



**Faculty of Legal Sciences**

**School of International Studies**

The Authorized Economic Operator in Ecuador and its  
Link with the Mutual Recognition Agreement of the  
Andean Community of Nations. Case Study of the  
"Vehicentro" Truck Distributor

**Project prior to obtaining a Bachelor's Degree in  
International Studies**

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I dedicate this work to my parents, Fabián and Gabriela. Who have been my strength and my greatest inspiration throughout my life. Thank you for every silent sacrifice. For every word of encouragement in the moments when I needed you most. Everything I am thanks to you; this achievement bears your name on every page.

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## **ABSTRACT**

This study focuses on the Ecuadorian context of international trade, which analyzes the import management of a company named Vehicentro, a company certified as an Authorized Economic Operator, and how it operates in the Mutual Recognition Agreement of the Andean Community. The study is justified through the need to validate if the regulatory tools optimize competitiveness and reduce times in the logistics chain. The main objective of this study is to analyze the impact of the MRA on the efficiency of Vehicentro's import management under its AEO status. For the methodology, a qualitative approach and descriptive scope was implemented through a case study. Data collection was carried out through semi-structured interviews and data triangulation, within which national and international regulations have been contrasted with the technical experience of Vehicentro's import area. The results show that, although AEO certification strengthens safety, the effective application of MRAs allows a tangible reduction in control channels, as well as a clear acceleration in the lifting of goods, optimizing logistics planning.

**Keywords:** trade facilitation, Authorized Economic Operator, Mutual Recognition Agreement, supply chain, Andean Community, customs policy.

## RESUMEN

Esta investigación se centra en el contexto ecuatoriano de comercio internacional, dentro de la cual se analiza la gestión de importaciones de la empresa Vehicentro, empresa certificada como Operador Económico Autorizado, frente a la necesidad de evaluar como operan de los Acuerdo de Reconocimiento Mutuo de la Comunidad Andina, el estudio se justifica a través de la necesidad de validar si las herramientas normativas optimizan la competitividad y reducen tiempos en la cadena logística. El objetivo principal de esta investigación es analizar el impacto del ARM en la eficiencia de la gestión de importaciones de Vehicentro bajo su estatus OEA. Para la metodología se ha implementado un enfoque cualitativo y alcance descriptivo a través del estudio de caso. La recolección de datos se realizó a través de entrevistas semiestructuradas y la triangulación de datos, dentro de la cual se ha contrastado la normativa nacional e internacional con la experiencia técnica del área de importaciones de Vehicentro. Los resultados demuestran que, si bien la certificación OEA fortalece la seguridad, la aplicación efectiva de los ARM permite una reducción tangible en los canales de control, así como una clara agilización en el levante de mercancías, optimizando la planificación logística.

**Palabras clave:** facilitación del comercio, Operador Económico Autorizado, Acuerdo de Reconocimiento Mutuo, cadena de suministro, Comunidad Andina, política aduanera.

## **INTRODUCTION**

In the current scenario of international trade, trade facilitation has become a fundamental pillar for the competitiveness of countries in this area. The Authorized Economic Operator is a specialized tool designed by the World Customs Organization to strengthen the logistics chain and streamline customs processes. Within the Andean Community, these tools have been materialized through the Mutual Recognition Agreements which seek to ensure that the advantages obtained by a certified company in its country of origin can be validated by the customs administrations of the other member states.

Despite the creation of regulatory regulations, such as Resolution SENAE-SENAE-2023-0075-RE in Ecuador the practical implementation of these advantages and obligations varies according to the industrial sector and the different links in the chain. That is why it is necessary to analyze whether the theoretical benefits of both AEO and MRA are effectively applied in the optimization of the operational management of companies.

This study focuses on the truck importer Vehicentro which is: One of the most relevant actors in the Ecuadorian automotive sector, which operates under the AEO certification. This study sought to determine the true impact that the Mutual Recognition Agreement of the Andean Community has had on its import management. Through a qualitative methodology based on data triangulation, which includes documentary analysis and semi-structured interviews with employees of the organization, the objective was to evaluate how these trade facilitation tools have transformed Vehicentro's logistics and import management at the national and regional level.

# **CHAPTER 1**

## **THEORETICAL FRAMEWORK**

After World War II, global expansion focused on creating and establishing new organizations that would regulate states. And in 1947, 13 countries with membership in the European Economic Cooperation Committee began a study to examine the routes to create customs unions under the criteria of the General Agreement on Tariffs and Trade (GATT) (Sánchez, 2007).

In 1948, two committees were established: the first for economic purposes and the second for customs. In 1950, the Council for Customs Cooperation (CCA) was officially established, with thirteen members at its inaugural meeting in Brussels. In 1994, the name of the World Customs Organization (WCO) was formally adopted, a change that took place to establish what the real values and ideas of the organization are (Sánchez, 2007).

At present, this body has 187 members and operates under the principles of cooperation based on the Theory of the Liberalist Framework of International Relations. The main mission of the WCO is to improve the efficiency and effectiveness of the Customs of its member countries, thus promoting regional and international cooperation and integration (Luz et al., 2010).

At the international level, the main norm that regulates customs procedures is the International Convention for the Simplification and Harmonization of Customs Procedures, better known as the Kyoto Convention. This instrument entered into force on September 25, 1974, because of changes in the business environment, new government requirements and the risks of the international flow of goods (Duarte, 2010).

After this Agreement, a revision was carried out, some amendments and changes, it was consolidated as the basis for effective, predictable and efficient customs regimes, and its objectives were as follows:

- A. Contribute effectively to the development of international trade through the simplification and harmonization of customs regimes and practices.
- B. Encourage the participation and investment of small and medium-sized enterprises in international trade.
- C. Stimulating economic growth by facilitating trade (European Union, 2021).

## **1.1 The Authorized Economic Operator**

As an institutional response to the objectives of trade facilitation, the figure of the Authorized Economic Operator (AEO) Emerged as a strategic tool for facilitation between borders and to ensure the functioning of logistics chains. AEO certification has been promoted by the World Customs Organization, which means that Customs recognizes certain companies that comply with strict security and transparency standards, granting them benefits such as reduced inspections, faster clearance of goods and international recognition (World Customs Organization, 2021).

An Authorized Economic Operator is any party involved in the international exchange of goods, which has been recognized by the national Customs administration. This accreditation can be adopted by various actors in the logistics chain, whether they are: manufacturers, importers, customs agents or carriers, among others. They obtain this certification for complying with high quality and safety standards, which is why Customs qualifies them as low-risk or reliable operators (Arnoldi, 2019).

The Authorized Economic Operator program emerged as a response to the September 11, 2001, attack in New York City, United States, to establish systems that increase security within the borders (SENAE, 2019b); after the attack, several countries led by the United States implemented several pilot programs. In 2005, the World Customs Organization (WCO) developed the Regulatory Framework for Securing and Facilitating Global Trade, known as SAFE Standards, which have been ratified by more than 150 countries around the world (International Organization for Standardization, 2025).

Within this section, it is essential to analyze the relationship between logistics security and international trade. This bond is based on mutual dependence, where security acts as an essential component to ensure the integrity of the global supply chain and facilitate trade between countries, international business depends entirely on how efficient the supply chain is, in order to meet the needs of imports and exports in a completely globalized market (Palacio Jiménez et al., 2021).

For this reason, the World Customs Organization created the SAFE standards, as a response by the global Customs community to the threats faced by logistics chains. At the same time, these regulations seek to streamline and facilitate the customs activities of businesses that execute good practices (OMA, 2021). The 2025 version, which is the most current within this framework of rules, seeks to strengthen cooperation between Customs and other border control

authorities, promotes the implementation of smart security devices to optimize customs control, also includes basic provisions for the development of the AEO program in regional customs unions and the implementation of Mutual Recognition ( Mikuriya , 2021).

Within this regulation, the central axis is always the Authorized Economic Operator, since, together with the Mutual Recognition Agreements, the joint work between the private sector and Customs, who are the true owners of the global supply chain, materializes. By integrating the provisions of the AEO into a single consolidated instrument, the WCO defines it as the cornerstone of the company-Customs relationship, thus sharing the responsibility for security, where the private company self-assesses and mitigates risks within its own operations (Danet, 2007).

In this context, the WCO proposes a system to facilitate international trade, to secure the logistics chain, within which some of the most important aspects should be highlighted:

- A. Pre-electronic information management: Allows data exchange before the goods physically arrive at the primary area.
- B. Risk analysis approach: Prioritizes control resources in shipments with the most irregularities.
- C. High-Risk Cargo Container Inspection in the Import-Export Country: It focuses on the inspection of cargoes in both the importing and exporting countries.
- D. Defining the advantages: Setting them clearly and competitively for reliable operators (Cardona Bentancourt et al., 2018).

On the subject, De Wulf (2005) argues that customs modernization depends entirely on the ability to process this advance information, since it allows the dismantling of Customs control of goods. In this way, the risk can be assessed before the cargo has been received, speeding up the passage at the border for companies and safe operators (De Wulf & Sokol, 2005).

The AEO program comprises a strategic alliance between the public and private sectors, based on the trust that private sector companies have generated through their good practices within the logistics chain; according to the World Customs Organization, this program has been implemented in more than 80 countries, being key to the facilitation of trade policies (World Customs Organization, 2020).

The commercial work between the public company and the private sector is mainly based on trade facilitation, which is the reduction, harmonization and modernization of the procedures

required for goods, this interaction occurs at the interface between companies and government. This refers to the place where private commercial activities and regulations imposed by the government in the context of international trade are located (Grainger, 2008).

This program can have several advantages and disadvantages, some of the key benefits are customs administrative speed, savings in distribution costs and reduction of permanence time, ease in loading and unloading goods and security in customs processes (Kusuma Bachtiar, 2021).

When the advantages are analyzed more deeply, they can be divided into two sectors, public and the private. The benefits within the private industry are aimed at all operators in the logistics chain, ease of taking advantage of simplified customs procedures and submitting short declarations of entry and exit of goods, reduction of physical and documentary controls, and priority in the dispatch and authorization of transport lanes, financial prerogatives at the time of payment, among others (Corcuera-Santamaría, 2009)

Within the public sector, customs also benefit due to the implementation of the program. It creates capacity for the management of the project, contributing to its efficiency, promotes synergy with the private party for the introduction of trade facilitation mechanisms and generates a flow of information on the operability of the logistics chain, for use in risk analysis systems (Corcuera-Santamaría, 2009).

There are some key disadvantages, which especially affect Latin America. Among these are high cost of compliance, personnel and consulting costs, time required for implementation, inequality for the different actors in the chain (Kusuma Bachtiar, 2021).

Regarding the problems that Latin American companies may face to be part of this program, according to Moreira (2018), there are key focal points. The main problem is the fragmentation of multiple agreements that are small and divergent, the lack of mutual recognition between countries, which will allow regional value chains to be consolidated. And the regulatory deficiencies in both Latin America and the Caribbean and the lack of a coordinated pan-regional platform.

Regarding Ecuador, the AEO program was introduced in 2015, through Resolution SENAE-DGN-2015-0720-RE. To align with the international regulations of the WCO. Over time, the guidelines have been modified, to expand the eligibility of operators (National Customs Service of Ecuador, 2015, 2019, 2023a).

Obtaining AEO certification within Ecuador is based on requirements and conditions. In the section of requirements, the applicant must be able to demonstrate that the company, its shareholders and partners have adequate customs, tax and criminal behavior. The company must also have sufficient resources that allow it to cover its obligations. In the requirements section, Foreign Trade Operator (OCE) implements adequate security levels in its logistics chain. In exchange for complying with these requirements, companies have benefits of reduced customs processing times, priority in control processes and greater opportunity in international markets.(National Customs Service of Ecuador, 2019).(National Customs Service of Ecuador, 2024b)

## **1.2 Mutual Recognition Agreements**

Mutual Recognition Agreements (MRAs) are fundamental to the AEO program. According to ALADI, an MRA is a formal arrangement where the customs administration of one country recognizes and accepts the authorizations or decisions granted by another. Essentially, when a company is certified as a trusted operator by its home customs office, that status is automatically honored by the partner country.(Latin American Integration Association, 2023)

MRAs function as agreements between customs administrations, within which the AEO authorization is agreed between two or more countries, thus allowing processes to be streamlined. These instruments seek to consolidate and extend the global network of security supplies by extending the national security zone to the point of origin of the goods. based mainly on the exchange of information and the harmonization of laws and safety standards (Oliger, 2016).

Risk management by Customs guarantees the commercial security of companies and their international trade, by shifting the traditional focus of the physical inspection of goods towards a much more in-depth assessment of the internal risks of organizations, thus consolidating itself as the cornerstone of the AEO program. This allows different customs administrations to identify, avoid and control threats based on the companies' structural analyses (Chen & Ma, 2015).

It is essential to emphasize that Mutual Recognition Agreements are not, in themselves, an instrument aimed at reducing tariff barriers. Rather, they are mechanisms that allow reconciling objectives with a single and exclusive regulatory and commercial purpose, in this sense, it is argued that these agreements do not seek the harmonization of national laws. This

nature guarantees that the system does not modify the regulatory norms of each of the States, fully respecting the sovereignty of each of them; The ARMs have the function of a bridge of trust between administrations (Bhala, 2019; Mavroidis & Hoekman, 2016).

### **1.2.1 Mutual Recognition Agreement of the Andean Community**

The Andean Community (CAN), established in 1966 through the Cartagena Agreement, is the first regional integration agreement in South America. At present, its members are Bolivia, Peru, Colombia and Ecuador. Its main objective is to achieve balanced and integral development, through economic and social cooperation.

The region has gone through various levels of integration, currently consolidating itself as a Free Trade Area which has significantly catapulted intra-community imports and exports. Unlike trade with third countries, the exchange between the members of the community is characterized by greater dynamism, especially in value-added products and manufactures, especially medium and high technology, which represents around 90.3% of inter-community imports and exports in 2022.

As far as trade agreements are concerned, the bloc has aligned itself with a dynamic of new regionalism, which combines unilateral openness with the signing of regional agreements and Free Trade Agreements, with strategic partners such as the United States, the European Union, among others.

Intraregional agreements have allowed the diversification of supply. Some studies suggest that this is due to factors such as geographical distance and the size of the economies, which are relatively similar.

As for extra-regional agreements, the member countries of the CAN have negotiated with third parties, which has generated opportunities as well as challenges for the formation of a Common Customs Union, due to differences in national development models.

The Mutual Recognition mechanisms within the Andean Community have advanced through legislative decisions that seek to harmonize and simplify tariff barriers among its members; among the main decisions are:

- A. Telecommunications: Decision 854 allows citizens of member countries to communicate without international roaming surcharges within member countries.

- B. Mobility and citizenship: The Andean Migratory Status, Decision 878 and Decision 884 facilitate the free movement of citizens and vehicles, thus promoting integration and tourism.
- C. Harmonization of customs regimes: Resolution 671 is the legal basis that allows customs in the region to have the same technical language, a fundamental part for an operator to be recognized in all member countries.
- D. Transport and cargo: Decision 837 is key, as it establishes how goods should be physically moved in member countries, under the benefits of facilitation. (Andean Community of Nations, 2007, 2019; Coral Guerrero et al., 2023; Fairlie, 2022)

On February 10, 2017, at the General Secretariat of the CAN, the first meeting was held to agree on an action plan to achieve Mutual Recognition Agreements between the member countries of this regional integration bloc (Basantés Garcés et al., 2019).

Within this Mutual Recognition Agreement there were some stages to be able to sign the Agreement. The first step was to sign an action plan between the member countries, which is composed of four stages. The first refers to the study of the AEO Programs of all the member countries of the CAN. The second refers to joint validation visits. The third, the development of protocols and procedures for the implementation of the Agreement, and finally the tabulation and consideration of the results in addition to the final preparation of the text (National Customs of Colombia, 2017).

The clauses contained in the MRA texts between the customs authorities of the LAIA member countries can be seen in Table 1.

**Table 1**  
*Clauses in the MRAs of LAIA members*

Scope/Items	7. Modification and consultations
Compatibility	8. Scope of the arrangement
Mutual recognition	9. Effective and Termination
Information exchange and communication	10. Implementation
Information confidentiality and security	11. Accession process
Cooperation and future efforts	

*Note: Retrieved from Latin American Integration Association*

On April 25, 2017, a video conference was held between the four countries of the Andean Community to carry out a review of matrices. This process made it possible to validate the compatibility of their respective programs through the analysis of three focal points, the operational structure of each nation, the OAS-CAN mutual benefits table, and the alignment of

minimum safety standards. This previous step was essential to ensure that the accreditations issued by each Customs Office had the same rigor and technical validity (National Customs of Colombia, 2017).

On May 24, 2019, the members of the Andean Community officially signed a Mutual Recognition Agreement on Authorized Economic Operator, through this instrument it is determined that the programs are compatible with the Framework of Standards to Ensure and Facilitate Global Trade of the World Customs Organization, in order to facilitate and strengthen foreign trade cooperation for companies that acquire AEO certification (Table 2) (Bolivian National Customs, 2019).

**Table 2**  
*MRA States the members of the CAN*

Type of agreement	Parties	Current Status	CAN Countries Involved
ARM-CAN	Bolivia, Colombia, Ecuador and Peru	Operational	All
MULTILATERAL-REGIONAL	11 customs offices of the Americas (Argentina, Brazil, Chile, Costa Rica, Guatemala, Mexico, Paraguay, Dominican Republic, Uruguay)	Subscribed In 2022/In Implementation	All
PACIFIC ALLIANCE	Chile, Mexico	Operational	Colombia and Peru
BILATERAL WITH USA	Customs and Border Protection	Subscribed (Individually)	Colombia And Peru (Ecuador In An Advanced Phase)
BILATERAL WITH CHINA	General Administration of Customs (GACC)	Subscribed	Chile (with CAN countries), Ecuador (subscribed 2024), Peru
EUROPEAN UNION	European Commission	In Negotiation / Pilot	Colombia, Peru, Ecuador
AGREEMENT WITH KOREA	Korea Customs Service (KCS)	Operational / Subscribed	Colombia and Peru
BILATERAL BRAZIL	Federal Revenue	Operational	Bolivia, Colombia, Peru

*Note: Retrieved from Latin American Integration Association*

### 1.2.2 Economic Conflict between Ecuador and Colombia

This trade war began in early 2026, when the Ecuadorian government announced the imposition of a so-called "Security Fee," which levied a 30% tariff on all goods imported from Colombia to Ecuador. The Ecuadorian government justified this measure as a reprisal for

Colombia's perceived lack of commitment to the fight against organized crime and drug trafficking.

In response to the Ecuadorian measures, the Colombian government announced an additional 30% tariff on Ecuadorian products—pursuant to Decree 0170—alongside further measures such as the suspension of electricity transactions. In turn, the Ecuadorian government announced an increase to this "Security Fee," raising the tariff to 50%. Consequently, the Colombian government modified Decree 0170 to match the 50% tariff.

This continuous imposition of tariffs has sparked a legal conflict between the two nations before the Andean Community (CAN). The legal dispute centers on the interpretation of the Cartagena Agreement and Andean Community Law. Colombia argues that Ecuador's measures constitute Levies and Restrictions prohibited under Articles 72 and 73 of the Cartagena Agreement, as well as a violation of Decision 563. Therefore, Colombia filed a formal request before the General Secretariat of the CAN to have the tariff rate imposed by Ecuador classified as an undue levy.

Ecuador, for its part, argues that its actions against Colombia are valid and protected under the concept of National Security. The country specifically relies on Article 73, subsection b of the Cartagena Agreement, which exempts measures adopted for the application of security laws and regulations from the definition of restrictions. Furthermore, Ecuador has filed three formal complaints before the General Secretariat of the CAN against Colombia for breaching governmental commitments.

## **CHAPTER 2**

### **STATE OF THE ART**

According to Basaldúa (2007), customs is an ancient institution with the main function of controlling the traffic of goods. Unlike the popular thought that Customs is a simple collection office, the essence of this institution lies in border control and ensuring compliance with commercial regulations, guaranteeing state sovereignty and public welfare.

Ecuador has been a member of the World Customs Organization since December 16, 1977, and since its accession it has permanently implemented the organization's guidelines. In 2010, with the enactment of the Organic Code of Production, Trade and Investment (COPCI), in its chapter II called Authorized Economic Operators, in article 231, the figure of the AEO was recognized for the first time, which trade operators could be qualified, and above all its main obligation was emphasized, which is the monitoring of the logistics chain in exchange for obtaining customs facilities (Basantes-Garcés & Romero-Larco, 2018)

After this, it originated with a pilot program that was implemented in 2014, through Resolution SENAE-DGN-2014-0566-RE. In this initial stage there were some voluntary companies which were subjected to rigorous examinations to be qualified with the status of AEO, in accordance with the provisions of the Resolution. The key objective of this process was to measure the performance of the participating companies and validate the feasibility of the technical requirements determined by the Customs Administration (National Customs Service of Ecuador, 2014).

By 2015, through Resolution No. SENAE-DGN-2015-0720-RE, a regulation and the necessary requirements to obtain AEO status were established in addition to the fines and procedures for revocation or suspension for AEO accreditation (National Customs Service of Ecuador, 2015).

During the period from 2015-2017, the AEO program was considered only by SENAE and the WCO. While, in February 2018, through Executive Decree No. 312, it was incorporated as part of the foreign trade policy and national public policy, thanks to which an AEO Program Management Unit was created. This new regulation motivates companies because they incorporate staff focused on accompanying and following companies that are interested in becoming certified (Lenin Moreno Garcés, 2018).

The year 2019 marked a transcendental moment for the program, as it went from theory to practice, through which 5 companies were accredited. This meant a great step for Ecuador

since it was included as one of the countries that had operators certified by the WCO. In addition, in that same year, eligibility for other links in the logistics chain within the program was expanded, since it initially focused on exporters (National Customs Service of Ecuador, 2019b).

During 2023, some modifications were made to the regulatory framework, new Resolutions were issued adjusting to the framework of SAFE standards. Within them it was sought to standardize audit processes, in addition to imposing more transparent and specific criteria for the renewal and certification of AEOs. Additionally, it sought to digitize and improve the efficiency of the processes within the ECUAPASS system, allowing online applications, in addition to attaching documents, among others (National Customs Service of Ecuador, 2023a, 2023c).

In 2024, the Director General of SENAE at that time, Eng. Luis Alberto Jaramillo Granja, granted 26 accreditations of AEO status to different companies in the country to promote good customs practices and international trade in general. It is also highlighted that these companies were subjected to rigorous examinations to obtain this accreditation (Figure1) (National Customs Service of Ecuador, 2024a).

**Figure 1**  
*Authorized Economic Operator Program*



Note: The figure presents a summary of the accountability for the year 2024, issued by SENAE, within which key issues such as sectors, links, ARMs and qualified AEOs are specified.

Figure 1 provides a summary of the 2024 landscape for international trade certifications in Ecuador, specifically highlighting the integration of importers, exporters, and customs agents as the primary implemented links in the supply chain. Currently there are 45 total qualified Economic Operators, with 19 of those earning their qualification in 2024. A group consisting of 2 exporters, 4 importers, and 13 customs agents. Furthermore, the graphic

outlines active Mutual Recognition Agreements (ARM) with partners including Colombia, Peru, Bolivia, Guatemala, Panama, China, and El Salvador. These trade standards span a diverse range of industrial sectors, from textiles and automotive to health, energy, and innovation technology.

In 2025, SENAEC concluded two important Mutual Recognition Agreements within the Authorized Economic Operator program to strengthen foreign trade. The first of them was signed on May 6 with El Salvador and the second Agreement was signed on December 16 with Chile. These agreements seek to streamline customs processes through reciprocal benefits.(National Customs Service of Ecuador, 2025b, 2025c)

Within this same year, SENAEC strengthened its commitment to the program by granting the Authorized Economic Operator certification to 17 companies once they complied with the rigorous reviews and demonstrated compliance with international quality standards and transparency within their logistics chain (National Customs Service of Ecuador, 2025a).

In 2026, SENAEC announced a technological update within the ECUAPASS system for the optimization of foreign trade. The main regulation details the implementation of new digital tools specifically designed for courier companies or Courier to manage their accreditation as an Authorized Economic Operator. through the portal, interested companies will be able to submit forms for qualification or renewal (National Customs Service of Ecuador, 2026).

Currently, Ecuador is the penultimate member country of the Andean Community in terms of the number of companies certified as Authorized Economic Operators, only above Bolivia, this is probably because the benefits offered by the AEO program in Ecuador are minimal compared to the other members of the Andean Community. In addition to this, the other member countries of the Andean Community have much deeper advantages that reach operational levels, while those of Ecuador are much more general (Basantes Garcés et al., 2019).

The limited participation of companies in the AEO program in Ecuador becomes evident when compared to its neighboring countries, as it is significantly lower, by 2026 the country registers only 43 certified companies, a significantly lower figure compared to 590 in Colombia and 431 in Peru. While these nations have expanded and diversified their operators through the integration of importers, exporters, customs agencies and port facilities, Ecuador shows restricted coverage and expansion and lacks a detailed public breakdown of the issue. This reduced participation can be contrasted with the comparison that there are 1,521 active

exporting companies in the country; however, the gap and lack of use of this program is evident (Guanoquiza Tenesaca et al., 2025).

The AEO program is easily accessible to those who wish to apply for it. It is a free initiative through a virtual process, much like a seal of security and trust that gives prestige at an international level through the ARMs. Under these agreements, an AEO-certified company receives preferential treatment from partner Customs administration. Consequently, customs clearance times can be reduced by a third compared to non-certified companies (La Noire Núñez & Quispe Farfán, 2022).

For the application of the benefits, a process must be followed, the first is the identification of the AEOs, within this step each Customs informs its authorized and certified companies with this accreditation the code to be used, the second step the declaration diligence. (Bolivian National Customs, 2019)

According to the Guide for the Application of Benefits of the AEO-CAN Program, although this technical document was issued by the National Customs of Bolivia, its scope is binding and describes the operational processes for all member countries. Within Ecuador as such, to carry out this process, the Ecuapass system must be used. The declarant must enter in the "documents" tab of the importer's declaration with the following information within each field:

- A. G02 AEO Code
- B. G03 AEO Authorization from Other Countries
- C. G04 Company Name AEO
- D. G05 Customs Declaration Date
- E. G06 Customs Declaration Completion Date
- F. G09 Item Number (Bolivian National Customs, 2019).

## **2.1 Analysis and contextualization of the REGULATIONS OF THE AUTHORIZED ECONOMIC OPERATOR (OAS) PROGRAM in Ecuador**

Resolution No. SENAE-SENAE-2023-0075-RE is not simply a regulatory body but about the creation of an infrastructure of trust between the State and private enterprises, through these regulations towards the AEO. SENAE separates through rigorous customs quality standards regular operators and those who have decided to perfect and professionalize their risk

and security management; then, an analysis was carried out that combines both the Regulation and a critical perspective on it.

Accreditation as AEO is not a right, but a privilege that some companies have obtained through the proper functioning of their logistics chain. Article 6 of the Regulation is clear, requiring a satisfactory three-year record prior to obtaining accreditation. This requirement ensures that the companies to which this accreditation is granted have operational support and security standards. In addition, the program requires that representatives and partners have no prior convictions for customs, economic, or substance trafficking crimes. This serves not only as a legal mandate but also as a protective standard for the national logistics chain. The second paragraph of this Resolution requires that the AEO be economically viable in the short, medium and long term. SENAE assures that the applicant companies will not have any type of financial collapse through the requirement of audited and updated financial statements before the Superintendence of Companies.

As far as the accreditation process is concerned, the Regulation divides it into two phases. The first, being the validation of processes, an agile five-day filter that is carried out through the ECUAPASS system, in which SENAE verifies the legal suitability and economic solvency of the applicant. If this phase is approved, the company will have a period of up to 10 days to deliver the respective technical documentation, thus giving way to the second phase, which is based on documentary and field evaluation.

This second phase of inspection is the central core of the program and has a solvency period of up to 70 days. During this time, the customs authority carries out both virtual and physical inspections, all this to verify compliance with security protocols, access control and cargo management based on what is established by international regulations. Finally, it is important to highlight the renewal in this section. This becomes a strategic pillar for AEOs, which must be carried out with a minimum period of 30 days before the expiration of the accreditation. Within this process the same rigor is repeated as at the time of making the initial accreditation, in this way it is guaranteed that the company maintains its security standards.

Regarding the section on benefits and obligations (Chapter IV), it has been structured as a system based on mutual trust, where operational agility is the reward for strict compliance with international and national regulations. These prerogatives are exclusive and personal, and their purpose is to transform the company's logistics into a competitive advantage. As such, the Regulation grants 15 benefits for operators who obtain this accreditation, which are:

- a. National recognition that will be granted through the AEO qualification resolution and a certification issued by the Director General of SENAIE.
- b. International recognition through the benefits derived from Mutual Recognition Agreements (MRAs).
- c. Automatic capacity in the terms established in Article 80 of the Regulations to Book V of the Organic Code of Production, Trade and Investment, for the types of importers and exporter ECO.
- d. Exemption from the customs guarantee in the cases of Clearance with Guaranteed Payment, Direct Customs Clearance, Unloading in Unauthorized Places and Direct Unloading, for the importing type of ECO.
- e. Transmission of Customs Import Declarations under the import regime for consumption that do not have a previous regime, without the intervention of a Customs Agent, for the importing type of ECO.
- f. Attention to queries and incidents, reported on the service desk portal, within a maximum term of one (1) day.
- g. Priority attention to the corresponding procedures.
- h. Capacity and customs inspections 24 hours a day, 7 days a week.
- i. Execution of inspections, physical and documentary gauging, within a maximum term of one (1) day.
- j. Assignment of an official of the AEO Program to provide personalized assistance, follow-up and monitoring of the requirements of the AEOs.
- k. Training in customs matters, security of the logistics chain and related events, at least two (2) times a year.
- l. Use of the AEO seal for the purposes of advertising your company, according to the Specific Manual for the Use of the Isologo – Authorized Economic Operator (AEO) Program.
- m. Exemption from the performance of the proficiency exam, for the authorization of the assistants of the AEO Qualified Customs Agent.
- n. Exemption from the performance of the exam, proficiency and training required for the renewal of the license of the AEO Qualified Customs Agent.
- o. Advertising by the customs administration on the institutional website, at national and international events, among others, with prior authorization from the AEO.

These benefits also entail responsibilities, which are detailed in Article 16 of the Regulations. The Operator is obliged to maintain close contact with the Customs

Administration, and to facilitate any revalidation or inspection process. One of the fundamental obligations that the Operator must comply with in the program is to notify any change within the logistics chain or in the compliance requirements and must do so within a period of 10 days. This constant contact ensures that rigorous standards are maintained in the program, and it should be noted that any neglect or failure to comply with these duties, as well as the improper use of the program's Isologo, may be grounds for initiating the suspension or revocation process.

Chapter V of the Regulations establishes the regulation on revocation and suspension, so that the program can maintain its integrity. Under these Regulations, the behavior of the AEO must be impeccable in order to maintain its status, the Code clearly distinguishes remediable administrative offenses and serious violations, entailing sanctions ranging from temporary suspension of a maximum of 60 days, to expulsion from the program, this guarantees that the Operator has not complied only once with the standards, but to maintain them constantly.

The suspension serves as a reformatory measure in the face of the improper use of accreditation, non-compliance with any of the obligations or if you have been previously sanctioned in your role as an OCE. During this period, the Operator loses its benefits of agility and priority, which represents a strong indirect economic blow. On the other hand, the revocation of accreditation is the maximum sanction that can be applied, it is only executed before events of maximum gravity, such as financial insolvency, the suspension of the license for the same year or the commission of typified crimes.

The crucial part that must be understood is irreversibility when the cause of the sanction is a custom, economic or trafficking of illicit substances. In these cases, the operator loses the right to reapply for the program, thus protecting the national and international prestige of the program.

Finally, the Regulation establishes the voluntary revocation, understanding that the AEO status is a strategic business decision, the Operator has the right to request the revocation at any time before the expiration of its accreditation, only by communicating it in writing to the Director General of SENAE. Voluntary departure also reinforces the voluntary nature of the programme.

The Regulation that Regulates the Authorized Economic Operator (AEO) is aligned with the standards of the World Customs Organization. Through the strengthening of the supply chain and the inclusion of new links within the program. Ecuador helps facilitate its trade and

becomes a much more attractive ally for countries that plan or already have existing Mutual Recognition Agreements.

It may be said that currently being part of the AEO program within Ecuador, in addition to being a privilege, has become a requirement for any company that wishes to become truly competitive in the world of international trade (Arias et al., 2024; Basantes Garces & Romero Larco, 2018; National Customs Service of Ecuador, 2023a)

## **2.2 Comparison between Foreign Trade Operator and Authorized Economic Operator**

The main basis that separates an ECO and an AEO is the category within which each one is located. The ECO is in the general category of links that participate in international trade that is any natural or legal person that incurs in the international movement of goods can be considered as an ECO. While the AEO refers to a voluntary and free accreditation that does not constitute an obligation to carry out international trade operations. Rather it works as a certification of trust and security granted by the customs administration.

As far as customs processes are concerned, an ECO must follow standard processes, general customs laws and the obligations of its role. The AEO on the other hand, must comply with rigorous validation processes, demonstrate satisfactory economic, legal and tax records. In addition, AEOs are obliged to implement and maintain rigorous technical security requirements in areas such as the logistics chain and physical access to facilities.

The most tangible difference lies in the benefits and administrative control to which each of these figures are subjected. An ECO operates under the regular controls and procedures imposed by the customs administration, while an AEO accesses various facilitation measures with the aim of speeding up its processes.

Finally, control, suspensions and permanence also present some notable differences. The OCE can receive administrative sanctions, suspensions and cancellations of the license for repeated regulatory offenses or customs offenses, which are established in the Organic Code of Production, Trade and Investment. On the other hand, AEOs, in addition to being subject to ordinary controls, must undergo continuous revalidation processes and random reviews by SENAE, to verify that the security levels have not been met (Arias et al., 2024; Basantes Garces & Romero Larco, 2018; National Customs Service of Ecuador, 2010, 2023a).

## **2.3 Vehicentro truck distribution company**

Vehicentro is one of the largest truck distributors nationwide it has been in the market for 17 years, positioning itself as one of the most important truck distributors in Ecuador. Within the ranking of companies in Ecuador, Vehicentro is the 297th company. It has received several awards for its leadership among the most outstanding is the Best distributor in Latin America 2023, with its most prominent brand SINOTRUCK.

The operational capacity of this company is based on around 240 employees nationwide. This distributor has 21 points of sale within Ecuadorian territory and 10 service centers with its headquarters in the city of Ambato. Its current legal representative is Mr. José Francisco de Howitt Holguín.

April 1, 2025, marked a crucial moment for this company, since after having approved the conditions and requirements, in addition to the exhaustive field controls, the Director General of Customs at the time, Attorney Iván Fernando Rosero Rodríguez granted Vehicentro the status of Authorized Economic Operator, which is valid until April 1, 2028.

Vehicentro highlighted three key points that the AEO certification has allowed them to obtain. Firstly, the strengthening of trust; secondly, greater efficiency due to the simplification of customs processes and, finally, the international recognition that this accreditation gives to the company (VEHICENTRO VEHICLES AND TRUCKS CENTRO SIERRA S.A, 2026).

## **CHAPTER 3 METHODOLOGY**

### **3.1 Research Approach**

This study was developed under a qualitative approach through descriptive-explanatory scope, under the modality of a case study. The methodology considered that foreign trade and customs facilitation is not based solely on rules and regulations to understand and analyze the operation of the AEO program in Ecuador and the real impact of the Mutual Recognition Agreement of the Andean Community on the knowledge and experience of an Authorized Economic Operator

This approach interprets perceptions, experiences and institutional dynamics, which cannot be interpreted only through quantitative indicators. In this way can not only identify the benefits of certification, but also the challenges in the implementation of Regional Agreements.

The qualitative approach—with its descriptive-explanatory scope—is the most appropriate for addressing the general objective of this research. It transforms the theoretical analysis of the AEO program and the CAN-MRA into a critical and empirical analysis; without this approach, the work would be a mere description of the procedures and theories these programs entail. By using a case study, it is possible to obtain real-world experiences and observe the specific changes that Vehicentro's import processes undergo, ensuring a deeper and more authentic analysis.

### **3.2 Type and design of research**

The type of research is documental and conducted in the field. Since the data collected was compiled directly in the environment where the events occur through interactions with the players of the OAS program; at the same time, it is documentary since an analysis of the current regulations was carried out through the Resolutions issued by SENAE and the Agreements of the Andean Community in this way a clear contrast between theory and practice is guaranteed.

### **3.3 Unit of analysis**

The unit of analysis of this study consisted of the implementation of the AEO program in Ecuador and its direct relationship with the MRA of the Andean Community examined through the case study of Vehicentro. This choice is based on the fact that the company has the AEO certification which was obtained in 2025 and is valid until 2028. This guarantees that the company complies with the highest security standards within the logistics chain. This enables

the observation of the administrative and customs benefits offered by the program within an updated and current environment.

### **3.3.1. Selection of the Case Study**

The case study was selected through purposive sampling, as Vehicentro has recently achieved certification as an Authorized Economic Operator (AEO). This certification is fundamental to the study, as it facilitates a direct and contemporary analysis of the program's implementation in Ecuador, along with the trade facilitation benefits and mechanisms derived from the Andean Community Mutual Recognition Agreement.

Furthermore, Vehicentro serves as a strategic case study due to its 2023 expansion into the Colombian market. This move has fostered continuous commercial interaction between Ecuador and Colombia—both member states of the Andean Community—positioning the company as an ideal subject for evaluating the practical effectiveness of the MRA. Consequently, this approach allows for an empirical and contextualized analysis of the research problem, integrating both the regulatory framework and the operational experience of a certified operator within the Ecuadorian international trade system.

## **3.4 Data collection instruments and techniques**

For the development of this research, techniques were selected that allow contrasting the regulations of both the AEO and the MRAs within the operational reality of the case study. These include documentary review, semi-structured interview and normative analysis.

### **3.4.1 Document and literature review**

The literature review constituted the first stage of the study to contextualize the figure of the Authorized Economic Operator (AEO) in Ecuador and its link with the Mutual Recognition Agreements (MRAs). This phase of the study was based on a document review as a rigorous methodological mechanism. This process was essential to detect gaps and synthesize knowledge in complex areas. In this context, the most recent bulletins, resolutions and reports of SENA, WCO, CANA and ALADI were reviewed. All related to the AEO program and the MRAs. This analysis made it possible to situate the case within the Andean Community, as well as the AEO within the Ecuadorian customs environment.

### **3.4.2 Semi-structured interviews**

The choice of an interview as the main technique is based on the ability to explore phenomena that cannot be quantified thus allowing them to capture the real impact of the AEO program from the perspective of its actors. According to (Kvale, 2011), the interview overcomes the rigidity provided by other instruments and allows us to investigate key details such as: trust in customs authorities, risk management and the real benefit of customs processes in the company's logistics thus ensuring a collection of detailed and reliable information.

Regarding the qualitative interviews, this study followed the seven-stage linear progression proposed by (Kvale, 2011) This methodological framework ensures a systematic transition from the initial conceptualization and design through to the final reporting of the findings.

- a. Thematisation: within this, the initial theme of the interview was defined, and the purpose of the study was defined.
- b. Design: within this phase, what should be asked and the "why" and "what" questions were answered.
- c. Interview: as such within which social interaction and the use of a script were carried out.
- d. Transcription: where the interaction goes from social interaction to a written document.
- e. Analysis: this focused on the structuring and meaning of the knowledge produced through various analytical methods.
- f. Data verification: within this, the validity and reliability of the data obtained is checked.
- g. Report or communication: this allows to present information in a way that is understandable to readers.

For the collection and expression of information in this research to be expressed in the best way, several topics were raised as a guide at the time of conducting the interview in order to direct it to answers that would complete the general and specific objectives previously set.

- a. General information about the interviewee
- b. Comparison of import management before and after obtaining AEO certification
- c. Vehicentro as an Authorized Economic Operator
- d. Mutual Recognition Agreements (MRAs)
- e. Opinion on adjustments to the AEO and MRA program

### **3.4.3 Key participants and informants**

The selection process of participants was intentional and aimed at understanding the real dynamics of the link between the AEO program and the ARM of the Andean Community which are directly linked to the subject of the research in this case representatives of the truck importing company Vehicentro. This selection was made considering that the participants have a great capacity for knowledge and experience in the customs areas. as well as in the AEO and MRA programs.

The interviewee was an informant with considerable experience and technical knowledge in foreign trade, customs management, implementation of the AEO program and knowledge of MRA. The interviewee's contribution made it possible to identify operational patterns, changes in import procedures, customs coordination mechanisms, effects of AEO accreditation and MRAs.

The selection of key informants was conducted through non-probabilistic judgmental sampling, focusing on the Head of Foreign Trade at Vehicentro. This selection is justified by the participant's strategic position and technical expertise, which ensure a comprehensive understanding of import management and direct interaction with the National Customs Service of Ecuador (SENAE). Such a profile guarantees a precise and clear perspective on the acquisition, implementation, and utilization of the AEO certification.

Specifically, the study involved an interview with. María José Acosta, who possesses four years of experience in international trade and customs logistics. Currently serving as the Head of Imports at Vehicentro, she oversees the coordination of import processes, documentation management, and strategic relations with logistics operators and customs agents. Her direct involvement in these areas provides the empirical depth necessary for this research.

### **3.4.4 Normative analysis**

Within this section, a systematic and critical examination of the legal framework that regulates the Authorized Economic Operator and the Mutual Recognition Agreements was carried out. This analysis was carried out at the international and national levels, clearly covering the guidelines imposed by the WCO, the resolutions and decisions taken by the Andean Community and the agreements proposed by the Latin American Integration

Association. As well as the analysis of resolutions and technical regulations issued by the National Customs Service of Ecuador; the objective is to define the legal framework that regulates the AEO program and the MRAs, to later contrast it with the operational reality of the case study.

### **3.5 Information analysis technique**

The information collected was processed and analyzed through the thematic analysis technique, which allowed the data to be organized and interpreted in an orderly manner. This process was based on the categorization of information, grouping it into themes in relation to the object of study, the benefits of the AEO, the application of the MRA, and the challenges and benefits of the implementation of the program and the MRA in the Ecuadorian context.

This technique sought to identify equalities, differences and significant findings that facilitate the understanding of the study, focusing on the interpretation of the perceptions and experiences obtained in the case study.

### **3.6 Validation strategy: Information triangulation**

Within this study, data source triangulation was employed as a core strategy for information validation. This approach facilitated a robust qualitative analysis by integrating an in-depth interview with the Authorized Economic Operator (AEO), Vehicentro. Such a method provides a comprehensive understanding of the AEO program's reality—spanning both the accreditation phase and its tangible impact on participating firms—while capturing the specific experiences and perceptions of the operator. Consequently, this offered critical insights into the operational scope of the Andean Community's Mutual Recognition Agreement (MRA).

Triangulation was specifically selected because the research encompasses multiple levels of analysis: regulatory, institutional, and corporate. This complexity necessitates the contrasting of diverse information sources to achieve a clear and objective view of the case study. By validating data in this manner, it was possible to verify and cross-reference information from international organizations, prominent academic authors, and the National Customs Service of Ecuador (SENAE).

These findings were further supported by the practical knowledge provided by Vehicentro and a rigorous analysis of national and international regulations. By applying this triangulation, the interview data moved beyond mere perception; it was directly contrasted with official documentary evidence. This exercise not only enhanced the academic weight of the study but also allowed for a precise identification of where AEO regulations are strictly

followed and where gaps emerge when transitioning from theory to practice (Okuda Benavides & Gómez-Restrepo, 2005).

The use of this method was not intended to accumulate information, but to seek convergence between three fundamental axes:

- A. Normative Axis: Normative analysis issued by SENA and the WCO.
- B. Institutional axis: Information and data from organizations, official sources and authors.
- C. Business axis: Information obtained through the interview with Vehicentro, allows the operational reality to be contrasted with the regulations and information obtained.

During this process each finding obtained through the interview was contrasted with the scientific articles and regulations analyzed in this work, which allowed this study not to be a mere description. But a critical diagnosis.

### **3.7 Ethical considerations**

The collection of data for this study, conducted through semi-structured interviews, was governed by the fundamental principles of social research ethics. In this regard, the participant from Vehicentro was guaranteed that their involvement was strictly voluntary, based on an informed consent process where the research objectives were clearly disclosed. Furthermore, the study ensures that the processing and utilization of data are exclusively for academic purposes. Anonymity was offered at the interviewee's discretion, and confidentiality was maintained to mitigate any potential risks, such as coercion or reputational damage, in accordance with current ethical regulations in social science research.

## **CHAPTER 4**

### **RESULTS**

This chapter shows the results obtained through the applied triangulation methodology. As a first step, research was carried out on the Authorized Economic Operator program and the Mutual Recognition Agreements. As a second step, an analysis and contextualization of the Regulation that regulates the Authorized Economic Operator within Ecuador was carried out, and finally an interview was applied to the current head of imports of the company Vehicentro.

The purpose of this section is to contrast the regulations that regulate the AEO within Ecuadorian territory and the real operation of the company that has been used as a case study with the theoretical benefits of the Mutual Recognition Agreement of the Andean Community. Therefore, the results have been divided into several thematic blocks.

#### **4.1 Interview with Mgst. María José Acosta**

##### **4.1.1 Profile of the interviewee**

In this study, an interview was conducted with Ms. María José Acosta, who currently holds the position of head of imports, where she works in foreign trade and international logistics of the company Vehicentro. She says that she has four years of experience in international trade issues. Within the company, she coordinates imports, document management and relations with logistics operators and customs agents. (M. Acosta, personal communication, March 5, 2026).

##### **4.1.2 AEO and post-AEO import management**

Prior to obtaining AEO certification, Vehicentro carried out its imports through traditional foreign trade systems, which entailed standard documentary and customs operational controls. According to Acosta, through obtaining the accreditation, the internal processes of control, document traceability and risk management were strengthened, thus achieving greater efficiency in customs clearances. Although the company continues to use an import regime for consumption, they now do so through an optimized model in their document and operational management (M. Acosta, personal communication, March 5, 2026).

As far as goods are concerned, these have remained the same, with the main imported goods being vehicles, auto parts and automotive spare parts. AEO certification as such has not altered the nature of these goods, however, it has contributed to the improvement and efficiency of logistics operations (M. Acosta, personal communication, March 5, 2026).

The same happens with the external players involved in the company's import processes, including international suppliers, freight forwarders, shipping companies, customs agents and customs authorities. Acosta affirmed that, although the certification did not mean a change in the actors, coordination with them has been strengthened due to the higher level of institutional trust (M. Acosta, personal communication, March 5, 2026).

As such, this experience is completely aligned with the national regulations of Ecuador's AEO program, which requires applicant companies to have management systems that guarantee the security of the logistics chain. Therefore, it may be said that AEO certification does not modify the company's business model as such but rather directs it to strengthen administrative and control processes associated with import operations. Likewise, the customs regimes used were not modified by the AEO program either, but it guides companies to optimize the management of the company's customs operations (M. Acosta, personal communication, March 5, 2026).

### **4.1.3 Vehicentro as an Authorized Economic Operator**

This company was motivated to become AEO mainly by the desire to improve safety in its logistics chain and achieve comprehensive optimization in its import processes. In addition to more effective operational efficiency, the organization's key objective was to strengthen its relationship with customs authorities and access the trade facilitation benefits offered by the program (M. Acosta, personal communication, March 5, 2026).

The accreditation process for the company was described according to Acosta as "demanding in terms of document compliance, internal controls and security standards." (Acosta, personal communication, 2026). To achieve this, the institution had to implement formal procedures and conduct thorough internal audits. Finally, the process included a direct verification stage by the customs authority. Since obtaining the status, several implementations have been carried out in the company, documentary improvements, more rigorous security controls in the logistics chain and training of personnel involved in the foreign trade area.

The interviewee pointed out that the main prerogatives of this certification are the reduction of times in certain customs control processes, greater institutional trust between the company and the customs administration, improved risk management and greater efficiency in logistics operations. At the same time, it was also pointed out that, in some cases, certain benefits related to the facilitation or reduction of controls are not always applied uniformly in

all customs operations, this may occur due to operational factors or specific decisions of the customs administration (M. Acosta, personal communication, March 5, 2026).

The company's experience in this case shows that AEO certification entails organizational changes. These include the implementation of more rigorous security controls in the logistics chain, training processes for personnel and improvements in document management. The adoption of these measures has the clear purpose of harmonizing the company with the international standards of the SAFE framework which promotes and encourages cooperation between the private and public sectors (M. Acosta, personal communication, March 5, 2026).

From a regulatory perspective, this result aligns with Chapter IV of the Authorized Economic Operator (AEO) Regulations in Ecuador, which establishes the specific benefits afforded to accredited entities. These include the streamlining of customs operations and the application of various trade facilitation mechanisms. Through the interview conducted, it was possible to confirm that several of these regulatory benefits materialize in practice, providing a tangible advantage for the company (M. Acosta, personal communication, March 5, 2026).

However, the interview also revealed there are some benefits that are not applied in the way they are established in the current regulations, since they are not always applied in the same way in all commercial operations, due to criteria of customs administration. These results generate doubts and allow us to identify a gap between theory and practice, the specific international regulations that AEOs should receive a differentiated treatment based on risk management systems (M. Acosta, personal communication, March 5, 2026).

#### **4.1.4 Applications and limitations of CAN-MRA**

Regarding the Mutual Recognition Agreements, Acosta pointed out that the company has general knowledge, and that its main priority is the search for trade facilitation through the harmonization of security standards between countries (M. Acosta, personal communication, March 5, 2026).

On the specific subject of the CAN-MRA, the interviewee pointed out that, although commercial transactions are carried out with member countries of the Community, most of the imported goods come from other regions, so she considers that the application of the MRA has been limited, in the operations that the company has carried out with the Community. It mainly seeks benefits of an operational nature, related to institutional trust and the facilitation of some

of the control processes. Therefore, she considers that the impact of the ARM-CAN for the company Vehicentro has been moderate (M. Acosta, personal communication, March 5, 2026).

This section demonstrates that, although MRAs can generate concrete benefits, their real impact depends a lot on the geographical organization of the company's trade, in the case study, the little interaction with countries of the community fully limits the use of the benefits of this Agreement (M. Acosta, personal communication, March 5, 2026).

The interviewee also specified that this limited use of the MRA is due to a lack of harmonization within the operation of customs and above all the limited knowledge on the part of some of the logistics actors, this shows that, for an MRA to have an appropriate functioning, there must be a compatible regulatory framework, as well as a practical implementation in international trade operations (M. Acosta, personal communication, March 5, 2026).

#### **4.1.5 Proposals for the improvement and growth of the Authorized Economic Operator programme and for Mutual Recognition Agreements**

Based on the company's experiences in terms of international trade, the interviewee suggested several ideas and identifies possible areas in which work should be done to improve and help the optimal growth of the AEO program and the Mutual Recognition Agreements (M. Acosta, personal communication, March 5, 2026).

##### **4.1.5.1 Dissemination of the AEO and MRA program**

As a first point, Acosta stressed that the program should be more widely disseminated, specifically its benefits. According to her, there is general knowledge of the program, but not of its benefits, since on many occasions they are not fully understood or are not taken advantage of by all members of the logistics chain (M. Acosta, personal communication, March 5, 2026).

The theory supports this statement, since the AEO program is based on cooperation between the public and private sectors to guarantee the security and efficient operation of the logistics chain. A greater dissemination of this program would allow the expansion of the number of certified companies and above all the strengthening of institutional trust (M. Acosta, personal communication, March 5, 2026).

##### **4.1.5.2 Extension of MRAs**

On the other hand, Acosta highlighted the expansion of Mutual Recognition Agreements with more countries, which seeks to extend the benefits of trade facilitation to a greater number of partners. From a regulatory perspective, MRAs are the most effective and best way to

disseminate the AEO program, allowing certified Operators to enjoy its benefits in different parts of the world. Therefore, the expansion of the network of ARMs would imply an increase in the impact of the AEO program on the international trade operations of Ecuadorian companies (M. Acosta, personal communication, March 5, 2026).

#### **4.1.5.3 Uniform Application of AEO Benefits**

As a final observation, Acosta proposed the uniform application of the benefits of the AEO program, to ensure compliance with the advantages proposed within the regulations, and that these materialize in practice in a consistent manner (M. Acosta, personal communication, March 5, 2026).

This approach is based on the company's experiences, and it is considered important to strengthen risk management mechanisms within customs administrations, so that the preferential treatment provided for AEOs is uniformly complied with in practice (M. Acosta, personal communication, March 5, 2026).

## **4.2 Tables of results**

### **4.2.1 Data Triangulation Matrix Practice vs Theory**

Table 3 shows the comparative analysis between the theoretical framework of Authorized Economic Operator (AEO) regulations and their practical application within the Vehicentro Case. This triangulation matrix identifies key findings across five specific analysis categories: dispatch efficiency, physical inspections, regional facilitation, uniformity of benefits, and the relationship with trade actors. By contrasting established regulations with real-world operations, the table highlights where logistical reality aligns with theory and where discrepancies in standardization still exist.

**Table 3***Comparative analysis of AEO regulation: Practice vs Theory*

<b>Analysis Category</b>	<b>Regulations governing the AEO</b>	<b>Vehicentro Case</b>	<b>Key finding</b>
<b>Dispatch efficiency</b>	Prioritisation in the release of goods and preferential clearance.	Greater efficiency has been achieved in customs clearances, mainly due to the improvement in traceability and document systems.	High efficiency and regulatory compliance, reality aligns with regulations
<b>Physical inspections</b>	Significant reduction in physical and document control channels.	There is greater trust and relationship with the customs administration, therefore, documentary and physical inspections have been reduced.	Regulatory Compliance
<b>Regional facilitation</b>	Recognition of benefits in the countries with which Ecuador maintains ARMs.	Even though several ARMs have been signed, there is a great lack of harmonization between customs and lack of knowledge about them by several actors in the chain.	There is a partial application of this benefit, there must be better coordination and knowledge on the part of customs.
<b>Uniformity of benefits</b>	Benefits must be applied uniformly across all international trade operations.	Profits are not applied uniformly in all operations, in many of these operations it is at the discretion of customs administration.	There is a clear discrepancy between reality and theory, all processes in Customs must be standardized.
<b>Relationship with the actors</b>	The regulation promotes a secure logistics chain with business partners.	Strengthening coordination with customs administration, customs agents and shipping companies.	It is shown that AEO status does improve the relationship between AEO and actors, especially because AEO becomes a low-risk and high-trust operator.

#### 4.2.2 Matrix of Limitations for the Effectiveness of the MRA and OAS

Table 4 delineates the specific constraints affecting the operational success of Mutual Recognition Agreements (MRA) and the Authorized Economic Operator (AEO) program within the context of the Vehicentro case study. This matrix categorizes limitations into four primary determining factors: geographical, operational, knowledge-based, and administrative. By examining these variables, the table illustrates how external logistics and internal resource demands directly impact the company's ability to fully leverage international trade benefits.

**Table 4***Matrix of Determining Factors and Limitations for MRA and AEO Effectiveness*

Determining factor	Vehicentro Case Study	Impact on the company
<b>Geographical</b>	Most of the company's suppliers are located outside the Andean Community	There is a use of the ARM, however, this is very superficial
<b>Operational</b>	Lack of uniform application to all trade operations by the customs administration	Uncertainty is generated about the application of AEO benefits in the different commercial activities of the company
<b>Knowledge of the AEO program and the MRAs</b>	There is a clear lack of information and knowledge about the programs by various members of the logistics chain	Difficulty in coordinating profitable operations with other actors in the logistics chain
<b>Administrative</b>	High demand in documentary and physical controls to maintain status.	It requires constant investment, staff training, and rigorous internal controls.

### 4.3 Critical and comparative analysis

#### 4.3.1 MRA and its Relationship with Trade Facilitation

This study has facilitated an in-depth analysis of the Andean Community's Mutual Recognition Agreement (MRA) and its direct link to the truck distribution company, Vehicentro, in its capacity as an Authorized Economic Operator (AEO). The findings demonstrate that this relationship extends beyond mere regulatory compliance, evolving into a decisive factor for logistical competitiveness. In this regard, it has been determined that the AEO status serves as a certification of trust, effectively streamlining the movement of goods.

These results provide a clear validation of trade facilitation theory, which emphasizes optimization through the simplification and modernization of customs and logistical processes. Nevertheless, the study also reveals a significant challenge: the actual interoperability between the customs administrations of member countries remains extremely limited in practice.

#### 4.3.2 Regulatory framework and safety standards

Regarding the analysis of the AEO program's regulatory framework in Ecuador, a clear alignment of objectives has been identified, which confirms the harmonization between Andean Community (CAN) provisions and national regulations. This alignment is explicitly evidenced by the issuance of Resolution No. SENAE-SENAE-2023-0075-RE, which regulates the security standards required within the country. This regulation simplifies requirements for risk management, physical security, and control systems—all under the rigorous framework of the SAFE Framework of Standards issued by the World Customs Organization (WCO).

When contrasting the program's regulatory evolution with international customs law literature, a significant paradigm shift is observed: the Ecuadorian model has transitioned from

a system based on subsequent controls to one fundamentally rooted in trust and risk management.

#### **4.3.3 Applicability of programs in Vehicentro**

In evaluating the applicability of the MRA within Vehicentro, the research and subsequent interview reveal a partial but significant implementation of operational advantages. The company's AEO status has enabled the optimization of dispatch times, particularly through a measurable reduction in physical and documentary inspections. However, it is evident that these benefits lack uniform or automatic application across all operations.

#### **4.3.4 Strategic implications**

Once the link and strategic implications of the ARM for Vehicentro have been examined, the results show that the AEO certification has gone from being a mere administrative compliance to become an accreditation of corporate reputation. The integration of the AEO program within the framework of the Andean Community allows the company to position itself with a competitive advantage. This guarantees a stronger and more predictable supply chain compared to other companies that do not have the certification. The implications of this certification go beyond saving logistics time, as it also impacts financial management, reducing inventory immobilization times at customs.

## CONCLUSIONS

It has been concluded that the link between the ARM-CAN and the import management of the truck distribution company Vehicentro has a facilitating character. However, it is conditional. While there are some clear benefits from both the ARM and AEO accreditation, these have been limited due to the provenance of the goods imported by the company. Despite this, there is a clear materialization of the link through a much more reliable, traceable and secure supply chain, all these facilities position the company with a great competitive advantage, in terms of international regulatory compliance.

Through the analysis of the custom's legal framework of Ecuador, specifically Resolution No. SENAE-SENAE-2023-0075-RE, it is shown that there is an evident evolution towards a customs control model based mainly on risk management. It is also noted that the constant updates of rules and regulations allow Ecuador to be fully aligned with the international standards proposed by the WCO. However, there is still a clear deficiency in implementation in the regional regulations as far as MRAs are concerned, a technical pan-regional digital platform is still required, so that the theoretical benefits within practice are automatic and there is no dependence on additional administrative procedures.

As far as Vehicentro's import management is concerned, it was determined that the degree of applicability of AEO benefits is high at the national level and moderate at the regional level. On a day-to-day basis, the company has managed to reduce costs thanks to the reduction of physical inspections and audits, it has streamlined dispatch processes. As for the ARM, this manifests itself as a guarantee that strengthens the relationship with logistics partners and other actors in the chain, there is still great potential within intraregional trade as suppliers and import origins within the Andean Community diversify.

Lastly, when analyzing the real impact that the Andean Community Mutual Recognition Agreement has for an importing company such as Vehicentro, it can be concluded that the most important benefit is not time savings, but logistical predictability. In traditional foreign trade there is great uncertainty about loading, unloading and dispatch times, and about how these times in warehouses generate high costs for companies, however, for an AEO, the link with the MRA acts as an insurance of agility and cost reduction.

## **RECOMMENDATIONS**

Through the information collected, the triangulation of data and the interview carried out, the recommendations obtained for this study are presented in the final section, the goal is to strengthen the status of the Authorized Economic Operator of the company and make the most of the benefits of trade facilitation.

Given the disparity detected in the application of benefits, it is important to implement unique action protocols for the technicians of the country's customs clearances, considering how the study findings show that the benefits of the AEO suffer from disparity. This is based on the decisions that can be made by the different officers of the customs administration. The standardization of benefits in all operations allows for streamlined procedures and elimination of bottlenecks.

Because it has been found that the application of the MRA is perceived as limited by technical barriers, it is imminent that a pan-regional platform for the harmonization of systems and regulations among the members of the Andean Community be created. This is because, currently, the application of the MRA is perceived as moderate or limited, especially due to the lack of knowledge of some actors in the logistics chain. Harmonization through a digital platform would reduce the documentary burden and ensure that mutual recognition is an operational reality.

Since the study has revealed a clear lack of knowledge on the part of actors of the logistics chain, it is important that SENAE provide courses and training aimed at the different links of the logistics chain. The study highlights a clear lack of knowledge on the part of several actors, which limits the effectiveness of the AEO program. SENAE must act as a training entity to ensure the correct use of the program by all links in the chain, thus guaranteeing that the benefits imposed by SENAE are not lost in any of the processes that goods go through.

Since it was determined through research that the positive impact generated by the benefits of MRA are geographically limited to the Andean region, Ecuador should expand its international trade network by signing new agreements with intraregional partners. This would allow the AEO to achieve a real impact on cash flow and Ecuadorian companies competitive and not limited to the regional level of CAN. and not be limited only to the regional level of the CAN.

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# APPENDICES

## Appendix A Informed Consent



### Facultad de Ciencias Jurídicas Carrera de Estudios Internacionales

#### Consentimiento Informado para la participación en investigación

Por medio del presente documento, declaro que he sido debidamente informado/a sobre la naturaleza, los objetivos y el alcance del estudio titulado "El Operador Económico Autorizado en el Ecuador y su Vinculo con el Acuerdo de Reconocimiento Mutuo de la Comunidad Andina de Naciones. Caso de estudio Distribuidora de Camiones "Vehicentro". Comprendo que esta investigación tiene como objetivo general Analizar el vínculo del Acuerdo de Reconocimiento Mutuo de la Comunidad Andina en la gestión de importaciones de la empresa "Vehicentro" como Operador Económico Autorizado.

He sido informado/a de que los objetivos específicos de este estudio incluyen Analizar el Acuerdo de Reconocimiento Mutuo de la Comunidad Andina de Naciones y marco normativo que regula al Operador Económico Autorizado en Ecuador, sus requisitos, evolución y beneficios. Analizar la gestión de importaciones de la empresa "Vehicentro" como OEA para identificar el grado de aplicabilidad del ARM. Analizar el vínculo, las implicaciones y características del ARM para la empresa.

Asimismo, se me ha explicado que toda la información que proporcione será tratada de manera confidencial, ética y responsable, conforme a los principios de la investigación social y de los Derechos Humanos, garantizando el anonimato cuando así lo solicite y el uso exclusivo de los datos para fines académicos. Entiendo que mi participación es completamente voluntaria, que puedo negarme a responder cualquier pregunta o retirar mi consentimiento en cualquier momento sin que ello implique perjuicio alguno, sanción o consecuencia negativa.

Declaro también que he tenido la oportunidad de realizar preguntas, las cuales han sido respondidas de manera clara y suficiente, y que comprendo que los resultados de esta investigación podrán ser difundidos en espacios académicos, informes, publicaciones o actividades de incidencia, siempre respetando los principios de dignidad, integridad y protección de los derechos de las personas participantes. En virtud de lo anterior, otorgo mi consentimiento libre, previo e informado para participar en este estudio, reconociendo que su finalidad es contribuir al conocimiento crítico sobre el Operador Económico Autorizado

**Fecha: 05/03/2026**

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Firma del/de la participante:

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Firma del investigador

## **Appendix B**

### *Interview Results*

#### **General Information of the Interviewee**

- A. Please provide your first and last name.

María José Acosta

- B. Indicate the position you currently hold within the company Vehicentro.

I work in foreign trade and international logistics of Vehicentro, as Head of Imports, participating in the coordination of import processes, document management and relationship with logistics operators and customs agents.

- C. How many years of experience do you have in foreign trade, customs management or international logistics?

I have 4 years of experience in the field of foreign trade, specifically in import processes, customs regulations and international logistics coordination.

- D. Are you directly involved in the company's import-related decision-making and management linked to the AEO program?

Yes, I participate in the management and monitoring of import processes, as well as in the implementation of internal procedures related to compliance with standards required by the AEO program.

Purpose: To justify the suitability of the interviewee.

#### **Current Import Management in Vehicentro**

- A. How would you describe the company's overall import process before and after obtaining AEO status, from international negotiation to customs clearance?

Prior to AEO certification, the import process was carried out under traditional foreign trade procedures, with standard documentary and operational controls. After obtaining AEO status, the internal processes of control, document traceability

and risk management were strengthened, allowing greater efficiency in customs clearances.

- B. What customs regimes and modalities did the company use most frequently before AEO status and which ones does it use today?

The company has mainly used the import regime for consumption. Subsequently, with the AEO certification, the same regime has been maintained, but with greater optimization in document management and dispatch processes.

- C. What were and what are the main goods that Vehicentro imports today, and how has the frequency or volume of these operations varied after the AEO certification?

The main goods imported by the company are vehicles, auto parts and automotive spare parts. AEO certification has not changed the nature of imported goods, but it has contributed to improving the efficiency of logistics operations.

- D. What external factors were involved in the import process prior to AEO status and how has your role changed after certification?

Key external players include international suppliers, freight forwarders, shipping companies, customs brokers and customs authorities. With the AEO certification, coordination with these actors has been strengthened due to the higher level of institutional trust.

### **Vhicentro as an Authorized Economic Operator**

- A. What were the company's main motivations for applying to the Authorized Economic Operator program in Ecuador?

The main motivations were to improve security in the logistics chain, optimize import processes, strengthen the relationship with customs authorities and access trade facilitation benefits.

- B. How would you describe the AEO accreditation process in terms of requirements, times and level of institutional demand?

The accreditation process was demanding in terms of document compliance, internal controls, and security standards. It required the implementation of formal procedures, internal audits, and verification by the customs authority.

- C. Since obtaining AEO status, what specific changes have been implemented in the processes of importation, internal control and document management?

Improvements were implemented in document management, security controls in the logistics chain, internal control procedures and training of personnel involved in foreign trade operations.

- D. In practice, what have been the most relevant benefits that the company has experienced due to its AEO status (times, costs, controls, institutional treatment)?

Among the most relevant benefits are the reduction of times in certain customs control processes, greater institutional trust, better risk management and greater efficiency in logistics operations.

- E. Are there benefits recognised by law that, in practice, have not materialised? If yes, explain.

In some cases, certain benefits related to facilitation or reduction of controls are not always applied uniformly across operations due to operational factors or specific customs control criteria.

#### Mutual Recognition Agreements (MRAs)

- A. What level of knowledge does the company have about the Mutual Recognition Agreements signed by Ecuador, particularly within the framework of the Andean Community of Nations?

The company has general knowledge of Mutual Recognition Agreements related to AEO programs between countries, which seek to facilitate trade through the recognition of security standards.

- B. Has the company carried out import or export operations with CAN member countries that have a valid MRA with Ecuador? Describe the experience.

The company maintains commercial operations within the Andean region; however, most imports come from markets outside the CAN, so direct application of the MRA has been limited.

- C. In these operations, were benefits derived from the MRA (reduction of controls, facilitation, recognition of AEO status) applied?

In the operations carried out within the region, the benefits have been mainly of an operational nature, related to institutional trust and facilitation in some control processes

- D. From your experience, do you consider that the ARM with CAN has generated concrete and measurable results for Vehicentro? Which ones?

In general terms, its impact has been moderate, because most of the company's trade is carried out with countries outside the Andean Community.

- E. What factors currently limit the effective application of MRA in the company's operations (regulatory, operational, institutional or internal)?

Among the main factors are the limited frequency of operations with countries that fully apply the MRA, operational differences between customs administrations and the limited knowledge of these mechanisms in some logistics actors.

- F. From a business and regulatory perspective, what adjustments do you consider necessary to strengthen the application of the AEO program and the MRA in Ecuador?

It would be desirable to strengthen the dissemination of the benefits of the programme, expand mutual recognition agreements with more countries and ensure a more uniform application of the benefits in customs processes.