



## NOMENCLATURA COMÚN DEL MERCOSUR

**Decreto 335/2019**

**DECTO-2019-335-APN-PTE - Desgravación del derecho de exportación.**

Ciudad de Buenos Aires, 06/05/2019

VISTO el Expediente N° EX-2019-39513509-APN-DGD#MPYT, los Decretos Nros. 793 del 2 de septiembre de 2018 y su modificatorio y 280 del 17 de abril de 2019, y

CONSIDERANDO:

Que mediante el Decreto N° 280/19 se dispuso la desgravación del derecho de exportación fijado por el Decreto N° 793/18 y su modificatorio, a las exportaciones de las Micro, Pequeñas y Medianas Empresas (MiPyMEs), definidas en el artículo 2° de la Ley N° 24.467 y sus modificatorias, que excedan, en términos de su valor FOB, a las realizadas por cada empresa en el año calendario inmediato anterior.

Que a los fines de su adecuada instrumentación, procede realizar precisiones acerca del alcance del tratamiento allí previsto.

Que a través del decreto citado en primer término se persigue promover las exportaciones de las MiPyMEs por el impacto positivo que ello tiene en el crecimiento económico, la competitividad y la generación de empleo.

Que en el marco de una política fiscal de convergencia hacia el equilibrio fiscal, razones de prudencia aconsejan fijar un límite al monto anual sujeto a desgravación, como así también adoptar medidas tendientes a evitar conductas que no sean consistentes con el fin perseguido.

Que para la implementación de la desgravación dispuesta, es preciso adaptar los sistemas informáticos aplicables al comercio exterior.

Que han tomado intervención los Servicios Jurídicos competentes.

Que la presente medida se dicta en uso de las facultades conferidas por el artículo 99, incisos 1 y 2 de la CONSTITUCIÓN NACIONAL y por el artículo 755 de la Ley N° 22.415 (Código Aduanero) y sus modificaciones.

Por ello,

EL PRESIDENTE DE LA NACIÓN ARGENTINA

DECRETA:





ARTÍCULO 1°.- La desgravación dispuesta por el artículo 1° del Decreto N° 280 del 17 de abril de 2019 se aplicará sólo respecto de las operaciones de exportación de las mercaderías comprendidas en las posiciones arancelarias de la NOMENCLATURA COMÚN DEL MERCOSUR (NCM) detalladas en el ANEXO I (IF-2019-41776684-APN-SECTP#MPYT) que forma parte integrante del presente Decreto, con relación a las exportaciones realizadas a partir de la operación con la que se haya superado el valor FOB referido en el primer párrafo del citado artículo 1° y conforme se determina a continuación:

a) Para los sujetos que hayan realizado exportaciones en el año calendario inmediato anterior, el monto anual sujeto a desgravación no podrá superar los DÓLARES ESTADOUNIDENSES SEISCIENTOS MIL (U\$S 600.000). Para los sujetos que hayan realizado exportaciones en el año 2018, la desgravación aludida y el tope dispuesto por el artículo 2° del Decreto N° 280/19, se calcularán tomando como base las exportaciones realizadas en dicho año.

b) Para los sujetos existentes al momento de la publicación de este decreto, que no hayan realizado exportaciones en el año calendario inmediato anterior, el monto anual sujeto a desgravación no podrá superar los DÓLARES ESTADOUNIDENSES TRESCIENTOS MIL (U\$S 300.000).

Cuando se superen los parámetros establecidos en el presente artículo, la desgravación procederá, respecto de la operación, por la parte que corresponda.

ARTÍCULO 2°.- Las exportaciones efectuadas por cuenta y orden de terceros no serán consideradas a los fines de lo previsto en los artículos 1° y 2° del Decreto N° 280/19.

Cuando la realidad económica indicara que el exportador no es el real destinatario del tratamiento previsto en el artículo 1° de ese decreto, la ADMINISTRACIÓN FEDERAL DE INGRESOS PÚBLICOS (AFIP), entidad autárquica en el ámbito del MINISTERIO DE HACIENDA, procederá a liquidar el tributo omitido, con más sus intereses, y a aplicar las sanciones que pudieren corresponder.

ARTÍCULO 3°.- Déjense sin efecto los artículos 3° y 5° del Decreto N° 280/19.

ARTÍCULO 4°.- El presente Decreto y el Decreto N° 280/19 entrarán en vigencia el día siguiente al de su publicación en el Boletín Oficial y surtirán efectos para las exportaciones que se registren a partir del 8 de mayo de 2019.

ARTÍCULO 5°.- Comuníquese, publíquese, dése a la DIRECCIÓN NACIONAL DEL REGISTRO OFICIAL y archívese. MACRI - Marcos Peña - Dante Sica - Nicolas Dujovne

NOTA: El/los Anexo/s que integra/n este(a) Decreto se publican en la edición web del BORA  
-www.boletinoficial.gob.ar-

e. 07/05/2019 N° 30771/19 v. 07/05/2019

**Fecha de publicación 07/05/2019**

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Referencia:

- 1- Únicamente maíz Pisingallo, en grano, con más del 15% de embolsado.



República Argentina - Poder Ejecutivo Nacional  
2019 - Año de la Exportación

**Hoja Adicional de Firmas**  
**Anexo**

**Número:**

**Referencia:** EX-2019-39513509-APN-DGD#MPYT - DESGRAVACIÓN DEL DERECHO DE EXPORTACIÓN

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