

AFIP regula pago a cuenta del Impuesto PAIS para importaciones de bienes

En breve

Por medio de la Resolución General 5464/23 (la "RG"), la AFIP reguló el pago a cuenta del impuesto PAIS aplicable a las importaciones de bienes comprendidas en el inciso e) del Decreto 99/19.

En profundidad

De acuerdo con la RG, este pago a cuenta será del 16,625% para las importaciones comprendidas en el inciso e) del Decreto 99/19. Estos pagos a cuenta representan el 95% del Impuesto PAIS aplicable a cada categoría de productos. El pago a cuenta se calculará sobre el valor FOB declarado en la destinación de importación y se realiza al momento de la oficialización del despacho de importación (como el resto de los tributos que gravan la importación). Posteriormente, al momento de acceder al mercado de cambios para pagar la importación, se deberá pagar el impuesto restante (así como cualquier diferencia producto de la devaluación del peso entre el momento del pago a cuenta y el momento del acceso al mercado de cambios).

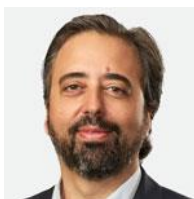
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