

***Laws & Conventions 202302  
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### ***Customs fines in Argentina***

***Dear Members:***

**Ship operators continue to be fined for alleged inaccuracies when filing customs declarations at Argentine ports. The accuracy of the figures declared is crucial as reported overage, or duplication of items, could be just as expensive as a “shortage”.**

For more than a decade there has been a persistent issue of ships incurring fines at Argentina’s ports. The Argentine Customs Authorities are known for paying close attention to the details in each ship’s custom declarations and stores lists - and for imposing strict penalties for any discrepancies identified, as permitted under its Customs Code. And now, in July 2023, Gard Club`s correspondent Sigvart G.J. Simonsen & Cia. S.R.L reports that claims related to custom fines are once again on the rise in Argentina.

In an effort to enhance uniformity in the application of customs regulations in the country, Argentine Customs Authorities issued General Resolution 4317 on 10 October 2018. The Resolution approved a set of forms to be used by vessels declaring any stores on board upon arrival at an Argentine port. Below individual links to the forms:

- 1645 – Ship’s store declaration
- 1646 – Deck store list
- 1647 – Engine room store list
- 1648 – Crew effect declaration

Although these forms provide some uniformity, there are items in the lists which may still be unclear. One example is in form OM 1647 (Engine Store List), where the form refers to “other oils”. However, it does not clarify if quantities of lube oil in the sump tank should be declared or not or if the volume of lube oil should be measured with the engines running or not.

It is therefore important that ship operators continue to remind their Masters of ships calling Argentinean ports to be particularly vigilant and attentive when filling in the customs declaration and ship’s stores list, also when using the forms from 2018. We also recommend contacting the ship’s local agent well before arrival to ascertain the customs and immigration regulations in force in Argentina at that given time and the documentation required.

#### **Guidance for Masters**

The Guidance for Masters - Key Points when Declaring Store Lists Before the Argentinian Customs House by Simonsen provides a summary of its recommendations on how to avoid fines when calling at Argentine ports.

The guidance provides helpful advice based on the correspondent's extensive case experience and we recommend that ship operators forward a copy of this to all ships likely to call at Argentine ports. Furthermore, while the guidance stresses the importance of declaring accurate figures for all consumables onboard, including avoiding duplication of items, it advises Masters and officers to be particularly attentive when declaring goods such as:

- paints, thinners, and other chemicals
- bunkers and other "oils" such as lube oil and hydraulic oil
- electronic appliances, including crews' personal effects
- cigarettes and alcohol
- spare parts, including engine and deck inventories

In case of any doubt, e.g. if requested to sign an unfamiliar document or language and cultural differences make communication difficult, ask for the agent's and/or the P&I correspondent's assistance.

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