Trade Regulations, Customs, and Standards

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**Import Tariffs**

The Harmonized Schedule (HS) is used to specify tariff classifications in Argentina. The HS was implemented on January 1, 1992, and is aligned with the WTO Customs Classification Code adopted in 1979. On January 1, 1995, Argentina implemented the MERCOSUR Common Nomenclature, known as the *Nomenclatura Común del MERCOSUR* (NCM) which is consistent with the U.S. Harmonized System for tariff classification.

Ad-valorem duties are assessed on the CIF (Cost+Insurance+Freight) value of the imported merchandise (at the Argentine port or airport of entry). In 2013, the average tariff was 22 percent.

Specific duties are applied to certain products and are expressed in monetary terms per unit of measurement. A combination of both ad-valorem and specific duties ("mixed duties") is used in some cases.

**Selected Average Tariff Rates by Type of Product**

According to the MERCOSUR Common Nomenclature, these are the average tariff rates for some of the Chapters:

- **Chapter 1**: Live Animals; Animal Products: 2 percent ad-valorem;

- **Chapter 28**: Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes: 2 percent ad-valorem;

- **Chapter 31**: Fertilizers: 5 percent ad-valorem;
Chapter 38: Miscellaneous chemical products: 14 percent ad-valorem;

Chapter 39: Plastics and articles thereof: 14 percent ad-valorem;

Chapter 48: Paper and paperboard; articles of paper pulp, of paper or of paperboard: 16 percent ad-valorem;

Chapter 49: Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans: 0 to 16 percent ad-valorem;

Chapter 61: Articles of apparel and clothing accessories, knitted or crocheted: 35 percent ad-valorem;

Chapter 62: Articles of apparel and clothing accessories, not knitted or crocheted: 0 to 35 percent ad-valorem;

Chapter 70: Glass and glassware: 12.4 percent ad-valorem;

Chapter 94: Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated sign illuminated nameplates and the like; prefabricated buildings: 18-20 percent ad-valorem;

Chapter 95: Toys, games and sports requisites; parts and accessories thereof: 20 percent ad-valorem.

In practice, at the time of this writing the import of textiles/apparel and toys/games is severely restricted. Other consumer products also face difficulty.

Minimum Import Prices

In May 2001, the GOA introduced minimum import prices/reference values on several products covered by specific HS codes to avoid under-invoicing. When the minimum import price is greater than the declared value at Customs, the importer must make a deposit for taxes due on the price differential to take merchandise out of customs. This deposit will be held during the period of investigation on the real or market import price. These minimum import prices apply when goods are imported for consumption.

In 2005, in an attempt to continue adjusting mechanisms against tax evasion in import operations, the GOA issued Secretariat of Industry Resolutions 1907 and 1908. These regulations created a new system to determine “reference import values” (valores criterio) for products to be compared with the value declared at Customs by the importer, and impose stricter conditions to import when the declared unitary FOB value represents less than 80 percent of the reference value.
In these cases, the import process will continue, but the importer will bear additional restrictions such as:

- Increase on Valued Added Tax (VAT) and Income Tax paid on imports, reaching rates of 21 percent and 11 percent respectively, depending on the product type.
- Loss of tax benefits such as exemption or deferment of VAT and Income Tax payments.
- Deposit of a guarantee equivalent to the difference between the reference value and the declared value. Deposit/guarantee policies are no longer accepted for these cases. Only cash, bank collaterals, or public debt bonds will serve as a guarantee to allow the import transaction.

Several subsequent regulations have continued to update and expand the list of minimum/reference prices. In 2008, Customs Notes 90 and 91 required importers of any goods from designated countries that are invoiced below the reference prices to have the invoice validated by both the foreign customs agency and the appropriate Argentine Embassy or Consulate. U.S. products with reference prices include the following:

- Matches
- Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials: of poly (methyl methacrylate), not over 25mm or over 105mm in thickness
- Rubber bicycle tubes
- Wooden hangers
- Non-rewritable compact discs (CD-R)
- Fungicides
- Electrical terminals
- Low density polyethylene
- Cermet manufactures
- Fiberglass tissue
- Iron and steel tubes
- Tires
- Refrigerators
- Washing machines
- Wood products (boards).
- Textiles (t-shirts, shirts, underwear and more)

At the same time, the Argentine Customs Bureau announced that there would be specific Customs checkpoints that will control imports of certain product categories such as household appliances, electronic devices, motorcycles, textiles, apparel, footwear and toys. These items are traditionally the most affected by import restrictions.
The basic legislation affecting import and export transactions is contained in the Customs Code (Law 22,415), which came into force in September 1981.

In 2010, MERCOSUR approved the MERCOSUR Customs Code to come into effect January 1, 2012. The Argentine Congress approved it in December 2012, and the Customs Code is now in force.

In 2006, there was a significant increase in the regulation of goods and capital flows. The most significant changes include product-specific export restrictions; variations in tariffs on key export commodities; the extension of an Argentina/Brazil automotive managed trade regime that was due to expire in 2006; the implementation of government-promoted private sector agreements to limit intra-MERCOSUR trade in sensitive sectors, including textiles and shoes, and more extensive regulations on capital movement. The automotive managed trade regime was extended in 2014 until June 30, 2015 with a reduced favorable balance for Brazil. At this writing, negotiations were continuing on a further extension.

While there is no legal prohibition against foreign companies repatriating profits, GOA regulations implemented in November of 2011, mandating that firms receive permission from AFIP in order to exchange local currency into foreign exchange, serve as a de-facto control on the ability of foreign firms to repatriate profits. Meanwhile, export proceeds must be repatriated to Argentina and for most products must be remitted to the Central Bank within 15 days. Repatriation deadlines vary based on product categories. These stipulations could change based on economic conditions.

Companies located in Argentina wishing to import must be registered in the National Registry of Importers and Exporters. Registration is free of charge and procedures are relatively simple.

**Antidumping and Countervailing Measures**

Regulations define "dumping" as the export price of imported merchandise being lower than the comparable sales price in normal commercial operations of identical or similar goods destined for consumption in the domestic market of the country of origin. Argentina has set antidumping and countervailing measures on various occasions, some of which still remain in force.

Imported goods for consumption that benefit from a subsidy abroad may be subject to a compensatory duty when they cause, or threaten to cause, serious damage to a local industry. Argentine fair trade laws are based on Article VI of the WTO under Resolutions 281/97 and 622/95.

**Tariff Barriers**

MERCOSUR (Common Market of the South), created in 1991, gradually eliminated almost all non-tariff restrictions and other limitations to trade among its founding members (Argentina, Brazil, Paraguay and Uruguay). As of 2006, over 99 percent
of all intra-MERCOSUR tariff lines had been reduced to zero. Sugar has not yet been incorporated into MERCOSUR’s internal free trade regime, and certain other products such as autos and auto parts, while officially incorporated, are actively managed, including by the use of quantitative restrictions (quotas).

For countries outside the MERCOSUR area, Argentina and its MERCOSUR partners established the MERCOSUR common external tariff (CET) on January 1, 1995. The CET currently ranges from zero to 20 percent for most products. However, some products in the automotive sector can reach 35 percent.

There is a list of sensitive products temporarily exempted from the CET. The first group includes sensitive products such as Information Technology and Capital Goods. At the same time, the MERCOSUR countries can set an import duty different from the CET until December 31, 2015, for specific products, using the so-called Exceptions List (pursuant to Decision 58/10 CMC MERCOSUR).

Since July 2012, imported capital goods that compete against local production have been subject to a 14 percent tariff. Imported capital goods that do not have a local substitute face a 2 percent tariff.

Information and Communications Technology (ICT) products are regulated by a separate tariff schedule, which expires on December 31, 2015. After this date, all import duties will begin to converge among MERCOSUR members according to a fixed schedule. Some goods not produced within MERCOSUR, such as newsprint, books, and certain petroleum products, pay 0 to 16 percent import duties.

The tariffs on imports apply to the declared CIF (Cost + Insurance + Freight) value in Argentina. In addition to the tariffs, the following fees and taxes apply:

- 0.5 percent statistics fee on the CIF value, with some exceptions (computers and telecommunications goods, capital goods, fuel, some paper goods, books, periodicals, guns, samples, emergency shipments, and duty-free products). This fee is not levied on MERCOSUR intra-zone trade.
- 21 or 10.5 percent (depending on the product) of Value Added Tax (VAT) on the CIF value plus tariff plus statistics fee.
- 20 or 10 percent (depending on the product) of advanced VAT on CIF plus tariff and statistics fee on all goods imported for resale. Goods imported directly by end-users are exempted.
- Six percent profits tax on all retail goods, except for goods imported directly by users. Individuals pay 11 percent.
- 1.5 percent gross income tax
- Excise tax on certain goods
- 2 percent destination/verification fee
- Local taxes
- Goods may be subject to a 3 percent tax on future anticipated profits.
The CIF value plus the duty and the import statistics fee form the base for the application of domestic taxes. For this reason, foreign supplier's invoice must support the imports. VAT and Profits Tax are deductible from gross income tax.

Domestic taxes (i.e., excise taxes) are levied on tobacco, alcoholic beverages, soft drinks, syrups, extracts and concentrates, television sets, tape recorders, record players, and microwave appliances, among other products. Excise taxes are paid on the basis of sworn returns or through stamps affixed to the product. Rates vary considerably, reaching up to 60 percent of the retail price for cigarettes.

Decree 690/2002 specifies exceptions to the payment of the statistics fee, which include:

- Certain imported goods for animal or vegetable reproduction, which pay a zero percent CET.
- Certain imported mineral products that pay zero percent CET.
- Imported books, brochures, and newsprint.
- New imported capital and information and telecommunications-related goods.
- Goods imported under the temporary import regime.

The following offices are responsible for drafting customs rules, regulations, and tariffs:

- **National Tax Bureau, Ministry of Economy:**
  Dirección Nacional de Impuestos
  Ministerio de Economía
  Contact: Cpn. Daniel Martin, National Director
  Email: esalga@mecon.gov.ar

- **Technical Administration, Argentine Customs Bureau:**
  Subdirección General Técnico Legal Aduanera
  Dirección General de Aduanas (DGA)
  Administración Federal de Ingresos Públicos – AFIP
  Contact: Dr. Eduardo Palomo, Deputy Director Legal and Technical Department of Customs

**Trade barriers**

As of February 1, 2012, prior approval from the Administración Federal de Ingresos Públicos (AFIP- Argentine Tax and Customs Authority) is required for all imports. Application is made via the AFIP online system, known as MALVINA, which is accessible to Customs Brokers through submission of a Sworn Affidavit of Intent to Import (DJAI). Approval times and criteria applied to determine if permission is granted to import are unpredictable and not prescribed in any written law or regulation; exporters are advised to ensure that Argentine clients have an approved DJAI as well as permission from AFIP to purchase the foreign exchange necessary
to pay for goods prior to shipping. Moreover, certain types of goods may only be imported into Argentina with an additional permit from the pertinent authority.

In addition, government officials have used phytosanitary rules, safeguard measures involving specific duties, anti-dumping investigations, and other practices to inhibit imports and protect domestic industry. Argentina continues to delay issuance of health certificates that would allow the resumption of exports of poultry meat and products from the United States. It imposes a number of trade restrictions, including safeguard provisions on Brazilian color televisions and anti-dumping duties on imports of U.S. polyvinyl chloride.

Prior government approval is required for imports of sensitive goods such as pharmaceuticals, foodstuffs, insecticides, veterinary products, medical devices, defense materials, cosmetics and toiletries, and other products. Many such products are subject to registration and presentation of a sanitary certificate issued by a competent authority in the exporting country, or other requisites to protect human, animal or plant health. Certain types of special vehicles, publications, shoes, carpets, paper and automobiles to be used as prototypes require prior government approval to be imported into Argentina.

Many food-related and agricultural imports, such as livestock, plants, bulbs, cuttings, rhizomes, roots, grains, and plant products require a sanitary certificate issued by a competent authority in the exporting country. Products destined for human consumption must fulfill certain specifications and be labeled and packed accordingly.

**Quotas**

There is a quota system and special regime for auto parts. The bilateral auto agreement between Argentina and Brazil establishes preferential market access treatment for both countries to protect the MERCOSUR automobile industry. A complicated system of reciprocal obligations exists between Argentina and Brazil. The Argentine government separately sets annual quotas for official distributors of foreign cars and auto dealers, as well as for other firms and individuals. Foreign auto manufacturers (including U.S. firms) in MERCOSUR countries receive national treatment. Argentina also has a bilateral autos agreement with Mexico.

In addition, temporary quotas exist on organic chemicals (HS code 2915.90), fluoride of aluminum (2826.12), and petroleum resins (3911.10) affecting U.S. exports.
Since February 1, 2012, Argentina has required all importers to request and receive approval from the Secretariat of Commerce and the Argentine Tax and Customs Authority (AFIP) prior to importing products from abroad. This sworn affidavit of intention to import (referred to as the DJAI) is required for each import transaction and is reviewed by AFIP. In practice, AFIP does not make the decision, which is in fact made by the Secretariat of Internal Commerce, but AFIP does certify that the importer is in good standing with regard to taxes and ability to pay for the goods and approves the request to purchase the currency. However, ultimately the Central Bank (BCRA) must release the funds and has final say over when the goods will be paid for.

Processing time is officially 15 days, but many requests are put on hold for indefinite periods of review. An Argentine firm or individual who wishes to import must utilize the services of an Argentine customs broker to file the DJAI through the online customs system known as (S.I.M. - Sistema Informático MALVINA), if they do not possess a customs brokerage license to handle their own imports. The requested merchandise must arrive in Argentina within 180 days of the DJAI being marked “Salida” by AFIP to signify approval to import. Follow this link for additional information on the DJAI process: http://www.buyusainfo.net/docs/x_9655141.pdf.

**Documentation Requirements and Restrictions**

In 1997, the Argentine government put in place greater certificate of origin and consularization requirements on a broad range of imports generally covering but not limited to consumer goods, textiles, apparel and footwear, printing machines, and machine tools. Consularization is required for every country from which an integrated component is sourced.

Moreover, on March 27, 2012, AFIP issued Resolution 3304 regarding new inspection and documentation procedures for imported goods arriving in Argentina. Given the extensive manpower and inspections infrastructure required to actually implement Resolution 3304, it is still unclear as to which requirements and procedures will be implemented and how. In light of the aforementioned and the significant number of changes in requirements to import goods into Argentina over the last year, it is strongly advised that all exporters confer with a Freight Forwarder with an established relationship with an Argentine Customs Broker or directly with an Argentine Customs Broker prior to shipping goods to Argentina. In addition, it is recommended that exporters consult the U.S. Commercial Service in Argentina’s website at http://export.gov/argentina/ for information on new export and customs requirements.

**Import/Export Documentation**

*Maritime Shipments*

The following documents are required for all maritime shipments, regardless of value:

- Commercial invoice (original and three copies)
• Bill of lading (minimum of one negotiable copy for customs purposes)
• Packing list (not generally required for bulk commodities or for articles that are identical in kind, characteristics, composition, weight, etc.)
• Insurance certificate (if insurance coverage is purchased by the exporter)

Air Cargo Shipments

These documents are always required for air cargo shipments, regardless of value:
• Commercial invoice (original and three copies)
• Airway bill (number of copies depends on requirements of the importer and of the airline used)
• Packing list.

Freight forwarding and/or agents' fees cannot be shown on airway bills on a freight collect basis; i.e., the fees must be prepaid.

Commercial Invoices

Commercial invoices must be presented in Spanish (one original and three copies) with the caption "Original Invoice." Carbon copies, printed copies, or photocopied invoices will not be accepted in place of the original. In addition, a properly authorized member of the firm must provide an original signature in ink on each copy of the invoice presented (i.e., the original and three copies).

The invoice should contain:

• Invoice number
• Place and date of execution
• Full name and address of the exporter
• Full name and address of consignee and name and address of the agent (freight forwarder), if any
• Quantity, indicating measuring units invoiced
• Name and description of goods (in Spanish)
• Unit price and total
• Currency used in transaction
• Terms of payment and delivery, using INCOTERMS
• Origin and place/port of export of the merchandise
• Means of transport (specifying via ocean or air or parcel post)
• Port or place of entry into Argentina

If the invoice is in English, the common practice is to show the Spanish translation just below the English text.

The invoice must contain the following declaration in Spanish:

"DECLARO BAJO JURAMENTO QUE LOS PRECIOS CONSIGNADOS EN ESTA FACTURA COMERCIAL SON LOS REALMENTE PAGADOS O A PAGARSE, Y QUE
NO EXISTE CONVENIO ALGUNO QUE PERMITA SU ALTERACION, Y QUE TODOS LOS DATOS REFERENTES A LA CALIDAD, CANTIDAD, VALOR, PRECIOS, ETC., Y DESCRIPCION DE LA MERCADERIA CONCUERDAN EN TODAS SUS PARTES CON LO DECLARADO EN LA CORRESPONDIENTE SHIPPER’S EXPORT DECLARATION."

(Unofficial Translation: "I swear under oath that the prices on this commercial invoice are those really paid or to be paid, and that no agreement exists that permits their modification, and that all data pertaining to quality, quantity, value, prices, etc., and description of the merchandise agree in all their parts with what was declared in the corresponding Shipper's Export Declaration.")

A fax of the commercial invoice may be used as a working copy for customs, but the original must be presented in order to complete entry.

On November 1, 2013, the following requirements came into effect:

- Commercial invoice must include payment terms
- Date on the commercial invoice must be prior to bill of lading date.

Electronic documents with electronic signatures are acceptable if the certifying company has obtained eligibility by completing a licensing procedure.

Consular legalization is generally not required, but may be required in certain cases. Check with the importer for exact requirements.

**Bill of Lading**

The bill of lading should be issued (at minimum) in one negotiable copy; additional negotiable copies may be required by the importer, bank, steamship line, or other interested party (follow instructions from the importer or those given in the letter of credit or other contractual arrangement). Bills of lading must indicate the weight and volume of each package, as well as the total weight and volume of the shipment. All bills of lading must also show the amount of freight and a statement "Freight Paid," or "Freight Payable at Destination" as appropriate.

The bill of lading must show the following:

- Name of the ship
- Name of the ship's captain
- Port of registry and registered tonnage (weight and volume)
- Name of the charter or the shipper
- Name of the consignee (unless it is "to the bearer" or "to order")
- Number of packages, and specific description of the contents, the quantity, quality and marks of the goods
- Port of loading and unloading, with a declaration of the port of call, if any
- Freight amount
- Place, method and date of payment
- Date of preparation of the document and signature of the captain and of the shipper (signature of the shipping company and shipper should be signed manually, facsimile signatures are not acceptable)
- Container and seal number, and terms of shipment
- Invoice number suggested

**Packing Lists**

Packing lists are necessary for customs clearance in Argentina and must describe the contents of each package. Where the contents of a parcel are the same as those in other parcels of the same lot, one description on the packing list covering the lot will be sufficient. The packing list preferably should be in Spanish. No packing list is necessary for goods imported in bulk, such as coal, petroleum, sand, etc., or for articles identical in kind, characteristics, composition, weight, etc. It is suggested that the packing list be included in every air shipment.

Consular legalization of the packing list may be required in certain instances. Check with the importer for exact requirements.

At least three (3) copies of the packing list should be included as part of the shipping documents sent to the consignee or the agent thereof. The exact contents of each package should be clearly identified. This should include each item's gross weight and net weight and each package's marks and numbers. The required information must be consistent with all information shown on the commercial invoice.

**Insurance Certificate**

The U.S. exporter must request this document when purchasing insurance and should proceed according to the details provided by the importer. Marine insurance can be obtained from any insurance company.

**Certificate of Origin**

The certificate of origin is a document that may be required by Argentine Customs for consumer goods, textiles, footwear, apparel, printing machines and machine tools, organic chemicals, tires, bicycle parts, flat-rolled iron and steel, certain iron and steel tubes, air conditioning equipment, wood fiberboard, fabrics, toys, games, brooms, and brushes. This requirement by Argentine Customs falls under various circumstances:

*Control of Preferential Origin*

To claim preferential import duties when the country of origin has signed a trade agreement endorsing these preferences, as is the case of imports from member countries of MERCOSUR or ALADI, the Latin American Integration Association. The Argentine Customs authorities will require this document to grant preferential treatment at the importer’s request.
Control of Non- Preferential Origin
The government of Argentina also requires a certificate of origin for certain products, such as textiles and footwear, regardless of their country of origin (Resolution MEOSP 39/96). This measure is in place to address import issues such as:

- Antidumping Duties
- Countervailing Measures
- Safeguard Measures
- Import Quotas
- Trade Statistics

The certificate of origin requires the authorized signature of the local Chamber of Commerce Secretary in the U.S. and the seal of that organization and also must be legalized by the Argentine Consulate in the United States. Note that if the product to be shipped contains component parts manufactured in another country, the U.S. company must obtain signatures of the relevant chambers in those countries and have the document legalized by the Argentine Consulates in those countries.


U.S. Export Controls
The U.S. Department of Commerce's Bureau of Industry and Security (BIS) is responsible for implementing and enforcing the Export Administration Regulations (EAR), which regulate the export and re-export of most commercial items. The items that BIS regulates are often referred to as "dual use" since they have both commercial and military applications. Please note that even commercial items without an obvious military use may be subject to the EAR. Items with an Export Control Classification Number (ECCN) that are regulated for Chemical and Biological Weapons (CB), National Security (NS), Missile Technology (MT), Regional Stability (RS) or Crime Control (Column 1 or 2) purposes require a license from BIS for export to some countries.

Further information on export controls is available at: http://www.bis.doc.gov/index.php/regulations/commerce-control-list-ccl.

BIS has developed a list of "red flags", or warning signs, intended to discover possible violations of the EAR. These are posted at: http://www.bis.doc.gov/index.php/component/content/article/23-compliance-a-training/51-red-flag-indicators.
Also, BIS has "Know Your Customer" guidance at: http://www.bis.doc.gov/index.php/component/content/article/23-compliance-a-training/47-know-your-customer-guidance.

If there is reason to believe a violation is taking place or has occurred, report it to the Department of Commerce by calling the 24-hour hotline at 1(800) 424-2980, or via the confidential lead page at: http://www.bis.doc.gov/index.php/component/rsform/form/14-reporting-violations-form?task=forms.edit.

The EAR does not control all goods, services, and technologies. Other U.S. Government agencies regulate more specialized exports. For example, the U.S. Department of State’s Directorate of Defense Trade Controls (DDTC) has authority over defense articles and defense services. A list of other agencies involved in export control can be found on the BIS web site or in Supplement No. 3 to Part 730 of the EAR, which is available on the Government Printing Office Web site at http://www.bis.doc.gov/index.php/about-bis/resource-links.

For further details about the Bureau of Industry and Security and its programs, please visit the BIS website at: http://www.bis.doc.gov.

A list that consolidates eleven export screening lists of the Departments of Commerce, State and the Treasury into a single search as an aid to industry in conducting electronic screens of potential parties to regulated transactions is available here: http://developer.trade.gov/consolidated-screening-list.html.

Temporary Entry

The Temporary Admission Regime (TAR) allows duty-free admission of goods such as commercial samples, packaging, pallets, containers, and goods for exhibits. The exports must be completed within the stipulated time as set by customs in accordance with the type of imported merchandise. Failure to re-export goods will result in a fine. Merchandise may suffer changes, which increase or lower its value, but no export charges will be levied when goods remain unchanged. If value is increased, charges will apply to the added value. The transfer of property, possession, or use is not permitted. A bond is required to cover the value of import charges for the goods. The bond will be refunded when the goods are re-exported.

Resolution 392/2006 SICPyME modifies Decree 1439/96, and regulates the import of primary and intermediate goods into Argentina for use in export production. The finished goods must be exported within 360 days from the date of temporary admission; however, this deadline may be extended for additional 360 days. There are special permissions for long-term projects, for which the maximum stay under the TAR is 1080 days.
Argentina is not included in the A.T.A. Carnet (Temporary Admission) program of the U.S. Council for International Business, which allows the importation of goods, display booths, and literature for display in local trade shows for subsequent re-export. The TAR should be used for this purpose. Many trade show organizers, however, obtain a special waiver from the Ministry of Economy by declaring an event "of national interest."

Decree 1001/82 and Disposition 34/98 of the Argentine Customs Bureau (Dirección General de Aduanas - DGA) include imports of new or used capital goods destined to production under the Temporary Admission Regime.

The Argentine Customs Bureau established a program allowing duty-free admission of primary and intermediate goods into Argentina for use in export production or for applying finishing touches on goods destined for re-exportation. TAR provides opportunities for Argentine manufacturers of exportable goods to reduce costs by not paying tariffs, VAT, or anticipated profits tax on imported inputs. This also is important for Argentine businesses that make repairs on goods that are shipped from other countries. Nearly one-fifth of all Argentine exports are related in some way to this regime. U.S. exporters of processed and unprocessed inputs into Argentine export production can take advantage of the Temporary Import Regime.

Goods are considered eligible for the TAR program if they are substantially transformed or processed in an industrial process that has the end goal of producing an export. Examples of “transformation” include: manufacturing, combination, mixture, dosage, repair, rehabilitation, assembly, or installation within a more complex final product. This includes products that are consumed either completely or partially in another process, as with oils and combustibles, disposable materials used in a production process, machinery parts, packaging and bottling, etc. Damaged goods in need of repair can also enter the country under this program to undergo repairs, contingent upon their subsequent re-exportation.

These goods may remain in Argentina without paying tariffs for a one-year period, or in the case of inputs for the production of capital goods that are listed as “non-serialized” by the MERCOSUR Common Nomenclature System. Failure to re-export goods will result in a fine.

The sectors that take advantage of this regime are automotive, chemical, basic metallurgy, food and beverage, machinery and equipment, leather, petrochemical, and paper. The usage of this regime is highly concentrated: approximately 10 percent of the firms that have used this regime import 90 percent of the goods that qualify.

**Importing for Consumption**

If the goods that were admitted for entry under the TAR regime are imported into Argentina for consumption, payment must be made not only of the corresponding duties and taxes, but an additional two percent will be charged per month (since the entry date) on the value of the merchandise. This charge will be calculated from
the month of temporary importation until the month when the goods were imported for consumption, which will be no less than 12 percent of the value of the goods in customs unless said value is determined to be less than when the goods were admitted for temporary importation.

Argentina has restrictions on imports of consumer goods (Resolution No. 3252). Under the Sworn Statement on Anticipated Imports (Declaración Jurada Anticipada de Importación - DJAI), importers must declare shipments they wish to import into Argentina prior to shipping. Shipments allowed to be cleared under the express regime are exempt from this regulation. Argentina’s Customs regulations for express shipments limit the weight/value per shipment to 50kg or $1,000. However, any shipment sent IP BSO or express shipments containing restricted commodities regardless of value that cannot be cleared under the express regime are subject to DJAI. Per Customs, shipments that do not meet the new DJAI requirements will be returned to the shipper at their expense. The commodities listed below have a higher tendency of being subject to DJAI requirements:

- Cell phones
- Digital cameras
- Laptops (value over $1,000 USD or with power supply)
- Used clothing
- Food and beverages
- Products containing animal or vegetable origin
- All electrical devices that have a power supply requiring higher than 50 volts to operate
- Promotional items for conferences that exceed 50kg weight or $1,000 USD value limit
- Aircraft parts
- Sunglasses
- Cosmetics
- Finished textiles (samples that are not mutilated)
- Pharmaceutical products
- Medicine

It should be noted that small packages for unregistered importers are limited to two shipments per year not exceeding $25 each and buyers must travel to the international airport to pick them up.

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**Labeling and Marking Requirements**

Under Argentine law 22,802/83, the Bureau of Trade Regulation (Dirección de Lealtad Comercial) of the Ministry of Economy’s Secretariat of Industry, establishes labeling requirements for products in Argentina. The law requires that product labels bear all the information that the customer needs, and that information is true and valid. The Secretariat of Industry in the Ministry of Economy ensures transparency in all business transactions and enforces the labeling regime.
Law 22,802 of 1983, known as the Merchandise Marking Act, supersedes Law 11,275 of 1923. The current law states the general and basic labeling requirements for domestic or imported products, as follows:

Article 1: All packaged products sold in Argentina will bear the following information on a printed label in a visible manner on the package or container:

- Name (description of product)
- Country of origin
- Quality, purity, or blending description
- Net weight

All non-packaged products commercialized in the country will have to comply with requirements a), b) and c), as stated above.

For further inquiries, please contact:

Defensa del Consumidor
Subsecretaría de Comercio Interior
Ministerio de Economía y Finanzas Públicas
C1067ABB Ciudad Autónoma de Buenos Aires
http://consumidor.gob.ar/

In some cases, the Government Regulatory bodies of each industry provide information on the corresponding labeling requirements. For example, for information on labeling requirements for the medical industry, hygiene and food products etc., the ANMAT (the equivalent of the U.S. Food and Drug Administration, the regulatory body of the Ministry of Health) provides additional information to the general rules for specific products.

Administración Nacional de Medicamentos, Alimentos y Tecnología Médica (ANMAT)
Phone: (54-11) 4340-0800

Argentina has adopted the U.N. recommendations for the labeling and packing of hazardous materials. For more information please refer to the International Maritime Dangerous Goods Code (IMDG Code).

Prohibited and Restricted Imports

The Government of Argentina has prohibited importation of the following products:
• Toys and childcare products containing high concentration of phthalates (Resolution 583/2008, Ministry of Health)
• Medical products containing nimesulide as an active ingredient (Disposition 4430/2009 ANMAT).
• Incandescent light bulbs for residential use included under HS Code 8539.22.00, with the exception of those of power equal to or less than 25 watts, and those of voltage equal or less than 50 volts (Law 26473).
• Certain used machinery, equipment, instruments, devices, and its parts (Resolution 909/1994 MEOSP and its modifications: Resolution 748/1995, Decree 690/2002, Appendix XIV; Resolution 89/2003 ME, article 7°, etc.).
• Medicines and food containing olaquindox (Resolution 84/2007 SENASA).
• Paints, lacquers and varnishes containing more than 0.06 grams of lead for every 100 grams of non-volatile mass (Resolution 7/2009 MoH).
• Used automobiles (Decree 110/1999)
• Used motorcycles and velocipedes (Resolution 790/1992, Ministry of Economy)
• Used clothing and accessories (MERCOSUR Tariff Codes 6309.00.10 & 6309.00.90) until January 1, 2016. (Decree 2112/2010)
• Telephone terminals that operate in a band between 1880 Mghz-1900 Mghz (Resolution SC 1994/1999)
• Used and recapped tires (MERCOSUR Tariff Codes 4012.10.00 & 4012.20.00, Law 25,626)
• Raw cotton (not carded or combed, harsh or rough) as per Res. SENASA 208/2003
• All types of dangerous residues (Law 24051)
• Certain dangerous substances (Resolutions 750/2000, 845/2000, 182/1999, etc.)

Additionally, ANMAT (Administración Nacional de Medicamentos, Alimentos y Tecnología Médica), the regulatory equivalent of the U.S. Food and Drug Administration within the Ministry of Health, regulates and prohibits imports of certain toxic substances contained in products such as pharmaceutical products and cosmetics. SENASA (Servicio Nacional de Sanidad y Calidad Agroalimentaria), Argentina's Phytosanitary and Food Safety Agency, provides information on import regulations for agricultural products.

Argentina bans imports of live ruminants and their meat due to Bovine Spongiform Encephalopathy (BSE) concerns according to Resolution 799/2010 that replaces former Resolution 117/2002 and its amendments. Resolution 799/2010 defines the methodology to be followed for the risk assessment of importation of live animals, their reproductive material, and products and by-products of animal origin in relation to BSE occurrence.

Sweetbreads (thymus) were the highest valued and most competitive U.S. beef product exported to Argentina that was affected by the BSE beef ban. The trade constraint regarding the thymus sweetbread is an Argentine requirement that classifies thymus sweetbreads as high risk for BSE. Argentina's Phytosanitary and Food Safety Agency (SENASA) published for comment in January 2010 a draft
regulation that will amend 117/2002 and will require a risk assessment before allowing imports of sweetbreads and other animal products.

For additional information on animal products, please contact the U.S. Foreign Agricultural Service in Argentina at agbuenosaires@fas.usda.gov.

Used Capital Goods

The Government of Argentina places restrictions on imports of used products to facilitate market entry of new machines or equipment. This limitation applies to many products, including used medical equipment, used vehicles, remanufactured parts, tires, boats, etc. In some specific cases, there are exceptions; e.g., mining machinery.

The following conditions must be met: the equipment must be refurbished (repaired or remanufactured) by the manufacturer in the country of origin, or in Argentina. The goods must be imported by the final user.

Customs Regulations and Contact Information

At a national level, the General Customs Bureau (Dirección General de Aduanas, DGA) applies, collects, and controls taxes under the Argentine Customs Code. Additionally, it regulates other taxes on import and export transactions on behalf of other entities. In general, the DGA applies and controls import and export transactions.

The DGA is part of the Federal Public Revenue Administration (Administración Federal de Ingresos Públicos, AFIP). AFIP is an autonomous authority at the administrative level, under the general supervision and legal control of the Ministry of Economy. It executes the tax and customs policies set by the Executive Branch.

For Customs-related information or questions, contact:

- Dirección General de Aduanas, DGA
  Administración Federal de Ingresos Públicos, AFIP
  Phone: 0810-999-2347 (0810-www-AFIP) (Spanish)

Contact Information

- FEDERAL PUBLIC REVENUE ADMINISTRATION
  (Administración Federal de Ingresos Públicos, AFIP)
  Mr. Ricardo Echegaray
  Federal Administrator
  Hipólito Yrigoyen 370
  C1086AAD Buenos Aires, Argentina
A 1994 decree created the legal framework (Decree 1474/94) for standards-related activities in Argentina.

As a member of the World Trade Organization (WTO), Argentina signed the Agreement on Technical Barriers to Trade (TBT), affirming its obligations relative to technical regulations and conformity assessment procedures. The Argentine Standards Institute (Instituto Argentino de Normalización - IRAM) has signed the WTO TBT Code of Good Practice for the Preparation, Adoption and Application of Standards. Responsibilities under the TBT agreement include the establishment of a national inquiry point to serve as a central location for information on standards-related issues, including proposed mandatory regulations. The Argentine inquiry point is in the Secretariat of Standards.
Industry (see Information Sources below). The U.S. inquiry point is the National Center for Standards and Certification Information (NCSCI), located at National Institute of Standards and Technology (see Information Sources below).

Standards and Regulations in MERCOSUR

Argentina, as an active MERCOSUR member, participates in the development of MERCOSUR standards and regulations. The MERCOSUR Standards Association, AMN (Asociación MERCOSUR de Normalización, previously known as the Comité MERCOSUR de Normalización) -- composed of the standards institutes of Argentina, Brazil, Paraguay, and Uruguay -- develops and harmonizes standards. The Executive Secretariat of the AMN is located in Sao Paulo, Brazil. Voluntary standards are developed in 16 technical committees and deal mostly with steel products, cement and concrete, and electrical safety. Several hundred standards are at different stages of preparation or in the work plan. Venezuela will participate in this activity, as well, as a full member of MERCOSUR.

Regional technical regulations are developed and/or harmonized by the MERCOSUR governments in Sub Working Group 3 in the following fields: automotive, foods, metrology, safety issues for electrical products, toys, and pre-measured products. Separate working groups, such as those on telecommunications and health issues, also focus on mandatory technical requirements for their particular sectors. Approved MERCOSUR regulations are not automatically applicable in each country. To be applicable, harmonized MERCOSUR regulations must be adopted by each country. The five countries generally adopt all MERCOSUR regulations, though at different speeds.

Agricultural and Health-related Products

Please note that agricultural and health-related products are subject to specific and different voluntary standards and mandatory technical regulations. Medical devices, pharmaceuticals, and foods are the purview of the National Administration of Drugs, Foods, and Medical Devices (Administración Nacional de Medicamentos, Alimentos y Tecnologia Medica - ANMAT).

Standards Organizations

There are two private sector organizations that work under the National System for Standards, Quality and Certification. IRAM is the official national standards body for the Republic of Argentina. The Argentine Accreditation Organization (Organismo Argentino de Acreditación - OAA) is the accreditation body. These are the only organizations that carry out
standardization and accreditation in Argentina. As of May 2013 there are Mutual Recognition Agreements between major foreign certification organizations and IRAM. However, it is recommended that exporters check the current status of these agreements prior to initiating new business arrangements or significant shipments of goods that require IRAM certification.

**NIST Notify U.S. Service**
Member countries of the World Trade Organization (WTO) are required under the Agreement on Technical Barriers to Trade (TBT Agreement) to report to the WTO all proposed technical regulations that could affect trade with other Member countries. **Notify U.S.** is a free, web-based e-mail subscription service that offers an opportunity to review and comment on proposed foreign technical regulations that can affect your access to international markets. Register online at Internet URL: [http://www.nist.gov/notifyus/](http://www.nist.gov/notifyus/).

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**Conformity Assessment**

IRAM, created in 1935, is the only developer of national voluntary standards in Argentina. Reliance on international standards as a basis for developing national standards continues to be a strong trend in Argentina. While many IRAM standards are compatible with U.S. standards, many others are patterned after requirements of various European countries and may place U.S. products at a significant disadvantage.

IRAM is also a certification organization, both for products and systems. Its product certification mark, the "Sello IRAM", is widely recognized in the country as indicating conformity to an IRAM voluntary standard. See below for the mandatory safety mark.

In Argentina, most standards are voluntary. The buyer and seller share responsibility in determining what product standard is applicable. Products conforming to U.S. standards may or may not be acceptable. Reflecting long-standing tradition and practice, products that meet European requirements are often preferred. This preference may be expressed in procurement specifications, in customary design and construction practices, or as market issues.

Given the growing importance of standards and conformity assessment in expanding U.S. exports, a standards officer is assigned to work in the U.S. Commercial Service office at the U.S. Consulate General in Sao Paulo, with regional responsibilities for South American countries, including Argentina.
Product Certification

Mandatory Testing and Mandatory Product Certification

Regulated products must display an official safety "S" mark to show they conform to the regulations. However, as described above and due to implementation issues, it is difficult to state with certainty at this time the products that must be tested, certified, and marked as required by the resolutions. Customs agents, freight forwarders, chambers of commerce and industry, and trade associations may be useful resources to obtain information on requirements for specific products.

Non-Mandatory Testing and Product Certification

There is no legal mandate to retest non-regulated products that have been approved in their country of origin. For non-regulated products, some U.S. trademarks and product certifications are well known and accepted in Argentina. As with standards, any certification that may be required for non-regulated sectors is a contractual matter to be decided between the buyer and the seller. However, it is important to be aware that market conditions and preferences may impose the use of particular standards, certification, or trademarks.

Traditionally, product certification in Argentina has been mostly voluntary with few active organizations including IRAM. However, this has changed due to the partial implementation of regulations that mandate product certification. A number of U.S. certification bodies are now active in Argentina, along with several multinationals and new local entities.

INTI, the National Institute of Industrial Technology (Instituto Nacional de Tecnología Industrial), is a government agency that participates in standards development and performs product testing and certification. Due to the continuing shortage of independent laboratories in Argentina, INTI is viewed as a prime testing and calibration laboratory for the country.

INTI's position attracts interest and substantial technical support and cooperation from foreign countries, most notably Germany, Japan, and the U.K. These, and other countries such as France, regularly offer scholarships for long- and medium-term training courses abroad. Other Argentine private and public organizations also benefit from third country largesse.

To facilitate acceptance of U.S. products in the Argentine market, agreements between U.S. and local certifiers and testing houses are encouraged. This could provide recognition of existing certifications. Also, there is no impediment for U.S. certification organizations to be established and accredited in Argentina.
The GOA, specifically the Dirección de Lealtad Comercial office, introduced a change in the certification rules. All certification bodies that issue S-Mark certificates through recognition of testing done outside of Argentina now have to perform “accreditation of coincidence between the product intended to be marketed in Argentina and the one contained in the certificate issued abroad” and issue an official notification to that effect. The measure means having the distributor import a sample for a visual inspection before issuing the certificate or extension to the importer. This applies to all electrical products (under the scope of resolution 92/98). In fact, this requirement is now mandatory for all electrical products regardless if they belong to the same “family” of products; in the past they were exempted from this inspection in advance. In addition, the “visual inspection” is now required to be coordinated by the laboratory, inviting an officer from Lealtad Comercial to the importer’s warehouse. Please note that this new requirement may change, so for further information please contact Marina.Millet@trade.gov.

Accreditation

Entities that engage in certification for regulated products must be accredited by the Argentine Accreditation Organization (Organismo Argentino de Acreditación, OAA) and recognized by the Argentine Government. Testing laboratories must similarly be accredited and recognized.

Organismo Argentino de Acreditación
Phone/Fax: (54-11) 4349-3962/63/64
Email: info@oaa.org.ar
http://www.oaa.org.ar

Publication of Technical Regulations

In 1998, the GOA embarked on a path of issuing regulations mandating that certain products meet safety requirements. The trend has slowed down considerably and, generally, implementation schedules have been postponed.

Low voltage electrical equipment was the first product category subjected to safety regulations and mandatory certification (Resolution 92/98). Regulations have also been issued for toys, shoes, gas appliances and products, construction steel, elevators, energy consumption and noise labeling of appliances, closures for dangerous products, and personal protective equipment. Since the end of 1999, efforts have been concentrated in implementation rather than in adding new categories of products to safety regulations. Full-phased implementation of most regulations is not following original schedules.
Resolution 92/98 originally covered all low voltage electrical equipment, but subsequent modifications have excluded various categories of products. However, the vast majority of electrical and electronic products in the consumer marketplace are still subject to this regulation. Evidence of compliance with the regulation is mandatory through product certification. Resolution 92/98 provided for a phased three-stage implementation, with different dates depending on the product. Phase 1 calls for a sworn declaration of conformity, phase 2 provides for a type-certification, and phase 3 requires full third-party certification with mark of conformity.

**Labeling and Marking**

Resolution 197/2004, published in the *Boletín Oficial* on January 7th, 2005 establishes the requirements for certification by mark (ISO 4), type (ISO 5), or batch (lot-ISO 7). Type and lot requirements have applied since June 28th, 2005, while mark stamps were required starting January 7th, 2005. Manufacturers and importers of the products affected by these requirements (electric apparatus over 50 volts, toys, personal protection equipment, elevators, steel, lighters, and bicycles) can choose among the three certification criteria (steel products can only be certified by mark or batch). Products certified by type or lot must bear a seal that includes the certification number. The latter must also consign batch number information.

Labeling requirements include safety information, voltage, fire safety, and child safety information. Canned and bottled food labeling requirements include ingredients, identification of manufacturer/importer, and manufacturing/expiration dates. Pharmaceuticals must indicate the name of the responsible technical director of the pharmaceutical laboratory, as well as the ingredients by weight/volume.


**Contacts**

For information on Argentine and MERCOSUR standards, contact:

IRAM, *Instituto Argentino de Normalización*
Email: iram-iso@iram.org.ar
Contact: Sr. Enrique Romero, Presidente
Argentina is a founding member of the Association for Latin American Integration (ALADI-Asociación Latinoamericana de Integración), which was created with the long-term goal of establishing a Latin American Common Market. Bolivia, Brazil, Chile, Colombia, Ecuador, Mexico, Paraguay, Peru, Uruguay, and Venezuela are also founding members; Cuba attained full membership in 1999. Under the ALADI, member countries sign regional and bilateral agreements that allow partial trade liberalization that can then be extended to other members. In the 25 years since its creation, Argentina has signed several regional, multilateral and bilateral arrangements. The Internet address for ALADI is: http://www.aladi.org/.

MERCOSUR

Argentina is a member of the Common Market of the South (MERCOSUR-Mercado Común del Sur), which entered into force in January 1991. MERCOSUR members originally included Argentina, Brazil, Paraguay, and
Uruguay. Bolivia, Chile, Colombia, Ecuador, Peru, and Venezuela joined the pact as associate members. By 1995, about 75 percent of tariff categories were included in the Common External Tariff (CET) and the remaining categories will be phased-in by 2015. MERCOSUR represents 72 percent of the South American territory and 70 percent of its population. The Internet address is as follows: http://www.mercosur.int/.

**MERCOSUR-Venezuela**
In July 2006, MERCOSUR members accepted Venezuela’s request to become a MERCOSUR full member, which it did during 2012. Venezuela must adapt to MERCOSUR Common External Tariff scheme within a four-year timeframe, and will gradually lose its benefits from being part of the Andean Community of Nations.

**MERCOSUR negotiations with other economic blocs and countries:**

**MERCOSUR-European Union**
The two blocs had made the commitment of reaching an agreement in the process of integration by October 2004, but several differences between the blocs impeded final negotiations. These are broad and include goods, services, investments, government procurement, and intellectual property rights, among other issues. Negotiations continue as of this writing.

**MERCOSUR-Andean Community of Nations**
(Bolivia, Colombia, Ecuador, and Peru)
The agreement took place in October 2004 and contemplates the liberalization of 80 percent of trade between the blocs within the next ten years, beginning in 2005.

**MERCOSUR-Mexico**
In July 2004, Mexico was accepted by MERCOSUR as an “observer country” within the bloc, with a view to its inclusion as associate member.

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**Web Resources**

- Bureau of Industry and Security (BIS): http://www.bis.doc.gov
- Export Controls Information: http://www.bis.doc.gov/index.php/regulations/commerce-control-list-ccl
- Red Flag Indicators: http://www.bis.doc.gov/index.php/component/content/article/23-compliance-a-training/51-red-flag-indicators

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