sido la mercancía más grande o la que le ha llamado más la atención, la que ha sido un poco más difícil detectar su proceso? Porque si bien entiendo en la modalidad aérea y la modalidad terrestre se diferencian bastante, en la terrestre entiendo que cuando se dan este tipo de controles, estas personas que hacen el contrabando, para proteger su mercadería me imagino que deben estar armadas o cuestión parecida, entonces cómo proceden con el control. En este caso ustedes creo que no pasan armados o podrían hacer uso de las armas, no estoy seguro de ello, pero talvez podrían apoyarse en la Policía Nacional será, sé que cada quien tiene sus funciones como tal, pero puede ser una idea.

Si, bueno dentro del COESCOP mismo, indica que hay que realizar las coordinaciones con otras entidades de control, como la Policía Nacional o las Fuerzas Armadas, pero ya exclusivamente usted me pregunta en los aeropuertos. En los aeropuertos si se requiere el apoyo de una persona que está portándose mal, se coordina con la Policía y si amerita la detención, se la detiene, también usted me preguntaba algún caso especial, en relación al tipo de mercancías o ¿qué?

En sí al contrabando, cuando hacen el trabajo de inteligencia, le pongo un ejemplo de este núcleo familiar de la ropa, ya sabe que se está yendo a comercializar, entonces imagino que le hacen a esta persona el trabajo de inteligencia y en un determinado momento se acercan y la retienen, ¿pero esta mercancía ha sido en cantidades muy grandes y tal vez esta persona opone fuerza al momento de la aprehensión, con base a esto más o menos alguna experiencia similar?

Ya, de haber tenido experiencia de personas que están revoltosas, se resisten al control, si generalmente las personas que tienen algo que esconder pues por naturaleza, ellos se ponen agresivos, con amenazas, pero como el personal está capacitado para enfrentarse a ese tipo de situaciones y nosotros actuamos profesionalmente, y no nos dejamos amedrentar de eso, no ha habido casos en que ha llegado a la agresión, pero de serlo así, estamos preparados para en defensa propia actuar, también tomamos los procedimientos haciendo uso de valga la redundancia, el uso progresivo de la fuerza; y en un caso especial, le podría comentar hace años atrás, en la ciudad de Cuenca mismo, no fue mi experiencia, pero si de un compañero, en que trajeron unas mercancías de contrabando: relojes, pero obvio lo trajeron por el aeropuerto de Guayaquil, entonces con las labores de inteligencia que hubo, se les dio seguimiento y se dirigieron a la ciudad de Cuenca, llegaron a Guayaquil en un vuelo internacional y luego ellos abordaron en un vuelo nacional Guayaquil-Cuenca, que en ese tiempo si había estas frecuencias y evadieron el control en Guayaquil, pero como ya hubo la información, coordinaron con el personal que estuvo en Cuenca y en el aeropuerto de Cuenca, siendo un vuelo nacional, y que en los vuelos nacionales no se realizan la inspección, ellos ya pasaron a Aduana de Guayaquil en el lugar que ingresan al país, pero con ese cruce de información, lograron la aprehensión de bisutería, relojes, cadenas, anillos, eso es un caso especial.

Otro caso especial, esa si es una experiencia propia hace muchos años atrás, en el aeropuerto de Quito, en un vuelo internacional, aparentemente salieron los pasajeros y se divisó que gran cantidad de maletas ingresaba por las bandas que transportan el equipaje, mismas que eran como 70 maletas, imagínese eran muchas, la cantidad, desde mi experiencia una cantidad significativa y los dueños no aparecían, cómo es posible que ingrese un equipaje sobrevolado, es una figura que dan las líneas aéreas cuando llega el equipaje posterior o no viajó con el pasajero, o le cambiaron de vuelo y llega, es decir, llega el equipaje, pero no llega el pasajero, entonces esa es una experiencia de una gran cantidad y todas eran mercancías nuevas, entonces con esos equipajes se procedió a la aprehensión, ya no a que paguen los tributos.

Existen casos en los cuales las personas realizan este contrabando, no lo consideremos como contrabando sino más bien a la actividad como un servicio, es decir, si soy una persona que viajo a EEUU por primera vez y puedo yo traer dos teléfonos un nuevo o usado, entonces tengo un conocido que me pide que le dé

trayendo este teléfono pero yo le cobro 50 dólares, ¿que otro método utilizan para hacer este tipo de contrabando o en sí es esta manera que utilizan estas personas para no pagar los tributos, no ha sido controlado de todo o si existe una forma de controlar?

Sí y se ha de dar seguramente como usted menciona, que si una persona se va de viaje y trae un teléfono que la ley le permite, traer como que fuera para esa persona, pero lo trae para la venta, pero no creo, que una persona le resulte, pues más va a gastar en pasajes, en estadía y se va a hacer el viaje por un teléfono; es cierto, generalmente si se ha de dar eso, tal vez que le da trayendo un familiar, pero ellos ya no traen para eso y eso es imposible controlar porque si le inspeccionan y trae dos teléfonos uno usado y un nuevo, que le permite la ley, no hay por qué detenerle, generalmente las personas que se dedican a este contrabando, no sabemos el destino final de ese artículo, está trayendo una cantidad que la ley le permite, entonces no podemos presumir de que es para para la venta y que no es para su uso personal, pero las personas que se dedican lo traen en mayor cantidad y muchas de las veces se les ha localizado adherido al cuerpo, en los zapatos o se adhieren en el vientre, en las piernas y también hay personas de sexo femenino, también que lo hacen y obvio, como son mujeres nosotros los hombres no podemos hacerle una inspección, también se cuenta con personal femenino, para que realicen este tipo de inspecciones, que sean mujeres mismo, quienes la revisen en el caso de que no haya una funcionaria uniformada mujer, ahí se le pide la colaboración del personal femenino de zona primaria personal administrativo del SENA, para que la revise y se ha detectado que algunas personas lo traen, ya le digo las personas que se dedican a estas actividades lo traen en mayor cantidad, ponen en las maletas y a través de la máquina de rayos X es fácil detectarlo o por la actitud misma sospechosa es fácil darse cuenta.

Con base a la pregunta anterior, no ha tenido algún caso en el cual si ha habido uso de armas o algo en reacción de estas personas.

Felizmente no, no he tenido experiencias con el uso de armas, pero si se ha detectado a veces que, si transportan armas, pero como le indico eso ya ha sido en años anteriores; últimamente, desconozco si han detectado armas, pero es fácil darse cuenta en la máquina de rayos X, por lo tanto, no podrían pasar y si lo hicieran, esa arma se decomisaría.

Claro, pero y en el tema de lo terrestre, digamos que en ese camión logró pasar sin ser percibido

No, en el tema terrestre si ha habido casos en que hemos tenido que hacer uso de las armas en legítima defensa y como usted bien menciona, son organizaciones que muchas veces no solo se dedican al contrabando de mercancías, sino también incurren en otros delitos con nexos como tráfico de drogas, inclusive han habido personas que han fallecido en cumplimiento del deber; están en un control y les han atropellado, obvio porque ya son personas que vienen con mayor logística, traen cosas mucho más grandes, en los controles que se hace a lo largo y ancho del país se ha detectado también que, traen dinero, droga que transportan y son muy delicadas las funciones que se cumplen por parte de nuestro personal del CVA, pero es parte del trabajo al que estamos expuestos.

Anexo 2 Authorization of the Mgst. Patricio Moyano

Cuenca, 29 de junio del 2023

CARTA DE AUTORIZACIÓN

Yo, **PATRICIO EFRAIN MOYANO ALVARO**, de nacionalidad ecuatoriana, con número de identidad **0602032609**, de profesión Magister en Comercio y Negociación Internacional, autorizo de manera expresa a **EDWIN ADRIAN NUGRA AREVALO**, con número de identidad, **0106474877**, para que mencione mi nombre e incluya la información relevante de la entrevista realizada dentro de la tesis titulada como "Análisis de eficiencia del régimen de excepción: efectos personales del pasajero en el período 2013-2022". La autorización es válida únicamente para el propósito de la tesis mencionada.

Atentamente,



PATRICIO EFRAIN MOYANO ALVARO
C.C. 0602032609

Anexo 3 Interview is conducted at Tcnlg. Jorge Palacios

Perfil del Entrevistado:

Jorge Fernando Palacios Viteri es un destacado Tecnólogo Superior en Administración con una sólida formación académica. A lo largo de sus 34 años de experiencia como miembro del Cuerpo de Vigilancia Aduanera, ha adquirido un profundo conocimiento en el campo aduanero, estableciéndose como un referente en su área de especialización.

Jorge Palacios es un profesional integral en el ámbito aduanero, respaldado por su amplia experiencia en diversos puntos de control, como puertos, aeropuertos, fronteras y áreas del territorio ecuatoriano. Ha ocupado roles de liderazgo como jefe de distrito, operaciones, administrativo y logístico, demostrando un enfoque proactivo en la consecución de los objetivos organizacionales. Su compromiso con la excelencia y su pasión por el control aduanero lo convierten en un activo sumamente valioso para cualquier empresa o institución que busque alcanzar el éxito en un entorno global y dinámico. Jorge Palacios es un profesional altamente capacitado y su experiencia lo respalda como un recurso estratégico en el ámbito aduanero.

Fecha: martes, 04 de abril del 2023.

He creído conveniente realizar las siguientes preguntas: ¿cómo realizan el control del equipaje de un viajero, ustedes como CVA?

A ver, nosotros dentro de la zona primaria, nosotros estamos solamente como personal de apoyo. La parte operativa que realiza especialmente el chequeo del equipaje en los aeropuertos, son los técnicos operadores del SENAE. Nosotros estamos como personal de seguridad. Claro que cuando hay la presencia o se detecta en las maletas el ingreso de productos que tienen que pagar tributos al comercio exterior, para que puedan ingresar legalmente al país, el personal de los compañeros que trabajan en Sala Internacional, pide la ayuda de nosotros, entonces les colaboramos y siempre estamos prestos a dar nuestro servicio, para que se pueda realizar de mejor manera el trabajo.

Cuándo brindan este apoyo, ¿Cuántos miembros del CVA están presentes en el lugar donde están los escáneres, por donde hacen el control estos técnicos operadores?

A ver, dentro del aeropuerto de Guayaquil, por lo general hay cuatro escáneres, donde pasan las maletas y se hace la revisión del equipaje. No necesariamente todas las maletas tienen que pasar por los escáneres de revisión. Ahora hay un sistema que se incrementó y está a raíz del año 2020, que la Aduana incrementó, es el sentido del semáforo, que se llama. A nosotros, previo a la llegada de un vuelo, Migración nos hace llegar el listado de los pasajeros, entonces nosotros tenemos en el banco de datos que tiene la Aduana, el nombre de las personas que son frecuentes o que viajan frecuentemente al exterior. No es lo mismo una persona que ha viajado tres veces, cuatro veces al exterior. Automáticamente, al sistema le salta el nombre y le sale un código rojo. Entonces, a la persona, al momento que pasa el pasaporte, en la parte del código de barras, ya le sale el código rojo y se le prende el semáforo, entonces esa persona tiene que acercarse y hacer la revisión técnica que se tiene que realizar, especialmente ya en forma manual. Ahí se detecta verdaderamente qué clase de mercadería trae y si son para productos de uso personal o si son mercadería para la venta. Esa es la forma que ahora tiene la Aduana del Ecuador para controlar a los pasajeros que ingresan a territorio de Ecuador.

Imagino que debe tener alguna experiencia particular en que estos efectos no cumplieron con los requisitos para ingresar mediante este régimen. Entonces, ¿cuáles son estas mercancías que por lo general son las más comunes? Un ejemplo: tiene una televisión de 52 pulgadas, que no creo que está dentro del requisito para ingresar mediante este régimen.

Claro, dentro de las televisiones y para que puedan ingresar por zona primaria o por la parte del aéreo, es hasta una televisión de 32 pulgadas. Más de eso tienen que hacer ya una Declaración de Importación y hacer el trámite respectivo para que puedan retirar su producto.

Lo que normalmente se encuentra en las maletas de los pasajeros, a lo que ellos dicen efectos personales, pero que en definitiva al ser revisadas se encuentra a gran cantidad de mercadería, se determina que no son para uso personal, sino para venta de

mercadería. Uno al momento de hacer el chequeo de las maletas se puede evidenciar, ya con la experiencia que se tiene en el trabajo, es fácil determinarlo.

El importador dice, es mi ropa del viajero que estoy llevando, entonces se le ve a una persona de contextura mediana que lleva y ya se le puede ver. Se le pregunta, ¿usted cuánto calza, señor? El señor dice calzo número 40. Pero al momento de revisar las maletas se verifica que tienen zapatos que son tallas 42, 43. Entonces nunca se va a poner eso y no puede ser un equipaje acompañado del pasajero. Entonces se le ve a una persona que es de contextura delgada, que máximo es una talla S, M, pero trae igual pantalones de L, XL y todo lo demás. Y ropas que verdaderamente, no corresponde a la contextura de la persona que está transportando ese equipaje. Y traen cantidades ya no personales, se puede decir, sino en cantidades comerciales. Uno cómo se da cuenta, porque al momento que uno se va a comprar, no me voy a comprar tres veces un pantalón del mismo color y de la misma talla, el mismo modelo, se supone que me compro uno y me compro uno en azul, uno en blanco, uno en negro, uno en café, para tener variado, ¿no es cierto? Pero la mayoría de las personas que traen tres o cuatro del mismo modelo. Traen camisetas del mismo modelo, tres, cuatro, cinco camisetas. Entonces eso ya se ve y se evidencia que verdaderamente no es para uso personal.

En este caso que ya se verifica o que ustedes identifican este tipo de contravenciones, ¿cómo procede el CVA?

En el momento que se da este suceso, se llama al técnico operador y él solicita las facturas de compra. Si no tiene las facturas de compra, nosotros en la base de datos de la Aduana del Ecuador, tenemos el listado de productos, en general de camisetas, pantalones, jeans, zapatos y todo lo demás. Ahí se hace una verificación de mercadería, si ahí dice zapatos Nike, tal modelo y todo lo demás, entra a la base de datos de nosotros, se pone zapatos Nike, procedencia Estados Unidos o procedencia Panamá o procedencia Miami. Y ya le sale automáticamente el precio mínimo que allá está y el precio máximo que está aquí. Entonces, en base a eso el técnico valorador, le puede poner el valor mínimo o el valor máximo, depende del valor que ese rato el técnico operador lo detecta y lo pone en la base de datos. De acuerdo a ese valor que tiene, se cobra los tributos al comercio exterior. Todo se hace en base a los datos recopilados que ya se tiene en el banco de datos de la Aduana del Ecuador. Ahí se tiene y se hace la consulta respectiva para poder hacer el cobro de los tributos de la mercadería que están ahí.

En base a lo mencionado, ¿luego de que se valora la mercancía, la es aprehendida? ¿Podría recuperar la misma siempre y cuando pague los tributos y cuando también sea de permitida importación?

Dentro de zona primaria usted está pasando el primer filtro; una vez que pase el mismo y usted paga los tributos en el aeropuerto, puertos o frontera, no hay ningún problema, porque usted está ingresando con su mercadería legal, porque está pagando los tributos; ya en zona secundaria es diferente. La aprehensión ya se hace por contrabando, porque usted evadió el primer filtro, que son los ingresos de zona primaria. Entonces, en el ingreso al territorio ecuatoriano ya es zona secundaria. En la zona secundaria, esta mercancía es aprehendida por presunción de contrabando. Entonces ahí los costos que tiene que pagar por evadir tributos son más alto, no en el caso cuando está ingresando en zona primaria.

¿Qué tipos de mercancías ingresan dentro del presunto contrabando? Aparte de licor y de cigarrillos.

¿Por zona primaria?

No, por la zona secundaria.

Por zona secundaria especialmente lo que viene netamente de las fronteras. Aquí en Cuenca que estamos, tenemos la frontera que viene y la mercadería que ingresa por Macará, Zapotillo, Alamor. Esos vienen por tierra y entran a Loja. Entran a Loja y de Loja vienen para Cuenca. También tenemos igual la parte de la frontera sur que también tenemos Huaquillas. La parte de Huaquillas especialmente aquí en Cuenca, lo que más tenemos dolor de cabeza, es ropa que entra peruana. Zapatos que se ha cogido muchísimo y también tenemos los perecibles. Tenemos frutas y todo lo relacionado igual a frutas y a producto perecible. Eso es lo que más está.

Este tipo de contrabando se da más en las fronteras.

Sí. En las fronteras.

¿La principal frontera que tiene el índice más alto de contrabando será tal vez la de Huaquillas?

Por Huaquillas sí ingresa. Tanto perecibles como mercadería seca que se llama. Y por lado de Macará igual. Ahí también es la parte igual más de perecibles.

Creo que, dentro del Régimen de Efectos Personales del Viajero, las personas por lo general ingresan mercancías con desconocimiento de la normativa. Porque si bien hay personas que como lo llamamos muchos, por la viveza criolla, entonces también hay personas quienes desconocen la normativa y es la primera vez que viajan y terminan cometiendo estas contravenciones. Conscientes que el desconocimiento no te exenta de la ley.

Uno cuando va a un país o se va de paseo, por lo general lo que siempre hace es comprarse sus productos para uso personal, especialmente si yo tengo mi núcleo familiar, le traigo una camiseta, un pantalón, algo para mi señora y para mis hijos. Pero no me excedo de dos maletas. Pero la mayoría de las personas que son dedicadas al comercio ya no traen maletas, si no traen tulas. Usted sabe que la tula y todo lo demás tiene un peso diferente a una maleta que puede llevar un pasajero. La maleta que es normal dentro de un pasajero hasta 20 kilogramos, que puede traer normal, sin pagar sobrepeso.

Al momento que sobrepasa eso, tienen que pagar un sobreprecio y sobrepeso y todo lo demás en la aerolínea. Entonces, si yo voy a comprar y me quiero ahorrar algo, no voy a pagar un sobreprecio que es alto por cada kilogramo que pasa. Entonces, si lo veo así y digo no, ya no puedo traer y tengo que pagar el sobreprecio y está la diferencia de unos 10, 12 dólares, mejor lo compro allá. Pero la mayoría de los contrabandistas o las personas que se dedican a traer mercadería a través del régimen de Equipaje de Viajero. Entonces, ellos lo que hacen es comprar la mercadería de la que está fuera de temporada y ellos la tienen almacenado allá y lo vienen trayendo poco a poco. Entonces, ahí se puede evidenciar verdaderamente que es mercadería que no es para uso personal.

Si bien el aeropuerto de aquí de Cuenca no es internacional, pero si recibe, en este caso, mercancías. Hablaré de los grupos económicos existentes en la ciudad. Tengo entendido que la Mgst. Claudia Campoverde me comentaba que ella pedía apoyo aquí al CVA. No sé si tal vez usted tiene conocimiento al respecto.

Por lo general aquí les brindamos el apoyo a Zona Primaria porque eso es netamente trabajo del personal de Zona Primaria de la Dirección Distrital. Ellos son los encargados de ir a hacer la recepción del vuelo y la llegada y partida de los vuelos.

Entonces, como ellos no tienen personal, nosotros, el Cuerpo de Vigilancia Aduanera, nos vamos siempre cuando llegue un vuelo o salga de un vuelo.

Los dos aviones que ellos tienen, dos del uno y el otro que tiene uno, tres. Por lo general esos son los que se hacen el chequeo, revisión de equipaje, mercadería y todo lo demás. Pero por lo general son aviones pequeños, diez pequeños de cinco o seis personas. Y lo que van es más netamente el personal administrativo de estos grupos económicos a hacer sus negociaciones, sus convenios. Especialmente se van a Miami, Panamá, Perú y Colombia. Entonces nosotros siempre hacemos la recepción del vuelo y ahí se hace el chequeo de equipaje, se hace el chequeo igual de toda la aeronave, se abren los compartimientos de maletas y todo eso y se chequea. Si algo traen, especialmente productos que tienen que ser, pagar sus tributos, se lo hace pagar ese rato. Hace un mes más o menos, o la época de Navidad, vinieron así mismo unas llantas, vinieron unos amortiguadores y vinieron un poco de repuestos para la aeronave. Nos decían que eso es repuesto del vehículo. Yo sé que son repuestos, pero eso son mercadería que viene del extranjero. Y como no hay aquí, tienen que pagar los respectivos impuestos. Se les hizo los pagos y tuvieron que pagar el respectivo arancel para que puedan retirar sus productos y puedan ser colocados en sus aeronaves.

¿Este control es muy a menudo aquí dentro de Cuenca?

No, la frecuencia por lo general aquí será uno o dos veces al mes, máximo tres veces. Dentro de la normativa aeroportuaria dice que una persona que tiene un avión aquí y es con carácter internacional, tiene que salir como mínimo una vez fuera de territorio ecuatoriano. Y si se queda aquí una vez o no ha cumplido y no ha salido el mes, tiene una penalidad y es que cobran una multa.

Entonces, ellos por lo general por no pagar o a veces no tienen que viajar, lo que hacen es sacan el avión en la mañana al Perú y regresan en la tarde o en la noche, pero ya cumplieron, que salieron del territorio ecuatoriano.

Desde su experiencia, ¿qué tan eficiente cree que es la manera en la que se da el control en el régimen de excepción, más en sí con los efectos personales del pasajero?

Le diré que como en toda regla siempre hay una excepción y hay una norma y hay alguna cosa que siempre el contrabandista busca por salir o evidenciar y todo lo demás. Entonces ahora lo que están haciendo es ya no viaja la misma persona las tres veces al año, cuatro veces al año, sino ahora va él y hace dos viajes, va la esposa hace dos viajes, va el hijo hace dos viajes, va el otro hijo y hace dos viajes, pero en definitiva son del mismo núcleo familiar.

Entonces eso ya se evidenció y ya se dio cuenta y ya nos dimos cuenta que verdaderamente son los mismos y las mismas personas que son las que están haciendo eso. Entonces ahora lo que se está viendo y tratando de ver es el núcleo familiar y especialmente viendo qué parentesco tienen dentro de la persona que es la encargada o la cabeza de hogar. Siempre hay una forma en la cual le va a evadir.

Entonces, ya le digo siempre hay una forma de ver eso o ahora lo que están haciendo y nos dimos cuenta es especialmente en Quito. Me voy a traer mercadería, yo sé que voy a traer mercadería, ¿no es cierto? Y le voy llevando un familiar. El familiar se va y dice yo te pago los pasajes de estadía y todo lo demás, pero tú tienes que venir y al momento que vienes tú tienes derecho a dos maletas, me pasas las dos maletas. Entonces las personas lo que están haciendo ahora a veces no son familiares, sino es un conocido que los llevan y como que al momento que pase el pasaporte no le va a salir el semáforo rojo. ¿Por qué? Porque es una persona que nunca ha viajado o ha viajado por primera vez. Entonces eso están haciendo ahora, se ven muchas formas de evadir los controles, pero ya le digo estamos tratando de ver y evidenciar verdaderamente cómo están tratando de hacer ahora para ingresar mercadería.

Claro, consciente de esto, usted del uno al diez le pongo un margen, ¿cuánto cree que se ha sido eficiente en los últimos cinco años?

Ahorita que se han hecho estos cambios y todo, sí se ha mejorado. Ha habido mejores recaudaciones tanto en los puertos, aeropuertos y todo lo demás. Claro que no se puede decir que se controla el 100% de las personas y los pasajeros que ingresan, porque si hacemos igual una media, un avión que viene de Miami y todo lo demás estamos hablando que vienen doscientas veinte, doscientas cincuenta personas. Doscientas cincuenta personas tenerles en un área estéril hasta que puedan salir y todo lo demás y hacer una revisión minuciosa eso nos llevaría horas y enseguida ya vienen los otros vuelos

internacionales y todo lo demás. Sería un caos si se pone a controlar verdaderamente maleta por maleta.

Entonces, ahora lo que se hace es el perfilamiento de riesgo, mismo que es de acuerdo a los perfiles de las personas y de acuerdo a lo que nos bota el sistema del semáforo. Claro que hay personal, nosotros tenemos por lo general personas de inteligencia que están dentro del aeropuerto, ellos están en la parte de arriba de Migración, están en la parte de los andenes, están en la parte de las gradas, están en la parte de la recepción de las maletas. Y el personal nuestro es el que hace el perfilamiento. Ya se le ve a una persona que está mirando a todos los lados, que no sabe qué hacer, que empieza a cogerse las manos, empieza a sudar y todo lo demás. Entonces ya se le ve a esta persona que trae algo, entonces ya se le ve una maleta por acá, otra maleta por acá. Entonces ya se le hace el seguimiento y se le dice por favor señor, usted acompáñeme y a ellos se les lleva especialmente a las oficinas y se les hace una revisión minuciosa. Tanto igual a la parte personal, como a la parte de las maletas, porque cuando ya vienen así, vienen asustados y todo lo demás, traen, pero por lo general divisas, ingresan mucho dinero.

Entonces, dentro nosotros tenemos el GELA, que es el Grupo Especial de Lavado de Activos y nosotros como parte operativa del Cuerpo de Vigilancia Aduanera en los aeropuertos y en los puertos. Ellos son los encargados de verificar, controlar y ver qué tanto de salida como de ingreso, traigan la declaración hecha, el FRA que se llama. Entonces si no ha hecho el FRA, no ha determinado la procedencia del dinero que trae y todo lo demás, ese dinero es confiscado, automáticamente se le leen los derechos y todo lo demás y tiene que pagar la multa respectiva en un banco y se le devuelve la diferencia.

Creo que esto sería todo mi estimado Jorge. La verdad, le agradezco mucho por la apertura y por la ayuda así de todo. Listo.

Claro. Ahí estamos igual para servirles de igual y con experiencia que uno se tenga. Por lo general, le puedo decir ya tengo 34 años de servicio ininterrumpidos en la institución y he pasado en puertos, aeropuertos, fronteras, parte interior del territorio ecuatoriano, en todo lado y he pasado jefe de distrito, operaciones, administrativo, logístico. Entonces, siempre nos hacen rotar y por la parte de nuestro trabajo hemos estado en todo lado de la parte del territorio ecuatoriano.

Una última pregunta ya con lo que menciona. Una aprehensión que tal vez usted haya hecho, ¿cuán complicado ha sido, digamos, en este caso la persona contrabandista? Porque los que son contrabandistas me imagino deben andar armados para llevar su mercadería y todo, porque es ilegal. ¿Tal vez ha tenido un caso particular de usted?

Claro, anteriormente de venir acá a Cuenca yo estuve prestando mis servicios en el puente internacional de Tulcán. Allá nosotros siempre tenemos problemas y eso es a diario, pero no por puente internacional, sino por los desvíos. Allá hay muchos controles ilegales y pasos ilegales que tienen para evadir los contrabandistas y nosotros los cogemos ya pasando a territorio ecuatoriano, en el interior, a las caravanas o a los contrabandistas. Y por lo general, nos hemos encontrado que la mayoría de las personas que manejan o que se dedican a este medio son los afroecuatorianos. Los afros ecuatorianos, especialmente los de allá del Valle del Chota, ellos tienen su centro de operaciones en la parte de allá del Valle y eso es un dolor de cabeza a nivel nacional, porque los afros no solamente sacan o traen sus productos de la frontera norte, sino ellos los llevan y los entregan en Guayaquil, en Manta, dentro del territorio ecuatoriano.

Entonces siempre en la carretera ha habido los enfrentamientos, los roces de camionetas, los empujones y todo lo demás con personal afroecuatoriano. El personal afroecuatoriano es una persona que es muy volátil, se le dice alguna cosa y él no entiende las leyes, sino él quiere pasarse a la brava y tiene que pasarse.

Entonces ahí cuando nosotros tenemos que emplear la fuerza y tratar de aprehender a la persona, a ver, tratar de pedir ayuda en este caso, que siempre se hace con personal de Fuerzas Armadas y Policía Nacional, para interceptar ya en el interior y poderlo detener netamente donde haya un control o un peaje interno. Hasta allá se ha llegado, pero ha habido casos de mascarilla que se han pasado el control de los señores de la Policía Nacional y los hemos logrado detener ya al ingreso de Ibarra. Entonces son personas que a ellos no les interesa nada. Si está en una camioneta, un carro por delante, lo van tumbando y se pasan porque se pasan. ¿Es por qué? Porque ellos se dedican a transitar y especialmente a ingresar mercaderías igual de ilegales, de contrabando. Ese es el modo de vida de ellos y ellos se ganan por cobrar. Supongamos una persona dice, me puede pasar este producto así, me entreguen Ibarra, no hay ningún problema. Ellos le cobran por caja cierto valor y ellos le entregan. Entonces, ellos lo que hacen es, tienen que tratar de

pasar a cómo de lugar. Perfecto, pero eso es demasiado complicado. Eso sí es dolor de cabeza.

Anexo 4 Authorization of the Tcnlg. Jorge Palacios

Cuenca, 28 de junio del 2023

CARTA DE AUTORIZACIÓN

Yo, **JORGE FERNANDO PALACIOS VITERI**, de nacionalidad **ecuatoriana**, con numero de identidad **1707627806**, domiciliado en la ciudad de Machala, de profesión **Tecnólogo Superior en Administración**, autorizó de manera expresa a **EDWIN ADRIAN NUGRA AREVALO**, con número de identidad, **0106474877**, para que mencione mi nombre e incluya la información relevante de la entrevista realizada dentro de la tesis titulada como “Análisis de eficiencia del régimen de excepción: efectos personales del pasajero en el período 2013-2022”. La autorización es válida únicamente para el propósito de la tesis mencionada.

Atentamente,



JORGE FERNANDO PALACIOS VITERI
1707627806