

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. This includes not only sales and purchases but also the various expenses incurred in the course of business. It is essential to ensure that every receipt is properly filed and that the books are balanced regularly.

In addition, it is important to keep track of the inventory of goods on hand. This will help to prevent stockouts and ensure that the business is always able to meet the demands of its customers.

Finally, the document emphasizes the need for transparency and honesty in all financial dealings. This is not only a moral imperative but also a practical one, as it helps to build trust with customers and suppliers alike.

The second part of the document provides a detailed breakdown of the various costs associated with running a business. These costs are categorized into fixed and variable expenses, and each is explained in detail.

Fixed costs include rent, salaries, and depreciation, while variable costs include the cost of goods sold and utilities. Understanding these costs is crucial for determining the break-even point and for making informed decisions about pricing and production levels.

The document also discusses the importance of budgeting and financial forecasting. By setting a budget and regularly comparing actual performance against it, a business can identify areas where it is overspending and take corrective action.

Nomenclatura Arancelaria Uniforme Centroamericana (NAUCA)	Descripción	Unidad	Gravamen Uniforme Centroamericano	
			Específico (Dls. por unidad)	Ad valórem (% <u>cif</u>)
312-01-00	Petróleo crudo y parcialmente re- finado	Litro	Libre	6
313-05-01	Parafina, ceresina u ozoquerita	K.B.	0.04	10
241-01-00	Leña y carbón vegetal (incluso a- serrín)	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 expen- dio 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 for- ma	K.B.	Pendiente	
313-01-03	Agentes para mezclar con las gaso- linas	K.B.	Pendiente	
313-03-00	Gas oil, diesel oil y otros acei- tes combustibles similares	Litro	Pendiente	
313-04-01	Aceites lubricantes	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 and receipts.

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

4. The second part of the document outlines the procedures for handling cash and credit transactions.

5. All cash receipts should be recorded immediately and deposited in a secure bank account.

6. Credit sales should be recorded at the time of the sale, and the amount should be tracked until payment is received.

7. The third part of the document describes the methods for calculating and recording expenses.

8. Expenses should be categorized according to their nature and recorded in the appropriate account.

9. It is important to maintain separate records for each type of expense to facilitate accurate reporting.

10. The fourth part of the document provides information on the preparation of financial statements.

11. The balance sheet, income statement, and cash flow statement are the primary financial statements prepared.

12. These statements provide a comprehensive overview of the company's financial performance and position.

13. The fifth part of the document discusses the importance of tax compliance and record-keeping.

14. All tax-related documents, including returns and supporting schedules, should be kept for a minimum of seven years.

15. Proper record-keeping is crucial for ensuring accurate tax reporting and minimizing the risk of penalties.

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.