



Centro de Navegación
ARGENTINA

Legal and Operational Regime of the Customs Transport Agent

Academic Coordination: Certified Public Accountant Diego Kavanagh

Academic Direction: Dr. Alfonso Mingo Jozami

Faculty: Dr. Pablo Sebastián Borgna | Lic. Mónica Ángela Rodríguez

Content

This course is designed to address the most important topics of the syllabus required to sit for the examination to obtain the license of Customs Transport Agent and General Attorneys of Customs Transport Agents.

Taught by professionals with extensive practical experience and academic background in customs legal regime, customs litigation, and customs operations, the classes clearly and practically explain the core and most complex topics of the syllabus.

The course aims for students to complement the required reading with the classes, enabling a better understanding of the key concepts required for the exam. It also seeks to resolve all doubts in order to ensure better preparation for the examination before ARCA.

The proposal is based on students completing the mandatory readings and bringing their questions to the instructor, so that through direct interaction a continuous feedback process is generated throughout the course, improving preparation for the final exam.

Objectives

Develop the central and/or most complex concepts of the ATA syllabus.

Provide participants with guidance that enables better preparation for the legal customs regime and customs operations examination.

Target Audience

Professionals or individuals involved in international trade who intend to and meet the requirements to sit for the examination to obtain the license of Customs Transport Agent and General Attorneys of Customs Transport Agents.

Members of:



www.centrodenavegacion.org.ar



+54 11 3220 1777



info@cnav.org.ar



Florida 537, Piso 20°
Buenos Aires (C1005 AAK), Argentina

Duration

84 hours distributed in 2 weekly sessions of 2 hours each.
Total: 10.5 weeks.

Methodology

Remote instruction delivered through virtual platforms, with active participation from students.

Materials

Prior to the start of classes, participants will have access to a virtual platform to download presentations and supplementary materials used in the course.

Assessment

At the end of the course, a review assessment will be conducted in a multiple-choice format.

Academic Certificate

A certificate of attendance will be issued upon completion of the course.

Faculty Profiles

Dr. Pablo Borgna

Lawyer (University of Buenos Aires), Specialist in Customs Law (Procuración del Tesoro de la Nación), Specialist in Customs Management (National University of La Matanza), and researcher at the Procuración del Tesoro de la Nación. He has over fifteen years of experience as a litigation attorney, conducting cases before the National Tax Court and the Federal Administrative Litigation Courts.

He currently serves as Deputy of the Subdirector General for Customs Legal Technical Affairs of the General Directorate of Customs.

He is Director of the Diploma in Customs, Tax and Economic Criminal Litigation at the University of Salvador, and also a professor in that program. He is a postgraduate professor in the State Attorneys Specialization program of the Procuración del Tesoro de la Nación, in the Constitutional Procedural Law Specialization at the University of Salvador, in the Customs Law Diploma of the Argentine Chamber of Commerce and Services, and in the Update Program in Customs and Foreign Exchange Law at the University of Buenos Aires.

He has also been Director of the Customs Law Diploma at the Catholic University of Córdoba and professor in that program, as well as in various internal training courses delivered by ARCA, Tarifar, the Customs Training Institute, and Human Comex (Tucumán).

He is an Associate Member of the Argentine Association of Fiscal Studies and a Member of the Argentine Association of Constitutional Justice (Customs Law Institute).

Members of:



Faculty Profiles

Lic. Mónica Rodríguez

Bachelor in Administration and Organizational Analysis and Methods graduate from the National University of Lomas de Zamora. She also completed the Specialization in Business Management of Foreign Trade and Integration at the University of Buenos Aires – Faculty of Economic Sciences.

She worked for more than thirty-four years as a public official at ARCA-DGA, holding positions such as Analyst in Organization and Methods, homologation, implementation and training of the MARIA IT System (SIM); Head of Special Regimes Section in the Import Technical Department; Head of Technical Division; Second Head of the Internal Customs Services Department under the Directorate of Customs Procedures Programs and Standards (DIPNPA); and Head of the Department for Modernization and Simplification of Customs Procedures under the Directorate of Customs Process Reengineering (DI REPA).

She currently works as a Customs consultant and teaches Export subjects at the Customs Training Institute (ICA). She has also been a professor of Applied Informatics related to the MARIA Customs IT System and its modules at the Argentine Chamber of Commerce and at the National University of La Matanza in the subject of Administrative Procedures.

A) Customs Legal Regime Module

1. Basic Concepts

Concept of law, binding force, and entry into force. Methods for calculating legal time periods (Civil and Commercial Code of the Nation). Spatial scope. General and Special Customs Territory. Enclave. Exclave. Primary and secondary customs zones. Import and export. Goods. Free Trade Area. Functions and powers of the Customs Directorate General. Organization of the Customs Service. Auxiliary agents of commerce and the customs service. Customs brokers and Customs Transport Agents. Customs control areas.

2. Smuggling

Difference between the crime of smuggling and customs infractions. Definition of the general offence and special offences. Treatment of attempted smuggling. Cases and examples. Brief introduction to criminal economic procedure. Comparison with the offence of minor smuggling.

Members of:



A) Customs Legal Regime Module

3. Customs Infractions

Customs infractions. General provisions. Liability. Joinder of offences. Penalties. Recidivism. Extinction of actions and penalties. Voluntary payment of minimum fine. Rectification and self-disclosure. Statute of limitations. Case law.

4. Infringement of Inaccurate Declaration

Criminal offence type. Characteristics. Concept of fiscal harm. Cases involving value, incorrect tariff classification, under- and over-invoicing, and triangulation schemes.

5. Other Infractions

Goods on board not declared. Breach of obligations imposed as a condition of a benefit. Violations of suspended destination regimes. Violations of baggage, small consignments, and diplomatic franchise regimes. Unjustified possession of foreign-origin goods for commercial purposes and concealment of smuggling. Criminal type, characteristics, and covered cases.

6. Procedure for infractions

Regulated procedures. Administrative summary procedure. Notice of charges (corrida de vista). Nullities. Time limits. Pleading. Customs resolution.

7. Repetition and Challenge procedures

Regulated procedures. Repetition (refund claims) and challenge procedures. Applicable cases. Procedure and customs resolution.

8. Procedure before the National Tax Court and Federal Administrative Litigation Court

Appeal of customs resolutions before the National Tax Court and the Federal Administrative Litigation Court. Optional and exclusive dual jurisdiction system. Procedures. Exceptions. Evidence. Closing arguments. Judgment. Differences between both proceedings. Appeal of judgment. Statement of grievances. Extraordinary Federal Appeal. Complaint for denial of extraordinary appeal.

Members of:



B) Customs Operation Module

1. Basic definitions

Spatial scope. General and Special Customs Territory. Enclave. Exclave. Primary and secondary customs zones. Import and export. Goods. Free Trade Area. Special Customs Area.

2. Customs Service

Organization and jurisdiction of ARCA. Functions and powers of the Customs Directorate General (DGA). Organization of the Customs Service.

3. Auxiliary agents of commerce and the customs service

Customs Transport Agents. General and dependent attorneys of auxiliary agents of commerce and customs service. Customs brokers and Customs Transport Agents. Importers and exporters. On-board suppliers, repair technicians, cleaning services, and other customs service actors.

4. Customs controls – General Provisions

Control over goods and persons. Control areas. Control in primary customs zone, secondary customs zone, Argentine territorial sea, customs maritime zone, and the sea above the national seabed and subsoil. Customs Code Law No. 22.415 and its regulatory Decree 1001/82, as applicable. Articles 112 to 129 and 590 to 599.

Members of:



B) Customs Operation Module

5. Import Operations

Advance information of the General Cargo Manifest for vessels and aircraft arriving in national territory. General provisions. Obligations of transport means arriving from abroad. Commencement of unloading operations. Temporary stay of transport means and requirements.

Arrival by sea: mandatory and non-mandatory declarations, full and partial, deadlines, corrections, ship's stores and small consignments, exceptions.

Arrival by land, road, rail, and other means. Air arrival. Special situations: forced arrival, jettison, loss or damage of goods. Cargo remaining on board, cases requiring authorization, deadlines and requirements.

Unloading of transport means and requirements. Receipt of cargo. Temporary import warehouses: rights and obligations of carrier and warehouse operator. Warehouse authorization and operations. Responsible parties. Surpluses and shortages at discharge.

Port terminals. Customs Resolution ANA No. 722/96 and amendments.

Multimodal transport. Law No. 24.921 – Multimodal transport of goods, amendments and complementary rules. Scope. Definitions. Transport document. Liability. Operator registry.

Import destinations. General provisions. Re-export operations.

International road transport. Registry of transport companies. Guarantees.

Simplified customs declarations ("ARCA codes"). ISTA system. Transit import regime.

Partial Scope Agreement on International Land Transport – MIC/DTA.

Law No. 24.385 on the Paraguay–Paraná Waterway Transport Agreement, amendments and complementary rules.

6. Export Operations

Export destinations. Export transit regime. Definition. Formalization. Land, river, maritime, and air transit. Transit time and itinerary. "Tornaguía" (proof of arrival). International transport agreements. ATIT – International Land Transport Agreement (MIC/DTA).

Suspensive export destination of relocation. Ship's stores, provisions, and supplies for national and foreign vessels and aircraft.

Members of:



B) Customs Operation Module

7. Common provisions for import and export

Transshipment. Requirements and cargo stay limits onboard or in intermediate locations.
Cargo consolidation and deconsolidation. Requests for authorization of bonded areas (SSEE).

8. Special regimes

Means of transport in general. Container regime. Ship's stores, provisions, and supplies regime.
Small consignments regime. Loading and unloading requirements. Responsibility of the Transport Agent. Bunker vessel supplying fuel to other ships.

9. MALVINA IT System (SIM)

Import manifest systems by sea, land, and air. Consolidated cargo. Declaration module and deconsolidation procedure. Subpart manifests. Container handling. Declaration according to status.

Summary requests, types and requirements. Split cargo declarations. Air and land procedures.
Undeclared goods registration.

Export manifests by sea, land, and air. Administrative procedures. Transit and transshipment procedures. Re-exportation. SINTIA system.

International Cargo Manifest / Customs Transit Declaration (MIC/DTA) electronic system for import and export transit.

Professional practice application: analysis and completion of customs documentation related to operations and procedures of different users.

Members of:

