

Resumen

Desde el punto de vista político/institucional, la aprobación del Código Aduanero del Mercosur resulta una novedad muy importante para el proceso integrador del cono sur. La señal enviada al mundo es unívoca y determinante en pos de la integración. Sin embargo, no podemos dejar de señalar que el Código aprobado delega en la reglamentación el tratamiento de diversos aspectos centrales de muchos de los institutos y regímenes tratados. La elaboración de un código marco o incompleto, con gran apoyo en futuras normas complementarias o reglamentaciones, no ha resultado una medida acertada. Presentar un Código Aduanero, sin antes armonizar y definir los aspectos fundamentales de una importante cantidad de institutos, destinos y regímenes aduaneros, resulta ciertamente complejo. No está claro cómo y quién reglamentará los aspectos sustantivos y ello genera algunas dudas.

Palabras Clave

Mercosur, Código Aduanero del Mercosur, Avances en la integración, Unión Aduanera, Decisión CMC N° 27/2010.

Abstrac

According to a political and institutional point of view, the enactment of the MERCOSUR Customs Code is judged to be a very important matter in the process of integration of the South Cone. The sign sent to the world has been clearly defined and has become a determining factor in the integration of countries. However, we consider that the enacted Code assigns the treatment of various key aspects of many of the norms discussed to regulations. The drawing of an incomplete code based primarily on future accessory rules does not seem to be a right measure. It is very complex to introduce a Customs Code without having defined and unified the main characteristics of many customs rules. Finally, it is not clear enough who will regulate substantive aspects and how it will be, which generates some doubts.

Key Words

MERCOSUR (Suthern Common Market)
(A common market of South American nations created to facilitate free trade among members.)

MERCOSUR Customs Code (Customs Code of the Southern Common Market)
Advances in the integration

Customs Union

Decision CMC N° 27/2010

(Decision made by the Board of the Common Market -Consejo del Mercado Común- which is formed by the Ministers of Foreign Affairs and the Ministers of Economy of the countries that are members of the Southern Common Market -MERCOSUR-.)