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SCHOOL OF LANGUAGES: MAJOR IN TRANSLATION

**TOPIC
ANNOTATED TRANSLATION OF RESOLUTION 679 FOR THE
NATIONAL CUSTOMS SERVICE OF ECUADOR FROM
SPANISH TO ENGLISH**

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MAJOR IN TRANSLATION**

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LCDO. STANLEY JOHN GONZALEZ**

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We hereby certify that this graduation project was carried out by Andrea Jamilet Loayza Romero, as a requirement for obtaining a **BACHELOR'S IN ENGLISH LANGUAGE WITH A MAJOR IN TRANSLATION**.

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Andrea Jamilet Loayza Romero

DEDICATORY NOTE

I specially dedicate this project to my husband. His support was vital during the execution of this Translation and for being the best companion in all aspects of life.

Andrea Jamilet Loayza Romero

THESIS TRIBUNAL

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ABSTRACT

This work is a recompilation of information and analysis of the translation of Resolution 679, with the support and permission of the Director of the Communication Department of the Customs Service of Ecuador, Alexandra Gomez. The information was a gathering from official pages of the National Customs Service of Ecuador, local newspapers and Resolutions published especially by the Andean Community. Another method was through interviewing customs officers and the web. The main source of information is Resolution 679, which is an official document published in the Official Register of the country. It is a legal and economic document which is published in Spanish, but due to its nature, it is extremely important to be translated into English. The purpose of this translation is to upload it the webpage of the Customs Service in order to be available for everybody around the world who is planning to travel to our country. Here tourists will have information about luggage, documents and procedures, the ones that are mandatory to follow and unknown almost from every tourist. The law translated will decrease the number of fined people at arriving areas and in an indirect way, improve the service in airports around the country.

KEY WORDS: Resolution 679, Customs, Tourism, Internet, Law, Translation, Andean Community.

INTRODUCTION

Everyone who has traveled at least once in his/her life knows that an unwelcome situation in a foreign country is an awful experience; it could be due to flight delays, problems with the luggage or even worse because of misinformation about the country legislation of the visited country. A way to avoid the last and make tourists feel confident about restrictions in a foreign country, it is necessary a good source of information. One that could be understood by people from everywhere who is planning to come to Ecuador, but at the moment it does not exists. One of the cores of our Economy is tourism, hereby governmental institutions own to make sure that foreign people feel protected, considering that, customs is the first contact they have arriving to the country. Tourist's luggage is retained or re-embark because it does not follow the traveler's procedures, it causes a lot of disagreement among foreign people who come to the country, because the problem is due to a misunderstanding or lack of information and real smuggling cases come from Ecuadorian people. Official pages have the procedures published only in Spanish, as well as, links regarding to legal basis and lists of banned goods to come into Ecuador. All this problem bring as results; too much operative burden, airport delays, high fines, etc. All of this cause by a linguistic barrier. Penalties have been the common factor among travelers because of misinformation for English speaking foreigners; a translation of the new norms will decrease problems in arrival areas.

CONTEXT OF THE PROBLEM

The primary problem of this project is twofold. At first it is important to emphasize the relevance of Resolution 679 has in our Legislation and how to many daily actions are related to it every day. Customs officers, airport agents, customs agents, lawyers, etc, hold their arguments about customs and airport procedures on Resolution 679; procedures not only with local population involved but also, even in a higher range, foreigners. It contains all the customs and airport norms, procedures and the list of items a tourist or a local person can enter to Ecuador. The validity of this Resolution was official with its publication in the Official Register and to this date customs control in Ecuador is based on it. Every law is published in the local language for obvious reasons, but many Laws and Resolutions are translated to others language due to foreign people are involved and they are subject of such Law or Resolution. As it is the case of Resolution 679, the National Customs Service considers its translation of great importance because as mentioned above foreigner's luggage is conditional on this Resolution entering to Ecuador. As Resolution 679 has not been translated yet into English; tourists and immigrants who visit the country and do not speak Spanish ignore the domestic customs laws because it is not translated and published in a web page to consult. As a result they try to enter to the country more items than the legal amount. Eventually, cases of tourists being fined or having part of their luggage restrained constitute a negative deal regarding touristic matters.

STATEMENT OF THE PROBLEM

Most of tourists who come to Ecuador are not aware about Ecuadorian Customs Law, so they bring not permitted items in their luggage. Since “Resolution 679” contains the norms people must know before entering the country; the translation of it is vital.

REVIEW OF LITERATURE

The need of translating Resolution 679 and publishing it on the web was confirmed in many resources and expressed by many experts on the field. One of the common factors I reached between the different resources such as books, articles, official documents is the right of people to be informed through the publication of important information about matters in which they are involved. It is confirmed in an important document call *"The right to be informed"* as one of the principle of Human Rights which says that *"The principle of the 'free flow of information' is meaningless, in a social and democratic sense, if it is not based on the concrete exercise of the right of everyone to receive and impart information."* Another relevant point I reach through the research which also strengthen the argument that this translation is necessary; is the fact that ignoring the law is not an excuse; for example a recognized legal advisor in the United States says in one of his articles that

"The way to fix this problem is to require the federal government to identify all of the criminal provisions of federal law. Those provisions should then be

consolidated in a single, easily accessible place—such as Title 18 of the U.S. Code—for ease of location and understanding. Additionally, Congress should require the executive branch to keep the list up-to-date, to ensure that Americans have a fighting chance to keep up with the criminal laws that apply to their conduct." It confirmed the idea of that having an updated and clear source of information, in this case about customs matters when traveling, results easy for people (travelers) to get informed so be caution to do not break the law; as Rosenzweig proposed for the American community in his article called "Ignorance of the Law Is No Excuse, But It Is Reality". (Rosenzweig, 2013).

STATEMENT OF THE HYPOTHESES

It is predicted by customs officers that if people around the world planning to visit Ecuador would have available a site about customs laws, as the one proposed by Rosenzweig about federal laws for Americans, the amount of customs fines would definitely decrease. Publishing the translation of the Resolution in the webpage of the National Customs Service of Ecuador would also represent less operative charge in arriving areas; procedures would flow so the service in airport would improve.

Another expectation regarding this project is to fulfill the demands of the modern world updating the information of the website and producing an English version of it; putting it at the disposal of English speaking people this relevant information.

OBJECTIVES

General Objective

- The translation of “Resolution 679” will be delivered to the National Customs Service of Ecuador. The Communication Chief of this Institution, Alexandra, Gomez, will upload it in the official web page. So, any people around the world whose is planning to come to Ecuador will have access to this important information. Other point of the purpose of this project; is to protect one of the cores of our Economy; Tourism, making tourists feel informed and protected. Tourism is a important and prolific branch of our economy.

Specific Objectives

1. Translate “Resolution 679” and deliver it to the National Customs Service, who considers it as very useful for them.
2. Make the analysis of terms and structure used carrying out the translation.
3. Make a contribution to the National Customs Service of Ecuador to its project about creating and English version of the Official Web Page.
4. Unhappy tourists are not good for our economy, it is necessary they to feel informed about our law, because ignoring the law, do not excuses a man.

CHAPTER I

THEORETICAL FRAMEWORK

1.1. Referential Framework

Most of tourists or travelers who come to Ecuador are unaware about the kind of items their luggage can contain. Once they arrive to the country, all of them must pass through a checking process executed by the National Customs Service of Ecuador. The customs control consists on an inspection of the items contained in the tourist's suitcases, without considering the weight of it, because that is a concern of the airline. People are monitored according to the number of times they go abroad. This control is even more rigid if the traveler is arriving from a country considered as "risky".

The Custom Service of Ecuador considers as risky country, a place that receives a huge number of imports and textile products such as United States, or technological devices such as China. The luggage own to pass through X-rays controls, it allows the customs staff to see the items contained in the suitcases. If during this process, the customs staff sees too much items, they start a physical inspection. Travelers must have invoices of shopping abroad by hand, because in the case of having to pay a tax, the assessment will be carried out base on them. Items are considered merchandise by the customs authority when the traveler brings pieces of clothing of the same size and color. The most important and mandatory norms that judicial and natural people shall know, regarding Customs

matters, at the moment of traveling to Ecuador are contained in Resolution 679.

This Resolution was signed by the General Director of the National Customs Service, Xavier Cardenas on November 25th, 2011 and published on the Official Record on February 1st, 2012. The legal basis of the Resolution are the laws issued by the Agreement of International Civil Aviation about lost luggage in which a Contracting State must send lost luggage to the place where the owner is, without any kind of fines to exporters or airlines. The numeral 1 of the Article 52 of Decision 371 of the Andean Community where it is established what is legally considered as traveler luggage.

The Article 3 of Resolution 1239 of the General Secretariat of the Andean Community where are established the most important requirements that a commercial invoice must fulfill in order to accept the first assessment method agreed in the Article 1 of the Agreement of Assessment of the WTO. The last clause of the Organic Code of Production, Trade and Investment published in the Official Register on December 29th, 2010 where it is argued that the National Customs Service of Ecuador can establish, decree and omit simplified customs declarations, when it is required by foreign trade conditions, reducing or simplifying formalities in order to achieve more agility or operative flexibility.

The Organic Code for Production, Trade and Investment, where is it established that personal belongings are custom-free, excepting the fee for customs services. The Article 138 of the Code for Production, Trade and Investment about household items, personal luggage and airplane

provisions. The literal c) of the Article 143 of the Code for Production, Trade and Investment about retained luggage. The literal e) of Article 190 from the Code of Production, Trade and Investment regarding to the management relations between airlines and the Customs Service; about information regarding passengers. Article 32 of the Immunity Law, Privileges and Diplomatic Tax Exceptions in concordance with the Vienna Convention regarding to the luggage of diplomatic officers. Resolution 1-2011 of the Board of the Customs Service of Ecuador about the application of the dispositions of the General Regulations of the Organic Customs Law, as long as they do not oppose to the Code for Production, Trade and Investment.

The article 10 of Resolution 10 of CONCAL (National Quality Council) where it is established that merchandises regulated by COMEXI (Board of Foreign Trade and Investment) are excepted of the certificate of acknowledgement. Resolution 679 is a document where it is established the legal kind and number of goods allowed getting into Ecuador through airports, seaports or crossing points. The Resolution contains information that every traveler must to know at the moment to arrive to the country, in order to know what the luggage can contain.

The Customs Service of Ecuador, the governmental institution in charge of enforcing the law and in concordance with the Andean Community regulations; considers as luggage; the traveler's personal belongings and other new or used goods which, depending on the circumstances, are meant for personal use or consumption including gifts, as soon as they are not consider commercial merchandise due to their nature, variety or amount.

Household items, aircraft and naves provisions shall be also submit to simplified procedures, according to the Production Code and the normative established by the National Secretariat of the National Customs Service of Ecuador.

The definitive abandonment of goods is declared when personal belongings or merchandise retained in arrival halls are not retired in five days after its arrival into the country. The customs Service shall guard lost luggage during this period of time, if it is not identified or reclaim by a person or an airline; an administrative confiscation shall be declare. Airlines have also obligations, they must deliver the list of passengers to the customs administration before the arrival or departures of the aircraft, the omission of this rule is considered an infraction to this regulation and the Production Code. Diplomatic imports and personal belongings carried on by the diplomat agent or his/her family, are not excluded from law, if there exists reasons to assume that their luggage contain goods not established in Resolution 679, a custom inspection shall be carry out in front of the diplomat agent or his/her authorized representative.

Furthermore, Resolution 679 contains necessary information for every tourist who is planning to come to Ecuador and not be subject of penalties from the Customs Service. It includes concepts of different terms used day by day by custom officers with a legal basis, in order to have a clear idea of what it is understood for each term by the customs authority. The National Customs Service carries out non-intrusive inspections based on risk profiling systems or by random; including traveler's handbags and coats, if after this

procedures there exists presumption of taxable goods a physical inspection shall be carried out without prejudice to customs valuations. Every good shall be examined even though the traveler argues that it would compromise the integrity of his/her goods.

If merchandise is identified, the traveler must to pay the corresponding taxes in five days, so as to be able to retire them, if not the merchandise shall be consider as abandoned. . If the traveler has declared in the DAS-V (simplified declaration) that he/she has not in his/her luggage a prohibited good as a matter of its amount or kind, and it is found not true by the customs authority, the traveler will own to pay ten times the value of it as a penalty. In the event of a traveler is going to bring in into the country merchandise and he\she decides to declare it according to law, he/she can follow a simplified procedure just filling the DAS/V. If the value of the merchandise does not exceed \$2.000,00, otherwise the merchandise shall not be nationalized in arrival halls, but it shall be taken to a warehouse in order to follow all the customs formalities.

The traveler shall also declare in the DAS/V the amount of money his/her luggage contains, fulfilling the norms about money laundering laws. Any taxable good must be declared on the DAS/V otherwise, it shall be considered customs fraud. On the other hand, luggage in transit is not subject of customs control, as long as it does not abandon the in-transit passenger zone, which own to be under the airline control. A traveler can ask for the customs regime called re-embarking as long as, there not exist presumption of crime and it shall be executed under the traveler's

responsibility. If the re-embarking cannot be accomplished, the Customs Service is responsible for the custody of goods.

In the case of VIP passenger, they are subject of the same laws. The Resolution contains the different conditions of a luggage e.g. accompanied or lost luggage, important to know if the traveler is involved in a legal procedure. Tourists can read in Resolution 679 a clear definition about what the Customs Service of Ecuador considers as personal belongings: it is; new or used personal effects carried by a person or a familiar group and due to their nature and value are not considered merchandise.

The Resolution is followed by a complete list of goods that a traveler can bring to Ecuador avoiding legal problems, it is what makes Resolution 679 so important to be read by tourists. It must be highlighted that each of the items listed in the Resolution, just one of them is let by a person or familiar group, if two members of a family have the same item, one of them has tax liability. All of this is unknown for most of importers and even more by travelers, who are not very involved about customs law and importations. In some cases the traveler own to process import licenses such as sanitary permits, RUC (Unique Register of Tax payer), etc to bring certain kind of goods and in others; travelers has also to carry certain documents in order to credit the commercial transaction and determine the transaction value of a taxable good. Unluckily, tourists usually do not know about it, so, the decision shall be made based on the valuation standards in force.

It also causes problems for travelers because many times they buy a lot personal goods in clearances abroad, and once they arrive to the country

that number of goods are confused with merchandise and, to make matters worse, they do not have invoices to justify such low prices, so they are subject of high taxes. Nevertheless, a traveler who need to bring merchandise to the country, can do it unless it does not exceed \$500,00 without licenses nor permissions, this benefit can be applied each twelve months, otherwise the merchandise is subject of customs formalities.

The Customs Service of Ecuador is the institution in the head of the fulfillment of the Resolution; it is a public, independent and modern institution, which main goal is the service to the country. In order to offer a good and efficient service to the users, the Customs Service of Ecuador is constantly innovating and improving its administrative procedures. The mission of this institution is promoting the well-being of the Ecuadorian society through an efficient control of the Foreign Trade which boosts a fair management in the economic sectors. An honest and efficient human resource, the accurate technology and the aim to constantly improve the service; are the basis of its social mission.

The corporate values of the Customs Service of Ecuador are; Honesty; being coherent between what is said and done, making impartial, honest and factual decisions. Responsibility: focusing their effort on the fulfilling of their responsibilities in an efficient and proactive way, holding the responsibility for every action. Loyalty: the Customs Service is compromised in an individual and collective way with the development of the country and the institution itself.

Since July 1st, 2012, the National Customs Service of Ecuador is controlling the entrance of mobile phones into the Country. The import of mobile phones through Correos Del Ecuador and Courier or through natural people who come into the country through international arriving areas of passenger, crossing points or seaports has been restrained by COMEX (Committee on Foreign Trade). The National Customs Service of Ecuador shall have the responsibility of re-embarking these items in case of being detected during the controls. Regarding to natural people who income the country, they will be allowed to bring just two mobile phones as part of the luggage. COMEX adopted this measure because nowadays mobile phones have become a huge source of technological waste in Ecuador.

As well as SUPERTEL (Telecommunications Superintendence) informed that there are 13 million of active lines, of which 18% of their owners buy every year a late model device. So, with this reduction of mobile phones in the country, it is expected to decrease the amount of technological waste. All these important information is not published in official web pages in English, but it is published only in Spanish.

Web pages like the governmental ones, do not have information about Customs Laws of Ecuador in English. Apart from the problems that customs fines result for tourists, it is important to have into account one declaration of Human Rights where it is established that *"The principle of the 'free flow of information' is meaningless, in a social and democratic sense, if it is not based on the concrete exercise of the right of everyone to receive and impart information. This implies that the means to communicate- be they editorial,*

technical or financial in nature-should be available to all sectors of society, and that no particular group, whatever its values or constituency, should be in a position to control a predominant share of the flow. Pluralism in the flow of information should result in the full respect for and interplay of human differences. Direct flows. Societies and their constituent elements-the governmental sector, the business sector and the popular sector with its many and diverse associations-should be able to communicate directly with each other without external control. This applies first of all to the Third World, in which direct South-South flows should be developed as a matter of urgency. But it is also valid for the South-North flows, since it enables the South to communicate directly with the North." Retrieved from http://www.dhf.uu.se/pdffiler/81_2.pdf. Figure1.

According to law, here in Ecuador and worldwide, ignoring the law is not an excuse. It means, if foreign people do not know about the domestic laws and they break them, they have to assume the consequences of it. This doctrine assumes that the law in question has been properly published and distributed, for example, by being printed in an official register in a universal language, made available over the internet, or printed in volumes available for sale to the public at affordable prices. In this case, Ecuadorian Customs Laws, specifically Resolution 679, is available only in Spanish and English speaking tourists do not count on a source of information where getting informed and process with caution at the moment of traveling.

Official web pages about touristic and legal matters have also the information only in Spanish. Unless travelers receive a simplified declaration in airplanes which have some information in English, travelers need that information before traveling. The web is a means of communication accessible for almost everybody around the world, and it is the most easy to get informed.

The Resolution was published in Spanish because that is the official language of the country, but the information is addressed to travelers, especially foreign ones. Undoubtedly, the norm which has caused more controversy is the ones regarding to cell phones considering that more natural people is involved, now travelers can carry in their luggage only two cell phones, a used and a new one. The first week the law was in force, there was at least one person who has a cellular phone restrained in each flight in airports. Figure 2.

It is true that the number of cases has decrease but it continues being a problem for tourists. A local newspaper informed that the day the law was in force 1000 mobile phones were confiscated in arrival halls, according to the Customs Service. Unless officers of the Customs Service could not give me an exact number of tourists who have had their luggage retained because the procedure in executed in a manual way and the information is not register in a computer system, they assure that tourists have been in many cases subject of fines or had lost items because they break the Articles of Resolution 679. Tourisms represent one of the most important cores of the

Economy, annually thousands of tourists visit the country; consuming Ecuadorian goods and services, so it is very important they to feel protected due to tourism has become a fully attractive issue for economic activities in our country.

As it represents an important source of income, and tourism not only strengthens the economic sector, but it also influences the activities of other sectors such as social , cultural and educational in a nationally and internationally level because it plays an influential role in international relations between countries. Tourism also attracts foreign direct investment which promotes national development, and it represents an important source of foreign currency which raises the rate of Gross Domestic Product, so that in this way there will be directly or indirectly more job opportunities for the local population. The state, in coordination with private activities, should promote international tourism with well-oriented campaigns and stimulate with good advertising campaigns and publishing necessary information for tourists in order to rouse interest in visiting the country in a confidently way. Tourism in Ecuador is the fourth most important source of income of the Economy. In 2011, tourism has move \$5.000 million; according to the vice-minister Luis Falconi. Tourism is spending about \$5.000 million which has made of Tourism a contributing of the Gross Domestic Product in the last year. Also according to Falconi; tourism has increased a 13.52% in 2012 in comparison with a 9% in 2011. Figure 3.

Ecuador has been receiving more foreign tourists and the government has developed a plan, investing in roads that lead to attractive places like the Amazon region in order to increase the domestic tourism. The investment for international promotion of the country was of \$20 million for the fiscal year, so in my opinion and according to a customs officer inform tourist and avoid them negative experiences at airports is a way of protecting this vital sector of the economy.

Graphic 1: Tourism Increasing Rate



Due to all of these; I decided to make this contribution to the country translating Resolution 679. This legal translation, as others, represented a demanding research of the topic and a deep analysis of translations techniques applicable to this translation. I carried out the analysis of the topic through interviews with customs officers who explained me the importance and nature of the document. Getting informed is vital before start translating

and it is the first step in the process of translation TOSTA (Translation Oriented Source Text Analysis); according to Dr. Shadia Y. Banjar; "*it helps us discover the function of the text, the target readers (with different levels of knowledge and different ages)*". This steps consists on a good understanding of the text, I got it through reading and as mentioned before; asking to professional people.

During this step, translators used to underline difficult, unknown or ambiguous words in order to look for their meaning in a specialized dictionary. Once I got their meaning, and I fixed them within the context. Before start writing it is important to analyze the register, structure, the terminology, and the translation problems of the text.

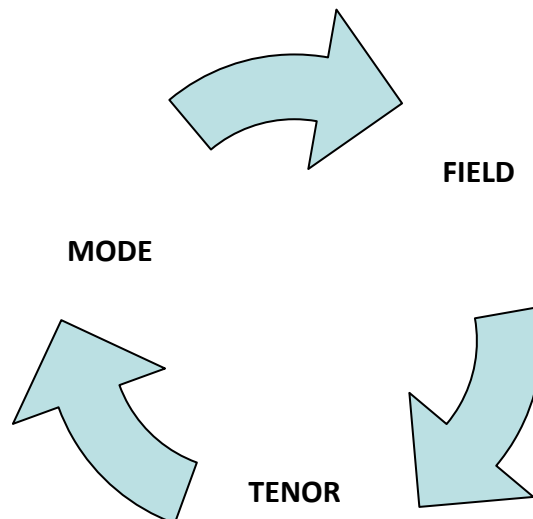
Register is the analysis of the text type, language varies as situations vary, so it is important to consider the nature and the level of formality of the text. For instance; executing the translation of a literary document, as a translator, I have in mind that the purpose of the text is entertain, so during the translation it is allowed to adapt the text culturally although the essence of the idea of the SL is lost in order to produce the same effect in the TL (target language). According to Christiane Nord (1997, p. 59-30) "*Every document has a purpose and make sure that the TL fulfill this particular function*". The translator must compare the elements of the SL and define the possible problems in the TL. Depending on the case, the translator can use a technique called *adjustment* which is a more dynamic translation. In some text the translator can also *gisting*; it is a technique use in languages where

meanings are very redundant. In documents where *adjustment* is allowed, the translator can also re-order a sequence of events when they do not match a normal chronology and makes it too cumbersome to understand the text.

The technique of *adjustment* is very useful in order to fulfill the purpose of translations e.g. entertain or persuade the target audience. In the case of the translation of Resolution 679; adjustment was not an applied technique because of its register; the text required the formal and standard translation of words. I did not had to deal with problems of tone or attitude present in literary, based on the fact that a written word varies the perception from a spoken word; a simple word can be expressed in many different ways such as sarcastically angrily, seriously and this intention cannot be clear in written text.

According to Michael Halliday, register is defined as a semantic configuration that we associate with a particular situation type and characterized on the basis of three variables or components: field, tenor and mode. According to my analysis; the field of Resolution 679 corresponds to the legal basis of the text. The *tenors* are the people involved, in this case travelers, customs officers, lawyers, etc. The *mode* corresponds to the informative purpose of the text. These register factors must be taken into account in the decision making process so as to follow the same line during the whole translation of the text. Concluding that the register, in other words the *tone*, of the Document is very formal and informative the word choice was

carried out based on officially translated documents and the source tone of the text is exactly expressed in the target text. Graphic 2.



The structure of the text was another important aspect in the execution of the translation. The same as the English-equivalent of words and names, structure must also be standard hence a deep research was necessary. A Resolution is a normative act, issued in accordance with the legal powers granted by the law or regulations. A normative act is a one-sided declaration of state administration (in this case the Customs Service) which produce a general legal effect. Different from an administrative act, which in Ecuadorian legislation produces a particular legal effect. Resolution 679 is considered to produce a general legal effect because it is intended to any person who travels to our country.

Talking about the structure of the document; it officially starts with the Legal Basis of the Resolution. These can be Laws, Codes, International

Treatments, the Constitution or any other document with a higher hierarchy. In Ecuadorian legislation these are called *considerandos*. The legal basis of Resolution 679 are for instance; The Organic Code for Production, Trade and Investment, the Constitution, Agreement about International Civil Aviation, etc. As part of the legal basis, it is vital for the legality of the document: the basis where it is attributed to the public authority the legal power to issue such Resolution. In the case of Resolution 679, the National Customs Service has granted such power by the Literal 1) of Article 213 and the Tenth Temporary Disposition of the Organic Code for Production, Trade and Investment.

The document is followed by the body; which is divided in Articles. These are not subject of a writing style due to their purpose is not more that regulatory, can be written the amount of the necessary articles without restrictions. If a Resolution contains a considerable amount of article, the authority has the option to divide them in: Books, Titles, Chapters, Sections, Sub-sections, Paragraphs and Sub-paragraphs. It is not a mandatory writing style, but it is an option to give the document more readability and organization. At the end of the document we find the General Dispositions, which are general explanations or any important additional point that must be added to the document. Resolution 679 also contains Temporary Dispositions, where there are established periods or additional conditions to put the law in force.

Finally, the document contains a Final Disposition which makes mandatory the publishing of the Resolution through the Official Register. The Official Register is an official and legal newspaper where are published all the administrative acts, it is managed by the Constitutional Court. After this research about the structure of a Resolution in Spanish, I made a research about the structure of a Resolution in an English speaking country or its legal equivalent. The United States of America legislature has also a daily newspaper where are published the new laws and regulations, it is called Federal Register. It has the same functions as our Official Register, so I look for documents published on it in order to compare them with the writing structure in Spanish. I could notice that the Rules and Regulations start with a Title, the name of the institution or authority who issued the law, the Date it will be in force, a Summary, and a Conclusion.

As a translator I finally decided to follow the same structure as the original document because of two facts. Firstly due to the fact that the structure of a legal document does not depend on the language but it depends on the Legislature of the country. Secondly, as was said before, the translation was based mainly in documents already published in the official web page of the Andean Community, where documents are translated following the original structure.

The terminology of Resolution 679 is based mostly on the Organic Code for Production Trade and Investment and the Chicago Convention. These important documents have a higher hierarchy and they establish

general concepts. The Organic Code for Production Trade and Investment establishes in some sections concepts regarding Customs Management and the Chicago Convention establishes concepts regarding Travelers. These documents contain general concepts of the norms and dispositions but Resolution 679 establishes the way these norms shall be executed step by step so as its important to be read by foreign travelers.. Figure 4.

It is necessary to be very careful and look for the help of a legal intellectual in order to be able to understand and collect the ideas of a text before translating. All this ideas and legal terms may not have a literal equivalent in English, so as a translator, I needed to research the way how describing some legal concepts in the TL. In the case of this translation, it contains a lot of Names, some of them have been already translated by a professional translator so I decided to used the same translated version of them. Translated documents about trade and economic matters of our country have been published in the official web page of the Andean Community. So that, I considered those, as the standard translation from now on translators have to use.

This is the best option in order to avoid confusion or misunderstandings in English- speaking people who have already listed or used this terms referring to the ones used in the text. The problems during the translation process were mainly about the Names and the level of formality and reliability of the text. Regarding Names, their translation had to be formal and standard, so to make it possible the assistance of a legal intellectual and the guidance of my professor was essential. The research was carried out through the comparison of their definition found in specialized dictionaries and legal

documents from English-speaking countries. Thus, I made sure to do a correct word selection in concordance with the legal context, since words can acquire different meaning depending on the context in the SL and the TL.

This fact is due to factors like audience, place, register, type of text, purpose of the translation, time, addressee, etc. Alleging that the purpose of the document is informing travelers around the world concerning the Ecuadorian Customs Laws the language shall be concrete rendering the specific and real idea or in this case; the order of the original document. A mistranslation of a law can result in very high costs, e.g. a foreign citizen after reading an incorrect translation of a law in a alien country he/she would commit an intentionally illegal action, which is not excuse for being punished, or he/she can be deprived of privileges or rights that correspond him/her.

Apart from the semantic, pragmatics, cultural problems in a legal translation, in the process of a Spanish-English translation do not present problems regarding language structure or systems. The English and Spanish language share the same alphabet and the same syntactic structure; SVO (subject-verb-object) word-order. The translation of Resolution 679 neither present borrowed terms from a third language, most of the institutional names below to the international institutions or agreements, so some of them already have an official translation.

The demanding part thorough the translation process consists on the decision making of words and the achieving of a good understanding of each Article of the Resolution. A word may have various possibilities of

expression in the TL and may differ in their emotive values or stylistically, they can be formal, neutral, or informal, consequently, a translation is a decision making process. As a translator I had to decide among the multiplicity of solutions or options in the TL, this dilemma own to be resolved basing our decision on the context of the text.

According to Cecilia Santamaria *"the translator analyzes the text to identify its purpose, its message, and the author's intention. In so doing, the translator tries to answer the following questions: When was the text written? (Different times have different cultural influences); where was it written? Who is it written for? (The ultimate goal is to reach the target audience); what is being translated? How is the text written? (Is the tone formal, familiar, involves regional language?)"*.

As mentioned above, the purpose of the translation is inform travelers, the audience are people who, taking into account that most of them are tourists, below to an upper middle class, they have an average level of education. This fact is highly relative, so who would not have a good understanding of the text will recur to a lawyer or a customs agent and due to its register and nature a legal document must be always written with a formal and specialized vocabulary.

As mentioned before a word can have many meanings depending on its context, a clear and simple example of this fact is the word *will*, which in a legal context means testament (*testamento in Spanish*). *Will* in a different context like this: *"This action was willed and intended"*, means wish

something. In this *context* "*Where there's a will there's a way.*" The same word means *purpose, firmness*. A specific example during the translation of Resolution 679 was with the word *character* which has, depending on the context, different meanings, for example; it can mean personality or temper. In another context it can mean a fiction character, or a symbol. In the *context* "*Caracter personal del Registro*" refers to the nature of the Customs Register, which is personal; that means that cannot be executed by a third person.

1.2. CONCEPTUAL FRAMEWORK

In order to develop this translation project I am adding some concepts whose terminology consensus is necessary for a good understanding of the key concepts of this translation analysis.

1.2.1. Annotations

According to Lefevere translation problems belong to the illocutionary level of language use, referring to the actual practical level of choosing the appropriate structures and words in the TL to describe the SL ones as accurately as possible. Lefevere (1994: 19) continues to point out that the source text's semantic information content has to be considered as well. The illocutionary level refers to the message conveyed by the words and semantic information content to the chosen forms of the words. Lefevere (1994: 19) concludes that very often the illocutionary level can be effectively translated while maintaining the strict semantic information content is much

harder and that the translator should attach greater importance to the expectations of the target audience and not to the source text. Retrieved from <https://jyx.jyu.fi/dspace/bitstream/handle/123456789/26937/URN:NBN:fi:jyu-2011051110777.pdf?sequence=1>

1.2.2. Source text

The Source text is the text to be translated into another language. Newmarl states that "In your analysis of the SL text, you may include a statement of the author's purpose that is the attitude he takes towards the topic; characterization of the readership; an indication of its category and type. You assess the quality of language to determine the translator's degree of licence, assuming for example that he can reduce cliché to natural language in informative but not in authoritative texts. You briefly state the topic or themes, but do not precise the text and do not 'plot-monger'". Retrieved from <http://vndocs.docdat.com/docs/index-2246.html?page=4>

1.2.3. Target text

Target text is the final product in a translation process. translation in essence is a kind of communication, and its main task is to let the target reader understand the meaning of the original text. Whether a translation is good or not depends largely on whether the target reader understands the original message adequately. Equivalence is an essential requirement of translation and the main task of translation activity is to establish equivalence between the source text and the target text. Retrieved from ojs.academypublisher.com/index.php/tpls/article/download/

1.2.4. Equivalent

This aims at reproducing the message of the original text. This is the basic requirement of D-E translation, as is with any other kind of translation. That is say, to produce a D-E translation, the translator must aim primarily at conveying the meaning of the original text, and to do anything else is essentially wrong to his task as a translator, because translation is basically a kind of communication (Nida and Taber, 1982). Retrieved from ojs.academypublisher.com/index.php/tpls/article/download/

1.2.5. Structure

The term “text structure” refers to how information is organized in a passage.

The structure of a text can change multiple times in a work and even within a paragraph. Students are often required to identify text structures on state reading tests; therefore, it is important that they are given exposure to the various patterns of organization. Retrieved from <http://www.ereadingworksheets.com/text-structure/>

1.2.3. Names

Lefevere, (1994) refers as names as resources which are used by the author to reveal something extra about the characters and places in which key events take place. When it comes to translating them and conveying the intended meaning of the author, it has to be considered whether the names have specific meaning in the SL language directed to the cultural sphere of the SL natives or is there something in the name that is somehow universal.

Retrieved from
<https://jyx.jyu.fi/dspace/bitstream/handle/123456789/26937/URN:NBN:fi:jyu-2011051110777.pdf?sequence=1>

1.2.7. Register

register is defined as a particular configuration of field, tenor, and mode choices (in Hallidayan grammatical terms), in other words, a language variety functionally associated with particular contextual or situational parameters of variation and defined by its linguistic characteristics. Retrieved from <http://ilt.msu.edu/vol5num3/pdf/lee.pdf>

1.2.8. Pragmatic Translation Problems

Pragmatic translation problems appear when inadequate solutions to pragmatic translation problems such as lack of receiver orientation. Nord (2001) describes pragmatic translation errors as errors that cannot be seen from the target text itself without comparing it to the source text. She continues that the produced text is fluid but has factual errors due to a faulty translation. As an example, for the translation of the first chapter of the Head and Neck Surgery Book of this project, we found these types of problems since the source text in English was translated from the original version in Germany and some concepts and words are not accurately translated into our source text. Retrieved from www.pfri.uniri.hr/.../06NORD-STanalysis-foI_001.p...

1.2.9. Cultural translation problems

Cultural translation errors appeared when there is inadequate adaptation in the reproduction of culture-specific conventions. Here we face the hesitation whether conventions should be adapted to target culture standards.

Retrieved from www.translationdirectory.com/article39.htm

1.2.10. Linguistic translation problems

Many constructions whose grammar is poorly understood, in the sense that it is not clear how they should be represented, or what rules should be used to describe them. This is the case even for English, which has been extensively studied, and for which there are detailed descriptions – both traditional ‘descriptive’ and theoretically sophisticated – some of which are written with computational usability in mind. It is an even worse problem for other languages. Retrieved from

<http://www.essex.ac.uk/linguistics/external/clmt/mtbook/PostScript/ch6.pdf>

1.2.11. Text-specific translation problems

They are related to a text-specific translation issue. Text-specific translation errors relate to the special features that are present in the source text being a translated text. Retrieved from

http://www.pfri.uniri.hr/~bopri/documents/06NORD-STanalysis-foI_001.pdf

1.2.12. Translation

“Translating consists in reproducing in the receptor language the closest natural equivalent of the source language message, first in terms of meaning and secondly in terms of style. Equivalence is the closest possible approximation”. Whatever the translation is, the original definition is the same, so the discussion seems a little confusing and useless. In fact the problem is the two words “closest” and “equivalent”, which lead to absolutization and indeterminacy of meaning from perspective of philosophy.

Retrieved from

<http://www.google.com.ec/url?sa=t&rct=j&q=&esrc=s&frm=1&source=web&cd=1&ved=0CC4QFjAA&url=http%3A%2F%2Fwww.ccsenet.org%2Fjournal%2Findex.php%2Fass%2Farticle%2Fdownload%2F3972%2F3514&ei=fymLUupvNpCxsATT24HACQ&usg=AFQjCNFesVHWdbp5a86HfL1U4p4QgY9uKw>

1.2.13. Annotated Translation

In practice, an annotated translation is based on notes and observations which the translator writes down while in the process of translation, concentrating mainly on problematic passages or, depending on the approach, passages with interesting features relating to the topic of the project. The resulting log or diary of translated passages will then be analyzed in a descriptive manner. Although the analysis is descriptive in nature, it is reinforced with theoretical and practical observations of known translators and linguistics. Retrieved from

<https://jyx.jyu.fi/dspace/bitstream/handle/123456789/26937/URN:NBN:fi:jyu-2011051110777.pdf?sequence=1>

1.3 SOCIAL FRAMEWORK

Another informative pages has information published, but not a specific list of the allowed goods as Resolution 679 does. The operative charge in Customs has highly increase, more people is fined, and it means longer procedures. It implies delays, and setbacks in airports. If all tourists would be well-informed, the service in airports would be better; processes would be faster and more efficient; that is expected with the publication of Resolution 679.

The governments of the United States, Canada and the United Kingdom, for example, all provide customs information for travelers on their websites". Nancy Parode, a travel writer, whose travel and cultural articles have appeared in print magazines, such as *Military Spouse*, *Northern Virginia* and on several websites, including IntoWine.com, [The World & I Online](http://TheWorld&IOnline.com) and NotForTourists.com, she also blogged about military life for HometownAnnapolis.com, the website of Annapolis, Maryland's *The Capital* newspaper.

She highly recommends that for having a good and peaceful trip, search information in web pages is a requirement. Each country has different laws and culture therefore get informed is vital to avoid problems. Unless problems and fines in arriving areas will never disappear, this work will at least decrease the number of cases. This translation will also represent an important contribution for the project of the Customs Service, which consists in universalize the information creating an English version the official web page. Figure 5.

CHAPTER II

2.1 METHODOLOGICAL FRAMEWORK

2.1.1 THE LINGUISTIC FIELD OF THE TEXT

Resolution 679 is a document issued by the National Customs Service of Ecuador on November 25th, 2011 by the General Director of this institution and published in the Official Register on February 1st, 2012. It keeps the common structure of an Administrative Resolution or a Normative Act issued by a public authority who enjoys of regulatory powers.

The studied document is a legal document that contains rules aimed at travelers. The purpose of Resolution 679 is inform people who intent to travel to Ecuador in order to avoid problems with the customs authorities, providing information about the amount and kind of items that a luggage legally must contain.

The language used in the document is formal and it is written in an imperative way as any other legal text. Imperative time is use to give a direct order as the case of Resolution 679.

2.1.2 THE FORM OF THE TEXT

According to our Legislation the structure of a Resolution is not legally established by a mandatory regulation but it is based on an administrative custom. Unless an administrative Customs do not represent an source of law it is a guidance at the moment of issuing a variety of acts and it generally

orient the activity of the Public Administration. This administration customs established that a Resolution starts with the position of the public authority who issue the Resolution and then the word *CONSIDERANDO* (considering). After that will be written the legal basis, organized in individual paragraphs and each starts with the word *QUE* (that). It is the reason why the legal basis of a Resolution are called *CONSIDERANDOS* in Spanish. The last part of the legal basis will always contain the quotation of the legal disposition which is granted the power to the authority. The Ecuadorian Legislation just establish specific requirements that a Resolution must contain.

The next part of the structure, once the legal basis is completely finished comes the Title of the Resolution and the body of the Resolution is divided in Articles which are written in an imperative mode. Resolution 679 contains its Articles grouped in Chapters.

The English translation was executed following the original structure of the SL, due to the fact that the structure of the legal documents depends on the legislature of the country and not in a language structure.

2.1.3 THE CONTEXTUAL FEATURES OF THE TEXT

Talking about the contextual features of the text, it is entirely legal, it means very formal and specific. The vocabulary is not subject of ambiguities because a misunderstanding of it can result in legal and economic problems

for travelers. Some words that can sound quotidian were carefully analyzed and translated in a legal context. For example the word *revision* which in a daily and in informal context would be translated as *checking* or *review*, but due to the nature and context of the document; the best translation is in my opinion *inspection*.

2.1.4 RESEARCH METHODS APPLIED IN THE PROJECT

The modality applied through the execution of the project was at first a deep understanding of the basis document Resolution 679. As it is a legal-type document it was required to look forward the help and guidance of literate in the subject. Luckily, I had near me a person who actively participate in the writing of Resolution 679, who clarified me doubts about the contexts words, which represents more difficulty at the moment of analysis the text.

The publication of the translated text was authorized by the Ecuadorian Customs authorities, and as mentioned before, the information about customs procedures were based on the Resolution and information provided by customs officers which grant the validity and reliability of the information presented in this project.

Already translated documents uploaded on official web pages aimed to trade matters were also the rationales to ensure the accurate use of the terms and the word formation I used in the translation, it guarantee the application of the term used in English widely. A formal interview was carried out to a Regional Sub director of the Ecuadorian Customs Service, he supported me to achieve a comprehensive reading of the Resolution before translating and provided the legal bibliography were added information was

found. Regarding the linguistic analysis; the help of the professor was vital, her knowledge in the subject relies me about the accuracy of the translation and its analysis. My resources for the execution of the translation analysis were books about Translation Techniques studied in different semesters as well as online resources and the corrections presented by my professor.

2.1.5 TYPE OF RESEARCH

The type of investigation carried out is of qualitative type. This work projects the *why* the translation of Resolution 679 shall be done; emphasizing its importance and the direct relationship it has with daily experiences of tourists at airports, as well as an linguistic analysis of the translation.

I do not consider this research of quantitative type because the Ecuadorian Customs Service could not delivered me an exact number of cases in which travelers are fined; due to the fact that the process is carried out in a manual way and not in a computerized way. Having the Resolution translated they seek to change the feeling of uncertainty in travelers before passing the customs procedures for a feeling of confidence. Another point is the fact that due to the nature, of the document the Ecuadorian Customs Service shall have this kind of texts translated into English as any other country in a contemporary world. The project also projects a clear explanation of the translation process of a legal text putting emphasis in important aspects such as the context, type, culture, etc of the source text, vital to carried out an accurate work.

2.1.6 POPULATION INVOLVED

The translation of the Resolution is aimed to tourists and the local population who is entering to the country and need to get informed about the legal content of their luggage in order to do not break the domestic customs laws. The document will also be available for translation students as a guidance for trading and legal vocabulary as well as it will be a tool of communication between customs officers and English-speaking travelers.

2.1.7 INTERVIEW

1. - ¿En qué consiste la Resolución 679?

La resolución 679 es una regulación mediante la cual el servicio de aduana norma los procedimientos en materia aduanera para los viajeros que ingresan al país por los aeropuertos internacionales. Es decir, no son procedimientos relacionados directamente con los viajeros sino con su equipaje y con la mercancía que eventualmente pueden traer consigo.

2. - ¿Por qué es importante la traducción de la Resolución 679?

Los aeropuertos son uno de los principales puntos de ingreso de turistas extranjeros al Ecuador, muchos de los cuales no se desenvuelven con facilidad en el idioma español. La resolución 679 se aplica específicamente para el ingreso de viajeros por vía aérea, por lo que resulta indispensable

que esta normativa se encuentre, al menos, en idioma inglés, por ser un lenguaje ampliamente difundido en el mundo, haciendo más accesible el conocimiento de estas regulaciones para los viajeros.

La traducción de la Resolución 679 tiene mayor prioridad por sobre la traducción de otras normativas aduaneras, por varios motivos, por ejemplo: el turismo es una actividad que genera divisas para el país; los ingresos de turistas por fronteras terrestres aunque son importantes, en su mayoría se trata de de hispanoparlantes; las importaciones regulares de cargas por puertos, aeropuertos y fronteras cuentan siempre con un agente de aduana, operador logístico o representante en Ecuador, quienes conocen la normativa aduanera. En conclusión, si bien sería de suma utilidad la traducción de toda la normativa aduanera, la Resolución 679 se encuentra entre los primeros documentos con los cuales deberíamos contar en Inglés.

3. - Usted mencionó que la regulación se aplica al equipaje de los viajeros y a las mercancías que éstos traigan consigo, ¿cuál es la diferencia entre equipaje y mercancía?

Por regla general todo bien corporal mueble es mercancía; sin embargo, en Ecuador la ley establece que el equipaje de los viajeros está exento del pago de tributos, debido a que se trata de bienes que no tienen fines comerciales. Ya que el equipaje de un viajero está compuesto por bienes corporales muebles, el servicio de aduana en ejercicio de sus atribuciones legales,

establece las reglas para determinar que cuándo estos bienes son considerados equipaje, fuera de estos límites, se presume que los bienes son mercancía, o como se indica en la resolución "bienes tributables".

4. - ¿Por qué la Resolución 679 se aplica para los viajeros que ingresan y no para quienes salen del país?

El control de aduana se aplica tanto al ingreso como a la salida del país, sin embargo, este control es primordialmente sobre mercancías y las regulaciones que se debe cumplir para su paso por aduana, así como los tributos que se deben pagar. Los criterios de "control aduanero" establecen diferentes tipos de controles en función de los niveles de riesgo de una determinada operación; desde esta perspectiva el ingreso de pasajeros al país tiene perfiles de riesgo tributario altos, ya que los viajeros potencialmente pueden ingresar al país mercancías que deberían pagar sanitarias, fitosanitarias o comerciales.

Por otra parte, los viajeros que salen del país, no representan ningún riesgo tributario; éstos presentan otro tipo de riesgos como egreso de divisas relacionado con lavado de dinero o contrabando de bienes patrimoniales o de flora o fauna silvestre. Los sistemas de control deben acoplarse al tipo de riesgo, la Resolución 679 está diseñada para mitigar los riesgos existentes en el ingreso de viajeros por vía aérea.

5. - ¿Existen aspectos negativos derivados de que la resolución 679 no se encuentre traducida al Inglés?

Ciertamente, aunque hoy en día se entrega un formulario a los viajeros en los vuelos internacionales, que tiene información en Inglés, esto se hace cuando están por llegar a Ecuador; dado el caso que un viajero traiga en su equipaje bienes que se puedan considerar como mercancía sujeta al pago de tributos, en ese momento hay muy poco que el viajero pueda hacer; distinto sería que el viajero pueda acceder a la información con antelación a su viaje.

En otro aspecto, el turismo es una importante fuente de divisas para el Ecuador, lo cual es vital en una economía sin moneda propia, ya que dependemos completamente del flujo de divisas para el sostenimiento de nuestro sistema monetario. Considerando esto, toda entidad pública del Ecuador debe evitar al máximo las trabas para los turistas, una de las trabas más relevantes suele ser la falta de información accesible; por ende, el no contar con el texto de la Resolución 679 traducido al inglés es un obstáculo para los turistas extranjeros de países de ingresos altos.

(Murillo V, Regional Sub director of the Ecuadorian Customs Service of Ecuador, June, 24, 2013)

TRANSLATION

1. - What does Resolution 679 consist of?

Resolution 679 is a regulation whereby the customs service regulate the customs procedures for travelers entering to the country through international airports. That is, this procedures are not directly related to travelers but to their luggage and merchandise that they can eventually bring.

2. Why the translation of Resolution 679 is important?

Airports are one of the main points of entry to Ecuador for foreigners, who do not develop their activities easily in the Spanish language. Resolution 679 is specifically applied for travelers entering through airway, so it is essential that these regulations be, at least translated into English, for being a widespread language in the world. This offers travelers accessibility to the knowledge about the regulations.

Translation of Resolution 679 has a higher precedence over the translation of other customs regulations due to various reasons; for example, tourism is an activity that generates incomes for the country, the income of tourists who come through land borders unless it is important; its majority are Spanish speakers and regular cargo imports through ports, airports and borders always have a customs agent, a logistics operator or a representative in Ecuador, who know the customs regulations.

In conclusion, although it would be very valuable the translation of all customs regulations, Resolution 679 is among the first documents to which we should have in English.

3. You have mentioned that the Resolution is applied to the luggage and merchandise travelers bring, which is the difference between luggage and merchandise?

Generally, all tangible good are merchandise, however, in Ecuador the law states that traveler's luggage is tax exempted because they are goods with no commercial purposes. As a traveler's luggage contain taxable goods, the customs service, in exercise of its legal powers, sets the rules for determining that these goods are considered luggage, breaking these rules, it is presumed that those goods are merchandise, or as indicated in the Resolution "taxable goods".

5. Why the Resolution is applied for travelers who enter to the country and not for the ones who leave the country?

The Customs control is applied in both cases; during the entering and leaving of the country, however, this control is primarily about goods and the regulations that the luggage must fulfill to pass the customs procedure and the payment of taxes. The criteria of "customs control" establish different types of controls based on risk levels of a particular transaction. From this perspective; the entering of passengers to the country has high tax risk

profiles, because travelers can enter to the country goods that should pay taxes and others can be subject to restrictions due to sanitary, phytosanitary or commercial regulations.

On the other hand, travelers leaving the country, do not present a tax risk, but other type of risk such as foreign exchange outflow related to money laundering or smuggling of capital assets, flora or fauna. Control systems must be linked to the risk type, Resolution 679 is designed to mitigate the risks involved in the entering of travelers through airways.

5. Are there negative aspects due to the fact that Resolution 679 is not translated into English?

Indeed, although nowadays passengers receive information in English during international flights, just arriving to Ecuador, given the case a traveler is bringing in his/her luggage goods that can be considered as merchandise subject to the payment of taxes, there is a few that the traveler can do. Different from the caution the traveler would take having access to the information prior the trip.

In another aspect, tourism is a important source of foreign exchange for Ecuador, which is vital in an economy that has not its own currency, and depends entirely on the flow of foreign exchange to support our monetary system. Considering this, all Ecuadorian public institutions shall completely

avoid obstacles for tourists, one of the most significant obstacles is usually the lack of accessible information. Therefore not having the text of Resolution 679 translated into English represent an obstacle for foreign tourists from high-income countries.

CHAPTER III

3. ANNOTATIONS

During the execution of the Translation of Resolution 679, the translation problems were found in the following lines, enumerated from 1 to 24 for an organized analysis of them.

3.1. PROBLEMS WITH NAMES

Regarding problems with names I will mention the decision making process I followed for finding the correct equivalent in English. My research was based on the need of a legal, standard and official translation of International Institutions and Agreements.

3.1.1

Source Text	Target Text
1. Registro Oficial	1. Official Registry

In line 1 I found a translation problem regarding the Name of the governmental means of publication of the new Laws and Resolutions in all fields in a democratic nation. In our country it is called "Registro Oficial" and on it all the new resolutions to the nation are officially published. It was created in 1985 by President Eloy Alfaro to contribute with the strengthening of democracy, through the dissemination and publication of legal resolutions

to citizens and foreigners living in Ecuador. It is the only legal means of communication between the government and the people to acknowledge laws, decrees, regulations and other acts, documents and legal provisions to be in force throughout the State. I did not find an equivalent in English, so my decision was made through a legal research.

In the United States, the official means of publication of laws and regulations to the nation is called "Federal Registry", but it would be incorrect to use the same term because of its approach to their political system. The United States governmental system is constituted by a group of states that are joined together by agreement with a governing representative head; that is a Federal System and that is the relation with the name : "Federal Register". As regards to our country, it is the official daily publication for proposed rules, and notices of Federal agencies and organizations, as well as executive orders and other presidential and official documents.

I finally decided to use the term "Official Registry" because it encompasses the nature of the SL.

3.1.2.

Source Text	Target Text
2. "Facilitación" al Convenio sobre Aviación	2. "Facilitation" Convention on International Civil
3. Civil Internacional	3. Aviation

In line 2 and 3 the phrase "*Facilitación*" *al Convenio sobre Aviación Civil Internacional* also required research to find its correct legal equivalent in English. This Convention is also known as Chicago Convention, was issued by the International Civil Aviation Organization (ICAO), it establishes rules on airspace, aircraft registration and safety. The document was signed on December, 7, 1944, in Chicago, United States of America.

As the document was written in an English-speaking country, it was necessary to research in the web the original document to find the standard equivalent that must be used in every translation in order to be understood as such. The name of the Convention in English is Convention on International Civil Aviation and the Article mentioned is "Facilitation".

3.1.3

Source Text	Target Text
4. Estados Contratantes	4. Contracting States

In line 4, the phrase "Estados Contratantes" is mentioned many times in the Resolution. This phrase is mentioned in the Convention on International Civil Aviation, so I research in the web, the way it is written in its original language. The result of my research was "Contracting States".

My decision was based on a part of the Chicago Convention where mention this term in the same context as the SL. I consider it a reliable source because many laws and Resolutions are based on this Convention. Here I show a part of the Convention to confirm my decision.

**CHAPTER VI
INTERNATIONAL STANDARDS
AND RECOMMENDED PRACTICES**

Article 37

Adoption of international
Standards and procedures

Each contracting State undertakes to collaborate in securing the highest practicable degree of uniformity in regulations, standards, procedures, and organization in relation to aircraft, personnel, airways and auxiliary services in all matters in which such uniformity will facilitate and improve air navigation.

Retrieved from <http://myaviationworld.blogspot.com/>.

3.1.4.

Source Text	Target Text
5. Acuerdo de Cartagena	5.Cartagena Agreement

In line 5, the Name “Acuerdo de Cartagena” also requires its standard equivalent in English, despite of it is a document written originally in Spanish

it is a document that has been translated into English many times for business purposes. The document was written in the city of Bogota on May 23th, 1933. Its purpose is promoting a balanced development for the signatory countries: Peru, Colombia, Ecuador and Bolivia, through integration and economic and social cooperation; to accelerate their growth and the rate of creation of employment; and facilitate their participation in the regional integration process. The document is part of the official documents of Andean Community, which has been already translated into English.

The Andean Community is a community of countries that joined together voluntarily for the purpose of achieving integral, more balanced and autonomous development through Andean, South American and Latin American integration. General Secretariat of the Andean Community (2013). The countries that comprise the CAN are Bolivia, Colombia, Ecuador and Peru, which share historical ties, a vast geography and a wide cultural and natural diversity, together with common objectives and goals.

The four countries offer a wide diversity of cultures, ethnic strains and languages and possess magnificent folklore and artistic manifestations that bind us together even more closely. English is one of the official languages of the Andean Community, so many Agreements have been already translated into this language.

3.1.5

Source Text	Target Text
6. Declaración Andina de Valor	6. Andean Customs Value Declaration

In line 6 I found the Name of the Customs declaration called: "*Declaración Andina de Valor*". It is a supporting document of the import declaration.

Herein, is consigned the information regarding the conditions and situations of the trade operation in order to determine the customs value of the merchandise.

This document is use between the member countries of the Andean Community, so the Name is mentioned in its official web page. After comparing its definition and context with the Spanish version, I reach the conclusion that the expression *Andean Customs Value Declaration Form – DAV* is its equivalent in English.

Source Text	Target Text
7. Código Orgánico de Producción	7. Organic Production Code for Trade
8. Comercio e Inversiones.	8. and Investment

Line 7 and 8 refers to the "Código Orgánico de Producción, Comercio e Inversiones". It is a document which main goal is regulate the productive

process in the different productive phases such as: distribution, interchange, trade, promotion, consumption, etc of productive resources. Besides of this, the Code support the international investment, the development of small and medium sized enterprises, and the employment creation, so in a general view; it seeks to strengthens the economy. The document is in force since December 29th, 2010 and was published in the Official Registry on December, 13th, 2010.

The name of the Code is translated in SICE (Foreign Trade Information System) as: Organic Code for Production, Trade and Investment. SICE is an organization that centralizes the information about trade policies in America, such as trade agreements applied for the countries members of the OAS (Organization of American States) and Ecuador is one of them, so we can find here a version in English of the Code. According to the General Secretariat of the Organization of American States; "the Organization was established in order to achieve among its member states—as stipulated in Article 1 of the Charter—"an order of peace and justice, to promote their solidarity, to strengthen their collaboration, and to defend their sovereignty, their territorial integrity, and their independence. Retrieved from http://www.oas.org/en/about/who_we_are.asp.

3.1.7.

Source Text	Target Text
9. Formulario de Registro Aduanero	9. Certificate of Registration

7. Formulario de Registro Aduanero**Registration Certificate**

The Name "Formulario de Registro Aduanero" is very mentioned in Resolution 679. It is a form elaborated by the Customs Service, delivered to travelers by airlines during the flight. Herein, the traveler must detail the taxable goods he/she is entering to the country through his/her luggage as well as the number of packages.

Researching in the web, I found that this document is called in English-speaking countries as "Certificate of Registration". I decided to use this terms in my translation due to the purpose of this project. The objective is to provide English-speaking people around the world a free and comprehensible source of information about our customs regulations. So the vocabulary I tried to use during the execution of the translation was very universal and standard in order to be clear and do not create any kind of misunderstandings. In this specific line I made the decision to take the English term used in English-speaking countries.

At first I had decide a literal translation, but after analyzing, it is better to use a way the document is called by English-speaking people, so people knows specifically what document I am referring to. Another point is to avoid that people confuse the literal translation with a Customs Declaration, which there is much different between them. A Customs Declaration must be fill in cases when the custom officer has already found taxable goods after an inspection, and a Certificate of Registration must be fill by every traveler prior inspections.

3.1.8.

<p style="text-align: center;">Source Text</p> <p style="text-align: center;">10. Bien Tributable</p>	<p style="text-align: center;">Target Text</p> <p style="text-align: center;">10.Taxable Good</p>
--------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------

In line 8 the term "bienes tributables" is a core term in this translation, not to say the basis of the Resolution. As in the whole translation it was necessary to googling to find the English equivalent of this expression. I finally decided by "Taxable goods" base on Resolution 599 Harmonization of Substantial and Procedural Aspects of Value Added Type of Taxes, a document published in the web page of the Andean Community.

This document describes a taxable good as an item carried by the traveler that exceed the amount and value of the list of personal effects, therefore they are subject to the payment of taxes.

3.1.9

Source Text	Target Text
11. Acto de Aforo	11. Customs Valuation

In line 11, the name “Acto de Aforo” was translated into “Customs Valuation” base on the information found in the web page of the Andean Community which says: The regulation on Customs Valuation gives the countries the same tax base to compute the tariffs to be levied on imported goods. With its approval of Decision 571 on December 12th, 2003, the Andean Community Commission adopted the World Trade Organization’s (WTO) Agreement on Customs Valuation as the sub region’s regulation on the customs value of goods General Secretarial of the Andean Community (2007).

3.1.10.

Source Text	Target Text
12. Efecto Personal	12. Personal Effect

In line 12 the term “Efecto Personal” is also one of the cores of this translation. It is also mentioned among the text so I carried out the corresponding research. I made my decision base on different forms found in the web which make reference to it, especially one document called *Moving Household Goods to the United States A Guide to Customs Regulations* retrieved from *www.cbp.gov/...ctt/moving.com*. So, I decided to translate it as "Personal effect". Personal effects are the new or used items carried by the traveler or familiar group and they are intended only for personal use. They are considered personal effects, as long as, due to their amount or value cannot be considered merchandise.

3.1.11.

Source Text	Target Text
13. Sala de Arribo Internacional	13. Area of International Arrivals

Line 13, mention "*Sala de Arribo Internacional*" it is a delimited area in a international airport, intended exclusively for people who arrive from abroad. Herein, there are the Migration Offices and the Customs Control. I made my decision based on different pictures from the internet taken in

airports around the world and the common factor was the one specified in the text.

3.1.12.

Source Text	Target Text
14. Carácter Personal del Registro	14.. The Personal Nature of the Register

In line 14 the phrase "*Carácter Personal del Registro*" I need to analyze it before make a decision. The phrase means that the procedure at the airport can be executed just by the owner of the luggage. A traveler cannot carry the luggage of a third person during the customs control.

Using a literal translation of this phrase would not be much clear to the reader and would be confuse in another context. The word "caracter" literally translated into English "character" can mean; temperament, trait, moral strength, aspect, a fiction character, etc. So I did not considered it, the correct equivalent in English. The "nature" also means "modalidad, calidad, etc" and together with a google research, it was my decision.

3.1.13.

Source Text	Target Text
15. Registro Único de Contribuyente	14. Taxpayer Identification Number

Line 15 presents the name "RUC-Registro Unico de Contribuyente". It is a registration number that identifies companies within a country. This registration is a obligatory requirement for starting the operations of a company.

As a first step, to identify citizens against the tax, implemented the Registry of Taxpayers (RUC), whose function is to register and identify taxpayers for tax purposes and provide information to the tax authorities. The RUC corresponds to an identification number for all individuals and companies that develop an economic activity in Ecuador, or who own tax liability property or rights. .The registration number consists of thirteen numbers and composition varies depending on the type of taxpayer. The RUC records information relating to taxpayers such as: the address of the parent and the facilities where its economic activity take place, the description of the economic activities carried out, the tax liability arising from those, among others.

Retrieved from <http://cuencaresidency.blogspot.com/2012/03/unofficial-but-practical-guide-to.html>

3.1.14.

Source Text	Target Text
16. CONCAL	16.National Quality Council

In line 16 I had difficulties at the moment of translating the Name CONCAL. I decided to write it in Spanish and make a Glossing with the meaning of it in English: National Quality Council. According to the Minister of Industry and Competitiveness at that moment, Raul Sagasti; the Resolution of CONCAL serves to guarantee people the right to have available properties and public and private services of the highest quality, whether from foreign or domestic origin. In addition, to make fulfill citizens' rights relating to the safety, security of life, human, animal and plant health,. The Resolution also seeks to protect consumers against deceptive practices. It promotes the incentive of quality culture and improving competitiveness, and seeks to involve competitive and diversified production in the Ecuadorian market. Urresta Felipe, President of INEN (Ecuadorian National Standard Institute), said that; CONCAL establishes greater controls in metrology, quality and product certification. The governing body will be responsible for monitoring the fulfillment of the conformity assessment of products.

3.1.15.

Source Text	Target Text
17. INEN	17. Ecuadorian National Standard Institute

In line 17 I also decided to use a Glossing for the Name INE. Again, I write the name in Spanish and I describe the name in English. I took its name in English from the web page of the International Trade Administration, which is the organization in charge of strengthen the competitiveness of U.S. industry, promotes trade and investment, and ensures fair trade through the rigorous enforcement of our trade laws and agreements. ITA works to improve the global business environment and helps U.S. organizations compete at home and abroad. ITA supports President Obama's recovery agenda and the National Export Initiative to sustain economic growth and support American jobs. Retrieved from <http://trade.gov/about.asp>.

In one of its report about Ecuador, named *Market Reports/Tariffs Textiles, Apparel, Footwear and Travel Goods*, retrieved from <http://web.ita.doc.gov/tacgi/OverSeasNew.nsf/alldata/Ecuador>, mentions the INEN Institute. So I considered it as an official and standard translation for the term and it describes the Institution as the following

INEN carries out standards development through technical committees and subcommittees working in the major fields of industry and technology.

Moreover, it promotes quality development and certification by granting the official Quality Certificate and seal, and also conducts metrological activities, weights and measures control and consumer protection. In addition, INEN is the representative of Ecuador to the relevant specialized international bodies. INEN is a member body of ISO, COPANT (the Pan American Standards Commission) and SIM (the Inter-American Metrology System). Retrieved from <http://www.worldwidestandards.com/worldwide-standards/bodies/inen-standards.php>

3.1.16

Source Text	Target Text
18. OMC	18. WTO

In line 18, there is the abbreviations in Spanish of OMC. I decided to write also only the abbreviation as in the case of the SL because it is just making a reference to an Agreement of this Organization. I took the translation from the official web page which describes the institution as: The WTO provides a forum for negotiating agreements aimed at reducing obstacles to international trade and ensuring a level playing field for all, thus contributing to economic growth and development. The WTO also provides a legal and institutional framework for the implementation and monitoring of these agreements, as well as for settling disputes arising from their

interpretation and application. The current body of trade agreements comprising the WTO consists of 13 different multilateral agreements (to which all WTO members are parties) and two different plurilateral agreements (to which only some WTO members are parties). Retrieved from http://www.wto.org/english/thewto_e/whatis_e/wto_dg_stat_e.htm

3.1.17

Source Text	Target Text
19. Valoración y Clasificación Arancelaria	19. Customs Valuation and Classification

In line 19, Article 27 "Valoración y Clasificación Arancelaria" is a very common term in customs matters around the world. Every Customs Administration has similar customs procedures, which differ from specific characteristics depending on the Regulations of each country. But most of them have the same purposes and functions. For that reason The Andean Community had published in the web page a list of definitions called CAN' Keys Areas used by the countries members of the Community. I based my decision for the translation of the name of this Article on the following concepts.

Tariff Classification

The NANDINA common tariff classification facilitates the identification and classification of the goods, foreign trade statistics and other Andean Community trade policy measures relating to the import and export of goods.

Customs Valuation

Andean customs valuation regulations give the Member Countries common rules for determining the assessment base for the customs duties and taxes applicable to imported goods. The Andean Customs Value Declaration Form – DAV provides information about the commercial transaction. Retrieved from <http://www.comunidadandina.org/en/seccion2.aspx?tipo=TE>

3.1.18.

Source Text	Target Text
20. Depósito Temporal	20. Temporal Warehouse

Line 20 mentions a well-known term about customs procedures. In order to translate this term, I also tried to find the standard translation of it. I got so, through looking for textS where the term is mentioned and comparing the context in both languages, the SL and TL. I arrived to the conclusion that the equivalent in English of "Deposito Temporal" is "Customs Bonded Warehouse" based on the following definition. The one in Spanish from Wikiaduanera Ecuatoriana, and the definition in Spanish from a document of Department of Homeland Security Customs and Border Protection.

What is a Customs bonded warehouse?

A Customs bonded warehouse is a building or other secured area in which imported dutiable merchandise may be stored, manipulated, or undergo manufacturing operations without payment of duty for up to 5 years from the date of importation. Authority for establishing bonded warehouses is set forth in Title 19, United States Code (U.S.C.), and section 1555. The regulations covered the operation of bonded warehouses is found at 19 CFR 19.

Upon entry of goods into the warehouse, the warehouse proprietor incurs a liability for the merchandise under a warehouse bond. This liability is generally cancelled when the merchandise is:

- Exported;
 - Withdrawn for supplies to a vessel or aircraft;
 - Destroyed under CBP supervisions; or
-
- Withdrawn for consumption within the United States after payment of duty.

Slasdocs, (2011)

Depósito Temporal

De wikiaduanera

Es el servicio aduanero prestado directamente por la Autoridad Aduanera o por terceros autorizados de dicho servicio, destinado para aquellas Mercancías que no puedan ser cargadas o descargadas directamente hacia

o desde el medio de transporte que las llevara a su destino final, o cuyo retiro o levante, de acuerdo con la modalidad de despacho, requieran otras operaciones aduaneras.

El importador o exportado podrá señalar a qué depósito temporal ingresarán sus cargas, conforme a las normas que para el efecto dicte el Servicio Nacional de Aduana del Ecuador. El Servicio Nacional de Aduana del Ecuador podrá regular los procedimientos para el otorgamiento de la autorización, las tarifas y regalías. Retrieved from http://wikiaduanera.org/index.php?title=Dep%C3%B3sito_Temporal

3.1.19.

Source Text	Target Text
21. COMEX	21. Committee on Foreign Trade

In line 19, the name COMEX arises a translation problem because the original version of the name is in Spanish since it is a national committee. Owing to the spread of communication worldwide, necessary for different international communities and convention between allied countries; the translation of this term has been standardized. I consider it as so, because it has been mentioned in official document published in SICE called TRADE AND FOREIGN INVESTMENT REGIME - Ecuador.

In this document, COMEX; the abbreviation of Comité de Comercio Exterior, has been translated as Committee on Foreign Trade.

The December 2010 Organic Code of Production, Trade and Investment created a Committee on Foreign Trade (COMEX) as an inter-agency body in charge of trade policy formulation and regulation. As from April 2011 COMEX's Technical Secretariat, i.e. the former Foreign Trade and Investment Council (COMEXI), has been responsible for designing, monitoring, and evaluating Ecuador's trade policy. Government entities participating in COMEX's works include the ministries in charge of foreign trade policy, agricultural policy, industrial policy, and public finances as well as the Internal Revenue Service, the customs authority, and the National Secretariat of Planning and Development (SENPLADES).

3.2. TEXT SPECIFIC TRANSLATION PROBLEMS

This type of issues arise when there is no perfect cross linguistic equivalence at the level of words and phrases as the ST and the TT differ in their approach to specific linguistic fields. For example due to syntactic divergence the English language will never admit an adjective in isolation while in Spanish adjective can stand in their own.

3.2.1.

Source Text	Target Text
21. Acompañado	21. Accompanied luggage

In line 21 there is the word *acompañado* which is an adjective that within the context means the luggage that arrives at the same time as the passenger, being classified and typified according to law and the procedures depending on the situation. Rendering *acompañado* as *accompanied*, which is the literal equivalent, would lead to serious misunderstandings and faulty use of the English syntax. Considering the context beginning in line 21 the most appropriated linguistic equivalent will be *accompanying luggage* which is unpacking trajectory.

3.2.2.

Source Text	Target Text
22. No acompañado	22. Unaccompanied luggage

The same as line 21, due to syntactic rules in English the adjective Unaccompanied cannot stand in isolation, so it is also necessary to add the noun which is obvious in this case (unpacking trajectory).

Within the context, unaccompanied luggage means the luggage that does not arrive at the same time as the passenger, being classified and typified by the law since there are procedures to comply with depending on the situation.

3.2.3.

Source Text	Target Text
23. Extraviado	23. Lost Luggage

Regarding this line, I would give the same explanation as the previous lines, basing my decision on the syntactic rule that English do not admit an adjective in isolation.

According to the Resolution is *"Luggage that has been involuntarily or inadvertently separated from the passenger or crew"*.

3.2.4.

Source Text	Target Text
24. Sobrevolado	24. Overflied Luggage

The rule as the previous lines. According to the Resolution it is *"Luggage that has been disembarked in a different place where it shall."*

3.3. PRAGMATIC TRANSLATION PROBLEMS.

During the execution of these lines about pragmatic analysis; the main issue was the recognition of the document intention and the emplacement elements of a word. As mentioned above, the text is clear and specific; In spite of its explicit style, I found a word in text that deserved the corresponding analysis before translating it.

3.3.1.

Source Text	Target Text
25. Doloso	25. Fraudulent

In line 25 the legal term "Doloso" also requires of research. The translation of legal text need to be very specific and precise, because a word make the difference in a legal document or a legal act. The word "Dolo" means, in a legal context, an conscious and malicious act to fail to fulfill an obligation. It come from the Latin term *Dolosus* that means deceitful, fraudulent It suffix *Osus* means *Full of*. So as to give the same sense in the TL, together with my professor, ewe arrived to the conclusion to use the following word.

3.4 TRANSLATION TECHNIQUES.

Concerning the techniques used during the translation, it was mainly literal so as to keep the same structure and informative purpose, it did not require

cultural adaptation due to customs procedures are almost the same around the world. Some names has been borrowed to our culture such as *arriving area*; the airport staff and customs officers usually use the English term. In my experience as flight attendant the expression Customs Form very used among the Spanish- speaking staff, it is due to this job involves international contact so English words are acquired by people who work in this environment. Based on this fact I can be sure that the translate *Formulario de Registro Aduanero* as *Customs Register Form* is the correct legal and administrative equivalent. English is one of the official languages in very important international organizations like EU, WTO, CAN, etc., because it is a language understood around the world. All over the planet people know many English words, their pronunciation and meaning. The causes for this universality are very well known and understandable. English first began to spread during the 13th century with British Empire and was strongly reinforced in 20th by USA world domination in economic, political and military aspects and by the huge influence of American movies. The concept of a Universal Language is more significant only now, in the era of world mass communication. Regarding the Translation of the text, I can finally said that together with the guidance of a specialized person in the legal subject and thanks to the translation skills and guidance of my professor; the final product is a good and readable document to be published in the official web page of the National Customs Service.

CHAPTER IV

CONCLUSION

Finally, the translation of Resolution 679 resulted of great importance for a translator experience. The vocabulary, techniques and the analysis applied in this project gave as a result a good linguistic and social work the one that will be delivered to the National Customs Service, whose officers will use it in their daily activities. All of this as contribution to their project of creating an English version of the official web page. The National Customs Service carries out activities that involve international relations and contact, so having an English version of the Documents whose work in based on, is vital for the better execution of their activities. As mentioned before the translation of Resolution 679 will be an available source of information about customs matters for English speaking tourists who come to Ecuador, it pretends to avoid the number of cases and fines where tourists are involved and contribute with customs officer work.

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GLOSSARY

Election: A phrase has sense if its production does not depend just on the concept, but it requires a decision by the writer and election between several items, between several types of sentences, etc during the process. This election or selection is exerted on minimal meaningful units or morphemes, which are election units between a lot of possible units in a common structure of a sentence and it is chosen depending on the message. Dubois J., Giacomo M. Guespin L. Marcellesi C. Marcellesi J. Mevel J. (1979)

Equivalent: Two items have distributional equivalence when they have the same distributions in a specific frame. The equivalence is the relation between two elements 1) which is in the text itself 2) which is in equivalent contexts. Dubois J., Giacomo M. Guespin L. Marcellesi C. Marcellesi J. Mevel J. (1979)

Examination of Goods: Physical inspection of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the Goods declaration. World Customs Organization (1999)

Customs Control: Measures applied by the Customs to ensure compliance with Customs law. World Customs Organization (1999)

Customs Declaration: Any statement or action, in any form prescribed or accepted by the Customs, giving information or particulars required by the Customs. World Customs Organization (2006)

Gross Domestic Product: The monetary value of all the finished goods and services produced within a country's borders in a specific time period, though GDP is usually calculated on an annual basis. It includes all of private and public consumption, government outlays, investments and exports less imports that occur within a defined territory. World Customs Organization (2006)

Customs Duties: Duties laid down in the Customs tariff to which goods are liable on entering or leaving the Customs territory. World Customs Organization (2006)

Customs Law: The statutory and regulatory provisions relating to the importation, exportation, movement or storage of goods, the administration and enforcement of which are specifically charged to the Customs, and any regulations made by the Customs under their statutory powers. SICE (2012)

Due Date: The date when payment of duties and taxes is due. World Customs Organization (1999)

Exportation: The act of taking out or causing to be taken out any goods from the Customs territory. World Customs Organization (2006)

Frontier Zone: An area of the Customs territory adjacent to the land frontier, the extent of which is determined in national legislation and whose limits serve to distinguish frontier traffic from other traffic. World Customs Organization (2006)

Import Duties and Taxes: Customs duties and all other duties, taxes or charges which are collected on or in connection with the importation of goods, but not including any charges which are limited in amount to the approximate cost of services rendered or collected by the Customs on behalf of another national authority. World Customs Organization (1999)

Process: It is a synonym of mechanism (grammatical, linguistic) which implies a set of consecutive operations. The process is carried out through the application of functions and determined units. World Customs Organization (2006)

Prohibitions of Goods: Goods whose importation or exportation is prohibited by law. World Customs Organization (1999)

Restriction of Goods: A legal requirement by law for the submission and approval of an application or other document (other than for Customs

purposes) as a prior condition to importation or exportation. World Customs Organization (2006)

Smuggling: Customs offence consisting in the movement of goods across a Customs frontier in any clandestine manner, thereby evading Customs control. World Customs Organization (2006)

Structure: A group of linguistic elements have structure if; it is possible to build a organized system of rules through a defined characteristic. A language can structure according to criteria different one from another.

Word: In traditional Linguistics, a word is a linguistic meaningful element, composed by one or more phonemes. Dubois J., Giacomo M. Guespin L. Marcellesi C. Marcellesi J. Mevel J. (1979)

APPENDICES

APPENDIX I

FIGURES



Figure 1: English speaking tourists do not count on with the Information.



Figure 2: Travelers can bring just two cellular phone; a new and a used one.



Figure 3: More tourist arrive to the country and they are subject of fines.



Figure 4: The Resolution translated into English is a source of important information for English speaking tourists.



Figure 5: Tourist will enjoy their trip.

APPENDIX II

TRANSLATION OF RESOLUTION 679

Official Register No 631

OFFICIAL REGISTER No 631

No 0679

The General Manager of the National Customs Service of Ecuador

Considering that:

Chapter 3 of annex 9 "Facilitation" of the Convention on International Civil Aviation, issued by the International Civil Aviation Organization, says: "3.61 Contracting States shall allow plane operators to send lost luggage to the place wherever its owner is located; without imposition of penalties, fines, import duties or taxes to airplane operators in case of lost luggage. /3.62 Contracting States will allow direct transfer of lost luggage through international flights within the same airport without inspecting it, unless it is required for security reasons or other necessary controls. When direct transfer cannot be executed, contracting states shall arrange the temporary safe storage of the lost luggage under the corresponding surveillance. /3.63 Contracting States shall allow plane operators to pass customs controls of lost, unidentified or unclaimed luggage on behalf of its owners, for its dispatch to a set destination where owners will hand it. /3.64 Contracting States shall expedite the dispatch of lost, unidentified or unclaimed luggage

and its return to the plane operators so that they arrange the corresponding procedure."

Under the conditions established by the competent authority, when necessary, plane operators shall be allowed to open the luggage to determine who its owner is. /3.65 The plane operator shall be exempt from luggage custody when it has not been dispatched by public authorities, and from payment of import duties and other duties when the said luggage is under customs administration's custody or under its total control.

Numeral 1 of Article 52 of Decision 671 of the Andean Community, published in the Official Gazette of the Cartagena Agreement N° 1520 dated July 16th, 2007, whose validity was reformed under Decision 716; states: "*Personal belongings, goods and other new or used merchandise intended for the traveler's personal use regarding the circumstances of his/her trip or intended to be given away are regarded as personal luggage, as long as they are not presumed to be commercialized based on their amount, sort or variety.*"

Article 3 of Resolution 1239 of the General Secretariat of the Andean Community, which updates Resolution 1112 - Adoption of the Andean Value Declaration, where the minimum requirements a commercial invoice shall fulfill are established so that it is in compliance with the first valuation method stipulated in Article 1 of the Valuation Agreement of WTO.

The last clause of Article 138 of the Organic Code for Production, Trade and Investment, published in the Official Register N°351 on December 29th, 2010; states: "The National Customs Service of Ecuador shall establish, regulate

and/or abolish simplified customs declarations whenever necessary in accordance with the trade conditions for which application of formalities can be reduced or modified, in order to expedite the process".

Article 125 of the Organic Code for Production, Trade and Investment states: *"Article, 125. Exemptions.- "The following import goods are exempted from paying tax, but fees for customs services: a)Traveler's Personal Belongings; ..."* and that its last clause says that an administrative resolution is not necessary for granting such exemption,"

Article 168 of the Organic Code For Production, Trade and Investment states: *"Article 168.- Other Exemption Regimens.- The traveler's luggage, household items and nava or aero-nava provisions shall be submitted to simplified procedures in accordance with the regulations to this Code and the instructions by the National Registrar of the National Customs Service of Ecuador."*

Literal c) of Article 143 of the Organic Code For Production, Trade and Investment states as a Definite Abandonment causal: *"The cases in which the traveler's personal belongings or taxable goods have been retained in the international arrival hall and have remained unclaimed for five days after their arrival in the country"*

Literal e) of Article 190 of the Organic Code For Production, Trade and Investment states as an Infraction: "Not delivering the list of passengers to the customs administration on behalf of the airline before the arrival or departure of the flight ";

Article 32 of the Law for Immunity, Privileges and Diplomatic Exemptions, in accordance with the Vienna Convention states that *"All diplomatic imports and tools considered as personal belongings, carried by the diplomatic officer or a member of his/her family is likely to be checked by the National Customs Service. The inspection will be performed whenever there are well-founded reasons to believe that he/she is carrying on items unmentioned in the Declaration..."* In case the physical inspection is carried out, it shall be executed in the presence of the diplomatic officer or his/her authorized representative.

Article 1 of RESOLUTION 1-2011-R2 of the Board of the Ecuadorian Customs Corporation, dated of January 4th, 2011; states: *"Article 1.- The dispositions, published in the Official Register N°158 on September 7th 2000, of the General Regulations of the Organic Customs Law shall be applied. Unless they do not agree with the norms established in the Organic Code for Production, Trade and Investment, published in the Official Register N° 351 on December 29th, 2010./ Article 2.- The legality of Resolutions adopted by the Board of the Ecuadorian Customs Corporation shall be ratify, unless they do not agree with the Organic Code For Production, Trade and Investment published in the Official Register N°351 on December 29th, 2010 without detriment to the competences established in Chapter II of Title IV of Book V attributed to the General Manager of the National Customs Service of Ecuador. "*

Article 10 of Resolution 10 of CONCAL (National Quality Board) states: "Article 10. - A Certificate of Acknowledgement (INEN, Ecuadorian National Standard Institute, Form 1) is not required for merchandise regulated by the Board of Foreign Trade and Investment (COMEXI). Such merchandise refers to goods that require especial treatment like: household items or working tools, items intended for distress calls, donations from abroad, diplomatic exceptions, and items for the use of disable people, samples with commercial value. In the case of traveler's luggage and postal traffic or courier, the regulations of the Ecuadorian Customs Corporation"; and,

The application of the attributions and competences established in Literal 1) of Article 216 and the Tenth Temporary Disposition of the Organic Code for Production, Trade and Investment

Resolves

TO ISSUE THE GENERAL PROCEDURE FOR THE DISPATCHING OF TRAVELER'S LUGGAGE THROUGH INTERNATIONAL ARRIVAL AREAS OF ECUADOR

CHAPTER I

GENERALITIES OF THE EXCEPTION REGIME

Article 1. - Definitions. - For the corresponding legal purposes of this procedure, it shall be understood by:

- a) **Taxable Goods;** those goods carried by the traveler that exceed the amount or value described in the list of personal effects, which are subject to payment of taxes, if the corresponding payment is not done, those goods shall not be traded.

- b) **Traveler's personal belongings;** Those goods described as such in Resolution 679 based on qualitative and quantitative criteria, carried by travelers because of their trip and are not intended to be traded.

- c) **Luggage;** personal effects and all taxable goods carried by passengers or by the crew on an aircraft.

- d) **Customs Register Form;** The Form prepared by the customs service and delivered by airlines during the flight, in which the traveler details the taxable goods contained in his/her luggage. For tax purposes, this form is not considered a declaration.

- e) **Family Group;** the spouses and the group constituted by parents and minors.

- f) **Passenger list;** it includes the list of passengers and Crew members who enter or leave the country using any means of transportation. It

also contains the weight and amount of cargo correlated with each of them.

- g) **Detention of goods;** it means the legal impossibility of cargo to abandon the arrival area, if they have not been subject to customs controls or the traveler has not paid the corresponding taxes after the control.
- h) **International arrival area;** It is the primary customs zone, where international travelers must fulfill the customs formalities.
- i) **Traveler;** Every foreign or national person who enters or leaves the country.
- j) **Inadmissible traveler;** Person who has traveled to the country and whose admission is not allowed by the corresponding authorities.

Work Tools or Equipment.- It is the group of portable, new or used implements, tools and/or professional equipment carried on by the traveler at the moment of his/her admission to the customs territory, as long as the equipment is necessary for his/her economic activity, profession or occupation.

Article 2. - Customs Register Form. - Every adult traveler, who enters the country through international arrival areas of Ecuadorian international airports shall accurately fill in a Customs Register Form. It will be prepared by the Ecuadorian Customs and delivered by airlines during the flight. Later it shall be handed to the customs officers in charge of customs control. The delivery of this document is personal and nobody shall be allowed to hand it out on behalf a third person.

When a family group arrives, the head of the family shall fill in the form for the whole group. The family group shall be considered as one traveler for the calculation of taxable items, but considering the exceptions established in this Resolution. Splitting the family group shall be penalized with a regulatory penalty. The dispatch of the luggage shall be possible just after the payment of the regulatory penalty.

Minors that arrive to the country without a tutor shall not be required to fill in the Customs Register Form. However, if they are bringing taxable goods to the customs territory of Ecuador, they are considered the tax payers of the generated obligations as an act of solidarity together with their legal representatives, who acquire the state of "responsible for representation" according to the Tax Code.

Pregnant women or with child-in-arms, old travelers, disable people, diplomatic and consular agents accredited and paid by Ecuador, members of

external service and the crew, shall have a priority treatment during the customs control.

It is completely prohibited for a traveler to destroy, damage, change or modify the condition of goods while the dispatching process has not finish in a satisfactory way after the release.

Article 3. - Controls through ricks profiles or aleatory procedures. - The Regional Director, the Sub director of the Load Area, or the corresponding representatives under his/her responsibility; shall establish the use of risk profiling systems or aleatory procedures. These procedures shall determine which luggage are subject to a verification through a non-intrusive inspection. It includes handbags and coats carried by the traveler at the moment of arriving to the country. If there is presumption of taxable goods, after the verification; the customs officer shall carry out a probationary physical inspection in presence of the traveler, without detriment to assessment act.

In case of damage, malfunction or lack of equipment for non-intrusive inspection, the inspection will be carried out in a ocular or touching way. When there exist presumption of taxable goods; a physical evaluation is required.

Besides the traveler argue that, due to the nature of the goods, they cannot be inspected through non-intrusive procedures without a real risk of being damaged or compromise their integrity. They are obligatorily subject to the physical inspection.

In case of members of foreign diplomatic missions accredited by Ecuador, they will be accepted of the physical or non-intrusive inspection of their luggage. As long as there not exists foundation to suppose that the luggage contains goods that are not considered as tax-excepted, goods of prohibit importation or exportation according to our Legislation and goods under quarantine regulations. The inspection shall be executed just in presence of the diplomatic agent or his/her legal representative.

Article 4. - Payment, Retention and Abandonment.- Once taxable goods are liquidated in the inspection process , the traveler shall immediately pay the corresponding taxes of foreign trade to be able to withdraw the goods. The taxable goods shall be retained while the taxes of foreign trade be unpaid. In case the payment is not executed within five days shall be declare a definite abandonment of the merchandise.

Elder travelers are able to ask for an express abandonment of goods, the one shall operate as a right and the tax obligation shall disappear since the date the express abandonment was required. The Customs Administration shall afford forms to travelers for that purpose.

The traveler shall present the licenses, permissions, registers, or authorization required by the nature of the goods in express abandonment, as a technical restriction to commerce to demonstrate their innocuousness or

quality. If the mentioned documents are not presented by the traveler, the goods will be disabled in his/her presence. The goods shall also be disabled in cases of definite abandonment. After this, the goods shall be destroyed and will not be part in public auctions or free adjudication.

Article 5. - Infractions. - According to law, there are also smuggling cases in arrival areas in airports of the country, when taxable goods income the Ecuadorian customs territory in a clandestinely way avoiding the customs control and vigilance. It is also consider smuggling when in a fraudulent way taxable goods are hidden through any fraudulent mechanism to avoid the customs control.

There exists customs fraud just if the traveler do not declare in the corresponding form his/her taxable goods that exceed the amount of USD2.000, 00 (two thousand dollars of the United States) in order to have the dispatching of his/her luggage admitted in international arrival areas. If the luggage surpasses the limit; the scope of the exception regime shall finish and the form of customs register becomes a simplified customs declaration for tax penalizing matters.

Article 6. - The Personal Nature of the Register. - A traveler cannot dispatch as yours the luggage of another person or transport goods that do not belong him/her. Even if the real owner is traveling or not in the means of transportation. Therefore, the traveler who is not the owner of the luggage shall not retire it. If it is necessary, there shall be a written authorization to the

third party, together with his/her photocopies of identification for dispatching just the non-reclaim or non- accompanied luggage.

If a legal person urgently requires entering goods through the international arrival area, fulfilling the maximum admissible amount of this Resolution, the delegated person shall authorized through a written document issued by the legal representative of the company justifying such urgency. The delegated person shall need the RUC (Unique Register of Tax Payer) of the company for the tax liquidation. In the case of the public institution requires urgently entering to the country goods related with its economic activities, shall follow the same mentioned procedure. It shall be required a chief authorization letter of the institution and the necessary documents regarding public contracting.

Article 7. - Entering of Cash Money and Financial Tools.- In the custom registration form shall be also included a section for declaring cash money, according to the "Prevention, Detention and Abolition Law of Money Laundering and Crime Founding".

Article 8. - Obligation of delivering the Passenger List.- Every means of transportation, that enter or leave the country, shall deliver in a previous and mandatory way the passenger list. It is considered as reserve information by the Customs Service, so customs officers, who have access to it, shall maintain the information under the corresponding confidentiality, under law preventions.

If the transport operator do not deliver the passenger list before arriving or leaving the country to the Customs Administration in the corresponding formats, shall be penalized for each flight as customs contravention. It is according to the Production Code for Trade and Investment.

Article 9. - In-transit and Non-admissible Luggage.- Without prejudice of the vigilance measures that the National Customs Service of Ecuador adopts, in-transit luggage is not subject of customs control. As long as they do not leave the in-transit passenger zone, which are under the airlines control. The non-admissible passengers luggage shall be guarded by the airline until the non-admissible passenger immediately leave the country.

Article 10. - Crew Luggage.- The crew of international means of transportation, are also subject of the customs control. Their luggage shall pass through a non-intrusive inspection, which must includes just the necessary goods for the trip and the temporal stay in the country. Otherwise they shall pay the corresponding taxes.

Article 11. - Physical inspection of the passenger luggage.- A physical inspection is carried out just in case there exist a reason to presume a crime.

Article 12. - Illegal Merchandises.- If illegal goods are found in passenger luggage, the seizure of them is mandatory, except the psychotropic substances mentioned in Literal n) of Article 24 of this Resolution. The seized

goods shall be put at the disposal of Regional Administration or the representative for the corresponding legal procedures.

Article 13. - Re-embarkation.- The traveler can ask for the customs regime of re-embarkation of goods entered by the international arrival areas. As long as there is not presumption of crime and shall be carried out under the conditions established in the Organic Code of Production for Trade and Investment. The customs regime of re-embarkation shall be authorized by the Regional Manager or his/her representative, according to literal m) of Article 218 of the mentioned Code, following the procedures established for this regime.

Goods intended to be re-embarked shall be sent by the airline the passenger states under his/her responsibility. The airline shall fulfill the disposition established by the customs authority. If the re-embark cannot be executed, the airline shall communicate to the Chief of Customs Procedures on duty and shall deliver the goods to the customs authority for the corresponding safe-keeping in the temporal warehouse.

Article 14. - VIP Passengers. - Travelers who are considered as VIP by airlines or the airport administration, shall fulfill the normative without exceptions.

CHAPTER II

LUGGAGE MANAGEMENT AND CUSTODY

Article 15. - Luggage Classification. - According to its conditions, the luggage is classified as:

- **Accompanying Luggage.** - It is the one that arrives in same means of transportation the traveler arrives and it passes, in a normal way, the customs control procedure. Every passenger shall expose his/her accompanied luggage to the customs controls before leaving the international arriving hall. Otherwise there shall be applied a regulatory penalty.
- **Unaccompanyng luggage.** - It is the one that is transported as load in an airplane different from the one the owner is traveling, after twenty normal days after its arrival. If it meet the deadline, the luggage can enter just as general load.
- **Lost Luggage.** - Luggage that has been involuntarily or inadvertently separated from the passenger or crew.
- **Unidentified Luggage.** - Luggage with or not a label which any passenger pick up nor reclaim arriving to the airport.
- **Over- flied Luggage.** - Luggage that has been disembarked in a different place where it shall.

Article 16. - Unidentified luggage. - The non-identified luggage found in the international arrival areas shall be considered as rezagada merchandise by

the custom administration. It will be protected by the customs administration for five working days since it was found. After that deadline, if any person or airlines have reclaimed for the right of the luggage, the Regional Customs Manager or his/her delegate shall declare the administrative confiscation of it. During the mentioned period, the airline shall have all the information available to verify if that luggage belong any of their passengers and carry out the dispatch of it. The Chief of Customs Procedures on duty is able to ask the inspection of the luggage if it is necessary to determine who its owner is. If a traveler appears demonstrating in a credible way his/her ownership, the dispatching procedure of accompanied luggage shall be follow. On the other hand, if a airline appears as the owner, shall be follow the dispatching procedure of unaccompanied or unclaimed luggage mentioned in this Resolution. The abandonment period shall finish when the airline identify the luggage.

Article 17. - Over Flied Luggage. - The airline which transported the over flied luggage, shall ask the Chief of Customs Procedures on duty the re-routing of it. The Customs officer shall confirm the luggage condition and shall deliver it to the airline for the corresponding custody and re-expedition to abroad under the customs control.

Article 18. - Unaccompanied or Unclaimed Luggage. - The unaccompanied or unclaimed luggage can be customs cleared by the airline, the traveler, or by an older member of the familiar group. In any of this

cases, the appearance of the traveler or the customs clearance by the airline, according to this Resolution , shall be executed within five working days since the arrival to the country, if not the luggage shall incur in definite abandonment. For counting matters about the deadline, the airline shall specifically inform the customs control about the arrival of the unaccompanied or un-reclaim luggage within twenty four hours after its arrival. Otherwise, the airline is subject of the penalties established in the Organic Code for Production, Trade and Investment.

If the unaccompanied luggage arrives as load, the airline is the only one authorized to ask for the transfer from the temporal customs warehouse to the airline warehouse, under the customs control. It is necessary to attach the consigned transport document, on behalf of the airline, according to previous clause. Since the date it is signed the certificate of delivery and receipt with the airline, shall start the procedure of unaccompanied luggage. Every unaccompanied luggage, in which there is presumption of taxable goods, shall obligatorily be claimed by the schedule established by the National Customs Service of Ecuador. The traveler shall present his/her passport shall be properly stamped by the migration department and the air ticket that certify his/her flight. If the airline will retire the luggage, it shall accredit that the traveler really arrived to the country and it is charge of the delivering of the luggage.

Article 19. - Dispatching of unaccompanied or unclaimed luggage on behalf of the traveler or familiar group. - If the traveler or member of the familiar group appear to retire his/her unaccompanied or non-reclaimed luggage, a non-intrusive inspection shall be carried out. If it results with a presumption of containing taxable goods, it is carried out an intrusive inspection. In the case taxable goods are found, the corresponding taxes shall be pay, if not, the merchandise shall be retained. As a consequence, it shall be considered definite abandonment since the next working day of the notification of the tax liquidation.

Article 20.- Dispatching of unaccompanied or unclaimed luggage in charge of the airline.- If the airline ask for the retirement of the unaccompanied or unclaimed luggage, it shall be executed just if after the inspection through non-intrusive methods the luggage contains just personal belongings. In this case, the airline shall inform to the customs administration about the passenger data, it includes the date the passenger arrived to the country and the flight number. The airline shall also declare that they will deal with the delivery of the luggage. Once the luggage is customs cleared. It cannot be kept in the international arriving hall.

If during the non-intrusive inspection solicited by the airline, results the need of a physical assessment, under the presumption of existence of taxable goods, the luggage shall in care of the airline. The custody shall be in the warehouses of the airline without being able to manage the dispatch of it. In order to retire the luggage, the traveler shall present to the Chief of Customs

Procedures on duty of the international customs hall an oral or written solicitude of retirement of luggage. It shall be presented within five working days after the arrival of the goods to the country, if not it shall be considered definite abandonment.

When the traveler appear to retire the luggage, the counting for the formal declaration of definite abandonment is interrupted and it is immediately executed the verification of existence of taxable goods through an intrusive inspection in his/her presence. If the existence of taxable goods is confirmed, the next is the assessment and the payment of the corresponding taxes. If the traveler do not pay the taxes immediately, the taxable goods shall be retained and a new term for the configuration of the definite abandonment started since the next working day of the notification of the tax settlement.

Article 21.- Definite Abandonment of unaccompanied or unclaimed luggage.- If the traveler reach the deadline for retiring the luggage from the customs custody or the airline has not negotiate the customs clearance, if it is the case, the Regional Director shall declare the definite abandonment of the luggage. The Regional Director shall coordinate the transfer of the luggage to the customs warehouses to be guarded until the process of public auction or free adjudication of it.

The airline is obligated to inform to the corresponding Regional Director when there exist goods under the configuration of definite abandonment according

to the mentioned norm. Nevertheless, the definite abandonment can be declared by the Regional Director on duty, even in lack of the report by the airline.

Article 22. - Warehousing in charge of the airline.- The retention of unaccompanied or unclaimed luggage shall be executed by the airline, but it does not constitute temporal customs warehousing. The airline is the responsible for the custody of the luggage, in case of lost, the payment of taxes is assumed by it.

Article 23. - Custody of Retained Luggage. - The retained luggage due to the lack of tax payment, shall be guarded under the responsibility of the Customs Administration. This custody do not constitute a "temporal warehouse" for customs matters.

Days shall be divided in three shifts for custody matters: two secondary and a principal one, each shall have the corresponding warehouse in the international arriving hall. The control of the warehouse in each shift shall be in charge of the Chief of Customs Procedures, on duty or not, or the person permanently designated for it in a maximum period of three months.

The luggage retained in secondary shifts, shall be registered and guarded in a provisional warehouse. When the shift finish, the goods shall pass to the definite custody and inventory in the warehouse of the principal shift. Only after this last The goods can be authorized to be transferred to the

warehouse of the customs district. As soon as it has failed in definite abandonment or has been considered in definite abandonment.

CHAPTER III

PERSONAL BELONGINGS OF THE PASSENGER

Article 24. - Personal belongings of the traveler. - There are considered as personal belongings the next list, the ones are carried by the traveler or the individually considered familiar group. As long as they are not considered merchandise due to their quantity or value being new or used.

- a. Clothing
- b. Toiletries
- c. Products for personal hygiene
- d. Jewelry, imitation jewelry, photographic equipment, printed documents or
- e. Manuscripts.
- f. Processed food, it has to be vacuum sealed and not in commercial amounts.
- g. Children Food and items carried by the traveler.
- h. Goods for professional use, tools and the necessary, portable and easy to carry equipment for the performance of the traveler's professional activities. The traveler shall justify the need of the equipment through a professional card, work contract or any other public or private document.

- i. Sets of cloths for artists, theater, circus or the like.
- j. Medicine of personal use. In the case of medicine that contain psychotropic substances the traveler shall bring the corresponding medical prescription.
- k. Technical assistance for disable travelers such as wheelchair, crutches, orthopedic braces and the like. The necessary equipment for medical control, mobilization and the independent development of the traveler's activities. As long as these equipment be related to the traveler disability and the necessary amount for his/her personal use.
- l. Measuring devises for arterial pressure, temperature and glucose carried by the traveler.
- m. Camping equipment
- n. Suitcases, bags and similar used for carrying luggage
- o. Video, music or date compact discs easy to carry by a person
- p. Two alive pet maximum, without detriment to the fulfillment of the corresponding sanitary requirements. If they are embarked in the same flight even as load, the dispatching procedure shall be through the international arriving hall.
- q. Two musical instruments only and/or the corresponding accessories of normal carry by the person.
- r. Sport items and the accessories of normal carry by a person.
- s. Toys and the accessories of easy carry by a person.

- t. In case of full age travelers , three little maximum of liquor, 20 cigarette packs of 20 units, one pound of tobacco and 25 units of Havana cigar. When one container exceeds three little of liquor, one pound of tobacco or 25 units of Habana cigars, it shall not be considered as traveler personal belongings. The traveler shall pay the corresponding taxes for the whole product of the container.
- u. Six digital memories for photographic cameras, computers or handsets maximum, including cell phones and accepting the ones incorporated in the devises mentioned above.
- v. Ten videogames maximum, such as cassettes, CDS or the like.
- w. Non-electric kitchen utensil, of easy carry for a person.
- x. Three portable kitchen utensils maximum and portable gardening tools.

Additional to this list, a traveler can enter into the country as personal belonging just one used or new unit of the next portable goods.

- a. Photographic Camera
- b. A cigarette lighter
- c. A cellular phone
- d. Satellite telephones
- e. An electronic Agenda, a laptop and a tablet
- f. Equipment of portable Global positioning system (GPS)
- g. Laptops and its peripherals (mouse, earphones, cameras, keyboard and the likes)

- h. Console for video games, portable or not, and
- i. Electronic calculator

The familiar group can enter a new unit and a used unit for each member of the goods in the previous list. If a traveler or a familiar group possesses more units than the ones mentioned in the previous list, they shall be considered taxable goods. However their value shall be part of the taxable income of the tax liability.

A traveler, as well as a familiar group, can carry as personal belongings just one used or new unit of the following goods:

- a) A image/video or sound portable player
- b) Television
- c) Desk computer and its peripheries (mouse, earphones, cameras, keyboards, scanner and the like)
- d) Binoculars
- e) Projector
- f) Computer screen until 22 inches
- g) Print, and
- h) Telephone and Fax

If two or more units, of the ones mentioned in the previous list, are found even though the second one is used or new, shall be considered a taxable

good. Therefore, its value shall be part of the taxable income of the tax liability.

Additional to this, shall be considered as personal belonging carry by the traveler, a good (a set or kit of items included in a whole) unmentioned in the literal of this article. As long as, it does not have restrictions due to its volume, quantity or side, and its value does not exceed US \$500.00 (five hundred dollars of the United States of America)

Article 25. - Trade prohibition.- The goods entered to the customs territory as " personal belonging of the traveler " are prohibited to be traded under no circumstances. If the Operative Unit of the National Customs Service of Ecuador, in charge of the posterior control, detects that the goods are being traded, shall provisionally retain them. The customs service shall confirm if due to the quantity the infraction constitute a crime, if it is the case the goods shall put at the disposal of the corresponding regional court. If it is considered an administrative fraud infraction, the goods can be given back to the owner, after the payment of the corresponding penalty, the payment of taxes and the presentation of permissions, licenses, registers and obligatory authorizations as technical trade restrictions.

Article 26.- Personal belongings of Aircrew.- Regarding to crew of airlines, who comeback to the country from the regular flights as part of their job, it is

not- considered as personal belonging the established in Article 24 of this Resolution.

In this instance, shall be considered as personal belongings the necessary tools for the daily activities of the flight. In other words, cloths, and items of personal use according to the time and distance abroad. Additional to this, shall be considered as personal belonging just one unit of the following list: cellular phone, photographic camera, electronic agenda or personal computer in tablet and a laptop.

If the crew member brings goods no established in this article, they shall be considered as taxable goods and shall be applied all the dispositions about this type of goods, established in this Resolution.

CHAPTER IV

TAXABLE GOODS

Article 27. - Customs Valuation and Classification. - For determining the transaction value of taxable goods, shall be asked the commercial invoice or the document that confirm the commercial transaction of those items. The document shall be presented at the moment the merchandise arrives. If the traveler does not have one of those documents, the customs officer shall determine the item value through criteria established in the assessment norms in force.

The corresponding classification and tariff rate of the National Tax for Imports in the subheading regarding to non-customs free luggage, shall be applied for the correct tax classification and charge. It is established a minimum rate of US \$1.00 per net kilo for the freight and the 1% (one percent) of the value of the goods for the insurance. The liquidation generated for the charge of tax in the traveler's name shall be carried out with the passport or identification number or RUC (Tax Payer Identification Number).

Article 28.- Limit Value as General Load.- When the traveler register goods for a FOB value lower or equal to US \$2.000,00 (two thousand dollars of the United States) or its equivalent on other Innoneda, it shall be dispatched to consumption just with the customs register form. The tax for foreign trade is liquidated, as long as, the goods are not considered of prohibited importation. If the customs registration form has not been fill in concordance with taxable goods really imported, it shall be corrected by the customs authority, registering it for risk management matters.

If a traveler who arriving to the country and is bringing taxable goods as part of his/her luggage with a higher FOB value of US \$2.000, 00 (two thousand dollars of the United States) shall not be nationalized in the arriving hall. The goods shall be transferred to a temporal warehouse available within a period of twenty four hours since the time of arrival of the flight, until the fulfillment of the customs formalities, except in the cases mentioned in the customs rules

in force. The customs officer, part of the Chieftaincy of Customs Procedures of the international arriving hall, shall coordinate with Primary Zone the transfer of taxable goods that cannot be nationalized in the international arriving hall; to the temporal warehouse available, who shall prioritize this operation.

Additional to this, the Chief of Customs Procedures on duty of the international arriving hall shall register in the customs system the cargo manifest and transport document for the merchandise to be send in the general dispatch. The transport document number shall consist on the number of his/her passenger boarding pass. A print version of the document elaborated about the traveler in the system shall be delivered, the one shall be presented as a support document in the unique customs declaration. If there exists presumption of customs crime, the transport document shall not issued, unless the competent authority stay the contrary.

Once the transport document is ready and the merchandise is in the corresponding temporal warehouse available, the traveler can start the nationalization procedure following the general dispatching of merchandise. In this case, the period for the configuration of the implied abandonment due to the lack of the presentation of the customs declaration shall be counted since date the merchandise was deposited in the temporal warehouse.

The customs value of merchandises shall consist on the transaction value of merchandise. Added to it shall be the freight value, the one shall be in

concordance with the weight, a net kilo shall be equivalent to US \$1.50, and the insurance value. In case that a insurance policy of the taxable goods does not exists, the insurance shall automatically consists on the 1% (one percent) of the merchandise total value.

The taxable good shall be transferred under the customs control to the temporal warehouse available during the execution of the established in this article. The customs officer shall register in the "Formulario" (Customs Form) for the transferring of merchandise to the Distribution Area, the number of the luggage and other packages, as well as the weight and number. The officer in charge of the temporal warehouse, who receive the merchandise, shall subscribe the corresponding form, as evidence of the reception of the merchandise. A photocopy of the subscribed document shall be delivered to the traveler, it shall be a enabling document together with the fulfillment of the customs formalities, for the corresponding dispatching of his/her merchandise.

As an exception to the established in the previous clause, it is possible that when the total taxable merchandise found in a traveler's luggage be composed in one item which represents one taxable good and its unit value exceed US \$2.000, 00, it can be dispatched and liquidated in the international arriving hall. On condition that, the merchandise does not of prohibited import and count on with the previous authorizations following the procedure established in the first clause of this Article. The traveler can ask

to transfer the merchandise as load to the Distribution Zone, if he/she considers it necessary, as long as the item exceed the US \$2.000, 00

Article 29. - Exceptions in Documents of Prior Control. - Generally, the traveler personal belongings are accepted from the presentation of documents of prior control. The traveler is able to enter to the country taxable goods, which value does not exceed US \$500, 00 (five hundred dollar of the United States of North America), free form the presentation of authorizations, licenses and registers established in the normative in force. This facility shall be applicable just in cases of the mentioned amount and each twelve months. Goods imported under this modality cannot be subject of demised. It shall be verified by the operative unit of the National Customs Service of Ecuador which s in charge of the posterior control.

The subsequent imports executed by traveler within the mentioned period, as well as the ones that exceed the established limit, shall accomplish all the compulsory requirements for the corresponding nationalization. Even though if the dispatching can be executed in the international arriving hall.

Article 30. - Temporary Admission for Re-exporting in the same State.-

The temporal importation of merchandise that arrived through the international arriving hall with re-exportation in the same state, regardless of their value and fulfilling the corresponding formalities; shall be carried out following the next procedure:

a) Before the dispatching of merchandise.-

It is necessary to present to the customs authority, a request for the authorization to apply for the regime. There shall be attached the order form or the commercial invoice, as well as the customs classification of the merchandise and the arguments for the request.

Once the customs administration verifies the corresponding formalities, the import of merchandise under the regime of temporal importation with re-exportation in the same state shall be accepted. The characteristics that allow the individualization and identification of the merchandise shall be determined. There shall be processed the acceptance of guaranty for the total value corresponding to the possible taxes of the importation of the merchandise.

b) At the arriving of the goods

The traveler shall present a simplified customs declaration in which shall be registered the tariff subheading, according to the norms of customs classification. The customs officer shall proceed with the physical inspection and total inventory of the merchandise, verifying the characteristics of its individualization and identification. For this purpose, shall be executed a

assessment report and shall be sent to the department of special regimes, and,

c) Before the re-exportation of merchandise abroad

Once the admissible... and within the authorized period of time, traveler shall fill a simplified customs declaration and present it in the international arriving hall. The merchandise shall be presented by the traveler to the customs officers of the international traveler's hall, who shall verify the characteristics and details that characterize and individualize them. The customs officer shall write an approval report for the re-exportation of them and shall be send to the corresponding area of Special Customs Regimes as a evidence of the fulfilling of the corresponding procedures.

The officer responsible for the international arriving hall is in charge of verifying that the merchandise is delivered to the airline for the dispatching of it abroad. Once the merchandise is re-exported, it is asked the devolution of the corresponding guaranty. The international arriving hall and special regimes areas officers shall file the documents that support these exportations.

Article 31. - Temporal Exportation. - Merchandises under the regime of temporal exportation with re-exportation in the same state or for passive..., as well as the temporal imports with -re-exportation in the same country o for active...., can be dispatched in the international arriving hall. As long as, they

do not exceed the limited admissible amount according to the rules of this Resolution and fulfilling all the corresponding formalities and follow the established procedure.

GENERAL DISPOSITIONS

FIRST.- Travelers who enter or leave the country through maritime or land means of transportation; of private use are bound to fulfill all the customs formalities in force during the arriving and the departure. The competent bodies shall coordinate together with the Regional Management of the National Customs Service of Ecuador; the admission and control of goods. The travelers shall follow their own regulation, applying this Resolution in a supplementary way.

SECOND. - For the application of this Resolution shall be used the forms of annexes I, II and III of it.

THIRD. - In the cases pets arrive to the country through general load to international airports, the Primary Zone Manager shall decide, depending on the pets side, its transfer to the international arriving hall for nationalize it. As long as, it fulfill it fulfill the corresponding requirements.

TRANSITIONAL PROVISION

The procedure of custody of retained luggage of Article 23 of this Resolution, shall be applicable when Customs warehouses in the international customs shall be readapt for it.

SERVICIO NACIONAL DE ADUANA DEL ECUADOR.- Certifico que es fiel copia de su original.- f.) Ilegible, Secretaría General, SENAEC.

FINAL PROVISION

There are invalidated Resolution GGN-1401-2009 issued on October 13th, 2009, GGN-0222-2010, Resolution N° 150-2009 issued on November 19th, 2010 and Resolution N° 150-2009 issued on February 03th, 2009 with its corresponding amendments.

This Resolution shall be in force from the date of publication in the Official Registry. It is published in the official web page of the National Customs Service of Ecuador.

Executed and signed in Guayaquil on November 25th, 2011

Xavier Cárdenas Moncayo

General Manager

National Customs Service of Ecuador

NATIONAL CUSTOMS SERVICE OF ECUADOR

I certify, it is a faithful copy of the original document.

APPENDIX III