

Friday, November 15<sup>th</sup>, 2024

**CIRCULAR 053/2024**

**ALERT – ARGENTINE CUSTOMS – SHIP'S STORE LIST**

**DECLARATION (Update)**

On 27 March 2023 we have issued our Circular 048/2023 (enclosed) in order to update the issues arising with the Argentine Customs when inspecting the ship's store list declaration. By then, we mentioned that we have seen some disputes arising with Customs House, particularly in the ports of San Nicolas and Campana, which seemed to be - by then - seldom compared to the past when this was a systematic problem.

Unfortunately, the tendency continued upwards and now are seeing a clear peak of cases, especially in the ports of San Nicolas, Campana (including vessels carrying out STS at Km. 171 Parana River), San Lorenzo and - emerging - Rosario.

Rumours suggest that there would have been now a concrete instruction from the head of the Customs House to inspect vessel's as much as possible with the Searching Gangs, as a response to the Government's fiscal needs. Unfortunately, we have also received some reports suggesting that facilitation payments would have been demanded by the officers - **something that we strongly recommend to the Owners facing this situation not to engage with.**

We ought to mention that the above does not guarantee successful inspection as some discrepancy seems unavoidable with sump tanks with running engines. However, all effort should be directed to declare as accurate as possible to measure (as the customs should measure and count same quantities) and to avoid duplicating the information in different forms.

The purpose of this alert is to raise awareness to the Owners trading to Argentina and to maximise Master and C/E care and attention when filling in the Customs' Ship's store list declaration forms.

We remain at your disposal if clarification and/or additional information is required.

Yours Faithfully,

Sebastián A. Trigub

PANDI LIQUIDORES SRL

BUENOS AIRES, ARGENTINA

*NB. This Circular updates Circular 048/2023; 014/2018; 01/2013;*

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**Encls.**

**Circular 048/2023**



Buenos Aires, 27<sup>th</sup> March 2023

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**CIRCULAR 048/2023 – ARGENTINE CUSTOMS –  
SHIP'S STORE LIST DECLARATION (Update)**

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Dear All,

Updating the current situation related to ship's store list declaration, you may recall from our Circular 014/2018 that, in the past, we have issued several circulars related to problems encountered in Argentina in relation to customs fines and for payments required by customs officers when the vessels were visited by the Argentine Customs. They often alleged discrepancies between the store list presented upon arrival and those searching gangs' findings.

All these problems were, mainly, because there was not any existing form which could give some uniformity as to what should or should not be declared upon arrival.

The above gave room, not only to frequent heavy fines to be levied in a country with fiscal voracity, but also to corruption.

Throughout the years, together with local and international entities, efforts were made in obtaining a clear and uniform declaration form which could help to reduce all the above problems.

In 2018, the Customs Authorities issued General Resolution 4317 approving new forms related to the store list declaration to be presented by ships upon arrival to any Argentine port which entered into force in October 2018. One of the main sources of this new Resolution is the FAL Convention (Convention on Facilitation of International Maritime Traffic 1965) that was incorporated by Argentina under the Law Nr. 20.050.

The relevant forms were included in our Circular 014/2018 for easiest reference (enclosed hereto).

The above regulation gave, effectively, more uniformity to the items which should be declared upon arrival - as for example spare parts and/or own elements of the vessel such as grabs which created problems in the past are not mentioned therein.

The new regulation, combined possibly with other factors, such as the political and other external circumstances (e.g. Covid 2019 pandemic) resulted on a radical drop in cases reported arising out of the Customs ship's store searching gangs in the period 2019 to 2022, reaching NIL compared to the various cases per week arising before.

However, recently, we have seen some disputes arising with Customs House, particularly in the ports of San Nicolas and Campana. The cases seemed to arise out of actual



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inaccurate declaration and so far appear isolated cases. However, in some cases implied an order by the Customs House to seize the non-declared goods which may bring significant costs and delays to the vessel. We have also received some reports suggesting that facilitation payments would have been demanded by the officers.

Therefore, following the experience gained since 2018 when the new forms were issued, we would like to remind to the Clubs and their Members our recommendations:

1) That the Master jointly with Chief Officer and Chief Engineer carefully record and revise what is declared on the “store list”. Normally, only the information requested in the Customs Forms shall be filled in (OM 1645: OM 1646: OM 1647: OM 1648).

2) That quantities to be declared in relation to the engine form are carefully checked by the Chief Engineer.

2.1.) In relation to the lubeoils – one the main elements of dispute – the current practice, in general, is to include all measurable lubeoils, including drums, cans, all tanks such as M/E, Aux. Eng., sump tanks, hydraulic systems, etc converted into liters under the sole item “Lube Oil” on the Engine section of the form OM 1645 Ship’s Store Declaration. It is advisable to measure the consumables as close as to the port as possible to avoid discrepancies arising out of consumption.

3) That the store list is not signed until the time that Master ensures that everything has been completed and revised.

4) A copy of the store list as presented and received/signed by customs is kept onboard (or the copy sent electronically via email if/as applicable).

5) That Master does not entertain himself in any discussion with Customs in relation to “cash payments” to avoid fines.

6) That he immediately contacts the concerned P&I correspondent in case of any doubts/problems during the visit of the Argentine Customs Search gang.

We would like to stress that so far the cases have been seldom and with no specific trend. However, considering these took place after a long time remaining silent, it is timely to remain this issue which could result in problematic and expensive disputes.

Whilst so far the inspections carried out by the Customs Searching Gang continue to be limited, the Master and C/E shall ensure that all store lists are completed fully and accurately, as this may change at any time and searching gang appear without prior notice.

As this guideline has a general purpose only, the relevant ship’s agents shall be consulted in every case and advice sought from them accordingly.



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Should you require any clarification and /or additional information in relation to this circular and/or attached forms please do not hesitate in contacting us.

Yours faithfully,

Sebastian Trigub  
Pandi Liquidadores SRL  
Buenos Aires/Argentina

**Encls.**  
**Circular 014/2018.**



Buenos Aires, 12<sup>th</sup> October 2018

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**CIRCULAR 014/2018 – ARGENTINE CUSTOMS –  
NEW SHIP'S STORE LIST FORMS**

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Dear Sirs,

In the past we have issued several circulars related to problems encountered in Argentina in relation to customs fines and for payments required by customs officers when the vessels were visited by the Argentine Customs Search Gang and alleged discrepancies found between the store list presented upon arrival and those search gangs' findings. All these problems were mainly because there was not any existing form which could give some uniformity as to what should or should not be declared upon arrival.

The above gave room not only to frequent fines to be levied in a country with fiscal voracity but also to corruption.

Throughout the years local and international entities have put their efforts in obtaining a proper declaration form which could help to reduce all the above problems. Now Argentine Customs Authorities have issued General Resolution 4317 approving new forms related to the store list declaration to be presented by ships upon arrival to any Argentine port which is in force as from its publication in the Customs Official Bulletin issued on the 10<sup>th</sup> October 2018. One of the main sources of this new Resolution is the FAL Convention (Convention on Facilitation of International Maritime Traffic 1965) that was incorporated by Argentina under the Law Nr. 20.050.

For your easiest reference, we are attaching hereto copy of those forms which can also be obtained through customs' website indicating the number of the form required (1645/1646/1647/1648) following this link <https://serviciosweb.afip.gob.ar/genericos/formularios/>

Although those forms will give more uniformity to the items which should be declared upon arrival - as for example spare parts and/or own elements of the vessel such as grabs which created problems in the past are not mentioned therein - there are other items which are not clear as for example in form OM 1646 (Deck Store List) when other oils is mentioned therein. In this respect we are not clear if this item refers to oil in the sump tanks.

We will now have to wait and see whether the new forms will give more clarity as to what has or does not have to be declared but we still would recommend the following:

- 1) That the Master jointly with Chief Officer and Chief Engineer carefully record and revise what is declared on the "store list"



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2) That quantities to be declared in relation to the engine form are carefully checked by the Chief Engineer and that for the time being he also adds the oils in the sump tank and auxiliary engines.

3) That the store list is not signed until the time that Master ensures that everything has been completed and revised.

4) that a copy of the store list presented and signed by customs is kept onboard

5) That Master does not entertain himself in any discussion with Customs in relation to "cash payments" to avoid fines.

6) That he immediately contacts the concerned P&I correspondent in case of any doubts/problems during the visit of the Argentine Customs Search gang.

Finally, we would like to mention that in recent years and since new government has been in office many of the problems principally encountered in the port of San Nicolas have been drastically reduced.

Should you require any clarification and /or additional information in relation to this circular and/or attached forms please do not hesitate in contacting us.

Yours faithfully,

Alberto Trigub  
Pandi Liquidadores SRL  
Buenos Aires/Argentina

**Encls.**

- **ANEXO I (Art. 1º) NORMAS GENERALES PARA LA DECLARACION DE RANCHO Y PACOTILLA DE BUQUES CRUCERO Y DE CARGA**
- **ANEXO I (ART 1º)... FREE TRANSLATION**
- **FORM OM 1645 SHIP'S STORE LIST DECLARATION**
- **FORM OM 1646 STORE LIST DECK**
- **FORM OM 1647 ENGINE**
- **FORM OM 1648 CREW EFFECT DECLARATION**

## ANEXO I (Artículo 1°)

### NORMAS GENERALES PARA LA DECLARACIÓN DE RANCHO Y PACOTILLA DE BUQUES DE CRUCERO Y DE CARGA

1. Los buques crucero y de carga deberán presentar al arribo al territorio aduanero, por duplicado, los formularios □1645- SHIP'S STORE DECLARATION / RANCHO DE BUQUE□ □1646 - STORE LIST DECK / RANCHO DE ELEMENTOS DE CUBIERTA□ □1647 - ENGINE / LISTA DE RANCHO DE MAQUINA□ y □1648 - CREW EFFECT DECLARATION / PACOTILLA□ lista de narcóticos, lista de armas y municiones y free shops (en el caso de corresponder).

El servicio aduanero no requerirá mayor nivel de detalle que el solicitado en cada campo de los formularios.

2. La mercadería declarada en los formularios de rancho y pacotilla que, a juicio del servicio aduanero, exceda las necesidades razonables de consumo de la embarcación, su tripulación o pasaje, o no responda a tal concepto, obligará a los responsables a su almacenamiento a bordo, en recintos que ofrezcan las condiciones necesarias de seguridad e inviolabilidad, los que serán clausurados y sellados o precintados por el agente aduanero interviniente. Esta situación se registrará en el respectivo manifiesto y la mercadería permanecerá en ese estado hasta la partida de la embarcación hacia el exterior.

En forma previa a la salida del buque se deberá cursar comunicación a la Aduana, a efectos de verificar la reexportación de la mercadería.

En caso que se requiera ingresar al territorio aduanero algún aparejo o

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elemento constitutivo del buque a los fines de su reparación, cuyo detalle no se consigne en el formulario □1647 - ENGINE / LISTA DE RANCHO DE MAQUINA□ por el carácter general que éste tiene, únicamente deberá registrarse tal elemento en el formulario OM-1247/A □Solicitud Particular□ previsto en la Resolución N° 5.110/80 (ANA).

3. Las mercaderías que los buques crucero conduzcan a bordo para ser vendidas a los pasajeros durante la navegación, al arribo de un puerto o en cada puerto de la República Argentina, deberán permanecer en recintos seguros e inviolables, clausurados o precintados por el servicio aduanero, hasta la partida del medio de transporte.

Ante la imposibilidad de realizar el precintado, será obligatorio declarar la mercadería en el formulario □1645 - SHIP'S STORE DECLARATION / RANCHO DE BUQUE□

4. La información de los efectos personales de la tripulación se integrará en forma genérica, indicando únicamente las cantidades totales de los mismos en el formulario □1648 - CREW EFFECT DECLARATION / PACOTILLA□

Los tripulantes de los medios de transporte regulados en la presente norma que desembarquen en forma transitoria o definitiva deberán completar el formulario □1648 - CREW EFFECT DECLARATION / PACOTILLA□ declarando la totalidad de sus efectos personales.

En el caso que un tripulante tuviere que desempeñarse en otro medio de transporte, podrá efectuar el trasbordo de la pacotilla que conduce, previa autorización y bajo el control aduanero, en los lugares y horarios habilitados para ello.

5. El manifiesto presentado en el primer puerto de arribo al territorio aduanero del medio de transporte, que haga escala en otros puertos de la República Argentina, será remitido al puerto siguiente en la forma habitual, hasta el desarrollo del proceso específico de transferencia electrónica. En los puertos subsiguientes se agregará como documentación complementaria la que se hubiere generado en virtud de lo indicado precedentemente, solo con las novedades de aquellos ítems del formulario que hayan sufrido modificaciones.



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**Anexo**

**Número:** IF-2018-00091690-AFIP-DVCOTA#SDGCTI

CIUDAD DE BUENOS AIRES  
Martes 9 de Octubre de 2018

**Referencia:** Declaración de rancho y pacotilla de buques cruceros y de carga. Normas generales.ANEXO I

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ANEX I (Section 1º)

GENERAL REGULATIONS FOR THE DECLARATION OF SHIP'S STORES LIST

- 1- Upon arrival to the Customs territory all cruise and cargo vessels must submit -in duplicate- the following forms "1645 – SHIP'S STORE DECLARATION / RANCHO DE BUQUE", "1646 – STORE LIST DECK / RANCHO DE ELEMENTOS DE CUBIERTA", "1647 – ENGINE / LISTA DE RANCHO DE MAQUINA" and "1648 – CREW EFFECT DECLARATION / PACOTILLA", list of narcotics, list of guns and munitions and free shops if/when applicable.

The Customs service shall not require greater level of detail than the one requested in each field of the forms.

- 2- The goods declared in the stores/personal effects list that, according to the Customs service, exceed the reasonable consumption needs of the vessel, her crew members or passengers, or do not fall within the abovementioned categories, will oblige the account party to store said goods on board in a place with the necessary security and inviolability conditions which shall then be closed and sealed or stamped by the intervening Customs officer. This situation shall be recorded in the corresponding manifest and the goods will remain in the same condition until vessel's departure.

Customs will have to be notified prior to vessel's departure in order to verify the re-exportation of the goods.

In case it is required to enter some equipment or constituent element of vessel into the Customs territory for its repair, which is not included in form "1647 – ENGINE / LISTA DE RANCHO DE MAQUINA" because of the generic nature of the aforementioned form, only said element will have to be recorded in form OM-1247/A "Solicitud Particular" (Special Request) as provided for in Customs Resolution Nº 5110/80 (ANA.)

- 3- The goods that cruise vessels have on board to be sold to her passengers during navigation, upon arrival to a port, or at each port in Argentina, shall remain stored in secure and inviolable places, closed or sealed by Customs service until the departure of the mean of transport.

When no sealing is possible, it shall be mandatory to declare the goods in form "1645 – SHIP'S STORE DECLARATION / RANCHO DE BUQUE."


- 4- The information of crew members' effects shall be included, in general terms, in form "1648 – CREW EFFECT DECLARATION / PACOTILLA", indicating only the total amount of said effects.

The crew members of the means of transport that fall within the scope of these regulations who disembark either temporarily or definitively must complete the form "1648 - CREW EFFECT DECLARATION / PACOTILLA" declaring the totality of their personal effects.

If a crew member had to serve in other means of transport, they will be allowed to transfer their personal effects, subject to authorization and under customs control, at a place and time authorized for such action.

- 5- The manifest submitted at the first port of arrival to the Customs territory of the mean of transport calling other ports in Argentina will have to be remitted to the next port in the usual way, until the electronic declaration is developed. Should there be any modifications to the items described in the form as a consequence of what has been mentioned above, these will have to be included at the subsequent ports as complementary documentation.

## ANEXO II

		<h1 style="margin: 0;">OM 1645</h1> <h2 style="margin: 0;">SHIP'S STORE DECLARATION / RANCHO DE BUQUE</h2>	
<div style="display: flex; justify-content: space-between;"> <span>1 - NAME OF SHIP / BUQUE:</span> <span>2 - NATIONALITY OF SHIP / BANDERA:</span> <span>3 - CALL SIGN:</span> <span>4 - IMO No:</span> <span>5 - OFFICIAL No:</span> <span>6 - MMSI No:</span> <span>PAGE / PAGINA:</span> </div>			
<div style="display: flex; justify-content: space-between;"> <span>7 - CLASS / CLASE:</span> <span>8 - GROSS TONNAGE / TONELAJE BRUTO:</span> <span>9 - NET TONNAGE / TONELAJE NETO:</span> <span>10 - LENGHT O.A. / ESLORA:</span> <span>11 - BREATH / MANGA:</span> <span>12 - VOYAGE No / VIAJE:</span> </div>			
<div style="display: flex; justify-content: space-between;"> <span>13 - PORT OF ARRIVAL / ARRIBO:</span> <span>14 - PORT ARRIVED FROM / ULTIMO PUERTO:</span> <span>15 - NEXT PORT / PROX. PUERTO:</span> <span>16 - DATE OF ARRIVAL / ARRIBO:</span> <span>17 - DATE OF DEPARTURE / PARTIDA:</span> </div>			
<div style="display: flex; justify-content: space-between;"> <span>18 - NUMBER OF PERSONS ON BOARD / CANT PERSONAS A BORDO:</span> <span>19 - PERIOD OF STAY / ESTADIA:</span> <span>20 - PLACE OF STORAGE / ALMACENAJE:</span> <div style="text-align: right;"> <input type="checkbox"/> ARRIVAL    <input type="checkbox"/> DEPARTURE         </div> </div>			

PROVISIONS / PROVISIONES				DRINKING STORE / BEBIDAS ALCOHOLICAS			
NAME OF ARTICLE / ARTICULO	QUANTITY - UNIT / CANTIDAD - UNIDAD			TYPE	NAME OF ARTICLE / ARTICULO	PACK / LIT.	QUANTITY - UNIT
	Pcs./Unid.	Kgs.	Lit.				Bottles    Cans
- Cigarettes / Cigarrillos				- Bitters			
- Cigars / Cigarros				- Brandy			
- Tobacco / Tabaco				- Champagne			
				- Gin			
				- Oporto / Port (and Strong Wines / Vinos Fortif.)			
				- Vermuth			
				- Wines			
				- Other alcohol beverage / otras bebidas alcohólicas)			
				- Beer / Cerveza			

ENGINE / MAQUINA		
	mt3	lts
- FUEL OIL		
- MARINE GASOIL		
- LUBE OIL / LUBRICANTE		

DUTY FREE ITEMS / TIENDA LIBRE
SEE ATTACHED LIST / VER LISTA ADJUNTA

NARCOTICS (IN SHIP'S SAFE) / NARCOTICOS (BAJO LLAVE)
SEE ATTACHED LIST / VER LISTA ADJUNTA

ARMS AND AMMUNITIONS / ARMAS Y MUNICIONES
SEE ATTACHED LIST / VER LISTA ADJUNTA

SHIP OFFICER / Firma Oficial del Buque / Agente u Oficial  
Date and signature by Master, Authorized Agent or Officer

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Martes 9 de Octubre de 2018

**Referencia:** Declaración de rancho y pacotilla de buques cruceros y de carga. Normas generales. ANEXO II

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# ANEXO III



## OM 1646

### STORE LIST DECK / RANCHO DE ELEMENTOS DE CUBIERTA

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1 - NAME OF SHIP / BUQUE:

2 - NATIONALITY OF SHIP / BANDERA:

3 - CALL SIGN:

4 - IMO No:

5 - OFFICIAL No:

6 - MMSI No:

7 - CLASS / CLASE:

8 - GROSS TONNAGE / TONELAJE BRUTO:

9 - NET TONNAGE / TONELAJE NETO:

10 - LENGHT O.A. / ESLORA:

11 - BREATH / MANGA:

12 - VOYAGE No / VIAJE:

13 - PORT OF ARRIVAL / ARRIBO:

14 - PORT ARRIVED FROM / ULTIMO PUERTO:

15 - NEXT PORT / PROX. PUERTO:

16 - DATE OF ARRIVAL / ARRIBO:

17 - DATE OF DEPARTURE / PARTIDA:

#### STORE LIST DECK

Ref Nbr.	SPECIFICATION / ITEMS	QUANTITY ON BOARD / CANTIDAD	FOR OFFICIAL USE / USO OFICIAL
- 1	TV		
- 2	DVD		
- 3	COMPUTER / COMPUTADORA		
- 4	LAPTOP		
- 5	PRINTERS / IMPRESORAS		
- 6	DIGITAL CAMERA / CAMARA DIGITAL		
- 7	SHIPS PHONE / TELEFONOS		
- 8	SHIPS MOBILE / CELULARES		
- 9	FAX		
- 10	MICROWAVE / MICROONDAS		
- 11	WASHING MACHINE / LAVARROPAS		
- 12	TUMBLE DRYER / SECADORA DE ROPA		
- 13			
- 14			
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- 16			
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- 18			
- 19			
- 20			
- 21			
- 22			

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CIUDAD DE BUENOS AIRES  
Martes 9 de Octubre de 2018

**Referencia:** Declaración de rancho y pacotilla de buques cruceros y de carga. Normas grales. ANEXO III

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# ANEXO IV



## OM 1647

### ENGINE / LISTA DE RANCHO DE MAQUINA

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1 - NAME OF SHIP / BUQUE:

2 - NATIONALITY OF SHIP / BANDERA:

3 - CALL SIGN:

4 - IMO No:

5 - OFFICIAL No:

6 - MMSI No:

7 - CLASS / CLASE:

8 - GROSS TONNAGE / TONELAJE BRUTO:

9 - NET TONNAGE / TONELAJE NETO:

10 - LENGHT O.A. / ESLORA:

11 - BREATH / MANGA:

12 - VOYAGE No / VIAJE:

13 - PORT OF ARRIVAL / ARRIBO:

14 - PORT ARRIVED FROM / ULTIMO PUERTO:

15 - NEXT PORT / PROX. PUERTO:

16 - DATE OF ARRIVAL / ARRIBO:

17 - DATE OF DEPARTURE / PARTIDA:

#### ENGINE / LISTA DE RANCHO DE MAQUINA

Ref Nbr.	SPECIFICATION / ITEMS	QUANTITY ON BOARD / CANTIDAD	FOR OFFICIAL USE / USO OFICIAL
- 1	PAINT / PINTURA		
- 2	CHEMICALS / QUIMICOS		
- 3	THINNER		
- 4	GREASE / GRASA		
- 5	OTHER OILS / OTROS ACEITES		
- 6			
- 7			
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- 22			
- 23			
- 24			

SHIP OFFICER / Firma Oficial del Buque / Agente u Oficial  
Date and signature by Master, Authorized Agent or Officer

IMO - Convention on Facilitation of International Maritime Traffic

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"2018 - AÑO DEL CENTENARIO DE LA REFORMA UNIVERSITARIA"

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CIUDAD DE BUENOS AIRES  
Martes 9 de Octubre de 2018

**Referencia:** Declaración de rancho y pacotilla de buques cruceros y de carga. Normas grales. ANEXO IV

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## ANEXO V



OM 1648

## CREW EFFECT DECLARATION / PACOTILLA

1 - NAME OF SHIP / BUQUE:	2 - NATIONALITY OF SHIP / BANDERA:	3 - CALL SIGN:	4 - IMO No:	5 - OFFICIAL No:	6 - MMSI No:
7 - CLASS / CLASE:	8 - GROSS TONNAGE / TONELAJE BRUTO:	9 - NET TONNAGE / TONELAJE NETO:	10 - LENGHT O.A. / ESLORA:	11 - BREATH / MANGA:	12 - VOYAGE No / VIAJE:
13 - PORT OF ARRIVAL / ARRIBO:	14 - PORT ARRIVED FROM / ULTIMO PUERTO:	15 - NEXT PORT / PROX. PUERTO:	16 - DATE OF ARRIVAL / ARRIBO:	17 - DATE OF DEPARTURE / PARTIDA:	

## CREW EFFECT DECLARATION / PACOTILLA

Ref Nbr.	FAMILY NAME / APELLIDO	NAME / NOMBRE	RANK / RANGO	Cigarettes (pcs) / Cigarrillos	Cigars (pcs) / Cigarros (und)	Tobacco (kg) / Tabaco (kg)	Spirit (lbt) / Beb. Espirituosa	Wine (lbt) / Vino (botella)	Beer (lts) / Cerveza (lts)	Weapons / Armas	Ammunition / Municiones	Electric Devices / Electronicos	Signature / Firma
- 1													
- 2													
- 3													
- 4													
- 5													
- 6													
- 7													
- 8													
- 9													
- 10													
- 11													
- 12													
- 13													
- 14													
- 15													
- 16													
- 17													
- 18													
- 19													
- 20													
- 21													
- 22													
- 23													

SHIP OFFICER / Firma Oficial del Buque / Agente u Oficial  
Date and signature by Master, Authorized Agent or Officer

IF-2018-00091715-AFIP-DVCOTA#SDGCTI



Administración Federal de Ingresos Públicos  
"2018 - AÑO DEL CENTENARIO DE LA REFORMA UNIVERSITARIA"

**Hoja Adicional de Firmas**  
**Anexo**

**Número:** IF-2018-00091715-AFIP-DVCOTA#SDGCTI

CIUDAD DE BUENOS AIRES  
Martes 9 de Octubre de 2018

**Referencia:** Declaración de rancho y pacotilla de buques cruceros y de carga. Normas grales.ANEXO V

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MUROLO, LEONARDO DANIEL  
Empleado Administrativo  
División Coordinación Técnico Administrativa  
Administración Federal de Ingresos Públicos

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