



UNIVERSITY OF AZUAY
FACULTY OF LEGAL SCIENCES

**"Analysis of the exception scheme for household goods and tools or work
equipment in Ecuador, since the validity of COPCI until 2016"**

**Investigation prior to obtain the degree of Bachelor at International
Studies with Mention in Foreign Trade**

Author: Nicolás Mateo Cantos Rodas

Director: Dr. Claudia Inés Campoverde Cárdenas

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Dedication

This investigation is dedicated to my parents, for giving me life and for allow me to reach this professional goal. To my girlfriend for all her unconditional support, to my brothers, to my friends and to my teachers of the University of Azuay because they have been my motivation, inspiration and support in order to finish another stage in my life.

Nicolás Cantos

Gratitude

To my parents for having been my inspiration to finish this career. As well, I would like to thank to all the teaching and administrative staff of the University of Azuay. Finally, I would like to express a special thanks to my director Dr. Claudia Campoverde Cárdenas for her unconditional support, patience and dedication throughout the entire process and development of this investigation.

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Summary

The objective of this investigation is to determine the primary limitations faced by Ecuadorian migrants prior to, during and after applying for the legal process of household goods.

In order to reach this objective a field investigation was carried out by means of an interview in relation to the problems that are presented in the practice with respect to household items, as well as a descriptive investigation that was carried out through telephone surveys for the purpose of understanding the testimony of the affected migrants in which a sample of 80 migrants cases were applied randomly selected.

In accordance with the above, the main disadvantage that migrants have faced in this situation is legal administrative type, representing 87.6% of respondents, and 56.9% have benefited satisfactorily with respect to household goods. However, compared to the difference 43.10% is not so distant, so it can be said that the benefit for returnees is not significant. There is a high percentage of respondents who have felt disadvantaged.

With this it is concluded that the incentive to return to the country called the "Welcome Home" plan through the exemption of the house tax regime free of taxes, lacks strengthening. Due to the lack of information on the part of the migrants, many of them have been harmed and dissatisfied since they have lost their belongings due to scams or other implicit factors.

Glossary

Household goods:	Goods and household items, new or used, in quantities and characteristics intended for domestic use only.
COPCI:	Organic Code of Production, Trade and Investment.
Foreign Trade:	Exchange of goods or services between one country and another in order to know the needs of the nations involved.
Migrants:	The people who migrate to another country, city or town
Regime:	Set of laws that regulate a particular aspect.
SENAMI:	National Secretary of Migrants.
Legislation:	Set of laws by which a State is regulated.
SENAE:	National Customs Service of Ecuador.
LOMH:	Organic Law of Human Mobility.
Testimony:	Statement by an individual to demonstrate a fact.
Scam:	A crime that is executed against an individual's property or patrimony.

Introduction

This research points to identify and determine the disadvantages that migrants have before, during and after submitting to the exception scheme of household and work equipment in Ecuador. Household items are understood as personal property not for commercial purposes, new or used, such as: household appliances, furniture, household tools purchased one year prior to their return trip to Ecuador.

To analyze this problem, it is necessary to mention its causes. One of them is the economic crisis that exists in European and American countries where the majority of Ecuadorian migrants are based. This crisis affects thousands of compatriots through the lack of employment and the increase of fines, which generates a poor quality of life. Faced with this situation the plan of return was implemented in Ecuador through the exception scheme of household goods, tools or work equipment, which aims to encourage and facilitate the return of Ecuadorian migrants.

In accordance with the above, most cases have resulted in a problematic situation with greater disadvantages than benefits, since there have been cases of unsatisfied people who have lost their belongings due to scams, misunderstandings or the lack of regulation in the law.

Chapter one refers to the Ecuadorian migratory profile in which the migratory situation in terms of migrants' entry and exit is mainly identified. Chapter two contains information on the policy of the return plan and its focus on the Constitution of the Republic. Chapter three analyzes the main aspects regarding the legislation of the exception scheme, on household goods, work equipment and vehicle. Chapter four presents an analysis of problems in practice with household items, where

the main drawback is the lack of information of migrants which leads to scams or misunderstandings. Chapter five presents the testimonies of the affected migrants, which was developed on the basis of descriptive research. Finally, chapter six presents an analysis of the positive and negative aspects of the exception scheme of household goods and work equipment, vehicles followed by their respective conclusions and recommendations.

The work is considered of the utmost importance as it constitutes an investigative contribution regarding the current migration situation and above all the aspects and inconveniences that are generated due to the implementation of the exceptions scheme of household goods and tools or work equipment, vehicles and people, which in practice comply with the established regime.

CHAPTER 1

Ecuadorian migratory profile

1.1. Introduction

Ecuadorian history shows that the migratory phenomenon has been and continues being a transcendental vector of social, economic and cultural change. Starting from the concept of migration, this according to Bueno (2014), refers to the displacement of people who intend to change their residence from one place of origin to another destination, crossing some geographical limit that is generally a political-administrative division (pág. 1).

In Ecuador, this phenomenon has also been part of the transformation of its economy and social environment. Its origins date back to the last century, mainly in the early 1950s, when the first foreign migrations were recorded to Canada, the United States and Venezuela. The years of greater migratory presence occurred in 1999 until 2004, increasing the number of emigrants who traveled particularly to the United States, Canada, Italy and Spain.

In addition, it is important to remember that because of their particular conditions, migration statistics are complex to validate. In the case of Ecuador, having several informal border points, data may differ and not give a clear view of the evolution of migratory movements.

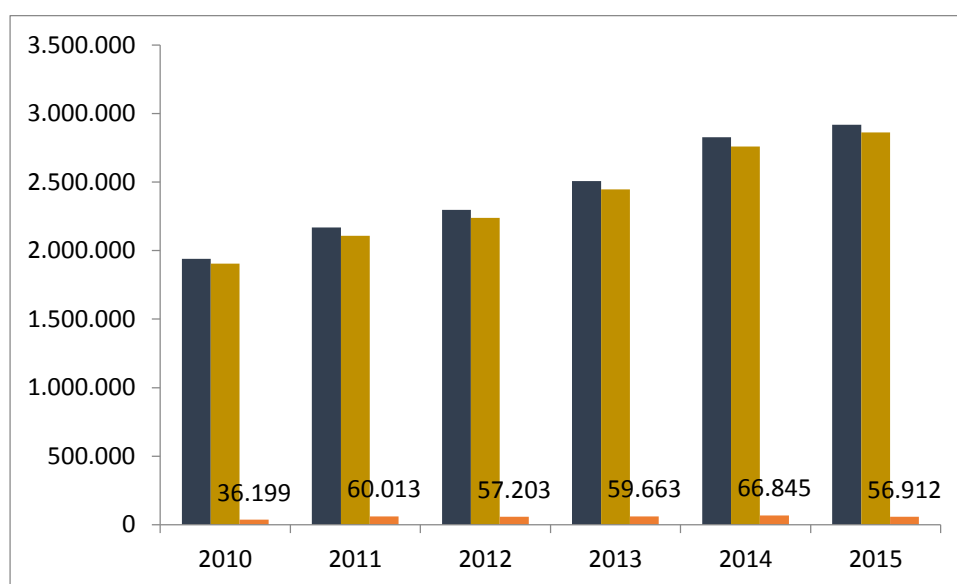
1.2. Migration flows and networks

Ecuadorian migration profile report of 2011 reveals that after the significant departure of Ecuadorians in the last century (between 1,400,000 and 1,600,000) that existed between 1999 and 2005. Important data on the flow of people who have left the country mainly to the North America.

According to the Population and Housing Census of 2010, there was a slowdown in the years 2010-2011, in which the ratio fluctuated from two to one (Serrano, 2017).

To consider the high effects of illegal migration, also it is impossible to obtain accurate data on migratory flows. In accordance with the National Institute of Statistics and Censuses (INEC) records of entry and exit of migrants in Ecuador during the period 2010-2015, shown in Figure 1.

Graphic 1: *Entry, exit and migration balance 2010-2015*



Source: <http://www.ecuadorencifras.gob.ec/entrada-y-salidas-internacionales/>

Done by: Nicolás Cantos.

It can be observed, during this period of study, there were more Ecuadorians who entered and stayed abroad, compared with previous years, where there was a greater departure of compatriots, who did not return.

The Ministry of Foreign Affairs and Human Mobility, currently the country's governing body for human mobility which replaced SENAMI in one of its projects to support the migrant community in Ecuador. In the case of the United States the migrant population data from the INEC 2010 was taken from the 298,625 Ecuadorians from USA have naturalized themselves as US citizens and 65.7% maintain only Ecuadorian citizenship. Noting that of these approximately 60% are between 15 and 44 years of age, with an average age of 36.5 years (MREMH, Presentation of Support to the Migrant Community of Ecuador, 2016).

In accordance with MREMH (2016) the migrant population of the United States, Spain and Italy would be (1,755,933 people) in a projection until 2018. Taking into account the returned migrants would be 89,979.

1.2.1. Socio-demographic profile of Ecuadorian emigrants

The differences between men and women from Cuenca who have immigrated particularly to the United States have declined. In the year 2001, for every two men one woman was left behind. For the year 2010 lowered to 1.3; for the rest of the countries the tendency continues to be slightly prevalence of women particularly to destinations such as Italy, Belgium and Germany. In Spain, the percentages are similar between both sexes. In countries in the region such as Chile and Colombia, men outnumber women (OIM, 2012).

The INEC, based on information from the 2010 census, indicates that the highest prevalence age group in 2010 was 18 to 30 years of age, followed by 31 to 40 of age with US residents sending

back finances with an average of \$ 1,040,216 USD. The Sierra Region concentrated the largest number of households receiving remittances with 50% (OIM, 2012).

The percentage recorded in 2010 shows that the province with the highest number of emigrants was Cañar with 38.24%; followed by Azuay with 31.5%. The remaining provinces complete the remaining 30.26% (Ramírez, 2013).

1.2.2. Return of the Ecuadorians

The Sierra Region, particularly the province of Pichincha (60%), shows the prevalence of people returned to the country, followed by the Coastal Region (34%); the Amazon Region (6%); and Galapagos with (0.2%); noting that the countries from which the Ecuadorians have mostly returned are Spain and the United States, respectively (OIM, 2012).

The educational profile reveals that returnees have completed secondary education at 30% and higher education at 25%. Quantitative and qualitative statistical data shows that the returned population reached about 60,000 people in the last 10 years (INEC, 2010).

In accordance with data from MREMH (2016), it is estimated that in the period 2005-2010 there were about 68,000 returnees. Before this, it can be seen that the data on this migration phenomenon is variable, especially when the registry of entries and exits of Ecuadorians depended highly on the migratory status with which they traveled and whether their return is unregistered.

The reintegration of compatriots back into Ecuador is difficult, which is why policies have been proposed to improve their conditions in the country. Services and plans to motivate the Ecuadorians to return to their country with better conditions, and that their experience and knowledge contribute to the development of the country; with the purpose of having them remain in the country.

In order to address the migratory problem, the President of the Republic, through Executive Decree No. 150, created SENAMI¹, which aimed to define and implement migration policies, aimed at the human development of all its actors, which would serve as a link for protection and development of the migrant in accordance with the objectives of the Ecuadorian State (Decree N° 150, 2007).

One of the programs created by this entity was the "Welcome Home Plan", which since its implementation approximately 37,000 migrants have returned to Ecuador (Ecuadorinmediato, 2017). The same ones who have had the opportunity to bring to the country all the property they have obtained during their stay in the host country, one of the main benefits being the tax exemption.

However, the results have not been encouraging, since at the time of participants in the plan, many Ecuadorians have encountered limitations and being harmed by it. Among the most common

¹ Replaced by the current Ministry of Foreign Affairs and Human Mobility

problems that migrants have had to face are those related to misinformation about bringing household goods²; shipping corruption of officials and fraudulent use of plan benefits.

Executive Decree No. 20 replaced SENAMI, giving way to the Vice Ministry of Human Mobility creating an Undersecretariat of the Ecuadorian Migrant Community with its Directorate of Integration of Returned Migrants, which is the area responsible for ensuring that Ecuadorians return to the country.

1.3 Conclusion

With the previously developed idea, it is concluded that migration has been an important vector of social, economic and cultural change in the country. It has contributed positively to the national economy. Since its inception there has been a high wave of migration, however, for the years 2010-2011 a slowdown has been seen. It is the men who generally migrate to the United States, which is the main destination chosen by citizens of Cuenca who are looking for a better future. Considering the plans imposed by the former President of the Republic, Rafael Correa, in recent years there has been a return of migrants who are mostly (60%) from the province of Pichincha, followed by the Coastal Region (34%). The reinsertion of the Ecuadorians has proved difficult. Several policies have been proposed to improve their conditions in the country, as well as to motivate the Ecuadorians to return to the country by offering them the opportunity to bring to Ecuador all the wealth obtained during their stay in the host country.

² They are all the new or used items, of daily use of a family, like for example: furniture, appliances, clothes, pictures, tools of domestic use, among others.

CHAPTER 2

Analysis of return policy

2.1 Introduction

An important turning point that marked the history of Ecuador, without a doubt was the crisis of 1999 and 2000, where the closure of financial institutions and high economic indicators led to political, economic and social instability that motivated many Ecuadorians to emigrate.

The dollarization that the country had to take in early 2000 was not consoling. The instability that showed the banks with 70% in bankruptcy, loss of purchasing power, debts contracted, the possible non-payment with the dollarization, inflation and speculation were associated factors for Ecuadorian household goods due to the unemployment caused.

In accordance with Genta and Ramírez (2008) in 2000 the highest peak of the migratory balance was presented with 175,000 people who traveled and did not return. Although in 2004, one year after the imposition of the visa to Spain and the countries of the Schengen Treaty, the average migration balance between 2005 and 2007 was still triple (63,000).

2.1 Ecuadorian immigration policy

Before the analysis of the return policy, it is important to review the country's migration policy, which has been criticized by Padrón (2014). This has not been adequate because of a lack of both human and financial resources, as well as a timely institutional framework and a commitment by

the authorities to effectively implement measures in favor of the rights and benefits of Ecuadorian migrants.

In addition to this, one of the main gaps in Ecuadorian policy is not to have legislative instruments focused on the control of immigration and emigration. On the basis of that, one must distinguish between Ecuadorian immigration policy and the policy for Ecuadorians abroad.

Within the Ecuadorian immigration policy, Law No. 1897, dated December 27, 1971, "Aliens Act", is limited to establishing the modalities and conditions of immigration, leaving aside aspects related to emigration (Foreign Law, 1971).

On the other hand, in the policy for Ecuadorians abroad, the rights recognized in the Constitutions dated 1998 and 2008 stand out. In article 11 of the Constitution of 1998, the rights of immigrant Ecuadorians are recognized that compatriots by birth who are naturalized in another country may maintain Ecuadorian citizenship. The State will seek to protect Ecuadorians abroad. In addition, Article 27 *ibidem*, states that Ecuadorians domiciled abroad may elect the President and Vice-President of the Republic, at the place of their registration of enumeration (Political Constitution of the Republic, 1998).

2.2 Constitution of the Republic of Ecuador

In 2008, specific rights were established in favor of the Ecuadorian emigrants, as well as the creation of a new institutionalism in migratory matters. Within the third chapter about Rights of

persons and groups of priority attention, in the section of human mobility, it is established that the State through the corresponding entities will develop among others the following actions for the exercise of the rights of persons abroad, regardless of their immigration status (Political Constitution of the Republic, 1998).

- a. It will provide assistance to them and their families whether they reside abroad or in the country.
- b. It will provide care, counseling services and comprehensive protection so that they can freely exercise their rights.
- c. The State will protect your rights when for whatever reason citizens have been deprived of their freedom abroad.
- d. It will promote its ties with Ecuador, facilitate reuniting family and encourage voluntary return.
- e. It will maintain the confidentiality of personal data that is in the archives of the institutions of Ecuadorians abroad.
- f. It will protect transnational families and the rights of their members. (page 11)

Article 338 of the Constitution states that the State will generate incentives for the return of the property of migrants, which based on Article 416 ejusdem, which establishes that Ecuador's relations with the international community will respond to the interests of the Ecuadorian people and consequently demand respect for human rights, especially that of migrants (Political Constitution of the Republic, 1998).

In addition to the recognition of the rights that are part of the law in Ecuador, plans were developed in favor of migrants, such as the "National Plan for Human Development for Migration" 2007-2010; which the purpose is framed in:

- a. Develop in Ecuador and promote in the world a migration policy based on the respect and exercise of human, economic, social and cultural rights of all people.
- b. Generate and consolidate the links of migrants with their families and their country.
- c. To encourage the permanence of Ecuadorians in their country and to construct the conditions that make possible the voluntary return dignified and sustainable for the emigrants.
- d. Promote a human development processes for migrants and their families.

One of the most important programs that the SENAMI gave rise to is the so-called "Voluntary and Sustainable Return Plan" also known as "Welcome Home" plan, which includes programs such as migrant banking, incentives for entrepreneurship, microcredit in favor of migrants, and the return of the migrant with their household equipment and work equipment, vehicles (Mejía, 2012).

According to Vanegas (2016) the ethical guidelines on which the Plan is based are:

- a. The claim that "there are no illegal human beings".
- b. The recognition of the important work carried out daily by migrants in benefit of the economic and social development abroad.
- c. Claiming the rights of compatriots living in other destinations.

- d. The design, execution and evaluation of public migration policies built on the principles of co-responsibility and complementarily among State institutions, social organizations, and migrant actors in coordination with host societies (page 16).

In accordance with Vivar and Torres (2012) the return of migrants can be: political, cultural, economic and physical.

2.3 Plan Return "Welcome home".

In 2007 when the Alianza País party won the elections with its candidate for the presidency of the Republic, Rafael Correa. The National Secretary of the Migrant (SENAMI) was created, with the purpose of creating a comprehensive immigration policy, which first was the development of the National Human Development Plan for Migration that reflected the most important policy and marked a momentous moment for Ecuadorian migration, as is the "Welcome Home" Return Plan.

Mendez (2011) states that: "A return does not necessarily imply the physical return, but more generally, the recovery of the political, cultural, professional and economic capacities of these millions of compatriots who spontaneously contribute their effort to the progress of our society. " In this way, this plan arises to meet the need of thousands of compatriots, who left the country in search of better living conditions and that today in the face of the crisis faced by countries that have been selected as a temporary destination, have decided to return to Ecuador without leaving behind all their belongings that have been acquired in those countries.

The purpose of this plan was the generation of conditions, opportunities and incentives, the integral reintegration of Ecuadorians, promoting voluntary, dignified and sustainable return.

In accordance with SENAMI (2007) cited by Grijalva (2015) the ethical principles on which the plan was based were:

- There are no illegal human beings; there are illegal practices that violate human rights.
- It recognizes the fundamental work carried out daily by migrants in the economic and social development of Ecuador and in the places where they currently reside.
- In the same way that the rights claim for our compatriots living in other destinations, we encourage the recognition is encourage of the rights of immigrants residing in our country.
- The design, implementation and evaluation of public migration policies are built on the principles of correspondence and complementarily among the institutions of the Ecuadorian State, social organizations, the actors of the migratory act and in coordination with the host communities.
- Relations with other States are built on compliance with international law, under the principle of reciprocity.

2.4 Human Mobility

With the recognition of the rights of migrants within the Constitution of the Republic of Ecuador, in addition to the creation of the "Bienvenid@ a casa" Return Plan, SENAMI became the Vice Ministry of Human Mobility, its objective is to continue with the plans and programs that had been carried out with the Secretariat, improve them, and promote a better regulation that is in accordance

with the National Plan for Good Living. This Vice Ministry is incorporated within the Ministry of Foreign Affairs (Executive Decree N° 20, 2013).

The Vice Ministry of Human Mobility is part of the National Plan for Good Living 2013-2017, which aims to create public policies on migration issues, that ensures the protection and economic and social inclusion of migrants and their families in a situation of human mobility, established in thirteen fundamental aspects:

Promoting and implementing a normative framework for human mobility.

- Providing care and protection to Ecuadorian migrants abroad.
- Promoting the regularization of the immigration status of Ecuadorians abroad.
- Strengthen and articulate a system of regularization of foreigners.
- Ensure due process for deportees.
- Accompany the return processes of the Ecuadorians who decide, and promote their economic and social inclusion.
- Promoting the implementation of supranational mechanisms, to guarantee the protection of the rights of people in situations of human mobility.
- Incorporate in the Integral Subsystem of Information about the infringements of rights, the particularities and needs of the people.
- Developing prevention, control and sanction mechanisms against acts of discrimination and violation of the rights of people in situations of human mobility.
- Encourage and implement educational instruments to respect the dignity of human beings, the eradication of all forms of xenophobia and racism.

- Generating and implementing mechanisms that facilitate the recovery of capacities for economic inclusion
- Promoting initiatives that affirm intercultural coexistence and promote social and cultural inclusion.
- Promoting comprehensive care for people with irregular immigration status, refugees and others in need of international protection (MREMH, 2013).

2.5 Conclusion

Once this chapter has been developed, it can be concluded that the lack of financial and human resources has been a strong barrier to the implementation of an efficient migration policy, clearly observing a lack of legislation that allows the control of migrants' entry and exit. However, since the recognition of migrants rights in the Constitution of the Republic of Ecuador (2008), a new institutionalism can clearly be seen in this issue. Based on this recognition, plans and programs established in favor of migrants who decide to return to Ecuador on a voluntary basis, the "Welcome Plan Home" being one of the most important and to date has been subject to adjustments.

CHAPTER 3

Analysis of the legislation of the scheme of exception: household goods, work equipment and vehicles

3.1. Introduction

The phenomenon of migration has been a subject of high interest in the country during the last years. Based on the recognition of the rights of Ecuadorian migrants in the Constitution of the Republic of Ecuador in 2008, policies were implemented that relate to the subject of human mobility which sought a model of social integration that reflects on respect for rights under the principle of universal citizenship (Ministry of Interior, 2017).

In this way, the legal normative advances in migration issues, reflected in both plans and programs have demonstrated the government's interest in defending and enforcing the provisions of the constitutional mandate. Based on this, one of the main programs mentioned above has been the “Voluntary, Decent and Sustainable Return Plan”, which since its implementation has been subject to change finding in its reforms new motivations for the dignified return of migrants with regard to the importation of household goods, work equipment and vehicles.

The norms that govern the household, work equipment and vehicles are established in the following normative bodies:

In Book V, Title II of the Organic Code of Production, Trade and Investment (COPCI), published in the Official Register Supplement No. 351, dated December 29, 2010, known as the Customs Facilitation for Trade.

In the regulation to the Title of the Customs Facilitation for Trade, Book V of the COPCI, published in Official Register No. 452, dated May 19, 2011.

In Executive Decree No. 888, published in Official Gazette No. 545, dated September 29, 2011.

In Resolution No. SENAE-DGN-2013-0030-RE, which contains the "Complementary Norms for the Importation of Households and Work Tools by Migrants Returning to Establish Their Permanent Address in Ecuador" and in the 8 Modifying Resolutions of the Resolution ibidem: Numbers 0396-2013, 0769-2014, 0042-2015, 0103-2015, 0790-2015, 0356-2016, 0669-2016 and 0319-2017, which contain the "Amendments to the Complementary Norms for the importation of household articles and work equipment ".

In the Organic Law of Human Mobility (LOMH), published in the Supplement to the Official Registry No. 938, dated February 6, 2017.

The LOMH (2017) establishes that for a person to benefit from the benefits provided therein, he must first fulfill one of the following two requirements: to have stayed for more than two years abroad and to return ³ voluntarily ⁴ or forcedly⁵, and be in conditions of vulnerability qualified by

³ As stated in article 25 of the LOMH, a returned person is every Ecuadorian person who settled abroad and returns to the national territory to settle there.

⁴ According to Article 26 of the LOMH, voluntary return is one in which the person who returns to the country, does so freely and voluntarily, to settle in Ecuador.

⁵ The forced return is one in which the person must return to Ecuador by: order of competent authority of the country in which he is; by a situation of force majeure or fortuitous event that endanger their life, their physical or psychological integrity; or by a situation of abandonment or death of relatives of those who depended on it abroad.

the human mobility authority or the diplomatic missions or consular offices of Ecuador according to what is established in the said normative body.

In this way, the following sections contain an analysis of the regulations related to household items, work equipment and vehicles.

3.2. Beneficiaries of the importation of household goods, work equipment and vehicles

In Resolution ⁶No. SENAE-DGN-2013-0396-RE (2013), modifications were made to the Complementary Norms for the importation of household goods, work equipment and vehicles, by migrants returning to establish their permanent domicile in Ecuador, as set forth in Resolution No. SENAE-DGN-2013-0030-RE, which as its name implies contains rules complementary to the General Norms, contained in Executive Decree No. 888, following:

"For the importation of household goods, exempt or not of taxes, the Ecuadorian migrant must have resided abroad for at least one year. Whenever concurrently the other requirements established in the present resolution are complied with. " In addition, the phrase "who has remained at least one year abroad, provided that his presence in to Ecuador does not exceed 180 days in the last 12 months" is replaced by "have remained at least three months abroad" (Resolution Nro. SENAE-DGN-2013-0396-RE, 2013).

⁶ A Resolution is an order issued by the person in charge of a public service whose scope is limited to the context of the service and its compliance is mandatory. For purposes of this topic, the responsible officer of SENAE is the Director General and one of its powers that cannot be delegated under article 216 of the COPCI, is to issue by means of resolutions the regulations, instructions, circulars necessary for the application of operational, administrative, procedural aspects, etc. For the proper functioning of the customs administration and aspects not contemplated in the corresponding legislation.

The stay in the exterior will be corroborated through the passport and the records of migratory movement, in which the entrance and exit of the traveler to and from Ecuador is recognized. When the exit is not registered by the National Police, it can be accredited by consular certificates or registrations accredited by the National Secretariat of the Migrant (SENAMI). It is important to mention that SENAMI was replaced by the Vice Ministry of Human Mobility (VMH) in 2013.

Currently, in order for a migrant to obtain the benefit of a tax exemption on the importation of household goods, work equipment and vehicles one must first have the intention of residing in Ecuador which must be included in the sworn statement that will be presented at the time of the return considering the following requirements:

If the Ecuadorian arrived to the country with the intention of residing in it before February 6, 2017, the individual must have resided abroad for a period of not less than one year. In case the migrant arrives to the country with the intention of living as of the date previously established, his residence abroad must be greater than two years.

Households and work equipment must arrive within the period between two months before and up to six months after the arrival of the migrant with the intention of permanently residing in Ecuador.

Resolution 0030-2013 establishes the following considerations:

Table 1: *Treatment to the Importance of household goods*

Time abroad	Days of stay in Ecuador	Type of household goods
1-5 years	Up to 60 calendar days	No taxes
More than 5 years up to 6 years	Up to 90 calendar days	No taxes
More than 6 years up to 7 years	Up to 120 calendar days	No taxes
More than 7 years up to 8 years	Up to 150 calendar days	No taxes
More than 8 years	Up to 180 calendar days	No taxes
1-5 years	More than 90 calendar days	Not exempt of taxes
More than 5 years up to 6 years	More than 135 calendar days	Not exempt of taxes
More than 6 up to 7 years	More than 180 calendar days	Not exempt of taxes
More than 7 years up to 8 years	More than 225 calendar days	Not exempt of taxes
More than 8 years	More than 270 calendar days	Not exempt of taxes
1-5 years	More than 60 calendar days	Does not apply to scheme
More than 5 years up to 6 years	More than 60 calendar days	Does not apply to scheme
More than 6 up to 7 years	More than 60 calendar days	Does not apply to scheme
More than 7 years up to 8 years	More than 60 calendar days	Does not apply to scheme
More than 8 years	More than 60 calendar days	Does not apply to scheme

Source: (Resolution Nro. SENAE-DGN- 2013-0030-RE,2013)

Done by: Nicolás Cantos.

The established requirements are applicable for the reporting migrant. However, the exemption⁷ is extended for the tax payer's family members⁸ who have stayed at least one year abroad if the

⁷ According to the Tax Code, exemption or exoneration, is the exclusion or legal privilege of the tax obligation, established for reasons of public, economic or social order. For purposes of this thesis will be the exemption of taxes on foreign trade of household goods, work equipment and vehicle, established in article 125 literal b of Book V, Title II of COPCI and article 6 of its respective Regulations

⁸ The family nucleus applicable for household, work equipment and vehicle household goods is classified according to Resolution SENAE-0030-2013 article 28, in ordinary and extraordinary.

income to Ecuador does not exceed 180 days in the last twelve months. If they do not comply with this, they will not be eligible for the importation of household goods.

Considering what is stated in Article 8 of Executive Decree No. 888 it is observed that the Ecuadorian to avail himself of the exemption⁹ of taxes for household goods and / or work equipment had to reside permanently abroad. On the one hand, for a period of not less than one year, and their income to Ecuador should not add more than 60 days in the last year, considering every day excluding holidays and compulsory rest. In the case of the importation of vehicles as part of household goods the period to stay outside the country is at least three years, it is worth noting that the benefit of the vehicle is exclusive to Ecuadorian migrants and that the model year of the vehicle must correspond to the last 5 years, including the year of import. For example: if the year of import is 2017, maximum that can be brought is a model from 2013. Before this modification contained in the new LOMH the model year of the vehicle had to correspond to the last 4 years. This can be seen as an advantage for the migrant implemented in this legal body.

It should be mentioned that the non-Ecuadorian migrant may request exemption from household and / or work equipment only when he / she intends to reside in Ecuador for more than one year. To enjoy the exemption non-Ecuadorian migrants must have an immigrant visa. In the case that

⁹ The difference between an exemption and an exception for purposes of this thesis is that the first according to the Regulation to Book V, Title II of COPCI, are those imports that will have legal exclusion or privilege from the tax obligation, ie the exemption of taxes on foreign trade. For example: personal belongings of travelers, household goods and work equipment, relief consignments for natural disasters or similar incidents in favor of public sector entities or private charitable organizations, which the State imports, among others.

On the other hand, the regimes of exception are the imports and exports that by their particular customs operations are subject to special regulations, that is to say, they are regimes that constitute an exception to the general rule, by virtue of which all the formalities must be fulfilled customs authorities prior to the nationalization of the goods; in these cases, the processes are simplified. Exceptions according to the COPCI are classified as: postal traffic, courier or courier, border traffic, private tourist use vehicle, traveler's luggage and household goods.

they have a nonimmigrant visa, they must present the respective employment contract and, when the visa is in processed the interested party may remove their equipment and / or work equipment prior to submitting a specific guarantee.

A very important point that changed with the LOMH is that previously the migrants could benefit from the exemption of the payment of taxes when importing their household goods, once every 5 years as long as they fulfill all the other requirements that are in force; however, now Art. 31 of the aforementioned law states that the benefit to the returnees of Ecuador will be granted once every fifteen years and those such benefits may be requested up to twenty-four months after their return to Ecuador. This change is correct, because the main objective of the exemption of household, work equipment and vehicles is to motivate our migrants to return to the country to stay permanently. The increase of years from 5 to 15 is a way to discourage migration outside the country. It is also a good way to prevent unscrupulous people from taking advantage of the exemption every 5 years to make a profit.

3.3. Family nucleus

It should be differentiated between ordinary and extraordinary family with the understanding that the first is made up of parents, children, spouse or cohabiting partner in partner fact, (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013). In addition, brothers and sisters-in-law, as of right, will be considered part of the family nucleus (Resolution Nro. SENAE-DGN-2015-0103-RE, 2015).

If the migrant needs to register another member up to the third degree of consanguinity (grandparents, grandchildren, uncles or nephews, brothers and sisters, among others) over whom he/she exercises legal guardianship and depends economically on him/her or on whom he depends

(SENAE-DGN-2013-0030-RE, 2013). In order to be able to obtain the authorization, it is necessary to request authorization in any District Direction of the National Customs Service of Ecuador (SENAE) (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013).

Independent children of age who return with the family group can apply individually for the tax-exempt household, for which they must attach a sworn declaration stating that they are engaged in paid work and independent of the family nucleus (SENAE, 2017).

The requirements for checking degrees of consanguinity or affinity are:

- Marriage certificates.
- Birth certificates issued by the competent authority.
- The respective testamentary act and the guardianship tutorial with order of the competent judge.

The verification of the economic dependence of the migrant in both senses may be done with any public or private document proving that the applicant migrant has made payments or has received them for health, education, housing, food, and recreation; (SENAE-DGN-2013-0030-RE, 2013), which will be validated when it is verified that the payment has been made to the intended member of the extraordinary family unit or vice versa. (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013).

In the case of vessels belonging to the household and work equipment in the event that several families related in consanguinity wish to ship their household goods in a single container those

family units whose family head is related to the fourth degree of consanguinity with the migrant name of the person to whom the transport documents are issued¹⁰ (SENAE, 2017).

For that reason, families must return to the country and individually fulfill the conditions to benefit from the household goods established in the legal regulations without the need for the shipment to be carried out through a cargo consolidating agency¹¹. In case of no consanguineous bond, the shipment must be made through a consolidating agency (SENAE, 2017).

3.2. Household goods

Article 36 of the LOMH establishes that the importation of household goods from Ecuadorian persons who decide to return with the intention of living in the country are exempt from payment of all taxes on foreign trade, except for customs services¹²

The term household utensils refers to the set of elements, new or used, of daily use of a family such as: household appliances, clothes, bathroom elements, kitchen, dining room furniture, living room and bedrooms, household goods, computers, ornaments , tables, dishes, books, tools for domestic use and other elements of the place where a natural person or family resides permanently

¹⁰ According to the glossary of terms of the ECUAPASS and to article 2, literal dd) of the Regulation to Book V, Title II of the COPCI, is a document that materializes the agreement of wills between a Transport Operator and a user of its service, by which the first it undertakes to transport the cargo from a certain place of origin to the final destination that is indicated, in exchange for a certain price (freight). In the case of air transport, the Airlines will issue the respective Air Guidance, in the maritime case the Bill of Landing Bill of Lading, and, by land, the Charter Cards.

¹¹ According to Article 2 (u) of the Regulations to Book V, Title II of COPCI, it is an operator other than the carrier, who transports cargo in a grouped form, under his name and responsibility, to one or more final consignees, duly authorized by the SENAE.

¹² According to Article 210 of Book V, Title II of the COPCI, fees for customs services are nothing more than a tax charged by SENAE for the customs services it provides, such as storage, gauging, control and surveillance of goods. For this purpose, the Director General may conclude contracts with public or private institutions for the provision of these services, which grants them. In the Regulation to the Title of the Customs Facilitation for Trade Book V (29/04/2015) is defined as Tools or work equipment to: "Each of the professional expeditions, portable or stationary, new or used , whether or not linked to the professional activity or office of the person requesting the tax exemption of household goods, to be imported in order to undertake a productive activity in the country.

acquired before his return trip to Ecuador embarked in the country where he lived permanently before his/her change of address to Ecuador (Executive Decree 888, 2011).

In the Regulation to the Title of the Customs Facilitation for Trade Book V (29/04/2015) is defined as tools or work equipment to: "Each of the professional expeditions, portable or stationary, new or used, whether or not linked to the professional activity or office of the person requesting the tax exemption of household goods, to be imported in order to undertake a productive activity in the country".

In the *ejusdem* Regulation household goods and tools or work equipment are defined as goods belonging to persons entering the country with the intention of domiciling therein according to the quantities, terms, limits and conditions established in the Executive Decree and other applicable standards.

These goods enter the country imported for consumption¹³ and exempt from the payment of all taxes to foreign trade, in accordance with Article 125, paragraph b) of the COPCI, which establishes that they are exempt from the payment of taxes foreign trade except for customs services, imports of household goods and work equipment.

Vehicles, boats or aircraft whose tariff classification corresponds to Chapters 87, 88 and 89 of the National Import Tariff, and to heading 8428.90.10.00, 8428.90.90.00, 8429.11.00.00.

¹³ According to Article 120 of the Regulation to Book V, Chapter II of COPCI, the so-called regime 10, is the customs regime of final entry of goods into the country, whose procedures for its implementation will be established by the Director General of the National Customs Service of Ecuador. Goods entered under this regime may circulate freely in Ecuadorian territory, once the customs tax obligation has been satisfied.

8429.20.00.00. 8429.40.00.00, 8429.51.00.00., 8429.52.00.00., 8429.59.00.00., 8430.31.00.00.

Also, it is not allowed: raw materials, textiles, axles, boats, watercraft, truck tractors, trucks, vans, buses, agricultural tractors (grass cutters) as work equipment.

These items are basically exempt from benefits because they are not common vehicles used by a family on a daily basis. It is important to mention that some headings in chapter 87 are for vehicles with special characteristics in the sense that they are tariff headings for tractors, vehicles with high passenger capacity for tourism, parts and accessories. Similarly, Chapter 88 is for items of vehicles that are aircraft and their parts. Chapter 89 on its part is for ships and other floating artifacts. These are chapters that comprise games that have nothing to do with the typical vehicle of daily use of a family and that are why they can not be used. As far as the work equipment is concerned, there are also exceptions to Chapter 84, as they are mostly machines and lifting equipment, loading and unloading machines, for example: elevators, escalators, cable cars and so on.

The imported goods¹⁴ inside the household and work equipment will not be required to comply with trade¹⁵ defense measures in the process of import for consumption nor should there be certain

¹⁴ According to Article 2 of the Regulations to Book V, Chapter II of the COPCI, are any movable properties that can be transferred and which is likely to be classified in the National Import Tariff.

¹⁵ According to Art. 88 of the COPCI, these are measures that will foster equality of conditions and opportunities, for which, in accordance with the law, as well as in the respective international instruments, it will adopt appropriate commercial measures to: Prevent or remedy damage or threat of injury to domestic production resulting from unfair dumping and subsidies; restrict or regulate imports which increase significantly and are carried out under such conditions as to cause or threaten to cause serious injury to domestic producers of like or directly competing products; to respond to commercial, administrative, monetary or financial measures taken by a third country, affecting the rights and commercial interests of the Ecuadorian State, provided that they can be considered incompatible or unjustified in the light of international agreements, etc.

documented accompanying¹⁶ and support¹⁷ documents. However, documentation relating to transportation and those which the General Directorate of the National Customs Service of Ecuador should deem pertinent to the case must be submitted.

3.2. Permissible items as part of household items.

Clothing, footwear and accessories imported as household goods should correlate with household members, both in sizes and quantities. And they must belong to the members included within the family group who meet the expected requirements. Non-taxed items are excluded as part of household goods and part of the same, which show commercial purposes in quantities (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013).

The allowable quantity for clothing, footwear and accessories is 200 kg for each member, however, in the case of exceeding that quantity and only if the garments are consistent with the composition of the family group, if they from¹⁸, and must be classified in the corresponding tariff sub-heading and subject to general customs formalities.

¹⁶ According to article 72 of the Regulations to Book V, Chapter II of the COPCI, the accompanying documents are those called prior checking that must be processed and approved before the shipment of import goods such as INEN certification.

¹⁷ According to Article 73 of the same Regulation, the supporting documents are the ones that will form the basis of the information of the Customs Declaration, these must be original documents which must rest in the file of the tax payer. These documents are: transportation documents, commercial invoice, and certificate of origin, among others.

¹⁸ Not exempt means that it will not have the exemption of taxes, and that it will have to pay the taxes of the merchandise that is not exempt.

It is important to emphasize that if the surplus is not related to the composition of the family nucleus they will be considered as merchandise not authorized to import¹⁹ or merchandise of prohibited importation²⁰.

It is also important that the packages or suitcases that are used to transport the articles are properly identified according to their content (SENAE, 2017).

On the other hand, as mentioned above, the maximum amount to import clothing as part of non-exempt household items is 200 kg. For clothing, footwear, and accessories (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013). The quantity exceeding this limit may not be covered under this special exemption scheme, so that its classification will correspond to the specific tariff subheading and must comply with all general customs formalities.

Goods that are intended to be imported as elements of the place where a natural person or family nucleus lives permanently such as collectible or similar goods should not be in evident commercial quantities in the case of alcoholic beverages, only up to 24 liters can be imported for the quality of household goods and must comply with the other requirements established for that purpose (Resolution No. SENAE DGN-2015-0042-RE, 2015)

¹⁹ According to Article 98 of the Regulations to Book V, Title II of the COPCI, these are the ones that, in case of detecting goods that should have had control documents or import authorization, do not obtain it within a period of up to 30 calendar days subsequent to arrival in the country, whether or not the Customs Declaration has been filed or within 30 calendar days after the capacity report that determines the change in the tariff classification of the merchandise, must be subject to the re-shipment regime, without prejudice to the application of sanctions.

²⁰ According to Article 99 of the Regulation to Book V, Title II of COPCI, these are those that will be determined as prohibited by the Foreign Trade Council COMEX. And their re-embarkation is obligatory in case of being considered of prohibited import, with the exception of the garments, perishables and educational materials that will be donated to the Secretary of State in charge of the social policy.

3.3. Motor vehicle and motorcycle as part of the household items.

If the returning migrant decides to bring a motor vehicle or a motorcycle as part of their household goods, the latter may be admitted as long as the model year of these goods corresponds to the last five years and the price of the first good (motor vehicle) does not exceed sixty unified basic wages ($375 * 60 = 22,500$ dollars) and the motorcycle price twenty-one workers basic wages $375 * 21 = 7,875$ dollars). The price will be determined based on the sale value corresponding to the year in which the vehicle came to market, additionally, to calculate the vehicle's years of age, the period between the model²¹ year and the year of shipment²² will be taken into account.

If the price of the imported vehicle exceeds the maximum amount established up to five unified basic wages of the worker (24,375 dollars), the vehicle can be nationalized²³, with the condition of the payment of the taxes for the corresponding difference (\$ 1,875) Humana, 2017). It is important to note that, in the case of the motorcycle as part of household goods, its only conditioning is price and cylinder capacity.

If two or more vehicles that meet the requirements are included within the household, the vehicle with the highest value will be accepted. The remaining vehicles, in new condition must be classified within the specific subheading of the National Tariff and comply with all legal formalities (such as: Importer registration before Customs, Importer Registration before Ministry

²¹ It is the period in which car brands normally divide the reference to their models, is the year of the model of the vehicle. Example: "kia sportage 2017". This model year is taken as reference to count the permitted years of seniority to bring the same. For example: if the year of import is 2017, the model year of the vehicle may be maximum until 2013. (The model year must correspond to the last 5 years, including the year of import).

²² The year of import of the vehicle.

²³ It is the act of legalizing the goods in the country complying with all customs formalities.

of Industries and Productivity, certificate of INEN quality) and the payment of the corresponding taxes. If there are additional vehicles in condition of used, these will be considered as goods of prohibited import, cannot be unblocked with the rest of the equipment and will be arranged its obligatory re-embarkation²⁴. In view of all of the above, it is important to note that the conditions exposed for the importation of the motor vehicle and motorcycle as part of the household equipment have been subject to changes, as can be seen in Table 2.

Table 2: *Import of motor vehicle and motorcycle*

	Decree 888 (2011)	Organic Law of Human Mobility (2017)
Model Year	Last 4 years (2007)	Last 5 years (2017)
Vehicle Price	20.000 dollars	60 SBU (375*60=22.500 year 2017)
Cylinder capacity	3.000 cc	3.000 cc
Motorbike Price	8.000 dollars	21 SBU (375*21=7.875 dollars 2017)
Cylinder capacity	650 cc	650cc

Done by: Nicolás Cantos

²⁴ According to Article 198 of the Regulation to Book V, Title II of COPCI, is the customs regime that regulates the exit from the customs territory of goods from abroad that are in customs warehouse. This regime may be requested by the Owner or Consignee, or arranged by the Customs Authority when appropriate. The landlord or consignee may voluntarily avail himself of the Re-embarkation regime, when the goods meet certain conditions: that have not been declared to another regime; that are not in abandonment; and, on which no presumption of customs crime has been established. The Customs Administration may provide for the re-loading of the goods, in any case, provided that by this means the customs controls are not hindered or the goods are the subject of a criminal complaint.

Based on Table 2, it is reflected that automotive vehicles imported as part of household goods from January 2017, have different limitations considering what was previously established in terms of price and model year allowed. It is also important to note that currently the new LOMH expresses that it is excepted from the benefit of importing the motor vehicle for Ecuadorian people who were absent from the country exclusively by studies. Before the entry into force of the new law, if the vehicle could be brought if the person was absent.

According to Art. 3 of Executive Decree 888, of 2011, in the case of used motor vehicles, the property in favor of the applicant of the exemption will be demonstrated, attaching to the Customs Import Declaration (DAI) the original of the title, registration, registration or equivalent document issued by the competent authority abroad in the name of the migrant, whose date of issue must be prior to his or her arrival with the intention of domiciling in the country, no endorsed documents are accepted²⁵.

The document of the vehicle registration is obligatory only for the used vehicles, reason why the new ones can be nationalized with the presentation of the invoice of the property²⁶ which shows that the beneficiary of the exoneration has acquired the vehicle before leaving the country of residence (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013).

Likewise, if two vehicles are part of the household items, the one that has the highest value will be considered as household goods, so that other vehicles will be subject to the payment of the

²⁵ It is a document by which a nominative title is transferred to a third party. The main function of this type of document is to legitimize the holder of the title against a third party.

²⁶ The invoice is a document through which a good is transferred to a third party, the main function of this type of document is to legitimize the holder of the same in front of a third party and the title of ownership is a writing that credits the ownership of a good.

respective tariff, classifying it within the specific sub-item of the tariff National of Imports²⁷ and must comply with all the formalities and the payment of the respective taxes.

The value of the vehicle, if it is new will be reflected in the commercial invoice issued by the dealer of the brand, as issued by the exporting country which must be compared by the documentary gauge²⁸ at the time of concurrent control²⁹ and if it is a used vehicle the value will be determined based on the reference retail price that it had when its model year went to market. However, if the migrant of Ecuadorian nationality beneficiary of this scheme has the purchase invoice (SENAE-DGN-2013-0030-RE, 2013) the value of the vehicle in its new state, its value will be expressed in this document which must be checked by the assessor at the time of the concurrent check.

When the value of the vehicle is established through the commercial invoice, the net value³⁰ of the vehicle must be considered without taking into account additional costs that are not directly related to the imported vehicle, such as: registration costs, transportation cost, costs for administrative expenses, and costs for internal taxes in the country of importation among others. In addition, the Customs Administration will have the right to verify the veracity or accuracy of all the information,

²⁷ They are the tariffs that the goods are imposed on the import, export and transit of the same. It is worth mentioning that, from September 1, 2017, the 6th. Amendment which allows maintaining an order according to the commercial trends of the goods at world-wide level.

²⁸ The documentary channel consists of the verification of the Customs Declaration and its accompanying and supporting documents, in contrast to the information recorded in the SENAE computer system, in order to determine the correct settlement of taxes on foreign trade and / or compliance with the customs provisions required under the customs procedure and declared goods.

²⁹ There are three types of customs control: Previous, concurrent and subsequent control.

³⁰ It is the price without taxes or other additional costs that are not directly related to the effects of the household utensils. For example: the costs of registration, internal taxes in the country of importation, among others. When these additional costs are added, it is called the gross price.

document or declaration presented in the process of nationalization of household goods (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013).

For the purposes of this regulation, it is understood by concurrent control the set of control and investigation actions carried out on the foreign trade operators and on the goods selected through the system of risk profiles, is that control is exercised by the customs administration since the at the moment of presentation of the Customs Declaration until the moment the goods are taken out or shipped abroad which can be made at the time of the corresponding dispatch (Executive Decree 758, 2015).

On the other hand, people who can import a vehicle as part of household goods are only Ecuadorians who decide to return with the intention of domiciling in the country excluding persons who have left Ecuador for study reasons, and non-Ecuadorian migrants (Human Mobility Organic Law, 2017).

In order to be a beneficiary of the importation of a vehicle as part of household goods migrants of Ecuadorian nationality must comply with all the requirements of staying abroad and the time of arrival of household goods. Leaving excluded the figure of vehicles imported as household goods not exempt from tax payment but that this should be registered in the corresponding sub-item and comply with all specific formalities; (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013) the date of importation will be the date of arrival of the merchandise so it will be considered for the determination of the age of the vehicle. However, Resolution No. SENAE-DGN-2015-0790-RE

(2015) stipulates that for the determination of the age of the vehicle it will be considered that in which the shipment of the merchandise is carried out.

To avoid inconveniences and to ensure that everything is okay there is a tool called "Pre-assessment of vehicles for household goods", through this option, from the country where migrants originate may ask SENA for the value of their vehicle, prior to import into Ecuador for household goods.

3.4. Domain Transfer

All goods imported with total or partial exemption from the payment of taxes may be subject to a transfer of ownership, subject to prior authorization from the Director or District Director of the National Customs Service of Ecuador, in the following cases:

- a. Free of tax payment after 4 years, counted from the date the benefit was granted. That is, from the date of nationalization of the merchandise. Before the new Organic Law of Human Mobility came into force, it was 5 years. This was changed for the benefit of the migrant and due to several problems caused by the transfer of ownership, which will be discussed in depth later.
- b. Before the end of the 4 years, after paying the monthly rates, taking into account the proportional part that is missing to complete this term; and,
- c. Free of of taxes, when the transfer of ownership is made in favor of organizations, entities or persons that enjoy the same benefit (COPCI, 2010).

The documentation required for the transfer of the domain of goods entered to the country with total or partial exemption of taxes to foreign trade is:

- Number of endorsement of the importation³¹;
- Detail of the goods of the request; and,
- Supporting documents, as the case may be.

Once the documentation has been reviewed and in case of having paid the taxes, the District Director will grant the authorization through an administrative act³².

The request for transfer of the domain must be presented to the director of the customs district of the domicile of the tax payer which must be presented together with the updated certification of the migration record of the beneficiary of the declaration and with the certification of the domain history, in the case of vehicles, issued by the National Transit Agency. For the collection of the tax on the transfer of the domain of imported vehicles with tax exemption by persons with disabilities, diplomatic or as part of household goods it is mandatory to obtain the resolution of the authorization by the competent customs authority of the transfer of domain (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013).

In addition, this resolution stated that a physical inspection of the vehicle should be carried out with the presence of the migrant or his representative being obligatory, who should have the

³¹ The endorsement number of the customs declaration is the unique and individual identification generated in the customs computer system that is assigned to the accepted customs declarations. For example: if the declaration number is as follows, 091-2017-10-00550620, the first three numbers represent the customs district identification code, the following four the year of numbering of the DAI, the next two the regime to which the DAI is presented and the last remaining the sequential number of the DAI assigned by the system

³² According to the Statute of the Legal Regime of the Executive Function (ERJAFE), an administrative act is any unilateral declaration made in the exercise of the administrative function that produces individual legal effects directly.

respective power. However, in Resolution SENAE-DGN-2014-0769-RE (2014) this provision is deleted. Concluding that, for the transfer of ownership of the vehicle, the physical inspection of the vehicle should not be carried out.

Thus, for the purpose of authorizing the transfer of ownership of imported goods as household goods, in case the continuous residence is interrupted for less than one month by the beneficiary migrant the account of the beneficiary will be resumed (SENAE-DGN-2013-0030-RE, 2013). In addition, the migrant returns to the country again, the same that could leave it for reasons of tourism and recreation, business, studies, medical matters and others.

The regulations and taxes to be applied in the transfer of the domain will be those that are in force at the time of filing the application (Resolution No. SENAE-DGN-2013-0030-RE, 2013). Resolution No. SENAE-DGN-2016-0669-RE (2016) replaces the aforementioned so that for the authorization of the transfer of the domain the applicable regulations and taxes will be those in force at the date of acceptance and presentation of the customs declaration for consumption, respectively, in accordance with what is established in Article 112 of the Organic Code of Production, Trade and Investment.

On the other hand, for the calculation of the aliquots it will be understood as proportional exonerated, those that run from the date of the lifting³³ of the goods until the date of entry of the complete request for the transfer of the domain (Resolution No. SENAE-DGN -2013-0030-RE, 2013).

³³ The lifting or withdrawal of goods under the Regulation to Book V, Title II of the COPCI is the act by which the customs authority authorizes the declarant or person concerned to dispose of the goods in accordance with the purposes of the authorized customs regime, once the goods of primary zone exit and previous the fulfillment of the requirements and customs formalities demandable.

In the case of transfer of ownership of vehicles, the taxes will be settled considering the sub-item of chapter 87 that corresponds to the good and the proportional part of the taxes must be jointly canceled to foreign trade for the imported vehicles that pass to the property of insurers regardless of the state in which the property is located. In this case the applicant must submit valid copies of the complaint or the respective part of the accident where the insurer's statement on the accident is recorded (Resolution No. SENAE-DGN- 2013-0030-RE, 2013).

3.5. Penalties for non-compliance

In case of non-compliance with current legislation, sale, free or expensive transfer, misuse³⁴ of imported goods under the exemption form of housekeeping and tools or work equipment the beneficiary of the exemption will be subject to the sanctions established in Article 299 of the Penal Code³⁵ (COIP). Likewise, they will be subject to sanctions as established in the normative body referred to those persons who acquire, receive in pledge, use custody or store these assets without proving their legal tenure.

Thus, in Article 299 ibidem, on the infraction³⁶ denominated customs fraud it is determined that the person who damages the customs administration in the collection of taxes on goods whose amount exceeds one hundred and fifty basic unified wages of the worker in general (\$ 56,250), will be punished with a prison sentence of three to five years and a fine of up to ten times the value of the taxes that were intended to evade in any of the following situations:

³⁴ It is in misuse that, as the third holder, that is to say without owning the imported goods as household goods, use the said merchandise without having previously been granted the transfer of ownership.

³⁵ The COIP was published in Official Register No. 180, on February 10, 2014, and since it was published after the COPCI, here are specified more fully penalties for misuse, among others.

³⁶ Customs Violations are divided into 3: Regulatory Offenses, Violations and Crimes. In the case of Regulatory Fouls and Contraventions, they will be sanctioned by the simple transgression to the norm. For crimes, the existence of fraud is required.

- Import goods with false or adulterated documents to change the value, quality, quantity, weight, species, age, origin or other characteristics such as brands, codes, series, models; in the present case the exercise of the criminal action does not depend on preliminary questions whose decision falls within the civil jurisdiction.
- Simulate a foreign trade operation in order to obtain an incentive or total or partial economic benefit or any other type.
- Do not state the correct quantity of goods.
- Hide goods subject to declaration.
- Obtain unduly the liberation or reduction of taxes to foreign trade in goods that according to the law do not meet the requirements to enjoy such benefits.
- Induce, by any means the error to the customs administration in the conditioned refund of taxes.

In the same way, Article 300 ejusdem states that the acquisition for consideration or free of charge, reception in pledge or consignment and possession or storage of foreign goods, the amount of which exceeds one hundred and fifty basic unified wages of the worker in general, without the holder of the same accrediting its legal importation or legitimate acquisition in the country within seventy-two hours following the request of the competent customs authority shall be punished with a custodial sentence of one to three years and a fine of double of value in custom³⁷ of the merchandise.

³⁷ The value in customs or CIF value, is the actual value of the merchandise at the time of its dispatch, is also the basis on which the taxes are calculated. According to Article 110 of the COPCI, the customs value of the goods will be the transaction value of the goods, plus transportation and insurance costs, as determined by the provisions governing the customs valuation.

It is important to take into account that it is considered that there is no undue use or customs receipt³⁸ when goods nationalized with a tax exemption for household goods are used by members of the ordinary or extraordinary family unit authorized (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013).

However, in the event that in a subsequent check a person not described as part of the ordinary or extraordinary family is making use of the vehicle or exempt goods the same shall be apprehended³⁹ and proceed with the sanction established in the Article 234 of the Regulations to the Title of the Customs Trade Facilitation for Book V of the Organic Code of Production, Trade and Investment. In which it is manifested:

If, as a result of subsequent control operations the existence of goods presumed to have been subject to fraud⁴⁰ or smuggling⁴¹ has been determined, but due to its amount not to constitute a customs crime but a contravention, the National Customs Service of Ecuador will proceed to apprehend the goods, and objects that may constitute elements of conviction or evidence of the commission of the customs infraction, and will initiate the procedure established in article 241

³⁸ Customs reception consists in the acquisition for free or free possession, storage or storage of foreign goods, for concealment, sale or other benefit, without proof of legal import or acquisition in the country within 72 hours after the request of the competent customs authority shall be reprimanded with a fine of twice the customs value of the goods.

³⁹ According to Article 111 of the Regulation to Book V, Title II of the COPCI, it is the forced takeover by the SENAE operating unit responsible for the subsequent control of goods, means of transport or any other good that may constitute evidence element of the commission of a customs offense.

⁴⁰ Customs fraud will be sanctioned with imprisonment of 2 to 5 years and a fine of up to ten times the value of the taxes that it was intended to evade, against the person who damages the customs administration in the collection of taxes, on merchandise whose amount is more than one hundred and fifty unified basic salaries of the general worker.

⁴¹ According to the COIP, smuggling is incurred when a person who, in order to evade customs control and surveillance of goods whose amount is equal to or greater than ten unified basic wages of the worker in general, performs any of the behaviors typified in Art., same Code. It will also be sanctioned with a prison sentence of three to five years and a fine of up to three times the customs value of the merchandise involved in the crime.

regarding the form to sanction contraventions of the Regulation to Book V, Title II of COPCI, in order to determine whether or not the relevant sanction (Executive Decree 758, 2015).

If the respective District Director, by means of an administrative act, duly motivated, resolves the existence of a customs infraction sanctioned as a contravention the merchandise will be delivered that was apprehended during the process of later control. Once the fine generated by the contravention has been paid and if the migrant decides to challenge the sanction imposed the goods may be delivered prior to the surrender of a guarantee⁴² of 120% of the value of the fine in controversy (Executive Decree 758, 2015).

3.6. Process

The procedure to be carried out for the import of household goods is shown below:

Preliminary recognition	<p>It is done before the presentation of the customs declaration, in the presence of the migrant or delegate. If the migrant identifies merchandise that does not correspond to his household items, he/she may request his separation to proceed with the dispatch of his belongings. This act will be carried out with the presence of a customs officer who performs the functions of technical operator in the control unit of the primary zone of the respective customs district.</p> <p>This acknowledgment will be requested in writing by the migrant consignee of the cargo, enclosing the affidavit. It may also authorize a customs agent or a third person by special power granted before a competent notary for said authorized person to be present at the respective act of recognition. Said notarial instrument must at least have the cargo number information, shipment date, date of arrival, transport line, name of the shipper and the temporary warehouse where the cargo arrived and also the prior recognition must be attached as a document supporting the declaration of household goods. The request made by the migrant must specify the data related to his / her cargo according to the attached format established in the respective resolution, which must be attached to the special power, if there is a delegation (Resolution Nro. SENAE-DGN-2016-0356-RE, 2016).</p>
Import form	<p>It refers to the Customs Declaration for import for regular consumption, in which it should be noted in the respective field that it is a question of importing household goods or work equipment exempt from taxes. Attaching to the customs declaration:</p> <ul style="list-style-type: none"> • Sworn statement.

⁴² There are general and specific guarantees, in this case a specific guarantee is used.

	<ul style="list-style-type: none"> • Certificate of migratory movement of the migrant and of each of the members of the family group who are going to obtain the benefit, in which the time of permanence abroad will be credited.
Determination of limits in physical verification.	If there are doubts about the quantity of clothing, footwear and accessories imported at the time of physical verification. The total weight of these imported articles will be taken by the whole family group and it will be verified that it does not exceed the maximum limit which corresponds to the family group so that the surplus quantity will be considered as non-exempt household goods or general cargo, which should be classified in the corresponding sub-items.
Packaging and identification of goods.	Household items must be packaged separately according to the type of goods in question without the need to identify them for each member of the household, however, in the case of boxes and packages, they must be identified and numbered, and must coincide with the details in the sworn declaration of import of household goods.

Source: (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013).

If the affidavit is granted abroad, it must be submitted and certified by a notary⁴³ in which the quantity of goods per box shall be broken down and detailed indicating the reference value thereof, weight in kilograms of clothing, shoes and accessories for personal use, with their new or used condition, the total amount of furniture, work equipment and vehicles. In addition, the intention to reside permanently in Ecuador and the names of the members of the family group that receive the benefit must be registered under oath (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013).

If a vehicle is part of the household items, the brand name, model, vehicle identification number (VIN), the vehicle's price on the date it was issued, will be recorded on the sworn statement brand and the model year. In the event that the VIN is not identified, the number identifying the vehicle provided by the manufacturer shall be recorded (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013).

⁴³ It means to verify, certify or endorse by means of a stamp or certified the legitimacy of certain legal documents so that they are recognized in a foreign country.

It is important to take into account that the affidavit must coincide with the report made in the previous recognition. In case of differences, the declarant must correct the affidavit in order to be able to overcome the act of documentary capacity (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013).

If the importation of work equipment with tax exemption exceeds US \$ 30,000 the migrant must submit an investment project in Ecuador which must be signed by the migrant declarant and exhibited in the preliminary examination for later analysis in the documentary capacity.

For this purpose, the investment plan should contain the following:

- Detailed description of the productive activity and of the capital goods that will require undertaking it.
- Indication of the number of workers that will be required for the productive activity and its professional profile.
- Approximate amount of the investment.

The exemption of the payment of taxes granted by virtue of the acceptance of the investment plan will not be subject to the result of the investment project. As a consequence, an exemption previously granted may not be revoked based on the result of the investment (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013).

In any case, the beginning of the process of the exemption regime of household goods will be verified with the migrant's entry into Ecuador with the intention of residing (Resolution Nro. SENAE-2017-0319-RE, 2017), as follows:

It is understood that the migrant returns to Ecuador, with the intention of residing from the income closest to the presentation of the Customs Declaration of Import (DAI) of household goods. If there is any dispute with the customs administration regarding the migrant's residence, he/she must prove the allegations. Only in these cases will the migrant be required to have documentary evidence that at the time of his / her return, he or she had the intention to reside permanently and permanently in Ecuador (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013).

Among the elements that will serve to verify the social roots of the migrant is the fact of having acquired or leased real estate, having entered into a labor contract, having started a productive activity, having started long-term studies, having detached of the elements that linked him/her to his/her previous country of residence, such as: labor contracts, pending studies, administration of own businesses or others; all these will be observed by the customs server (Resolution Nro. SENAE-DGN-2013-0030-RE, 2013).

The authorization of the corresponding exemption will be governed by the regulations in force at the time of the return of the migrant. The return of the migrant with the intention of residing in the country will be recorded in the sworn statement (Resolution Nro. SENAE-2017-0319-RE, 2017).

3.7. Conclusions.

As a result of the implementation of the Voluntary, Decent and Sustainable Return Plan, the regulations governing the entire process of importing household, work and vehicle equipment have been subject to change due to the major problems that have already presented which the migrants beneficiaries of the plan have had to face.

One of the main drawbacks has been the abuse on the part of the latter seeking a profit from the importation of household goods. However, the changes made to the regulations have sought to establish in a concise manner legal provisions to avoid such abuse. All the problems that have been presented will be discussed in the next chapter.

CHAPTER 4

Problems in practice with household goods work equipment and vehicle.

4.1 Introduction

Migration policies implemented through the Welcome to Home Plan⁴⁴, which is the denomination used to refer to said program, promoted by the government of the former president of the Republic, Econ. Rafael Correa, have allowed the mass return of Ecuadorian families to the country. However, since its inception the plan has been linked to a multitude of problems and inconveniences resulting in dissatisfaction and discontent on the part of the effected migrants.

The countries that have been able to notice the most significant return of our migrant brothers and sisters are the United States and Spain. Due to the economic crisis these countries crossed. Likewise, the Austro and Quito migrants who once left the country in search of better opportunities are the ones who have the highest rate of return.

Since the start of the Welcome to the Home Plan, between 2008 and 2012, 17,828 people have returned of which 7,847 migrants have returned with their household goods and work equipment and most of them with their vehicles. According to their experience they have issued favorable and unfavorable comments towards the household, work equipment and vehicle laws; for example, a migrant mentioned that the visits made to the Ecuadorian Embassy in Spain had been in vain,

⁴⁴ The Plan Welcome Home seeks to reincorporate Ecuadorian migrants in Ecuadorian society, its principles are: volunteer, dignity and sustainability.

since all the information that was provided was incorrect which caused problems in the importation of their household goods (La Hora, 2012).

The most frequent problems are related to the lack of correct information, in addition to import of vehicles with a greater value than allowed, altered invoices, the age of goods are greater than allowed, existence of inconsistencies in the sworn statements. Added to this, the lack of awareness of citizens about the rates to be paid due to delay, storage and nationalization costs since they wrongly think that the customs tax exemption implies that everything is free without realizing that the exoneration is for the taxes on foreign trade but not for the rest of payments that must be made in relation to the logistics issue (Ecuadorinmediato, 2016).

In light of all of the above, this section will describe the main problems that are presented in practice with the importation of household goods, work equipment and vehicles which will be made from the direct observation of information extracted from articles of newspaper, testimonies and experience of customs officials of Ecuador.

4.2 Problems in practice with the importation of household goods, work equipment and vehicles

Following the publication of Executive Decree No. 888, several people have opted to benefit from the customs tax exemption of household goods, work equipment and vehicles. However, several problems have arisen resulting in greater controls on migrants, distrust of public institutions and fear of the Ecuadorian justice system which is considered by most migrants as "unjust and dishonest."

In 2010, there was an abuse by people who benefited from the exemption of household goods, work equipment and vehicles. As it was shown that some promoted their "quotas"⁴⁵ given the few controls by the authority to then. The promotion of advertisements on the web was immense, as were the offers to bring vehicles, into the country and then return.

Since the Plan was launched, 1112 people returned to Ecuador with a vehicle of which 419 returned to leave the country after importing their goods. For 2010 there was a tax loss of 5 million dollars in relation to vehicle imports.

In this way, a violation of Article 83 of the then Organic Customs Law⁴⁶ was registered in the city of Cuenca, which established as a customs offense the sale, transfer or improper use of goods imported into the country released from taxes. Due to this the crime of improper use of vehicles as migrants making use of the benefits granted in household goods entering the country and vehicles without paying the respective taxes for third parties to abuse this benefit (El Mercurio, 2010).

⁴⁵ They are called "quotas" to the right that each migrant has to bring their vehicle tax free as part of the household items. These "quotas" were bought by third parties who agreed with the migrant a certain amount of money to carry out the process of nationalization of the goods. That is why the restrictions on the years for the transfer of ownership have been changing from 0 to 5 years, and finally today are 4 years due to the LOMH.

⁴⁶ Art. 83: Customs offenses are: (...); g) The transfer or misuse of goods imported under suspensive schemes of tax payment, or with total or partial exoneration, without the prior authorization of the competent Manager (Law N ° 99, 2007). On July 13, 1998, the LOA came into force, which was in effect until December 28, 2010. This law was repealed and replaced by COPCI by R.O. 351 of December 29, 2010.

As a solution to this problem, many migrants opted for what is called an "abbreviated procedure"⁴⁷ in criminal matters, which is contemplated in the Ecuadorian Code of Integral Criminal Law and consists of a summary in the recognition by the offender of the commission of the crime, delivery of the goods or merchandise subject to the crime (vehicle), economic repair through a fine of 20% on the value of the import. Comparing the fine to be canceled in the case of confiscation of the merchandise the first option is beneficial since the forfeiture implied at that time to comply with a pecuniary sanction that corresponds to a 300% fine on the value in customs and in addition deprivation of liberty for 2-5 years (El Mercurio, 2010).

A similar case occurred in the year 2015, in which a citizen was arrested by the Customs Surveillance Unit⁴⁸ for driving the vehicle of his partner. The vehicle was seized without doing the respective investigations and without knowing that the man who was driving was in collusion with the owner of the vehicle. As a result, the two parties had to face a fine, one part for misuse of the vehicle and the other part for Customs Receipt, as it was allegedly not being used by any member of the family. After a trial, the error was proven by SENAE and the automobile had to be returned to the owner (El Mercurio, 2015).

The following case was provided by Dr. Olmedo Álvarez Jiménez, ex-civil servant of the legal department in the Customs of Cuenca and current private lawyer, specializing in customs matters and with extensive experience in the subject, who shows us how many times the law is not applied

⁴⁷ In the abbreviated procedure, contemplated in the COIP, there is a consensus between the Prosecutor and the accused. The accused assumes the facts of the accusation in exchange for which the Office of the Attorney General provides a minimum penalty as a sanction.

⁴⁸ The Customs Surveillance Unit (UVA) is a specialized administrative unit of SENAE, which is in charge of the execution of operations related to the prevention of customs crime and its investigation in the national territory, in support of the Attorney General's Office State.

correctly and consequently injustices can be made, often not solved for fear of reprisals, lack of confidence in the processes and even the belief that the state cannot be won.

Background of the case:

- Mrs. Naritza Jubana Chacha Terreros had to migrate for economic reasons to the United States where she remained for more than 20 years. (The days of stay in Ecuador did not exceed 180 days, therefore, she had every right to benefit from the exemption of taxes from her household and her vehicle). In recognition of the fact that she met all the requirements she decided in 2011 to return to Ecuador to re-unite with her family and start a new business. After the odyssey at SENAE to take out her belongings and her vehicle, she decided to reside in Santa Isabel to start her new life. 3 years passed, and everything was fine until one day her vehicle was confiscated by the customs surveillance unit. Mrs. Chacha was legally ordered to pay taxes on foreign trade because of a misunderstanding.

Detention of the vehicle:

- On February 28, 2015 at 5:30 a.m. approximately, Miguel Enrique Guerrero was driving the vehicle of his partner "Naritza Chacha Terreros", heading for the city of Cuenca, because he needed a medicine for one of the children of his co-worker. On the way, he was stopped by "The Customs Surveillance Unit", which proceed to confiscate of the vehicle unjustly.

Justification by SENAE for the arrest warrant:

- SENAE relied on Article 302 of COIP ("Misuse of Tax Exemptions or Suspensions").

- It was based on this article, due to the fact that since the alleged infringement is not configured as a crime (Art. 178 COPCI "Customs Fraud", paragraph f), it becomes a Customs Counterfeit (Article 180 COPCI).

- They are justified in article 178 (f) of the COPCI, which indicates that anyone who improperly sells, transfers or uses goods under special scheme will be sanctioned by proper authorization.

- The main argument is the presumption that Mr. Miguel Enrique is not cohabiting with Mrs. Naritza Chacha.

Challenging the case:

- Dr. Olmedo Álvarez Jiménez, who defended the case of Mrs. Chacha, because of his extensive experience in customs matters, realized that the government was committing a serious error and also an injustice against his client.

- In his defense, he used article 28 of Resolution SENAE-DGN-2013-0030-RE, which clearly states that parents, children, parents-in-law, daughters-in-law, and spouse or living in union of fact. The latter being the case of Mrs. Naritza. It was thus established that no customs infringement had been established. This was the strongest point in the defense of the case.

Verdict:

- The alleged customs offense was distorted because the union was in fact proven. With SENAE having to return the vehicle and canceling the fines for both Mrs. Naritza and her partner. (All this occurred after the demonstration by the couple that they were in fact living together).

To conclude with this case, Doctor Olmedo Álvarez Jiménez commented that this is just one of many occasions in which customs have been wrong and have had to return the vehicles and cancel the fines. This shows that not always the State wins and that you can fight in the courts when the law is misapplied.

It should be emphasized all the time and money it takes to solve these types of litigation, since they have a very high cost for the migrant since they have to pay customs lawyers for their defense and many of the Sometimes these disputes lasts between 2 and 5 years. Apart from all this, I believe that the most serious is the concern, dissatisfaction that the migrant has suffered by this whole process.

Continuing with the reference to the problems presented in the research, one of the most controversial cases that arose in March of the year 2016, when 5,000 Ecuadorians living in Spain and hosted by the "Plan Return - Welcome Home" were harmed through a massive⁴⁹ fraud by the Spanish parcel company OGC Logistic, owned by three Ecuadorians, whose economic activity was the shipment of packages and which closed its operations in Madrid (where it had its address), as well as in Murcia, Palma de Mollarca, and other European cities. The Ecuadorians have claimed their goods that have been sent as part of the household items, since they were lost since in transit. Therefore, there it is evident of a lack of responsibility on the part of the authorities since there is no regulation of the signatures in charge of the operation of sending household goods from abroad (El Mercurio, 2016).

⁴⁹ According to Art. 186 of COIP, the fraud is a crime by which a person through fraud or deceit or abuse of trust and with the intention of appropriation, induces another to give him a thing owned by her or owned by a third person.

In this same case, the current Director General of SENA, Economist Mauro Andino Alarcón, reported on the irregularities found in the OGC Logistic offices, located in the cities of Quito and Guayaquil, which he mentioned that "to defrauding migrants who sought to return to Ecuador to bringing merchandise without paying taxes on foreign trade, which was then sold to the highest bidder" (El Mercurio, 2016).

It is very important to note that SENA has provided all the facilities to give back to the affected their containers through its website where they publish all the results of the investigations, as well as the way and requirements to remove their belongings. This way it is clear that Ecuadorian Customs is providing all the help so that the affected migrants get out of this problem as soon as possible.

It should be emphasized that, in addition to migrants who are scammed and deceived there are also migrants who often take these risks on their own account without taking into account the serious problems that these actions entail, such as being subject to the complaint of a criminal offense for a customs offense for illegal transfer of domain. If the migrant who brought the vehicle grants its use to another person but it is still in his name, according to the Traffic Law, and the person who drives the car runs over a person, the responsibility lies with the owner of the vehicle. The chair of customs legislation because the necessary knowledge regarding the current procedures and regulations in order to be able to deal with these types of problems in the most appropriate way. Without this chair, students, either personally or professionally when they have to advise their clients would be unprotected in these situations where knowledge of the regulations is vital to face these types of situations.

From my personal perspective as a Customs Agent assistant, the most common problems with household items can be divided into 3 stages since there are problems before, during and after nationalization.

Before: these problems occur when the migrants are still in the foreign country.

- Little knowledge of the subject.
- Bad information from the Ecuadorian Embassy.
- Belief that no expenses are paid (the exemption is only for taxes on foreign trade, if freight is paid, nationalization costs, warehousing).
- Third party abuse (Scam).

During nationalization:

- Merchandise in commercial quantities.
- Sizes of clothing that do not belong to any person in the family group.
- Fraudulent affidavit.
- List of boxes. (Poorly detailed)
- Non consequential in the act of capacity with what manifested in each box.

After nationalization:

- Missing or broken goods.
- Apprehension of vehicles for misuse.
- Transfer of domain without authorization. (Ignorance of law).

In order to address the problems mentioned above I propose the following personal recommendations from the point of view of my experience as a Customs Agent, which are divided

into 3 parts: before bringing the goods, during the nationalization of the goods and after output in relation to its use.

Before:

- Be properly informed by experts on the subject before starting the process.
- Do not rely on information from the Embassy. Inform someone directly in Ecuador and directly from the SENAE (website).
- Inform about the exemptions, since there is a belief that no expenses are paid. (the exemption is only for taxes on foreign trade. There are freight costs, nationalization costs, warehousing).
- Verify the authorized personnel to help migrants with the process on the SENAE page to avoid the abuse of third parties (Scams).

During nationalization:

- Make sure that the merchandise is not in commercial quantities (that the requirements are met).
- Do not bring clothing sizes that do not belong to any person in the family group. (this can not be done).
- Make sure the sworn statement is accurate.
- The boxes are correctly numbered.
- It coincides in the act of capacity expressed in the statement with what is in each box.

After nationalization:

- That they notice missing or broken goods.

- Do not make improper use of vehicles as they could be apprehended by Customs for improper use.

- That they do not make the transfer of domain without authorization of SENAE. (this is very important since there are certain requirements).

4.3 Field research

In order to support the above, an interview was conducted in relation to the problems that are presented in practice with the household items, with six SENAE officials⁵⁰:

- Eng. Martha Susana Cueva Muñoz, current employee of SENAE of the Cuenca district. Primary Zone Dispatch and Control Department - operator technician. (E1)
- Engineer Paúl Andrés Quito Cabrera, current SENAE official of the Cuenca district, Primary zone operator, inspections. (E2)
- Mr. Carlos Santiago Brussil Tapia, current SENAE official of the district of Cuenca, technical operator of Primary Zone, physical activities. (E3)
- Dr. Olmedo Álvarez Jiménez, former customs officer of SENAE of the district of Cuenca, Legal Advice-customs lawyer. (E4)
- Mr. Luis Felipe García Cordero, former SENAE official of the district of Cuenca. Primary Zone Dispatch and Control Department - technical operator and current Auxiliary of Customs Agent. (E5)
- Attorney Paula Cantos, in charge of the nationalization of household goods in the customs office of a Customs Agent, auxiliary of Customs Agent. (E6)

⁵⁰ The interview format can be visualized in Annex 4

The results obtained from the interviews can be visualized in the following table.

P1. Qualification of the plan to motivate the return	<p>E1: It is correct what the government has done so far in terms of the benefits that allow migrants to bring certain goods.</p> <p>E2: If you are a good advisor, because you do not pay taxes and help the migrants.</p> <p>E3: Of course, it is a good incentive, since it is an obligation of the Ecuadorian State to give the facilities to human mobility.</p> <p>E4: It is motivated by creating spaces to return to produce in the country. A broader incentive should be created that generates social and economic stability for the migrant.</p> <p>E5: There are a lot of more incentives in the return and housekeeping program that can motivate the migrant to return to his homeland.</p> <p>E6: Since the migrant can return without paying taxes, and the vehicle is the best incentive.</p>
P2. Main disadvantages	<p>E1: People do not have information about what they can bring and how much it will cost, in terms of additional items such as: transportation, storage, agent payment if they hire, all of which is responsibility of migrant</p> <p>E2: The ignorance of the legal provisions and procedure contemplated in the regulations.</p> <p>E3: Lack of knowledge of the regulations, in terms of conditions, restrictions, deadlines.</p> <p>E4: Lack of information or training, since migrants often visit to the embassies and consulates and do not inform them about can bring or what they can not bring, how much they can bring or not.</p> <p>E5: Lack of information or little information that the migrant has so that he can make his decision to return.</p> <p>E6: The lack of information in the Consulates. This is very serious since when the migrant asks for advice to bring the goods they already have been informed and have some idea which is an erroneous information regarding the legal norms of Ecuador.</p>
P3. Main reasons	<p>E1: Lack of information.</p> <p>E2: Ignorance that they are exempt only from the payment of taxes to foreign trade and not more of additional costs, such as the shipping company, among others.</p> <p>E3: Attend different institutions and make the process very bureaucratic.</p> <p>E4: There is no work team that is linked between National Customs Service, Migration, embassies representing the country abroad.</p> <p>E5: Lack of information and ignorance of processes, laws, regulations and related regulations, causes migrants to breach these standards.</p> <p>E6: Lack of knowledge of the regulations and lack of information in consulates abroad.</p>
P4. Abuse and fraudulent use of imported goods through household items.	<p>E1: There are cases where migrants have made willful use of the vehicles they have brought or have been victims of others who have benefited from the quotas to bring goods.</p> <p>E2: If there were cases, and it was very lucrative because the migrants sold the quotas of the vehicles.</p> <p>E3: There should be no abuse on either side, but there are several cases.</p> <p>E4: Rather than misuse, it is a lack of information towards migrants.</p> <p>E5: There is abuse in a minimum percentage by the migrant, however the most abuse is by other actors involved in the process such as: shippers, cargo agent, Customs Agents, customs officers, warehouses, knowers of the processes have used the migrants to benefit from the quotas and of the articles that are allowed to be brought in the household goods, that many times they obtain to benefit arbitrarily or with a minimum recognition for the migrant.</p> <p>E6: If there has been a lot of abuse which is why the Government has generated certain restrictions on household goods so that migrants who actually return voluntarily to the country are harmed by some goods that are to be sold to people who market the merchandise that comes within the household goods, in some cases even come to deceive the migrant and tell them that this has no consequence, so that they make the transfers of the vehicles and the sale of the merchandise. They have also been deceived by companies that make the maritime transports or the people who ship the household goods, they are told to give them some things, and the migrant does not know that he is breaking the law so he does not object.</p>

P ₅ . Administrative-legal problems in the import of household goods / other problems.	<p>E1: Today there are not many problems. At the beginning yes, because the entities were not connected online.</p> <p>E2: There are problems, because they exist in any institution, whether public or private.</p> <p>E3: There are no such problems.</p> <p>E4: There are problems both administrative and legal, all for lack of adequate information.</p> <p>E5: There are both administrative and legal problems, and based on these, the abuses or benefits are detected that are not precisely for the migrant, but that once detected does become their problem or difficulty.</p> <p>E6: If there are problems of administration in the SENAE, since the supervisors many times treat the merchandise of the migrant as if it were for sale and the first thing that they do is to disrespect the principle of good faith.</p>
P ₆ . Problems	<p>E1: Errors in chassis or engine documenting.</p> <p>E2: There are drawbacks with people, because most migrants are not accustomed to a research of their own, prefer to pay to get them doing everything.</p> <p>E3: Ignorance in the absence of any particular procedure, for example how to register the family nucleus.</p> <p>E4: Lack of information.</p> <p>E5: Permitted amounts always go according to the family group. Many times, this amount is exceeded, the vehicle has to comply with the year, cylinder and value. Many cases have been detected that are not according to the requirement. The tools of the team also have value restrictions and these should be focused on the activity to be performed by the migrant.</p> <p>E6: Delays at the time of the nationalization of the goods, since on the arrival of household goods a mandatory inspection of the merchandise must be carried out by SENAE (Art. 136 COPCI) and the physical inspector must submit a report to be able to make the customs declaration, the same one that leaves with documentary capacity and at the moment of the documentary revision as it is not the same as the inspector, in the inspection, they have different criteria so that the delay exists at the moment of closing and finalizing the procedure so that the migrant can take his or her belongings from the hold.</p>

On the other hand, it is important to bear in mind that the six fundamental principles that govern customs matter without prejudice to those contemplated in the Constitution of the Republic and established in COPCI in Article 104, are: Facilitation to Foreign Trade, customs control, cooperation and exchange of information, good faith, publicity and the application of good international practices.

Good faith is a general principle of law, which requires a right or honesty conducted in relation to the parties involved in an act, contract or process. In accordance with this principle, good faith shall be presumed in any customs procedure. However, according to the interviews carried out it can be seen that many times the fundamental principle of COPCI is not respected, since migrants

are often considered to be introducing goods to their articles for commercial purposes, but not for personal use. It can be stated, instead of assuming good faith and respecting the constitutional principle of innocence of migrants by virtue of which the innocence of every person will be presumed, until proven otherwise, which is closely related to good faith. In practice, in customs matters, the guilt of the migrant is presumed, and it is up to the individual to prove his innocence.

On the other hand, article 136 of the COPCI refers to the rights of the owner of the merchandise, indicating that, before submitting the declaration the owner, consignee or his representative after authorization from the server in charge of the district management may carry out the inspection of the goods (Inspection) to verify the accuracy of the goods. It should be mentioned that an inspection and a capacity are not the same since the latter is the administrative act of tax determination by means of which the official of the customs district proceeds to the documentary review or the physical recognition of the merchandise, to determine its nature, quantity, value and tariff classification, being therefore important to be clear the difference between an inspection and a capacity.

In this way, it can be observed that the lack of information on the part of the migrant, besides the legal administrative problems, are the main disadvantages that are presented in the importation of household goods, work equipment and vehicles, that is often generated is that the migrant is not aware of all current regulations and consequently improper use of the merchandise, falling into problems with justice. However, despite this the plan imposed by the government of Econ. Rafael Correa has been a good motivator for the return of our migrants, because despite all these problems, there are also cases in which all procedures have been carried out in a normal way and the migrant

has not been affected, but on the contrary benefited by the exemption of the payment of the taxes to foreign trade.

4.4 Conclusions

The incentives provided by the government for the voluntary return of migrants who have left the country in search of better opportunities have had very good intentions, as it has motivated Ecuadorians to return home, work equipment and vehicles. to be established in the country, however, it is observed that there are legal gaps that should be worked within the customs tax exemption, since, despite the law facilitates the return of migrants with their work tools to start businesses in the country, many compatriots do not, so, on returning they find it difficult to progress socially and economically. It has been identified that the main problem in practice with the household items is the lack of information of the migrants, this inconvenience is the basis for the generation of others, since, lacking knowledge, and they are often victims of scams or abuses by those involved in the process of importing household goods.

CHAPTER 5

Testimony of affected migrants

5.1 Introduction

A descriptive investigation was carried out to obtain the testimony of affected migrants. The population was represented by the group of migrants who were advised by the customs office "TRAMIAUSTRO"⁵¹ during the period 2013-2016, which according to its database records the following cases per year: 2013 - 30 cases, 2014 - 40 cases, 2015 - 45 cases and 2016 - 24 cases.

Applying the probabilistic sampling formula, 80 cases of migrants were obtain to be evaluated. The distribution per year is as follows: 2013 - 19 cases, 2014 - 26 cases, 2015 - 29 cases, 2016 - 15 cases.

The technique used was the field work for which telephone surveys were mostly carried out, but also several visits to the migrants who were randomly selected from the database obtained. The survey format used can be visualized in Annex 5.

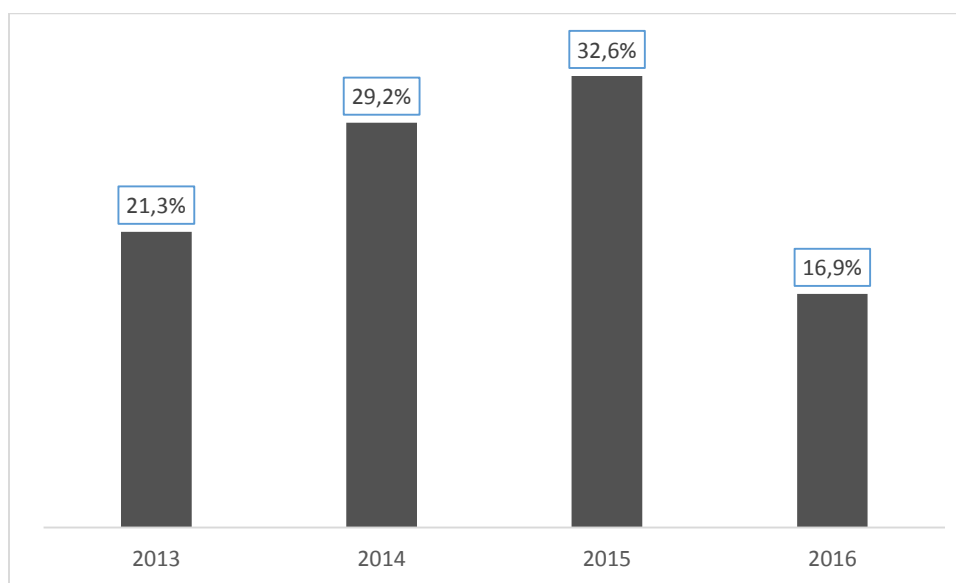
5.2 Analysis of results

The frequency of the number of cases analyzed per year can be visualized in the following graph.

⁵¹ TRAMIAUSTRO (Customs Processing of the Austro) is a family business established in 1989, which is dedicated to the customs processing of both import and export goods in the city of Cuenca and Guayaquil. Its manager and owner is Ing. German Cantos, Bonded Agent of Customs.

Graphic 2: *Frequency of number of testimonies with problems related to household items according to the year.*

Cuenca 2017

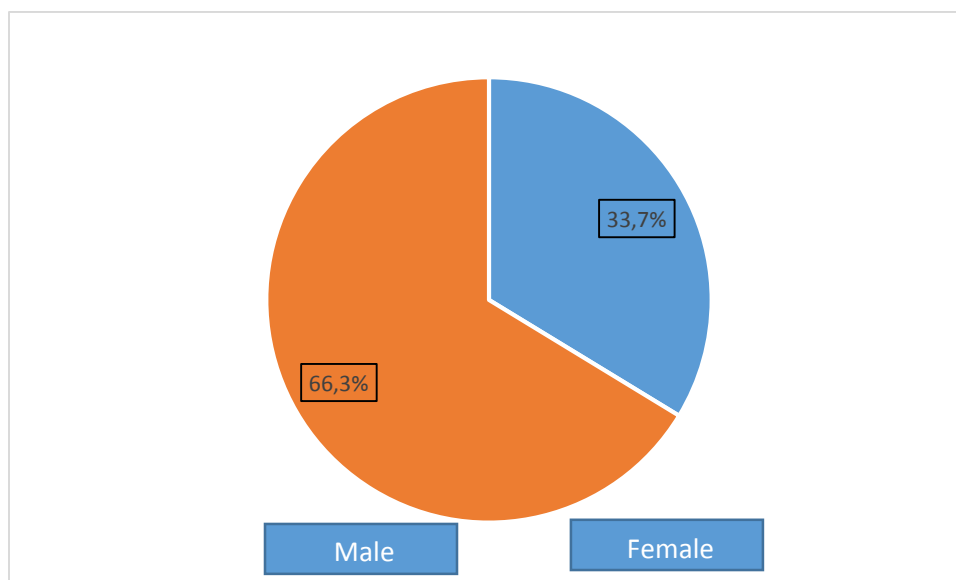


Source: TRAMIAUSTRO database.

Done by: Nicolás Cantos

The largest number of testimonies analyzed (32.6%) belong to the year 2015, 2016 there were fewer cases (16.9%). This can be explain because in this year so many new restrictions were imposed. As a result of the abuse of the exemption, as well as of the dissatisfaction and persecution of the migrants to bring their items for fear of scams or abuses by the servants of certain public institutions that according to many testimonies made excessive charges to release their items. Facing this situation, sanctions began to be established. One example of this was the separation of two officials who held high positions in the National Customs Service of Ecuador, SENAE, for alleged undue charges in 2015 (El Tiempo, 2015).

Graphic 3: *Frequency of number of testimonies with problems of household goods, by gender. Cuenca 2017*



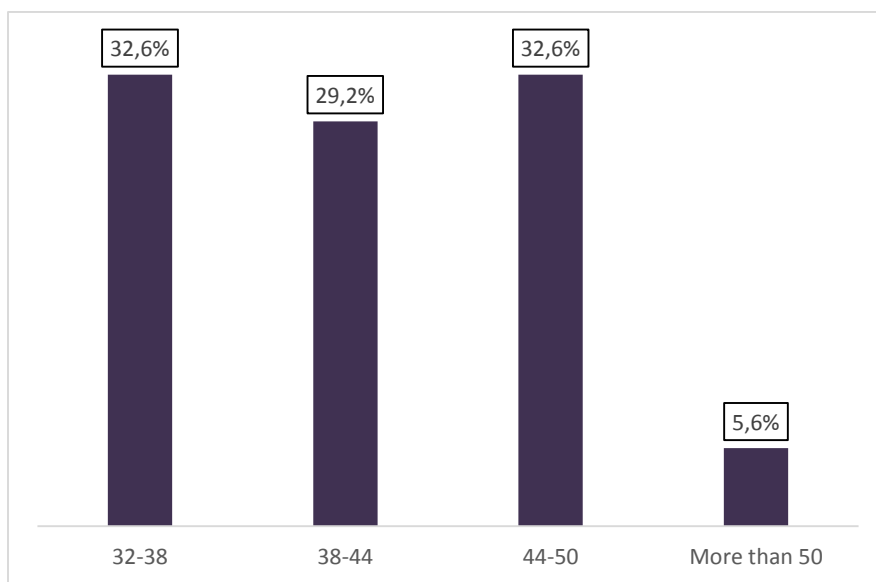
Source: TRAMIAUSTRO database.

Done by: Nicolás Cantos

During the period of analysis there has been a greater return of men (66.3%) than of women (33.7%).

The maximum age of the migrants returned to the country who have been exempted from the household allowance is 53 years and the minimum 32, thus the Chart 3 shows the frequency of age grouped into ranges.

Graphic 4: *Frequency of number of testimony with household items, according to age range. Cuenca 2017*



More than 50

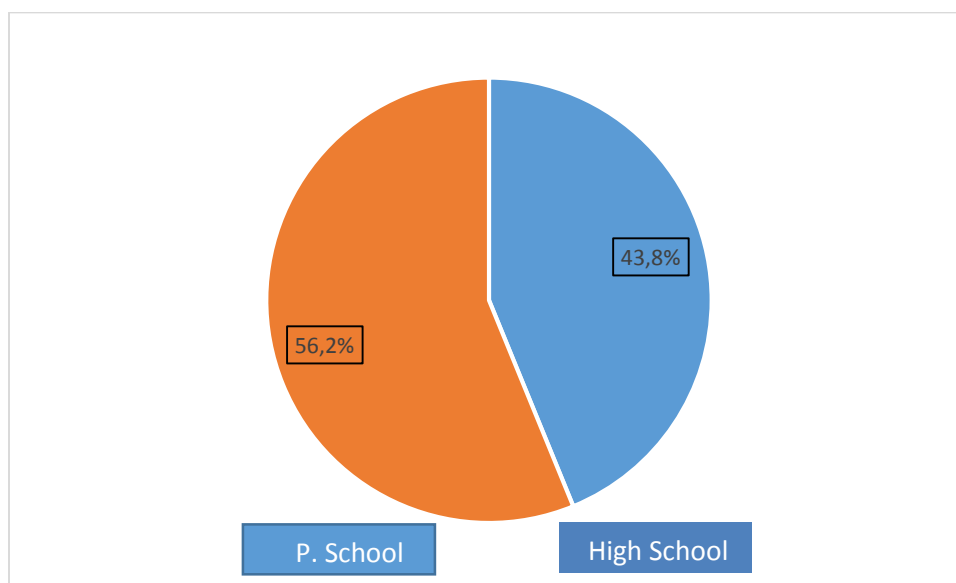
Source: TRAMIAUSTRO database

Done by: Nicolás Cantos

It is observed that, 32.6% of returnees to the country during the period 2013-2016 have an age range between 32-38 years of age, and in the same percentage, 44-50 years of age.

Graphic 5: *Frequency of number of testimonies with problems of household items, according to level of education.*

Cuenca 2017

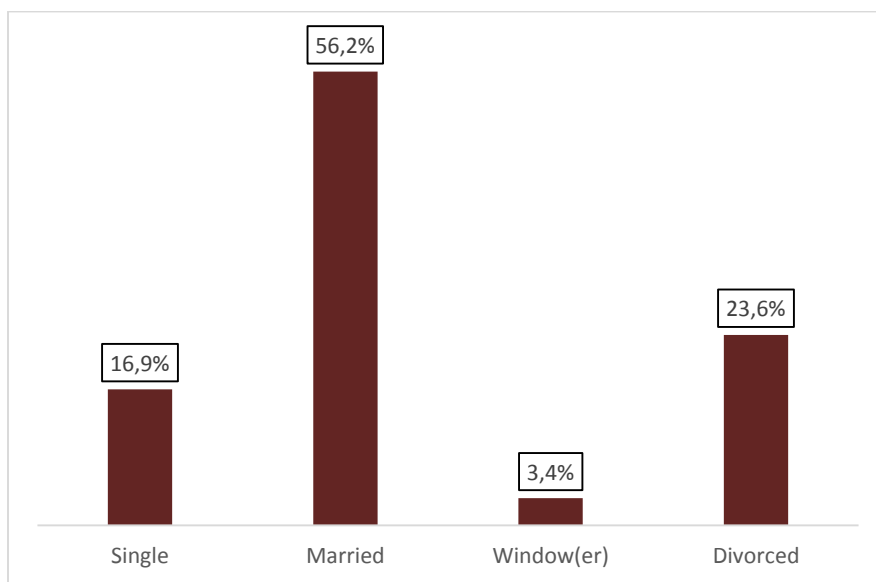


Source: TRAMIAUSTRO database

Done by: Nicolás Cantos

Regarding the level of education, it is clear that in similar percentages, returnees to the country have had a primary and secondary education. This situation is explained by the fact that the people who migrate go in search of better economic and social opportunities for themselves and their families. In this way, having a low level of education it is a factor for the person who decides to migrate.

Graphic 6: *Frequency of number of testimonies with problems of household, according to civil status. Cuenca 2017*

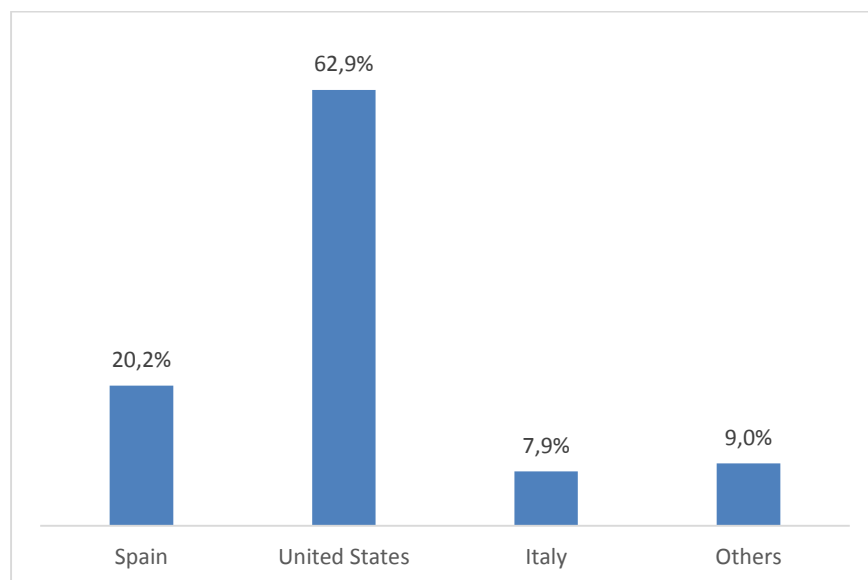


Source: TRAMIAUSTRO database

Done by: Nicolás Cantos

The results obtained in Figure 6 clearly show that 56.2% of returnees are married, 23.6% are divorced, and 16.9% are single.

Graphic 7: *Frequency of testimonies with household goods problems, according to the country from which they return. Cuenca 2017*

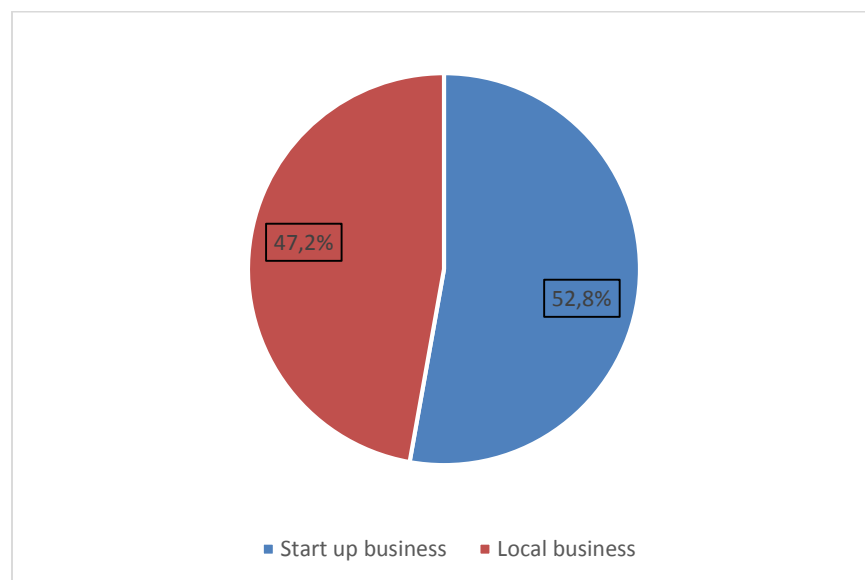


Source: TRAMIAUSTRO database

Done by: Nicolás Cantos

In the migratory phenomenon that Ecuador experienced in the 1990s, the main destination was the United States, however later it diversified towards European countries, the main ones being Spain and Italy (Herrera, Carrillo, & Torres, 2005). Graph 6 shows that 62.9% of returnees come from the United States, followed by 20.2% coming from Spain. This represents those people who once left in search of better opportunities, returned to their country of origin due to the economic crises presented in the mentioned countries.

Graphic 8: *Frequency of testimonies number with household goods problems, according to activity after the return, Cuenca 2017*

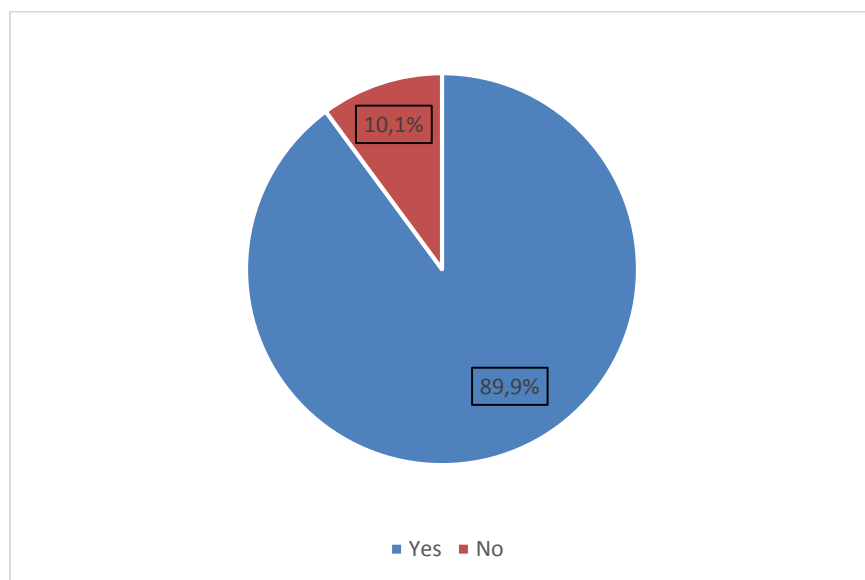


Source: TRAMIAUSTRO database

Done by: Nicolás Cantos

From the set of testimonies, it has been shown that 52.8% are dedicated to local businesses while the difference (47.2%) is to entrepreneurs. This situation is important to mention as it was observed in the previous chapter in the opinion of Dr. Olmedo Álvarez, a former customs officer, there is still a need to work on incentives by the government for the return of migrants.

Graphic 9: *Frequency of testimonies number with household goods problems, according to the inconveniences they have had with the household items, Cuenca 2017*

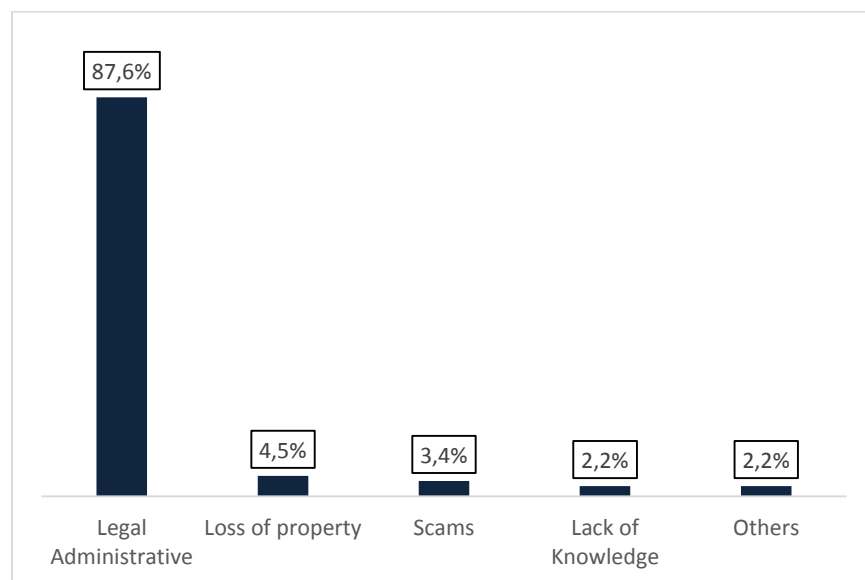


Source: TRAMIAUSTRO database

Done by: Nicolás Cantos

Considering the purpose of this investigation, 89.9% of the testimonies have had problems with household items, which is a significant representation. Graphic 9 shows the types of problems that migrants have had to face.

Graphic 10: *Frequency of number of testimonies with problems of household goods, according to type of inconveniences with household items, Cuenca 2017*



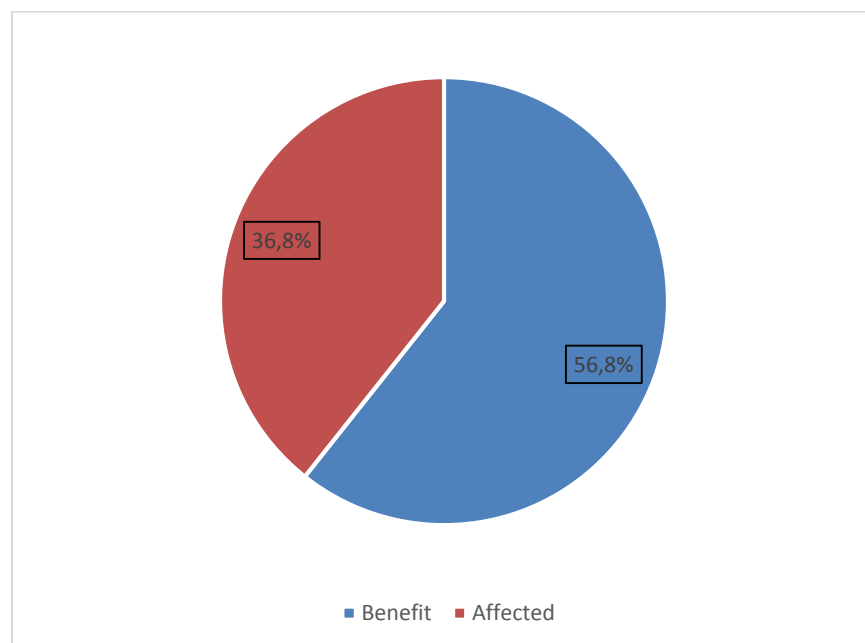
Source: TRAMIAUSTRO database

Done by: Nicolás Cantos

The main disadvantage that the migrants have had is legal administrative since it is considered in these cases that many times without having knowledge of the regulations together with bad information by the Ecuadorian Consulates are victims of abuse by part of the people involved in the process of importing household goods who proceed to take advantage of the migrants.

3.4% of testimonies claim that they have been victims of scams; which is nothing new, since in 2015 approximately 5000 Ecuadorians were affected by a company scam of parcels and household goods. Home "OGC Logistic".

Graphic 11: *Frequency of number of testimonies with problems of household goods, benefited or harmed, Cuenca 2017*



Source: TRAMIAUSTRO database

Done by: Nicolás Cantos

Finally, from the set of testimonies, the satisfaction with respect to their household items has been evidenced as it has been verified that 56.9% have benefited and 36.8% have been affected. The difference is significant since it can be concluded that of the group of people who returned to the country there is a high percentage that has been affected by the exemption of household goods, tools, or work equipment and vehicles.

5.3 Conclusion

In order to strengthen the problem identified in the previous chapter, a survey was carried out on returning migrants who have been assisted by the customs office "TRAMIAUSTRO" located in the city of Cuenca. The most relevant aspects to mention are that the most recurring types of

problems that migrants have had to face is the legal administration as previously mentioned by the civil servants interviewed. The migrant were ignorant of law and the plan itself, and were often victims of abuse or scams by private individuals or even the customs officers themselves. This is a situation that has already been rebuked by SENAÉ, but has not been eradicated in its entirety. In addition, the exemption of household goods that is supposed to be an incentive to return for the compatriots ends up being a form of prejudice.

CHAPTER 6

Analysis of the positive and negative aspects of the exception scheme of household goods, work equipment and vehicle importation

6.1 Introduction

Once the problem has been identified in relation to household items, work equipment and vehicles, this section will analyze the positive and negative aspects of this incentive based on the results of the previous chapter. It can be argued that there are significant differences in which returned migrants feel benefited or disadvantaged with the Plan, since they are vulnerable to ignorance of the law, scams and abuses by all those involved in the process of importing household goods.

6.2 Positive aspects

Among the positive aspects we can mention that:

As the objective of the household goods, the return and inclusion of Ecuadorian migrants who had to leave their country, in search of better living benefit, through a tax incentive such as the exemption of household goods, tools and vehicles. This analysis constitutes an innovative, attractive and beneficial proposal for the migrant community.

It can be mentioned that there is a counteraction of the negative effects generated by migration, among them a “brain drain” and the most important. Bring the transformation of the social condition of the family.

6.3 Negative aspects

Just as there are positive effects, negative effects were also evident. Among which can be mentioned:

The success of the policy imposed by the Ecuadorian Government through the incentive for Ecuadorian migrants to return to their home country, has been affected mainly by the misuse of importing household goods, for business purposes.

- The use of import quotas for vehicles so migrants would be marketing them without intending to return to the country permanently, but only their benefit of bringing a vehicle as part of household goods and then return abroad.
- The importation of vehicles as part of household goods for later commercial purposes violating the time indicated for the transfer of ownership of the property. This is mainly due to the fact that cars are sold at a lower price in other countries so that migrants can import them as part of their household goods and then market them at attractive prices in Ecuador.
- Sale of imported work equipment inside household goods entering the country, without paying the taxes on foreign trade and without the respective authorization of the competent authority.

Differences have been created in the population, as the benefits granted by the exemption of household goods may be being exploited by financial gain, highlighting a high institutional corruption and an increase in illegal migration, since people with the reason to make profit on the

equipment, upon return to Ecuador with their household goods, work tools and vehicles to later leave the country again creating a risky transient life style.

It has not been possible to establish an integrated system of monitoring, controlling and sanctioning. Its implementation is complex because the institutions have several weaknesses.

It can be mentioned that given the incentive of household goods, a more sense penalties are generated causing an overload of requirements on the part of the SENA, due to its faculties of monitoring, controlling and sanctioning.

6.4 Conclusion

As a conclusion to this section, the primary positive aspect of the "Welcome Home" plan is related to the import of household goods and work equipment and tax-free vehicles for foreign trade. Considering that all migrants and their families can benefit the same, previously fulfilling all the requirements. However, due to a lack of ethics and principles on the part of the beneficiaries has resulted in abuse of the incentive. For this reason, they have often sold the imported goods in Ecuador returning abroad and importing goods again violating their sworn declaration.

Conclusions and recommendations

Conclusions

Having fulfilled the purpose of this research, which has made it possible to identify with a field work the problem to which migrants who decide to avail themselves of the exemption of household goods have to face, the following is concluded:

- Since the implementation of the Voluntary, Decent and Sustainable Return Plan, the regulations governing the whole process of importing household, work and vehicle equipment have been subject to change, due to the great problems that have already been presented for which the beneficiaries of the plan have had to face and for which adjustments have been made to the respective regulations in order to better specify the legal provisions seeking that people avoid failing.
- The plan stimulated by the government has been very good. However, it is observed that there are areas that should be improved, since the law facilitates the return of migrants with their work tools. Many compatriots do not bring trade equipment so when they return they find it difficult to progress socially and economically.
- It has been identified that the main problem in practice with respect to the exemption of household goods is the lack of information for migrants, which is the basis for the generation of other problems, since a lack of knowledge, at times results in victims of scams or abuses on the part of those involved in the process of importing household goods.
- From the testimonies of the returned migrants, it has been identified that the type of problem they have had to face is legal administration, since the migrants they do not know about the regulations and the plan itself, are often victim of abuse or scams by the public

officials themselves, a situation that has already been considered by SENAE, however, has not been eradicated entirely. In addition, the household items that are supposed to be an incentive to return, the compatriots end up being punished for the lack of knowledge.

Recommendations

Once the investigation is concluded, it is recommended:

- Implement a comprehensive database that allows cross-information access to all institutions involved in the “Return Plan” process.
- Implement a system of information through web pages and brochures for Ecuadorian migrants, so that they are aware of the benefits to which they are entitled, and the consequences that they can face in case of violations of the law.
- Implement information windows in the Ecuadorian Consulates in the different countries, with the aim of providing adequate advice on the benefit to migrants.
- Strengthen control and monitoring systems by the institutions in charge, with the purpose that people do not abuse the benefit granted by the government.
- Make the necessary adjustments in the regulations, in such a way as to enable migrants to cope with the "creole liveliness" of certain migrants who abuse the benefit.

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LEGAL BASE

1. Organic Code of Production of Commerce and Investments R. O. 351 of December 29, 2010.
2. Integral Criminal Code, Official Register Supplement No. 180 dated February 10, 2014.
3. Organic Law of Human Mobility, Supplement - Official Record No. 938 dated February 6, 2017. (Link)
4. Regulation to the Title of the Customs Facilitation for Trade, Book V of Copci R.O. 452, dated May 19, 2011
5. Executive Decree No. 888, Official Register No. 545 dated September 29, 2011.

Resolutions:

1. Resolution No. SENA-E-DGN-2013-0030-RE "Complementary rules for the importation of household goods and work equipment by migrants returning to establish their permanent address in Ecuador".

Resolutions amending Resolution No. SENAE-DGN-2013-0030-RE:

2. Resolution No. SENAE-DGN-2013-0396-RE "Reforms to the complementary norms for the importation of household goods and work equipment".
3. Resolution No. SENAE-DGN-2014-0769-RE "Reforms to the complementary norms for the importation of household goods and work equipment".
4. Resolution No. SENAE-DGN-2015-0042-RE "Reforms to the complementary norms for the importation of household goods and work equipment".
5. Resolution No. SENAE-DGN-2015-0103-RE "Reforms to the complementary norms for the importation of household goods and work equipment".
6. Resolution No. SENAE-DGN-2015-0790-RE "Reforms to the complementary norms for the importation of household goods and work equipment".
7. Resolution No. SENAE-DGN-2016-0356-RE "Reforms to the complementary norms for the importation of household goods and work equipment".
8. Resolution No. SENAE-DGN-2016-0669-RE "Reforms to the complementary norms for the importation of household goods and work equipment".
9. Resolution No. SENAE-SENAE-2017-0319-RE "Reforms to the complementary norms for the importation of household goods and work equipment".

Annex

Annex 1: Form for sworn statement Household items

ECUADORIAN MIGRANT



www.aduana.gob.ec

NATIONAL CUSTOMS SERVICE OF ECUADOR

1. IDENTIFICATION OF THE TAX PAYER

1.1 Certificate Number / Passport		1.2 Full Names and Surnames		1.3 Nationality	
1.4 Status	Single	Married	Widower	Divorced	Union of fact
1.5 Address in Ecuador:	1.6 Email for notifications:			1.7 Contact telephone number:	

2. IDENTIFICATION OF THE SPOUSE OR SURROGATE AND DEPENDENT CHILDREN

2.1 ID Number / Passport		2.2 Surnames and Full Names of the Spouse or Partner	
2.3 ID Number / Passport		2.4 Surname and Full Name of the child	
2.5 ID Number / Passport		2.6 Surname and Full Name of the child	
2.7 ID Number / Passport		2.8 Surname and Full Name of the child	
2.9 ID Number / Passport		2.10 Surname and Full Name of the child	

3. SWORN STATEMENT

3.1. In order to receive the Tax Exemption for Foreign Trade, pursuant to Articles 25 and 36 of the Organic Law of Human Mobility, Article 125 (b) of the Organic Code of Production, Trade and Investment, in accordance with Article 212 of the Regulations to the Title of Customs Clearance for Trade, Book V of the Organic Code of Production, Trade and Investment and Executive Decree No. 888, published in Official Gazette No. 545 dated September 29, 2011, and other administrative provisions related to this Exceptional Regime, I DECLARE that I am the owner of the goods detailed in the document duly signed by the undersigned, which is an annex to this declaration, which constitute my Household and / or Tools o Work Team. I declare that the imported goods are in accordance with the quantities, terms, limits and conditions established in the current regulations and that they will not be destined to trade.

3.2. I further declare that from (date of arrival in the country) _____, after residing abroad for the duration of _____ (years and months), return voluntarily with the intention of permanently domicile in Ecuador, in the city of _____, to reside in the dwelling located in -----

4. COMPLIANCE WITH REQUIREMENTS

4.1 Abroad		4.2 Country of Reception	
4.3 Total time of entry to Ecuador in the last year		4.4 Date of entry into the country	

I know that if false information is included in this statement I will be subject to the penalties for perjury.

CITY

AND DATE SIGNATURE OF THE TAX PAYER

Attach copies of identification documents of all members of the family nucleus.

Annex 2: Form for the sworn statement Household items**FOREING MIGRANT****1. IDENTIFICATION OF THE DECLARANT**

1.1 ID Number/ Passports		1.2 Full Names and Surnames		1.3 Nationality	
1.4 Status	Single	Married	Widower	Divorced	Union of fact
1.5. Home address in Ecuador:			1.6 Email for notifications:		1.7 Contact telephone number:

2. IDENTIFICATION OF THE SPOUSE OR SURROGATE AND DEPENDENT CHILDREN

2.1 ID Number / Passport		2.2 Surnames and Full Names of the Spouse or Partner	
2.3 ID Number / Passport		2.4 Surname and Full Name of the child	
2.5 ID Number / Passport		2.6 Surname and Full Name of the child	
2.7 ID Number / Passport		2.8 Surname and Full Name of the child	
2.9 ID Number / Passport		2.10 Surname and Full Name of the child	

3. SWORN STATEMENT

3.1. In order to receive the Tax Exemption to Foreign Trade, under paragraph b) of Article 125 of the Organic Code of Production, Trade and Investment, in accordance with Article 212 of the Regulation to the Title of Customs Trade Facilitation , Book V of the Organic Code of Production, Trade and Investment and Executive Decree No. 888, published in Official Gazette No. 545 dated September 29, 2011, and other administrative provisions related to this Exceptional Regime, I DECLARE that I am the owner of the goods detailed in the document duly signed by the undersigned, which is attached to this declaration, which constitute my Household and / or Tools or Work Team. I declare that the imported goods are in accordance with the quantities, terms, limits and conditions established in the current regulations and that they will not be destined to trade.

3.2. I further declare that from (date of arrival in the country) _____, I am entering Ecuador with the intention of establishing my domicile in this country for at least the time of _____. While staying in Ecuador, I will establish my address in the city of _____ in the home located in _____.

4. REASON FOR CHANGE OF ADDRESS

WORK	STUDIES	RETIREMENT	OTHER
(____)	(____)	(____)	(____)
(INDICATE EMPLOYER'S NAME)	(INDICATE NAME OF THE EDUCATIONAL CENTER)		(EXPLAIN)
_____	_____		_____
_____	_____		_____
_____	_____		_____

I know that if false information is included in this statement I will be subject to the penalties for perjury.

CITY

AND DATE TAX PAYER SIGNATURE

Attach copies of identification documents of all members of the family nucleus.

Annex 3: Vehicle list format, work tools and household items**LIST No. 1****VEHICLE (AUTOMOBILE OR MOTORCYCLE) PART OF MIGRANT HOME MACHINE**

Mr. (rs): _____

Type of vehicle	Brand	Price USD	Year model	Chassis no.	Motor no.	Cylinder	Mileage

LIST No. 2**TOOLS OR WORK EQUIPMENT AS A PART OF HOME MACHINE**

No.	ITEM (Description)	STATUS	QUANTITY	REFERENCE VALUE US\$

LIST No. 3**HOUSEHOLD GOODS**

(Home appliances, clothing, bathroom items, kitchen, dining room furniture, living room and bedrooms, home appliances, computers, ornaments, pictures, dinnerware, books, household tools and other household items purchased prior to your return trip to Ecuador)

Box #	Item(Description)	State (new or used)	Quantity	Reference value US \$
			Total value of the goods:	
			Total weight of clothing and accessories	

Annex 4: Interview format



UNIVERSITY OF AZUAY
FACULTY OF LEGAL SCIENCES
SURVEY

1. In your opinion, how would you rate the "Welcome Home Plan" proposed by the State to motivate the return of Ecuadorians abroad
2. What are the main drawbacks that people have to face?
3. What do you consider the main reasons for the difficulties that returnees have to undergo when benefiting from the Plan?
4. Do you believe that returned migrants make fraudulent use of imported goods through household goods?
5. Do you consider that there are administrative-legal problems in the import of household goods?
6. What do you consider these problems to be?

Thanks for your attention



UNIVERSITY OF AZUAY

FACULTY OF LEGAL SCIENCES

SURVEY OF RETURNED MIGRANTS

I am a student of the University of Azuay I am conducting an investigation that seeks to determine the problems that the migrants have to face when applying household goods on their return to the country. At this point, I kindly ask you to answer the following questions, taking into consideration that this information will be used only for research purposes.

1. Socio-demographic data

1.1 Age:

1.2 Sex:

Male:

Female:

1.3 Civil status

Single

Married:

Widow (er):

1.4 Level of instruction

Primary:

High school:

Third level:

2. Return information

2. Return information

2.1 Return time:

2.2 Reason for returning:

2.3 Country from which it returns:

2.4 Activity to be undertaken after the return:

3. Problems with household goods

3.1 Did you have problems with your household goods when you returned to the country?

Yes:

Do not:

3.2 From the following list of disadvantages, which you had to deal with? Mark one option

Administrative-legal:

Loss of property:

Fraud:

Lack of advice:

Others:

3.3 Do you feel benefited or affected by the "Welcome Home Plan" led by the government on duty?

.....

Thank you for your cooperation

Annex 6: Tariff classification

CAP 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
87.01	Tractors (other than tractors of heading 8709)
87.02.10	WITH COMPRESSION IGNITION (PISTON) ENGINE (DIESEL OR SEMI-DIESEL)
87.02.10.11	CYLINDERS OVER 2 500 CM ³ , NEW
87.02.10.19	CYLINDERS OVER 2 500 CM ³ , USED
87.02.10.91	CYLINDERS LESS THAN OR EQUAL TO 2 500 CM ³ , NEW
87.02.10.99	CYLINDERS LESS THAN OR EQUAL TO 2 500 CM ³ , USED
87.02.90	OTHERS
87.02.90.11	WITH SPARK IGNITION (PISTON) ENGINE MOTOR, CYLINDER OF 2 800 CM ³ , NEW
87.02.90.19	WITH SPROCKET IGNITION (PISTON) ENGINE, CYLINDER OF 2 800 CM ³ , USED
87.02.90.31	CYLINDERS LESS THAN OR EQUAL TO 2 800 CM ³ , NEW
87.02.90.39	CYLINDER UNDER OR EQUAL TO 2 800 CM ³ , USED
87.02.90.90	OTHERS
87.02	Motor vehicles for the transport of ten or more persons, including the driver
87.02.10	WITH COMPRESSION IGNITION (PISTON) ENGINE (DIESEL OR SEMI-DIESEL)
87.02.10.11	CYLINDERS OVER 2 500 CM ³ , NEW
87.02.10.19	CYLINDERS OVER 2,500 CM ³ , USED
87.02.10.91	CYLINDERS LESS THAN OR EQUAL TO 2 500 CM ³ , NEW
87.02.10.99	CYLINDERS LESS THAN OR EQUAL TO 2 500 CM ³ , USED
87.02.90	OTHERS
87.02.90.11	WITH SPINDLE ENGINE (PISTON) ENGINE, OF CYLINDRING UP OF 2 800 CM ³ , NEW
87.02.90.19	WITH SPARK IGNITION (PISTON) ENGINE MOTOR, CYLINDER OF MORE THAN 2 800 CM ³ , USED
87.02.90.31	CYLINDERS LESS THAN OR EQUAL TO 2 800 CM ³ , NEW
87.02.90.39	CYLINDER UNDER OR EQUAL TO 2 800 CM ³ , USED
87.02.90.90	OTHERS
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No 8702), including Iso of a family type
87.03.10	"- VEHICLES SPECIALLY DESIGNED FOR SNOW MOVEMENT, SPECIAL VEHICLES FOR THE TRANSPORT OF PERSONS IN GOLF COURSES AND SIMILAR VEHICLES"
87.03.10.11	VEHICLES SPECIALLY DESIGNED FOR SNOW MOVING, WITH COMPRESSION IGNITION (PISTON) ENGINE (DIESEL OR SEMI-DIESEL) OR WITH SPARK IGNITION (PISTON) ENGINE
87.03.10.18	OTHERS
87.03.21	OTHER VEHICLES WITH ALTERNATING SPINDLE ENGINE (PISTON), OF A CYLINDER OF LESS THAN OR EQUAL TO 1 000 CM ³
87.03.21.10	NEW
87.03.21.90	USED

87.03.22	CYLINDERS OVER 1 000 CM³ BUT BOTH OR EQUAL TO 1 500 CM³
87.03.22.10	NEW
87.03.22.90	USED
87.03.23	CYLINDERS OVER 1 500 CM³ BUT BOTH OR EQUAL TO 3 000 CM³
87.03.23.11	NEW, AUTO-CARAVANS
87.03.23.19	NEW, OTHERS
87.03.23.90	USED
87.03.24	CYLINDER OF MORE THAN 3000 CM³
87.03.24.10	NEW
87.03.24.90	USED
87.03.31	OTHER VEHICLES WITH COMPRESSION-IGNITION (DIESEL OR SEMI-DIESEL) PISTON ENGINE, OF A CYLINDER BELOW OR EQUIVALENT OF 1 500 CM³
87.03.31.10	NEW
87.03.31.90	USED
87.03.32	OF CYLINDERS OVER 1 500 CM³ BUT BOTH OR EQUAL TO 2 500 CM³
87.03.32.11	NEW, AUTO-CARAVANS
87.03.32.19	NEW, OTHERS
87.03.32.90	USED
87.03.33	CYLINDERS OVER 2,500 CM³
87.03.33.11	NEW, AUTO-CARAVANS
87.03.33.19	NEW, OTHERS
87.03.33.90	USED
87.03.90	OTHERS
87.03.90.10	VEHICLES WITH ELECTRIC MOTOR
87.03.90.90	OTHERS
87.04	Motor vehicles for the transport of merchandise
87.04.10	AUTOMOTIVE TURNS DESIGNED TO BE USED OUTSIDE THE ROAD NETWORK
87.04.10.10	WITH PISTON ENGINE, COMPRESSION IGNITION (DIESEL OR SEMI-DIESEL) OR WITH SPIKE IGNITION (PISTON) ENGINE
87.04.10.90	OTHERS
87.04.21	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel), of a total weight with a maximum load of less than or equal to 5 t.
87.04.21.10	ESPECIALLY DESIGNED TO TRANSPORT VERY RADIOACTIVE PRODUCTS (EURATOM)
87.04.21.31	OTHERS, WITH CYLINDERS MOTOR OVER 2 500 CM³, NEW
87.04.21.39	OTHERS, WITH CYLINDERS ENGINE OVER 2 500 CM³, USED
87.04.21.91	WITH CYLINDER MOTOR LESS THAN OR EQUAL TO 2 500 CM³, NEW
87.04.21.99	WITH CYLINDER MOTOR LESS THAN OR EQUAL TO 2 500 CM³, USED
87.04.22	TOTAL WEIGHT WITH MAXIMUM LOADING OVER 5 T BUT BOTH OR EQUAL TO 20 T
87.04.22.10	ESPECIALLY DESIGNED TO TRANSPORT VERY RADIOACTIVE PRODUCTS (EURATOM)
87.04.22.91	OTHERS, NEW

87.04.22.99	OTHERS, USED
87.04.23	TOTAL WEIGHT WITH MAXIMUM LOADING UP TO 20 T
87.04.23.10	ESPECIALLY DESIGNED TO TRANSPORT VERY RADIOACTIVE PRODUCTS (EURATOM)
87.04.23.91	OTHERS, NEW

87.04.23.99	OTHERS, USED
87.04.31	Other, with piston-type piston engines, of a total weight with a maximum load of less than or equal to 5 t
87.04.31.10	ESPECIALLY DESIGNED TO TRANSPORT VERY RADIOACTIVE PRODUCTS (EURATOM)
87.04.31.31	OTHERS, WITH CYLINDERS MOTOR OVER 2 800 CM³, NEW
87.04.31.39	OTHERS, WITH CYLINDERS MOTOR OVER 2 800 CM³, USED
87.04.31.91	WITH CYLINDER MOTOR LESS THAN OR EQUAL TO 2 800 CM³, NEW
87.04.31.99	WITH CYLINDER MOTOR BELOW OR EQUAL TO 2 800 CM³, USED
87.04.32	TOTAL WEIGHT WITH MAXIMUM LOADING ABOVE 5 T
87.04.32.10	ESPECIALLY DESIGNED TO TRANSPORT VERY RADIOACTIVE PRODUCTS (EURATOM)
87.04.32.91	OTHERS, NEW
87.04.32.99	OTHERS, USED
87.04.90.00	OTHERS
87.05	Special purpose motor vehicles (other than those principally designed for the transport of persons or goods) (for example, carriages for repair work (mechanical assistance) crane trucks, fire trucks, concrete mixers.
87.05.10.00	CRANE TRUCKS
87.05.20.00	AUTOMOBILE TRUCKS FOR SURVEYING OR DRILLING
87.05.30.00	FIRE TRUCKS
87.05.40.00	CONCRETE TRUCKS
87.05.90	OTHERS
87.05.90.10	REPAIR CARS (MECHANICAL AID)
87.05.90.30	VEHICLES FOR CONCRETE PUMP
87.05.90.90	OTHERS
87.06	Chassis of motor vehicles of heading 8701 to 8705, fitted with their motor
87.06.00.11	"- CHASSIS OF TRACTORS OF HEADING 8701; CHASSIS OF AUTOMOTIVE VEHICLES OF HEADING 8702, 8703 AND 8704 WITH COMPRESSION IGNITION PISTON (DIESEL OR SEMI-DIESEL), OF A CYLINDER OF MORE THAN 2 500 CM³, OR WITH LOCKING ENGINE (PISTON
87.06.00.19	"- CHASSIS OF TRACTORS OF HEADING 8701; CHASSIS OF AUTOMOTIVE VEHICLES OF HEADING 8702, 8703 AND 8704 WITH COMPRESSION IGNITION PISTON (DIESEL OR SEMI-DIESEL), OF A CYLINDER OF MORE THAN 2 500 CM³, OR WITH LOCKING ENGINE (PISTON
87.06.00.91	OTHER THAN AUTOMOTIVE VEHICLES OF PARAGRAPH 8703
87.06.00.99	OTHERS, OTHERS
87.07	Bodies of motor vehicles of heading 8701 to 8705
87.07.10	VEHICLES OF PARAGRAPH 8703
87.07.10.10	DESTINED TO THE MOUNTING INDUSTRY

87.07.10.90	OTHERS
87.07.90	OTHERS
87.07.90.10	FOR THE MOUNTING INDUSTRY: OF THE MOTORCYCLES OF SUBHEADINGS 8701 10, OF MOTOR VEHICLES OF HEADING 8704 WITH COMPRESSION-IGNITION (DIESEL OR SEMI-DIESEL) PISTON ENGINE, OF A CYLINDER BELOW OR EQUAL TO 2 500
87.07.90.90	OTHERS
87.08	Parts and accessories of the motor vehicles of headings 8701 to 8705
87.08.10	PARAGLIDES (BUMPS, DEFENSES) AND PARTS THEREOF
87.08.10.10	FOR THE ASSEMBLY OF THE MOUNTING INDUSTRY: OF MOTOR VEHICLES OF HEADING 8703, OF AUTOMOTIVE VEHICLES OF HEADING 8704 WITH COMPRESSION-IGNITION (DIESEL OR SEMI-DIESEL) PISTON ENGINE, OF A CYLINDER BELOW OR EQUAL TO 2
87.08.10.90	OTHERS
87.08.21	OTHER BODY PARTS AND ACCESSORIES, INCLUDING CABINETS, SAFETY BELTS
87.08.21.10	FOR THE ASSEMBLY INDUSTRY: OF AUTOMOTIVE VEHICLES OF HEADING 8703, OF MOTOR VEHICLES OF HEADING 8704 WITH COMPRESSION-IGNITION (DIESEL OR SEMI-DIESEL) PISTON ENGINES UNDER OR EQUAL TO 2
87.08.21.90	OTHERS
87.08.29	OTHERS
87.08.29.10	FOR THE MOUNTING INDUSTRY: OF MOTORCYCLES OF SUBHEADINGS 8701 10, OF AUTOMOBILE VEHICLES OF HEADING 8703, OF AUTOMOBILE VEHICLES OF HEADING 8704 WITH COMPRESSION IGNITION (PISTON) ENGINE (DIESEL OR SE
87.08.29.90	OTHERS
87.08.30	"- BRAKES AND BREAK BOOSTER; THEIR PARTS"
87.08.30.10	FOR THE MOUNTING INDUSTRY: OF THE MOTORCYCLES OF SUBHEADINGS 8701 10, OF AUTOMOBILE VEHICLES OF HEADING 8703, OF MOTOR VEHICLES OF HEADING 8704 WITH COMPRESSION IGNITION (PISTON) ENGINE (DIESEL OR SEM
87.08.30.91	OTHERS FOR DISC BRAKES
87.08.30.99	OTHERS, OTHERS
87.08.40	EXCHANGE BOXES AND PARTS THEREOF
87.08.40.20	FOR THE MOUNTING INDUSTRY: OF MOTORCYCLES OF SUBHEADINGS 8701 10, OF AUTOMOBILE VEHICLES OF PARAGRAPH 8703, OF MOTOR VEHICLES DEPARTURE 8704 WITH COMPRESSION IGNITION (PISTON) ENGINE (DIESEL OR SEM)
87.08.40.50	OTHERS, EXCHANGE BOXES
87.08.40.91	STAINLESS STEEL PARTS
87.08.40.99	PARTS OF OTHERS
87.08.50	"- DIFFERENTIAL AXLES, WHETHER OR NOT PROVIDED WITH OTHER TRANSMISSION BODIES AND BEARINGS, AND ITS PARTS"
87.08.50.20	FOR THE ASSEMBLY OF THE MOUNTING INDUSTRY: OF MOTOR VEHICLES OF HEADING 8703, OF AUTOMOTIVE VEHICLES OF HEADING 8704 WITH COMPRESSION-IGNITION (DIESEL OR SEMI-DIESEL) PISTON ENGINE, OF A CYLINDER BELOW OR EQUAL TO 2
87.08.50.35	OTHER DIFFERENTIAL AXLES, WHETHER OR NOT PROVIDED WITH OTHER TRANSMISSION ORGANS AND CARRIERS
87.08.50.55	STAINLESS STEEL PARTS
87.08.50.91	OTHERS FOR CARRIER AXLES
87.08.50.99	OTHERS, OTHERS
87.08.70	WHEELS, PARTS AND ACCESSORIES THEREOF
87.08.70.10	FOR THE MOUNTING INDUSTRY: OF THE MOTORCYCLES OF SUBHEADINGS 8701 10, OF AUTOMOBILE VEHICLES OF HEADING 8703, OF AUTOMOBILE VEHICLES OF HEADING 8704 WITH COMPRESSION IGNITION (PISTON) ENGINE (DIESEL OR SEM

87.08.70.50	OTHERS, - ALUMINUM WHEELS; WHEEL PARTS AND ACCESSORIES, OF ALUMINUM "
87.08.70.91	WHEELED PARTS WHETHER IN CASE OF A STAR, OF CAST IRON OR STEEL
87.08.70.99	OTHERS
87.08.80	SUSPENSION SYSTEMS AND PARTS THEREOF (INCLUDING ABSORBERS)
87.08.80.20	FOR THE ASSEMBLY OF THE MOUNTING INDUSTRY: OF MOTOR VEHICLES OF HEADING 8703, OF AUTOMOTIVE VEHICLES OF HEADING 8704 WITH COMPRESSION-IGNITION (DIESEL OR SEMI-DIESEL) PISTON ENGINE, OF A CYLINDER BELOW OR EQUAL TO 2
87.08.80.35	OTHERS, SUSPENSION SHOCK ABSORBERS
87.08.80.55	" " --- STABILIZING BARS; TORSION BARS "
87.08.80.91	OTHER STAINLESS STEEL
87.08.80.99	OTHERS, OTHERS
87.08.91	OTHER RADIATOR PARTS AND ACCESSORIES AND PARTS THEREOF
87.08.91.20	FOR THE MOUNTING INDUSTRY: OF MOTORCYCLES OF SUBHEADINGS 8701 10, OF AUTOMOBILE VEHICLES OF HEADING 8703, OF AUTOMOBILE VEHICLES OF HEADING 8704 WITH COMPRESSION IGNITION (PISTON) ENGINE (DIESEL OR SE
87.08.91.35	OTHER RADIATORS
87.08.91.91	STAINLESS STEEL PARTS
87.08.91.99	PARTS OF OTHERS
87.08.92	"- EXHAUST SILENCERS AND PIPES; PARTS THEREOF"
87.08.92.20	FOR THE MOUNTING INDUSTRY: OF MOTORCYCLES OF SUBHEADINGS 8701 10, OF AUTOMOBILE VEHICLES OF HEADING 8703, OF AUTOMOBILE VEHICLES OF HEADING 8704 WITH COMPRESSION IGNITION (PISTON) ENGINE (DIESEL OR SE
87.08.92.35	OTHER EXHAUST SILENCERS AND PIPES (ESCAPE)
87.08.92.91	STAINLESS STEEL PARTS
87.08.92.99	PARTS OF OTHERS
87.08.93	CLUTCHES AND PARTS THEREOF
87.08.93.10	FOR THE MOUNTING INDUSTRY: OF MOTORCYCLES OF SUBHEADINGS 8701 10, OF AUTOMOBILE VEHICLES OF HEADING 8703, OF AUTOMOBILE VEHICLES OF HEADING 8704 WITH COMPRESSION IGNITION (PISTON) ENGINE (DIESEL OR SE
87.08.93.90	OTHERS
87.08.94	"- STEERING WHEELS, COLUMNS AND STEERING BOXES; PARTS THEREOF"
87.08.94.20	FOR THE ASSEMBLY OF THE MOUNTING INDUSTRY: OF MOTOR VEHICLES OF HEADING 8703, OF AUTOMOTIVE VEHICLES OF HEADING 8704 WITH COMPRESSION-IGNITION (DIESEL OR SEMI-DIESEL) PISTON ENGINE, OF A CYLINDER BELOW OR EQUAL TO 2
87.08.94.35	OTHER STEELS, COLUMNS AND STEERING BOXES
87.08.94.91	PARTS, OF STEEL STAMPED
87.08.94.99	PARTS OF OTHERS
87.08.95	"- INFLATABLE SAFETY BAGS WITH AIRBAG SYSTEM; ITS PARTS"
87.08.95.10	"--- FOR THE MOUNTING INDUSTRY OF MOTORCYCLES, SUBHEADING 8501 10, OF MOTOR VEHICLES OF HEADING 8703, OF AUTOMOBILE VEHICLES OF HEADING 8704 WITH COMPRESSION IGNITION (PISTON) ENGINE MOTOR (DIESEL YOU
87.08.95.91	OTHER STAINLESS STEEL
87.08.95.99	OTHERS
87.08.99	OTHERS
87.08.99.10	FOR THE ASSEMBLY OF THE MOUNTING INDUSTRY: OF THE MOTORCYCLES OF SUBHEADINGS 8701 10, OF MOTOR VEHICLES OF HEADING 8703, OF AUTOMOTIVE VEHICLES OF HEADING 8704, WITH A COMPRESSION-IGNITION-LOCKED ENGINE (DIESEL OR SEMI-

87.08.99.93	OTHERS, OF STEEL STAMPED
87.08.99.97	OTHERS
87.09	
87.09.11	FORKLIFTS, ELECTRICAL
87.09.11.10	ESPECIALLY DESIGNED TO TRANSPORT VERY RADIOACTIVE PRODUCTS (EURATOM)
87.09.11.90	OTHERS
87.09.19	OTHERS
87.09.19.10	ESPECIALLY DESIGNED TO TRANSPORT VERY RADIOACTIVE PRODUCTS (EURATOM)
87.09.19.90	OTHERS
87.09.90.00	PARTS
87.10	"Tanks and other armored fighting vehicles, whether or not with weapons, parts thereof"
87.11	Motorcycles, including mopeds and cycles fitted with an auxiliary motor with or without sidecars
87.11.10.00	WITH LAMP MOTOR (PISTON) ALTERNATIVE CYLINDER OF LOWER OR EQUAL TO 50 CM
87.11.20	WITH LAMP MOTOR (PISTON) ALTERNATIVE CYLINDER OF MORE THAN 50 CML BUT LOWER OR EQUAL TO 250 Cm
87.11.20.10	SCOOTERS
87.11.20.91	OTHERS, OF CYLINDRED, OVER 50 CM \ddagger BUT LESS THAN 80 CM \ddagger
87.11.20.93	OTHERS, OF CYLINDRED, OVER 80 CM \ddagger BUT LESS OR EQUAL TO 125 CM \ddagger
87.11.20.98	OTHERS, OF CYLINDRED, OVER 125 CM \ddagger BUT LOWER OR EQUAL TO 250 CM \ddagger
87.11.30	WITH LAMP MOTOR (PISTON) ALTERNATIVE CYLINDER OF MORE THAN 250 CML BUT LOWER OR EQUAL TO 500 Cm \ddagger
87.11.30.10	CYLINDERS OVER 250 CM \ddagger BUT LOWER OR EQUAL TO 380 CM \ddagger
87.11.30.90	CYLINDRED EXCEEDING 380 CML BUT LOWER OR EQUAL TO 500 CM \ddagger
87.11.40.00	WITH LAMP ENGINE (PISTON) ALTERNATIVE CYLINDER OF MORE THAN 500 CML BUT LOWER OR EQUAL TO 800 Cm \ddagger
87.11.50.00	WITH OVERLOAD MOTOR (PISTON) ALTERNATIVE OF CYLINDERS OVER 800 CM \ddagger
87.11.90.00	OTHERS
87.12	Bicycles and other cycles, including delivery tricycles, not fitted with a motor
87.12.00.10	WITHOUT BALL BEARINGS
87.12.00.30	THE OTHER, BICYCLES
87.12.00.80	OTHERS
87.13	
87.13.10.00	WITHOUT PROPULSION MECHANISM
87.13.90.00	OTHERS
87.14	Parts and accessories of vehicles of headings 8711 to 8713
87.14.11.00	MOTORCYCLES, INCLUDING MOTOR CYCLE, CHAIRS
87.14.19.00	OTHERS
87.14.20.00	WHEELCHAIRS AND OTHER VEHICLES FOR INVALIDITY
87.14.91	OTHERS, TABLES AND FORKS, AND PARTS THEREOF

87.14.91.10	FRAMES
87.14.91.30	FORKS
87.14.91.90	PARTS
87.14.92	TIRES AND RADIOS
87.14.92.10	TIRES
87.14.92.90	RADIOS
87.14.93	BUSHES WITHOUT BRAKES AND FREE PINIONS
87.14.93.10	BUSHES WITHOUT BRAKES
87.14.93.90	FREE PINIONS
87.14.94	BRAKES, INCLUDING BUSHINGS WITH BRAKE, AND PARTS THEREOF
87.14.94.10	BUSHES WITH BRAKES
87.14.94.30	THE OTHER BRAKES
87.14.94.90	PARTS
87.14.95.00	SEATS (SEATS)
87.14.96	PEDAL PEDALS AND MECHANISMS, AND PARTS THEREOF
87.14.96.10	PEDALS
87.14.96.30	CONNECTORS AND PLATES
87.14.96.90	PARTS
87.14.99	OTHERS
87.14.99.10	FORKS
87.14.99.30	LUGGAGE CARRIER
87.14.99.50	CHANGE OF PROGRESS
87.14.99.90	OTHERS
87.15	Cars, chairs and similar vehicles for the transport of children, and parts thereof
87.15.00.10	CARS, CHAIRS AND SIMILAR VEHICLES
87.15.00.90	PARTS
87.16	Trailers and semi-trailers for any vehicle; Other non-motor vehicles; his parts
87.16.10	TRAILERS AND SEMI-TRAILERS FOR HOUSING OR CAMPING, OF CARAVAN TYPE
87.16.10.10	FOLDABLE
87.16.10.91	OTHERS, WEIGHTED, LESS THAN OR EQUAL TO 750 KG
87.16.10.94	OTHERS, OF WEIGHT, OVER 750 KG BUT LESS THAN 1 600 KG
87.16.10.96	OTHERS, OF WEIGHT, OF 1 600 KG BUT LESS THAN 3 500 KG
87.16.10.99	OTHERS, OF WEIGHT, OVER 3 500 KG
87.16.20.00	TRAILERS AND SEMI-TRAILERS, AUTO LOADERS OR AUTO DISCHARGES, FOR AGRICULTURAL USE
87.16.31.00	OTHER TRAILERS AND SEMI-TRAILERS FOR CARRIAGE OF GOODS, TANKS
87.16.39	OTHERS
87.16.39.10	ESPECIALLY DESIGNED TO TRANSPORT VERY RADIOACTIVE PRODUCTS (EURATOM)

87.16.39.30	OTHERS, NEW, SEMI-TRAILERS
87.16.39.51	OTHERS, WITH A SINGLE AXLE
87.16.39.59	OTHERS, OTHERS
87.16.39.80	USED
87.16.40.00	OTHER TRAILERS AND SEMI-TRAILERS
87.16.80.00	OTHER VEHICLES
87.16.90	PARTS
87.16.90.10	CHASSIS
87.16.90.30	BODIES
87.16.90.50	AXES
87.16.90.90	OTHERS
CAP 88	Aircraft, spacecraft, and parts thereof
88.01	Balloons and dirigibles, gliders, gliders and other aircraft not designed for motor propulsion
88.01.00.10	"- GLOBES AND DIRIGIBLES, PLANNERS AND GLIDERS"
88.01.00.90	OTHERS
88.02	Other aircraft (for example, helicopters, airplanes); Space vehicles, including satellites and their launch vehicles and suborbital vehicles
88.02.11.00	HELICOPTERS, OF A WEIGHT IN VACUUM LESS THAN 2 000 KG
88.02.12.00	WEIGHT IN VACUUM OVER 2 000 KG
88.02.20.00	AIRCRAFT AND OTHER AIRCRAFT, WEIGHTED IN VACUUM LESS THAN 2 000 KG
88.02.30.00	AIRCRAFT AND OTHER AIRCRAFT, WEIGHTED IN VACUUM OVER 2 000 KG BUT LESS THAN 15 000 KG
88.02.40.00	AIRCRAFT AND OTHER AIRCRAFT, WEIGHTED IN VACUUM OVER 15 000 KG
88.02.60	SPORT VEHICLES, INCLUDING SATELLITES AND THEIR LAUNCHING VEHICLES AND SUBORBITAL VEHICLES
88.02.60.10	SPACE VEHICLES, INCLUDING SATELLITES
88.02.60.90	LAUNCHING VEHICLES AND SUBORBITAL VEHICLES
88.03	Parts of apparatus of heading 8801 or 8802
88.03.10.00	PROPELLERS AND ROTORS, AND PARTS THEREOF
88.03.20.00	LANDING TRAINS AND PARTS THEREOF
88.03.30.00	OTHER PARTS OF AIRCRAFT OR HELICOPTERS
88.03.90	OTHERS
88.03.90.10	OF COMETS
88.03.90.20	OF SPACE VEHICLES, INCLUDING SATELLITES
88.03.90.30	OF LAUNCHING VEHICLES AND SUBORBITAL VEHICLES
88.03.90.90	OTHERS
88.04	Parachutes including dirigibles, gliders (paragliders) or revolving vanes; parts and accessories thereof

88.05	Apparatus and devices for launching aircraft; Apparatus and devices for landing on aircraft carriers and similar apparatus and devices; Ground flying training apparatus; his parts
88.05.10	"- AIRCRAFT RELEASING APPARATUS AND PARTS THEREOF; PARKING APPLIANCES AND LANDING FITTINGS AND SIMILAR DEVICES; PARTS THEREOF"
88.05.10.10	APPARATUS AND DEVICES FOR LAUNCHING AIRCRAFT AND ITS PARTS
88.05.10.90	OTHERS
88.05.21.00	FLIGHT TRAINING APPLIANCES, EARTHWORKS, AND PARTS THEREOF, AIRCRAFT SIMULATORS, AND PARTS THEREOF
88.05.29.00	OTHERS
CAP 89	Ships and floating structures
89.01	Transatlantic boats, ferries, ferries, barges, barges and similar vessels for the transport of persons or goods
89.01.10	"- SHIPS, BOATS FOR CRUISES AND SIMILAR BOATS CONCERNED MAINLY FOR THE TRANSPORTATION OF PERSONS;
89.01.10.10	FOR MARITIME NAVIGATION
89.01.10.90	OTHERS
89.01.20	TANK BOATS
89.01.20.10	FOR MARITIME NAVIGATION
89.01.20.90	OTHERS
89.01.30	BOATS REFRIGERATED (EXCEPT OF SUBPART 8901 20)
89.01.30.10	FOR MARITIME NAVIGATION
89.01.30.90	OTHERS
89.01.90	OTHER GOODS FOR THE CARRIAGE OF GOODS AND OTHER CONTAINERS FOR THE MIXTURE OF PERSONS AND GOODS
89.01.90.10	FOR MARITIME NAVIGATION
89.01.90.91	OTHERS, WITHOUT MECHANICAL PROPULSION
89.01.90.99	OTHERS, OF MECHANICAL PROPULSION
89.02	Fishing boat; Factory ships and other vessels for treatment or preparation of fishing products
89.02.00.12	FOR MARITIME NAVIGATION, WITH A GROSS ARCHIVE OF MORE THAN 250
89.02.00.18	FOR MARITIME NAVIGATION, WITH A GROSS ARCHIVE UNDER OR EQUAL TO 250
89.02.00.90	OTHERS
89.03	Yachts and other vessels for pleasure or sports; Rowing boats and canoes
89.03.10	INFLATABLE BOATS
89.03.10.10	OF A UNIT WEIGHT LESS THAN OR EQUAL TO 100 KG
89.03.10.90	OTHERS
89.03.91	OTHERS, SAIL BOATS, INCLUDING AUXILIARY MOTORS
89.03.91.10	FOR MARITIME NAVIGATION
89.03.91.92	OTHERS, OF A LENGTH LESS THAN OR EQUAL TO 7.5 M
89.03.91.99	OTHERS, OF A LENGTH OVER 7.5 M
89.03.92	MOTOR BOATS (EXCEPT FOR OUTBOARD MOTORS)

89.03.92.10	FOR MARITIME NAVIGATION
89.03.92.91	OTHERS, OF A LENGTH LESS THAN OR EQUAL TO 7.5 M
89.03.92.99	OTHERS, OF A LENGTH OVER 7.5 M
89.03.99	OTHERS
89.03.99.10	OF A UNIT WEIGHT LESS THAN OR EQUAL TO 100 KG
89.03.99.91	OTHERS, OF A LENGTH LESS THAN OR EQUAL TO 7.5 M
89.03.99.99	OTHERS, OF A LENGTH OVER 7.5 M
89.04	Tug boats and push boats
89.04.00.10	TRAILERS
89.04.00.91	PIPING BOATS, FOR MARITIME NAVIGATION
89.04.00.99	PIPING BOATS, OTHERS
89.05	Lighthouse vessels, pump boats, dredges, crane pontoons and other vessels in which navigation is incidental to the main function; Floating docks, drilling or working platforms, floating or submersible
89.05.10	DREDGE
89.05.10.10	FOR MARITIME NAVIGATION
89.05.10.90	OTHERS
89.05.20.00	PERFORATION OR OPERATING PLATFORMS, FLOATING OR SUBMERSIBLE
89.05.90	OTHERS
89.05.90.10	FOR MARITIME NAVIGATION
89.05.90.90	OTHERS
89.06	Other vessels, including warships and lifeboats other than rowing
89.06.10.00	SHIPS OF WAR
89.06.90	OTHERS
89.06.90.10	FOR MARITIME NAVIGATION
89.06.90.91	OTHERS, OF A UNIT WEIGHT LESS THAN OR EQUAL TO 100 KG
89.06.90.99	OTHERS, OTHERS
89.07	Other floating structures (for example, rafts, reservoirs, drawers, including mooring cases, buoys and beacons)
89.07.10.00	INFLATABLE COOKIES
89.07.90.00	OTHERS
89.08	Ships and floating structures for scrapping

Annex 7: Practical case household items of Mrs. "Naritza Chacha Terreros"

Mrs. Naritza Chacha Terreros in her restaurant in Santa Isabel with a photograph of her vehicle, which was unjustly seized by SENA.



Annex 8: Case study "Naritza Chacha Terreros"

Ms. Naritza Jubana Chacha Terreros and her partner Mr. Miguel Enrique Guerrero

Withdrawing its vehicle of the District of Cuenca of the SENAE after having gained the judgment against the Customs.

