

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

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

Décima Reunión
Tegucigalpa, Honduras
6 de febrero de 1961

TABACO, FOSFOROS Y CERILLOS

Aforos Uniformes Acordados

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

2. It also highlights the need for regular audits to ensure the integrity of the financial data.

3. The document further emphasizes the role of transparency in building trust with stakeholders.

4.

5.

6. The document concludes by stating that these practices are essential for long-term success.

7.

Nomenclatura Arancelaria Uniforme Cen- troamericana (NAUCA)	Descripción	Unidad	Gravamen Uniforme Centroamericano	
			Específico (Dls. por unidad)	Ad valorem (% cif)
121-01-00	Tabaco en rama, incluso los des- perdicios	K.B.	1.00	50
641-11-00	Papel para cigarrillos, blanco o de color, impreso o no, en rollos y bobinas	K.B.	0.20	25
642-09-01	Papel para cigarrillos, blanco o de color, con o sin impresiones, en libretas o en otras formas cortadas a tamaño	K.B.	0.30	25
122-01-00	Puros y cigarros	K.B.	6.00	30
122-02-00	Cigarrillos	K.B.	6.00	30
122-03-00	Tabaco elaborado en formas n.e.p.	K.B.	6.00	30
631-09-01	Madera preparada para la fabrica- ción de fósforos	K.B.	0.05	10
716-13-20	Máquinas y utensilios mecánicos para fabricar cigarrillos	K.B.	Libre	10

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 and receipts.

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

4. The second part of the document outlines the procedures for handling any irregularities or suspected fraud.

5. It is crucial to report any such findings immediately to the appropriate authorities for investigation.

6. The final section provides a summary of the key points and emphasizes the need for strict adherence to these guidelines.

7. The third part of the document details the specific steps to be followed when conducting an internal audit.

8. This includes a thorough review of all financial statements and a comparison of actual results against budgeted figures.

9. Any significant variances should be investigated and the reasons for them should be documented.

10. The fourth part of the document discusses the role of the internal control system in preventing and detecting errors.

11. It is important to ensure that the internal control system is robust and effective, and that it is regularly updated to reflect changes in the organization's operations.

12. The fifth part of the document provides a list of key indicators that should be monitored to assess the overall health of the organization.

13. These indicators include financial performance, operational efficiency, and customer satisfaction.

14. The sixth part of the document discusses the importance of maintaining a strong relationship with external stakeholders.

15. This includes regular communication with investors, creditors, and regulatory bodies.

16. The final part of the document provides a conclusion and reiterates the importance of transparency and accountability in all financial reporting.