

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

En resumen

Por medio de la Resolución General 5393/23 ("**RG**"), la AFIP reguló el pago a cuenta del impuesto PAIS aplicable a las importaciones de bienes comprendidas en los incisos b) (productos suntuarios) y e) (el resto de las importaciones, conforme Decreto 377/23) del Decreto 99/19.

En profundidad

De acuerdo con la RG, este pago a cuenta será del 28,50% para los productos suntuarios (inciso b) del Decreto 99/19) y del 7,125% (para el resto de las importaciones comprendidas en el inciso e) del Decreto 99/19, agregado por Decreto 377/23). 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).

Contactos



Martin Barreiro

Socio

[martin.barreiro](mailto:martin.barreiro@bakermckenzie.com)

[@bakermckenzie.com](https://www.bakermckenzie.com)



Esteban Ropolo

Socio

[esteban.ropolo](mailto:esteban.ropolo@bakermckenzie.com)

[@bakermckenzie.com](https://www.bakermckenzie.com)

© 2023 Baker & McKenzie. **Ownership:** This site (Site) is a proprietary resource owned exclusively by Baker McKenzie (meaning Baker & McKenzie International and its member firms, including Baker & McKenzie LLP). Use of this site does not of itself create a contractual relationship, nor any attorney/client relationship, between Baker McKenzie and any person. **Non-reliance and exclusion:** All information on this Site is of general comment and for informational purposes only and may not reflect the most current legal and regulatory developments. All summaries of the laws, regulation and practice are subject to change. The information on this Site is not offered as legal or any other advice on any particular matter, whether it be legal, procedural or otherwise. It is not intended to be a substitute for reference to (and compliance with) the detailed provisions of applicable laws, rules, regulations or forms. Legal advice should always be sought before taking any action or refraining from taking any action based on any information provided in this Site. Baker McKenzie, the editors and the contributing authors do not guarantee the accuracy of the contents and expressly disclaim any and all liability to any person in respect of the consequences of anything done or permitted to be done or omitted to be done wholly or partly in reliance upon the whole or any part of the contents of this Site. **Attorney Advertising:** This Site may qualify as "Attorney Advertising" requiring notice in some jurisdictions. To the extent that this Site may qualify as Attorney Advertising, PRIOR RESULTS DO NOT GUARANTEE A SIMILAR OUTCOME. All rights reserved. The content of this Site is protected under international copyright conventions. Reproduction of the content of this Site without express written authorization is strictly prohibited.



