

Federal Administration of Public Revenue (AFIP)

IMPORTS

General Resolution 3672

Criteria Values of a preventive nature, General Resolution No. 2.730 and its modification, Complementary Norm.

Buenos Aires 9/9/2014 – Published 16/9/2014

SEEN Performance SIGEA NO. 13707-54-2014 of the Register of this Federal Administration and

CONSIDERING:

That General Resolution No. 2730 and its amendment, provided that this Agency shall establish preventive criteria values for imports of any goods included in the Mercosur Common Nomenclature (NCM), which constitute an important tool to tackle tax evasion and combat under-invoicing practices in import operations.

That within the framework of risk assessment works has been carried out a study based on the value of the detailed goods in Annex I hereto, in which are 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, recommends establishing criteria values for the goods analyzed.

That this report is based, among other sources, on the data basis obtained from the records of final processes of imports for consumption of the MALVINA Information System (MIS) and on information related to imports of goods analyzed, collected from private sources .

That they have taken the action that concerns them the Directorate of Law, General Deputy Directorates for Legal Affairs, of Customs Control and Customs Legal and Technical 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 regulations.

Thus,

THE FEDERAL ADMINISTRATOR OF THE FEDERAL ADMINISTRATION OF PUBLIC REVENUE

RESOLVED:

Article 1 - Establishes the criteria values in Annex I "List of Goods with criteria values" and II "Countries of origin of the goods".

Article 2 - Void the criteria values referred to in Annex III.

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 imports for consumption to become active from the second working day, inclusive, after its publication in the Official Bulletin.

Article 5 - Register, submitted to the National Official Register for publication and publish in the Bulletin of the Directorate General of Customs. Fulfilled, filed.

Ricardo Echegaray

ANNEX I – Goods with Criteria Value

<i>POSICIÓN ARANCELARIA NCM</i>	<i>DESCRIPCIÓN DE LA MERCADERÍA</i>	<i>VALOR FOB U\$S</i>	<i>UNIDAD</i>	<i>GRUPOS DE ORIGEN</i>
8509.40.40	Extradoras centrífugas de jugos (jugucras).	20,20	unidad	GR4

ANNEX II – Countries of Origin

GROUP 4

308 KOREA DEMOCRATIC

309 REPUBLICAN KOREA

310 CHINA

312 PHILIPPINES

341 HONG KONG

315 INDIA

316 INDONESIA

326 MALAYSIA

332 PAKISTAN

333 SINGAPORE

313 TAIWAN

335 THAILANDIA

337 VIETNAM

ANNEX III

<i>POSICIONES ARANCELARIAS NCM</i>	<i>DESCRIPCIÓN</i>
8509.40.40	Valores criterio establecidos en la Nota Externa N° 91/08 (DOA) para todas las mercaderías correspondientes a esta Posición Arancelaria NCM.

*DESCRIPTION: Criteria Values established in General Resolution No. 3.229 for all goods corresponding to this Tariff Position of the Mercosur Common Nomenclature.

For the Spanish text:

<http://www.infoleg.gob.ar/infolegInternet/anexos/235000-239999/235130/norma.htm>