

**GAYRİ RESMİ TERCÜMEDİR**

**Federal Administration of Public Revenue**

**EXPORTS**

**General Resolution 3663**

**Reference values of a preventive nature. General Resolution No. 2.716. Complementary norm.**

**Buenos Aires 27/8/2014**

**Published 02/9/2014**

SEEN Performance SIGEA No. 13707-32-2014 of the Registry of this Federal Administration and

**CONSIDERING:**

That General Resolution No. 2.716 disposed that this Organism will establish the reference values for exports of a preventive character for any of the goods within the MERCOSUR Common Nomenclature (NCM), which constitute a first control of the statements in defense of tax interests.

That such control is aimed at improving the system of selectivity in matters of value, in order to detect deviations from the usual values for identical or similar goods.

That within the framework of the tasks of risk assessment a study has been carried out based on the value of the detailed goods in Annex I hereto, in which have been considered sources of internal and external information provided for in Article 2 of the cited general resolution.

That as a result of that study, the Risk Management Division, by reporting on it, advised to update the reference values for the analyzed commodities.

That they have taken the action that concerns them the Directorate of Regulation, the Under-directorate for General Legal Affairs, Customs and Technical Control and the Directorate General of Customs.

That this is issued in exercise of the powers conferred by Article 7 of Decree No. 618 of July 10, 1997, its amendments and complementary decrees.

Thus,

**THE FEDERAL ADMINISTRATOR OF THE FEDERAL ADMINISTRATION PUBLIC REVENUE (AFIP)**

**RESOLVED:**

Article 1 - Establishes the reference values in the Annexes I "List of Goods with reference value" and II "Countries of destination of the goods."

Article 2 - Void export values indicated in Annex III.

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Article 3 - Approve Annexes I, II and III that are part of this general resolution.

Article 4 - The provisions of the preceding Articles shall apply to applications for final export destinations for consumption to become active from the second working day, inclusive, after its publication in the Official Gazette.

Article 5 – Leave with no effect General Resolution No. 3.495 from the date of implementation of this.

Article 6 - Register, submit to the National Directorate of the Official Register and deliver for publication in the Bulletin of the Directorate General of Customs. Fulfilled, filed.

Ricardo Echegaray

**ANNEX I - LIST OF GOODS WITH CRITERIA VALUE**



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| POSICIÓN<br>ARANCELARIA<br>NCM | DESCRIPCIÓN DE LA MERCADERÍA   | VALOR<br>FOR LT | UNIDAD    | GRUPO DE<br>DESTINO |
|--------------------------------|--|-----------------|-----------|---------------------|
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto inferior o igual a 8 kg, de grado elegido.                     | 0,90            | kilogramo | GR10                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto superior a 8 kg e inferior o igual a 16 kg, de grado elegido.  | 0,86            | kilogramo | GR10                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto inferior o igual a 8 kg, de grado elegido.                     | 0,94            | kilogramo | GR11                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto superior a 8 kg e inferior o igual a 16 kg, de grado elegido.  | 0,90            | kilogramo | GR11                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto inferior o igual a 8 kg, de grado elegido.                     | 0,76            | kilogramo | GR12                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto superior a 8 kg e inferior o igual a 16 kg, de grado elegido.  | 0,74            | kilogramo | GR12                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto inferior o igual a 8 kg, de grado elegido.                     | 0,72            | kilogramo | GR13                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto superior a 8 kg e inferior o igual a 16 kg, de grado elegido.  | 0,69            | kilogramo | GR13                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto superior a 16 kg e inferior o igual a 20 kg, de grado elegido. | 0,83            | kilogramo | GR10                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto superior a 16 kg e inferior o igual a 20 kg, de grado elegido. | 0,86            | kilogramo | GR11                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto superior a 16 kg e inferior o igual a 20 kg, de grado elegido. | 0,70            | kilogramo | GR12                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto superior a 16 kg e inferior o igual a 20 kg, de grado elegido. | 0,66            | kilogramo | GR13                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto superior a 20 kg, de grado elegido.                            | 0,69            | kilogramo | GR10                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto superior a 20 kg, de grado elegido.                            | 0,71            | kilogramo | GR11                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto superior a 20 kg, de grado elegido.                            | 0,59            | kilogramo | GR12                |
| 0805.50.00                     | Limonos y limas, frescos, en envases inmediatos de contenido neto superior a 20 kg, de grado elegido.                            | 0,54            | kilogramo | GR13                |

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409 DENMARK  
411 FINLAND  
415 IRELAND  
416 ICELAND  
320 JAPAN  
420 MALTA  
422 NORWAY  
426 UNITED KINGDOM  
429 SWEDEN

**GROUP 11**

438 GERMANY  
406 BELGIUM  
410 SPAIN  
412 FRANCE  
413 GREECE  
417 ITALY  
423 NETHERLANDS  
425 PORTUGAL

**GROUP 12**

407 BULGARIA  
449 SLOVENIA  
442 LITHUANIA  
424 POLAND  
427 ROMANIA  
444 RUSSIA  
445 UKRAINE

**GROUP 13**

SAUDI ARABIA 302  
204 CANADA  
310 CHINA  
331 UNITED ARAB EMIRATES  
HONG KONG 341  
316 INDONESIA  
326 MALAYSIA  
333 SINGAPORE



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## ANNEX III – INVALID REFERENCE VALUES FOR EXPORT

| POSICIÓN<br>ARANCELARIA<br>NCM | DESCRIPCIÓN DE LA MERCADERÍA  |
|--------------------------------|---|
| 0805.50.00                     | Valores referenciales establecidos en la Resolución General N° 3.495 para todas las mercaderías correspondientes a esta Posición Arancelaria NCM. |

- Reference values established in General Resolution No. 3.495 for all goods corresponding to this Tariff Position of the Mercosur Common Nomenclature (NCM)

For the Spanish text:

<http://www.infoleg.gob.ar/infolegInternet/anexos/230000-234999/234392/norma.htm>