

COMISION ECONOMICA PARA AMERICA LATINA
COMITE DE COOPERACION ECONOMICA
DEL ISTMO CENTROAMERICANO
SUBCOMITE DE COMERCIO CENTROAMERICANO

CIRCULACION LIMITADA
E/ON.12/CCE/SC.1/66 Anex.13
1 de marzo de 1961

Décima Reunión
Tegucigalpa, Honduras
6 de Febrero de 1961

COMBUSTIBLES Y LUBRICANTES . .

Aforos Uniformes Acordados

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

Additionally, it is noted that regular audits are essential to identify any discrepancies or errors early on. This proactive approach helps in maintaining the integrity of the financial statements and prevents any potential issues from escalating.

Financial Statement Analysis

This section provides a detailed breakdown of the company's financial performance over the last fiscal year. It includes key metrics such as revenue growth, profit margins, and asset-liability ratios.

Nomenclatura Arancelaria Uniforme Centroamericana (NAUCA)	Descripción	Unidad	Gravamen Uniforme Centroamericano	
			Específico (Dls. por unidad)	Ad valórem (% cif)
312-01-00	Petróleo crudo y parcialmente refinado	Litro	Libre	6
313-05-01	Parafina, ceresina u ozoquerita	K.B.	0.04	10
241-01-00	Leña y carbón vegetal (incluso aserrín)	K.B.	0.10	10
311-01-00	Carbón (antracita, bituminoso, sub bituminoso, de lignito y turba)	K.B.	Libre	5
314-02-00	Gases combustibles artificiales	K.B.	Libre	5
311-03-00	Briquetas de carbón, de lignito, de coque y de turba	K.B.	Libre	5
716-01-01	Bombas especiales para el expendio de combustibles líquidos	K.B.	0.05	15
311-02-00	Coque de carbón y de lignito	K.B.	Libre	5
313-01-01	Gasolina	Litro	Pendiente	
313-01-02	Otros aceites ligeros usados como carburantes	Litro	Pendiente	
313-02-00	Petróleo para lámparas y espíritu de petróleo (kerosene)	Litro	Pendiente	
314-01-00	Gas combustible natural, como el propano y butano, en cualquier forma	K.B.	Pendiente	
313-01-03	Agentes para mezclar con las gasolinas	K.B.	Pendiente	
313-03-00	Gas oil, diesel oil y otros aceites combustibles similares	Litro	Pendiente	
313-04-01	Aceites lubricantes	K.B.	Pendiente	

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Nomenclatura Arancelaria Uniforme Cen troamericana (NAUCA)	Descripción	Unidad	Gravamen uniforme Centroamericano	
			Específico (Dls. por unidad)	Ad valorem (% <u>cif</u>)
313-04-02	Grasas lubricantes	K.B.		Pendiente
313-05-02	Vaselina, petrolatum o jalea de petróleo, simple, sin mezcla de ninguna otra substancia	K.B.		Pendiente
313-05-03	Otras jaleas y ceras minerales, n.e.p.	K.B.		Pendiente
313-09-00	Pez, resina, asfalto de petróleo, coque de petróleo y otros subpro- ductos del carbón, lignito, petró- leo y de los esquistos aceitosos (incluso las mezclas con asfalto), n.e.p., que no sean substancias químicas	K.B.		Pendiente

1. The first part of the document discusses the importance of maintaining accurate records of all transactions.

2. It is essential to ensure that all entries are supported by appropriate documentation, such as receipts and invoices.

3. Regular audits should be conducted to verify the accuracy of the records and to identify any discrepancies.

4. The final section of the document provides a summary of the key findings and recommendations for improving record-keeping practices.