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# Exporting to Argentina

Legal requirements

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## This publication summarises the laws and regulations applying to products imported into Argentina, including customs requirements and procedures, import duties, intellectual property, consumer protection and immigration.

Argentina is located in South America's southern cone. It has a territory of about 2.8 million square kilometres, making it the world's eighth largest country and is the third biggest economy in Latin America after Brazil and Mexico.

Argentina has a population of 45.8 million, a GDP of USD\$449.6b and a GDP per capita of approximately USD\$10,000. It borders Uruguay, Brazil, Paraguay, Bolivia, Chile and the Atlantic Ocean and is an essential business partner for all the developed nations of the continent.

Argentina regularly comes in at the top of Latin American Human Development and Education rankings, with a 98% literacy rate and a higher education completion rate per year of around 110,000 graduates.

The Argentina–New Zealand relationship has been growing since the late 1990s, freeing up agricultural trade and strengthening bilateral cooperation, particularly in primary production and environmental matters. This includes a visit from a representative from New Zealand's Ministry of Primary Industries in 2019 to integrate phytosanitary control systems.

There is potential in Argentina for New Zealand exporters of paper and paperboard, animal reproductive material, and certain medical devices, instruments and appliances. There are also many investment opportunities in the oil and gas, energy, mining and agroindustry sectors.

We provide a high level guide for New Zealand companies looking to export to Argentina, including documentation and compliance requirements and legal considerations.



## Overview

Argentina is an open economy and a Member State of Mercosur (a customs union that involves Brazil, Argentina, Paraguay and Uruguay) and ALADI (an integration alliance of Latin American countries).

In addition, Argentina is a party to 20 trade agreements (including Free Trade Agreements and Preferential Trade Agreements) with Egypt, Israel, SACU and several Latin–American countries. Mercosur has signed a free trade and investment agreement with the UE, but it is still not ratified by any of the parties.



## General procedures for importing

The Argentine Customs Code establishes that goods shall be imported under the following two clearances regimes:

1. **Definitive clearance:** under this regime, goods are imported for consumption or home use, and entered into free circulation in the customs territory of Argentina.
2. **Suspensive clearance:** under this regime imported goods are not released for free circulation because either (a) they are intended to be re-exported in a short term or assembled in the production process of a final product that will be exported, (b) they are only in transit to a third destination, or (c) they are intended to be stored in the customs primary area.

Argentina has implemented an Import Licensing system, as established by Resolution No. 523/2017. This regulation provides two types of import licenses:

1. **Automatic Import Licenses:** which apply to all goods that are imported for consumption and do not require any prior clearance.
2. **Non-Automatic Import Licenses:** which are mandatory for a limited scope of HS codes such as textiles, footwear, toys, home appliances and vehicles. In this case, the authority is entitled to require additional information or documentation from the importer, or request for clarifications that it considers necessary, and request the intervention of the technical bodies.

### Technical regulations

In Argentina, depending on the type of good, there are also several technical regulations that importers shall comply with when starting the import procedure.

In this sense, electric devices, toys, auto-parts, solar panels, among others, are subject to particular safety certification requirements in order to be commercialised in the country.

The list of products subject to safety certifications can be found in the following [link](#).

### Import duties and fees

Import duties of between 0% and 35% will be applied to New Zealand products, depending on the product, plus a statistical fee of 3% of the customs value (the statistical fee has been temporarily increased to such rate until 31 December 2021 – the original rate is 0.5%). The valuation will be based on the Agreement on Implementation of Article VII of the GATT, consistent with Argentina's membership of the WTO.

As a general rule, imports to Argentina are subject to the import duties determined by Mercosur for all of its Member States. However, Argentina – as other Mercosur members – has legally established certain exceptions to be able to increase or decrease the applicable import duties (in the cases of capital goods, telecommunications' related goods, and toys, among others)

In addition, many products are subject to precautionary import reference values to avoid tax evasion and under-invoicing. More information can be found [at CIVUCE](#) (Single Window for Foreign Trade).



## Penalties

According to their severity, the Argentine Customs regulations provide for two types of breaches:

### Administrative offences

Administrative offences relate to misstatements in the filling of customs documents. They are prosecuted and sanctioned by the Argentine Customs, and the penalties can be up to five times the applicable duty or the value of the products, plus its confiscation depending on the offense. It is worth mentioning that the customs broker and the importing company are jointly liable for these offences.

### Criminal offences

Are prosecuted and sanctioned by criminal courts, and include contraband, contraband attempt, and contraband concealment. The penalties can range from fines to up to 12 years imprisonment.

## Taxes

Imported products in Argentina are subject to:

- Value added tax (VAT) of 21%
- Anticipated VAT of 20%
- Anticipated Income Tax of 6%, and
- Anticipated Gross Income Tax of 2.5%.
- The taxable base for these taxes is formed by the customs value (CIF) of the product plus the import duty and the statistical fee.

## Protecting your intellectual property rights

Intellectual property rights in Argentina are protected by the National Constitution, which grants protection to all authors or inventors regarding their works, inventions, or discoveries for a period of time established by Law.

In addition, there is: Law No. 24,481 on Patents, Law No. 22,362 on Trademarks, Law No. 11,723 on Copyrights, and Laws No. 25,360 and 25,163 on Geographical Indications.

Argentina has also ratified, among others, the Paris Convention, the TRIPS (Trade Related Aspects of Intellectual Property Rights) Agreement, and the Berne Convention.

IP experts have, however, identified issues around the time it takes to get patents granted and around the insufficient status given to foreign Geographical Indications.

## Setting up a commercial presence in Argentina

The preferred structures for foreign investors wanting to establish a presence in Argentina are to set up a branch, a stock corporation (*Sociedad Anónima*) or a limited liability company (*Sociedad de Responsabilidad Limitada*).

Other investment vehicles may be used – such as trusts, joint ventures and partnerships – but they have no legal personality, meaning that the law does not recognise them as a different entity from their stakeholders.

## Consumer protection and fair trading

Argentina's consumer protection and fair-trading regulations are provided in the National Constitution and in the Civil and Commercial Code as well as through a range of specific statutes:

- Law No. 24,240 on Consumer Protection and Decree No. 274/2019 on Fair Trade regulate the purchase of goods and services, the rendering of post-sale services, labelling requirements and advertising.
- Law No. 27,442 on Competition regulates merger control and anti-competitive practices.



## Where to get further information

### **New Zealand Trade and Enterprise (NZTE)**

There is no office in Buenos Aires, but offices in São Paulo (Brazil) or Santiago (Chile) may be contacted here.

### **New Zealand Embassy**

Carlos Pellegrini 1427 – 5th Floor, Buenos Aires C1011AAC, tel. +54-(11)-5070-0700, email: [embajadanzba@gmail.com](mailto:embajadanzba@gmail.com)

### **Argentine Agency for Investments and Foreign Trade**

Tucumán 1 – 12th Floor, Buenos Aires C1049AAA, tel. +54-(11)-5199-2263.

### **Beccar Varela Law Firm**

Tucumán 1 – 4th Floor, Buenos Aires C1049AAA, tel. +54 (11) 4379-4798, email: Mr. Augusto Vechio [avechio@beccarvarela.com](mailto:avechio@beccarvarela.com)

## Resolving disputes in Argentina

Argentina has an independent judiciary system with both federal and local jurisdictions.

At the federal level is the Supreme Court of Justice and the lower federal courts. At local level are the provincial courts.

## Visiting Argentina

There are no VISA requirements to enter Argentina as tourists or business travellers for a period of 90 days. This may be extended on application to the Argentine Migrations Office. More information is available at the Argentine Migrations Office and the New Zealand Embassy.

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Every effort has been made to ensure accuracy in this publication. However, the items are necessarily generalised and readers are urged to seek specific advice on particular matters and not rely solely on this text.

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