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CUSTOMS POLICY OF SOME LATIN AMERICAN COUNTRIES: FEATURES AND DEVELOPMENT

МИТНА ПОЛІТИКА ДЕЯКИХ КРАЇН ЛАТИНСЬКОЇ АМЕРИКИ: ОСОБЛИВОСТІ ТА РОЗВИТОК

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The article examines the peculiarities of the customs policy of some Latin American countries, in particular, Argentina and Brazil. It is emphasized that integration processes in the region have led to the integration unions creation, which requires coordination of the customs policy of the countries that form them. The stages of the creation and functioning of the most promising integration grouping in the region – the Common Market of the Southern Cone (MERCOSUR) – are considered. It is substantiated that trade relations with countries outside the Latin American region are also actively developing. It affects customs policy. In particular, the peculiarities of the customs and tariff policy of the United States towards Brazil and Argentina, as well as some features of trade and economic cooperation between both Latin American countries and Ukraine, are considered.

Key words: customs policy, customs legislation, taxation, Argentina, Brazil, integration, import, export, trade and economic cooperation.

Statement of the problem. The customs policy of Latin American countries is characterized by diversity and evolution from protectionist measures to trade liberalization. At this stage of the development of Latin American countries, there is active interaction of these countries towards the development of customs unions – the unification of states around one goal – a qualitatively new level of trade, the development of a regulatory and legal framework both in the internal and external legislation of the countries participating in the integration unions of the region.

It should be noted that effective customs policy contributes to the simplification of customs formalities, trade barriers reduction, the competitiveness of the economies of countries increasing, favorable investment climate formation, and the efficiency of customs institutions functioning increasing, which emphasizes the relevance of this investigation.

Analysis of the latest research. Many scientific works are devoted to the problems of customs policy, in particular, scientific publications of foreign and Ukrainian scientists, namely: Barylko D., Hutsul I., Duran L., Jos D., Lux M., Rinnert



S., Smoliy A., Polyakova Yu., Pryimachenko D., Yaremko L. and others. However, it remains an urgent issue to study the experience of countries around the world in implementing customs policy, customs legislation in connection with integration processes, as well as modern challenges. In particular, the experience of customs policy of such Latin American countries as Brazil and Argentina forming and implementing is interesting.

The purpose of the publication is to study the features of the customs policy of some Latin American countries, in particular, Argentina and Brazil.

Presentation of the main material. The most promising integration union in South America is MERCOSUR. The Common Market of the Southern Cone (Spanish: Mercado Comun del Sur, abbreviated MERCOSUR) was founded in 1995 with the aim of creating a common market for the countries of South America.

In the early 1960s, plans were made to create a "free trade area" in South America, and then to create the Central American Common Market. However, political and economic crises prevented these plans from being implemented [1]. Despite this, in the early 1990s, the idea of Latin American integration began to take shape. Based on the Agreement signed on March 26, 1991 in Asuncion (Paraguay) by the presidents of four countries – Argentina, Brazil, Paraguay and Uruguay (Treaty of Asuncion), MERCOSUR was established. Bolivia became a full member in 2024. Venezuela became a member in 2012 and suspended its membership in 2017.

The Treaty of Asuncion formulated as the main goal the creation of a common market within the territories of the participating countries with the free movement within its borders of production facilities, goods and services, which can be achieved by solving the following tasks:

- to promote a more competitive integration of the four countries into the world economy;
- to promote the "economy of scale" effective using and increase the productivity of national economies;
- to stimulate, through the opening of the economies of the four states, the growth of trade with third countries and make the region more attractive to foreign investment;



- to promote the development and support of the activities of the private sector as the main driver of the integration process.

The entry into force of the Treaty of Asuncion started the process of forming a Free Trade Area, which was expected to be completed by the end of 1994. The trade liberalization program included, in addition to the initial 47% reduction, a quarterly 7% reduction in customs tariffs on goods circulating within the zone. The consequence of the Treaty of Asuncion was the Ouro Preto Protocol on the creation of a Common Market signing in 1994 by the MERCOSUR member countries, which became a definite step towards further integration [2].

The two powerful economies of the region – Brazil and Argentina – are the largest both economic and political players in Latin America. The formation and development of MERCOSUR took place under the influence of Buenos Aires and Brasilia, the two most powerful economies of the bloc. Let us consider the features of the customs policy of these countries.

In Brazil, the principles of the multilateral trading system are preferred. Imported products are subject to significant taxes (for example, the import tax is 10-35%). The country also applies non-tariff barriers to imports in the form of licenses, special permits, bureaucratic procedures when considering applications for the import of certain types of products, etc. Anti-dumping measures (anti-dumping duties) are widely used. When exporting to Brazil medicines, medical products, cosmetics, food additives, some food products, it is necessary to obtain prior permission or registration from the Brazilian National Agency for Sanitary Surveillance (ANVISA), and when exporting products of plant and animal origin, beverages, food products – from the Ministry of Agriculture, Livestock and Food Supply (MAPA) [3].

Imported products are subject to taxation in the country by a number of taxes and duties, namely:

- Import Tax is a federal tax. Its rate depends on the classification of goods according to the MERCOSUR Common Customs Tariff, and is applied to all imported goods originating outside the integration union. However, each of the MERCOSUR member countries has the right to apply its own tariff rates to 100 product items, which



are exceptions [4];

- Industrial Product Tax is a federal tax on most manufactured goods, both domestically produced and imported, and in one product category its rate may be higher on imported goods due to the policy of supporting the national producer. The tax rate can be 0-15% depending on the importance of the product for the consumers in Brazil. Brazilian exports are exempt from paying this tax. The tax is calculated on the CIF + IP price of the product. PIS and CONFINS are social contributions at the federal level, which, among other things, are imposed on imported products [5];

- the Goods and Services Turnover Tax is a regional value-added tax levied by state governments on both imported and domestically produced goods. Its rate varies depending on the state and can be 7-35%. On average, it is 17-18%. Some sectors of the economy, such as the mining industry, the production of electricity, liquid fuels and natural gas, as well as most Brazilian exports, are exempt from paying this tax. It is calculated on the CIF + IP + IPI + (PIS + CONFINS) price of the goods. When importing petroleum products, in particular gasoline and diesel, an economic transaction fee is charged, which is equal to 100 reais per 1 cubic meter and 50 reais per 1 cubic meter, respectively. In addition, the price of transportation to a Brazilian port includes the federal Additional Freight Charge for the Restoration of the Merchant Fleet;

- Taxes on the Social Integration Program;

- contribution to the financing of social protection and other taxes.

On December 30, 1996, the Agreement between the Government of Ukraine and the Government of the Federative Republic of Brazil on Trade and Economic Cooperation [6] entered into force, which provides for the establishment of the most favored nation regime in all areas of trade and economic cooperation.

According to the current customs legislation of Brazil, the import of foreign currency into the country is unlimited up to 1000 USD, currency amounts exceeding this figure are subject to declaration. The import of national currency into the country is limited. It is allowed to export foreign currency within the amount declared upon entry, and national currency – exclusively under the license of the Central Bank of



Brazil.

The following items can be imported into Brazil tax-free: tobacco products (400 cigarettes or 25 cigars); personal items (clothes, books); one of the following items: tape recorder, player, radio, photo, film or video camera and computer; other goods and products, the value of which does not exceed 500 USD. At the same time, for children under 14 years of age accompanied by parents or guardians – only personal items and products. Non-Brazilian video, film, and audio equipment are subject to taxation. It is prohibited to import and export from Brazil: drugs, firearms, ammunition, medicines, and radioactive materials. It is prohibited to export from the country any wild animals, their skins and skin products, shells, feathers, claws, as well as meat, meat products, dairy products, eggs, fresh fruits and vegetables, plants, and their parts. The total volume of any alcohol allowed to be imported into the country must not exceed 2 liters. Brazilian-made alcohol can be exported from Brazil, but Brazilian alcohol cannot be imported in the opposite direction [7].

Recently, the tariff policy in the USA is restrictive. In particular, on July 30, 2025, US President Donald Trump signed an executive order imposing an additional 40 percent tariff on Brazilian goods. This brought US tariffs on Brazil to 50 percent [8]. The US justified this decision by the need to respond to the actions of the Brazilian government, which, according to the US leadership, harm American companies, the right to free speech of US citizens, foreign policy and the country's economy. Earlier, the US president noted that tariffs on Brazil would not increase if Brazil or companies in this country decide to build or manufacture products in the USA [9].

The recent BRICS forum in Rio de Janeiro was dominated by Brazil and India, the key BRICS countries. Russia and China were absent at the level of the heads of the states. Large trade deficits, difficult economic relations, especially between Brazil and the United States, led to the ultimatum being issued [10].

The legislation of Argentina in the field of customs regulation was represented by:

- Customs Code (Código Aduanero) dated 02.03.1981 No. 22145;
- Foreign Trade Nomenclature (Nomenclatura del Sistema Armonizado);



- Classification of goods, which almost completely corresponds to the Common Nomenclature of Goods of the MERCOSUR countries (Indice de la Nomenclatura Común MERCOSUR).

In accordance with the norms of customs law, the basic principles for constructing the import tariff of Argentina were provided for, namely:

- the amount of the duty was determined by the level of national production of a similar product. The goods that were not produced on the local market were, as a rule, import duties free or were subject to minimum duty rates;
- minimum duty rates were also imposed on goods produced in insufficient quantities or of low quality;
- maximum duty rates were imposed on goods that could be competitive with similar goods of local production;
- the amount of the duty was determined taking into account the level of added value of the imported goods.

It should be noted that Argentina's trade with the European Union and Ukraine was subject to the most-favored-nation treatment. In addition to customs duties, imports were taxed on value added (21% of the price of the imported goods). Other taxes and fees were also subject to collection, namely: statistical fee, consular fee, freight tax, tax to the export development fund (4% of the value of the goods) [11].

Among the non-tariff methods that restrict access to the Argentina's market, the following were most widely used:

- ✓ mandatory presentation of a certificate of origin for customs clearance of imported goods originating from countries that are not WTO members of World Trade Organization (since 1999);
- ✓ pre-shipment inspection regime for about 900 imported goods (since 1997);
- ✓ certification of imports of medicines, medical devices and equipment, sea and aircraft, communication equipment, gas equipment;
- ✓ certification for car manufacturers (since 2001, Argentina has been applying EURO-2 and EURO-3 standards);
- ✓ registration in the National Register of Chassis Manufacturers and Spare Parts



Suppliers of Motor Vehicles, in particular, buses and trolleybuses.

Some provisions of Argentina's legislation on consumer protection (Ley de Protección del Consumidor) and on conscientious commercial practices (Ley de Lealtad Comercial) apply to imported goods, in particular, regarding the specifics of packaging: the packaging must contain the name of the product in Spanish, the name of the manufacturer, the country of origin of the product, the name of the importer, address, and registration information [11].

In Argentina, free trade zones are actively developing, mainly focused on imports, the activities of which are regulated by the relevant law. It is stipulated that standard customs procedures, methods of tariff and non-tariff restrictions are not applied in the territory of such zones, goods are exempt from duties and taxes. Income tax and statistical fee are charged. VAT is charged with subsequent reimbursement to importers [11].

The new President of Argentina, Javier Milley, who came to power in 2023 against the backdrop of rising inflation (inflation reached 211%), a poverty rate of 45% and an economic recession [12], signed a decree that will entail a large-scale deregulation of the country's economy, which will simultaneously change or repeal 300 laws [13]. In particular, the decree changes or repeals the following laws: the customs code; the law on rent; concerning promotion of industry; privatization and liberalization of labor relations. To make all the changes, the government declared a "extraordinary economic situation" until December 31, 2025 – it allows the president to change laws alone [13].

To attract large investors, the current President's government has proposed the "Regime for the Promotion of Great Investments (RIGI)" program, aimed at attracting large-scale investments to Argentina through tax, customs and currency incentives. The program offers tax reductions, rapid VAT refunds, exemption from customs duties on equipment imports and export liberalization. Investors are also guaranteed a stable regulatory environment for 30 years. Participants must invest at least \$200 million in strategic sectors such as agro-industry, energy, technology and others [12].

The friendly relations between the President of Argentina and the President of the



United States can be used to closely establish relations between the countries, in particular, to facilitate obtaining a large loan from the IMF for the dollarization of Argentina, as well as to facilitate the conclusion of a free trade agreement between the countries [12].

On March 16, 2016, the Verkhovna Rada ratified the Agreement between Ukraine and the Argentine Republic on Mutual Administrative Assistance in the Prevention, Investigation and Suppression of Customs Offenses [14], which stipulates that the customs authorities of both states undertake to provide mutual administrative assistance in order to ensure the collection of customs payments and compliance with customs legislation [15]. The adoption of this law is an important step in creating legal grounds for the parties to exchange information on customs issues, and establish an effective contractual and legal mechanism for organizing interaction between the customs authorities of Argentina and Ukraine.

Conclusions.

Thus, at different periods of time, Latin American countries used both protectionist measures (high tariffs, quotas) and liberalization measures (reduction of tariffs, conclusion of trade agreements). Integration processes in the region led to the creation of integration unions. It requires coordination of the customs policy of the countries that form them. Two powerful economies of the region – Brazil and Argentina – are "players" in Latin America, under the influence of which MERCOSUR was created.

At the same time, trade relations with countries outside the Latin American region are actively developing, that also affects customs policy. Recently, the customs and tariff policy of the United States is restrictive. In particular, on July 30, 2025, the US President signed a decree on the introduction of an additional 40 percent duty on Brazilian goods. In view of this, American tariffs for Brazil have reached 50 percent.

The friendly relations between the presidents of Argentina and the United States can be used to closely establish relations between the countries, in particular, to facilitate obtaining a large loan from the IMF for the dollarization of Argentina, as well as to facilitate the conclusion of a free trade agreement between the states.



The cooperation of both Latin American countries with Ukraine is relatively active. In particular, in the field of trade and economic cooperation with Brazil, which provides for the establishment of a most favored nation regime and in the direction of mutual administrative assistance in the prevention, investigation and suppression of customs offenses with Argentina, that is an important step in creating legal bases for the parties to exchange information on customs issues, and the establishment of an effective contractual and legal mechanism for organizing interaction between customs authorities.

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Анотація: У статті досліджено особливості митної політики деяких країн Латинської Америки, зокрема, Аргентини та Бразилії. Акцентовано увагу, що інтеграційні процеси в регіоні привели до створення інтеграційних об'єднань, що вимагає узгодження митної політики країн, які їх формують. Розглянуто етапи створення та функціонування найбільш перспективного інтеграційного угруповання в регіоні – Спільного ринку країн Південного Конуса (МЕРКОСУР). Обґрутовано, що активно розвиваються торговельні відносини і з країнами поза регіоном Латинської Америки, що також спричиняє вплив на митну політику. Зокрема, розглянуто особливості митно-тарифної політики з боку США по відношенню до Бразилії та Аргентини, а також деякі особливості торговельно-економічного співробітництва обох держав Латинської Америки з Україною.



Ключові слова: митна політика, митне законодавство, оподаткування, Аргентина, Бразилія, інтеграція, імпорт, експорт, торговельно-економічне співробітництво.

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